



## LIMITED REVIEW REPORT

To


The Board of Directors  
TECIL CHEMICALS AND HYDRO POWER LTD  
Chingavanam  
Kottayam

We have reviewed the accompanying statement of unaudited financial results of TECIL CHEMICALS AND HYDRO POWER LIMITED for the period ended 31.12.2018. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **S.R. PAI & Co.**  
Chartered Accountants

  
**S. Raveeva Pai, FCA**  
Partner (M. No:214230)  
FRN:010793S



Ernakulam  
19.01.2019

# TECIL CHEMICALS AND HYDRO POWER LTD.

## REGISTERED OFFICE

P.O. CHINGAVANAM,  
DIST.- KOTTAYAM, KERALA - 686 531  
EMAIL ID : tecilchingavanam@gmail.com  
PAN No. : AA ACT8096J  
CIN No. : L24299KL1945PLC001206  
Website: www.tecilchemicals.com



## CORPORATE OFFICE

1ST FLOOR, ANJANA COMPLEX,  
KUNDANNOOR, VYTTILA-AROOR  
BYPASS ROAD, COCHIN-682 304  
TEL: 0484- 2707015 / 16 / 17

### STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE THIRD QUARTER ENDED 31ST DECEMBER, 2018

Sr. No.	Particulars	(Rupees in Lacs)					
		Three Months Ended			Nine Months ended		Year
		31st Dec., 2018	30th Sept, 2018	31st Dec., 2017	31st Dec., 2018	31st Dec., 2017	31st March 2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	<b>INCOME</b>						
1	REVENUE FROM OPERATIONS	-	-	-	-	-	-
2	OTHER INCOME	-	-	-	0.22	0.14	0.14
3	<b>TOTAL INCOME</b> (1+2)	-	-	-	<b>0.22</b>	<b>0.14</b>	<b>0.14</b>
4	<b>EXPENSES</b>						
	a) Stock of Materials and Services consumed	-	-	-	-	-	-
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Changes in Inventories of finished goods, stock & WIP	-	-	-	-	-	-
	d) Excise duty on sale of goods	-	-	-	-	-	-
	e) Employee Benefits Expenses	0.69	0.69	0.66	2.07	7.99	10.87
	f) Finance costs	-	-	-	-	-	-
	g) Depreciation and Amortisation Expenses	1.00	1.00	1.02	3.00	3.02	5.27
	h) Other Expenses	-	-	-	-	-	-
	i) Share Registry Expenses	0.31	0.16	0.59	0.47	0.99	4.02
	ii) Annual Listing Fees	-	0.12	2.32	7.26	24.65	24.65
	iii) Fees to External consultants	2.22	2.84	11.56	6.24	15.29	23.59
	iv) Loss on sale of Assets	-	-	1.96	-	1.96	1.96
	v) AGM Expenses	3.96	11.78	-	15.74	-	-
	vi) Other expenses	2.30	2.50	12.42	8.08	44.12	51.26
	<b>Total Expenses</b>	<b>10.48</b>	<b>19.09</b>	<b>30.53</b>	<b>42.86</b>	<b>98.02</b>	<b>121.62</b>
5	Profit before exchange (loss) / gain on swap contracts, exceptional items and tax (3+4)	(10.48)	(19.09)	(30.53)	(42.64)	(97.88)	(121.48)
6	Exchange (loss) / gain on swap contracts	-	-	-	-	-	-
7	<b>PROFIT (LOSS) BEFORE EXCEPTIONAL ITEMS &amp; TAX</b> (5+6)	<b>(10.48)</b>	<b>(19.09)</b>	<b>(30.53)</b>	<b>(42.64)</b>	<b>(97.88)</b>	<b>(121.48)</b>
8	<b>EXCEPTIONAL ITEMS</b>						
9	<b>PROFIT BEFORE TAX</b> (7+8)	<b>(10.48)</b>	<b>(19.09)</b>	<b>(30.53)</b>	<b>(42.64)</b>	<b>(97.88)</b>	<b>(121.48)</b>
10	<b>TAX EXPENSE</b>						
	a. Current Tax	-	-	-	-	-	-
	b. Deferred Tax	-	-	-	-	-	-
	<b>TOTAL OF TAX EXPENSE</b>	-	-	-	-	-	-
11	<b>PROFIT FOR THE PERIOD</b> (9-10)	<b>(10.48)</b>	<b>(19.09)</b>	<b>(30.53)</b>	<b>(42.64)</b>	<b>(97.88)</b>	<b>(121.48)</b>
12	<b>OTHER COMPREHENSIVE INCOME</b>						
	A (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	C Other Comprehensive Income	-	-	-	-	-	-
	<b>Total of other comprehensive Income</b>	-	-	-	-	-	-
13	<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b> (11+12)	<b>(10.48)</b>	<b>(19.09)</b>	<b>(30.53)</b>	<b>(42.64)</b>	<b>(97.88)</b>	<b>(121.48)</b>

Cont.





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14	Basic and Diluted Earnings per Share (in Rs.)	(0.06)	(0.10)	(0.16)	(0.22)	(0.52)	(0.64)
15	PAID-UP SHARE CAPITAL (Face Value of Rs.10/- share)	1,896.37	1,896.37	1,896.37	1,896.37	1,896.37	1,896.37
16	OTHER EQUITY	-	-	-	-	-	-

### Notes :

- 1 This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.
- 2 The above financial results for the Quarter ended 31.12.2018 have been reviewed by the Audit Committee at its meeting held on 25-01-2019 and then approved by the Board of Directors at its meeting held on 25.01.2019. The statutory auditors have conducted a limited review which is also taken on record by the Board in its Meeting.
- 3 The Company is not having any Subsidiary Company.
- 4 The Company is having only one Segment and no other reportable segment in terms of Ind AS 108 in Operating Segment.

FOR TECIL CHEMICALS AND HYDRO POWER LIMITED

Place: KOCHI  
Date: 25TH JANUARY, 2019



SHAJIK MATHEW  
DIRECTOR  
(DIN: 01866682)

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## RECONCILIATION OF STANDLONE NET PROFIT AND EQUITY FOR THE QUARTER ENDED 31ST DECEMBER, 2018

(Rs. In Lacs)

### A. RECONCILIATION OF PROFIT

PARTICULARS	STANDLONE	
	UNAUDITED QUARTER ENDED 31.12.2018	UNAUDITED NINE MONTHS ENDED 31.12.2018
<b>Reconciliation of Profit After Tax as reported earlier:</b>		
<b>Net Profit / (Loss) for the Period (as per IND AS)</b>	(10.48)	(42.64)
<b>Benefit / (Charge):</b>	-	-
Impact of Deferred Income (Government Grant) Amortized to Income	-	-
Impact of Fair Valuation of Financial Instruments	-	-
Impact of Actuarial Gain / Loss Taken OCI	-	-
Impact of Adjustment of Deferred Tax	-	-
<b>Net Profit / (Loss) for the Period (as per IND AS)</b>	(10.48)	(42.64)

### B. RECONCILIATION OF EQUITY

<b>Total Equity (Shareholders Fund)</b>	<b>1,896.37</b>	<b>1,896.37</b>
<b>Add/ (Less) Adjustments under Ind AS</b>		
Fair Value measurement of Financial Assets - As per Ind AS 109	-	-
Measurement of financial liabilities at amortizing cost - As per Ind AS 109	-	-
Recognition of Government Grants	-	-
Deferred Tax Adjustment	-	-
Other adjustments including change in accounting policies	-	-
<b>Total Equity (Shareholders Fund) as per IND AS</b>	<b>1,896.37</b>	<b>1,896.37</b>

FOR TECIL CHEMICALS AND HYDRO POWER LIMITED



**SHAJI K MATHEW**  
**DIRECTOR**  
(DIN: 01866682)

KOCHI, 25TH JANUARY, 2019