

VADILAL CHEMICALS LIMITED

Regd. Office: 503-504, Aditya Building, Nr. Sardar Patel Seva Samaj, Mithakhali, Navrangpura, Ahmedabad-380006 Ph.: +91 079 48936937/38/39,Fax:+91 079 48936940, Email: info.vcl@vadilalgroup.com, Website: www.vadilalchemicals.in, CIN: L24231GJ1991PLC015390

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2022

(Rs. In Lacs except per share data)

	Particulars	Quarter ended			Half year ended Year ended		
Sr. No.		September 30, 2022	June 30, 2022	September 30, 2021	September 30, 2022	September 30, 2021	March 31, 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from operations	2,098.69	2,355.02	1,672.20	4,453.71	3,166.59	7,097.17
	(b) Other Income	8.52	7.92	12.19	16.44	18.53	58.57
	Total Income	2,107.21	2,362.94	1,684.39	4,470.15	3,185.12	7,155.74
2	Expenditure						
	a) Cost of materials consumed	1,000.90	1,258.38	610.35	2,259.28	1,089.89	2,631.13
	b) Purchase of stock-in-trade	616.81	555.34	642.58	1,172.15	1,255.47	2,684.00
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(18.49)	(16.98)	(29.98)	(35.47)	(17.91)	16.29
	d) Employees benefits expense	81.22	88.17	75.42	169.39	133.23	291.00
	e) Finance Cost	46.39	36.43	25.68	82.82	54.28	114.44
	f) Depreciation and amortisation expense	28.51	25.96	21.18	54.47	43.43	87.57
	g) Other expenses	239.24	212.49	224.29	451.73	413.48	919.51
	Total expenses :	1,994.58	2,159.79	1,569.52	4,154.37	2,971.87	6,743.94
3	Profit / (Loss) before tax (1-2)	112.63	203.15	114.87	315.78	213.25	411.80
4	Tax expense						
	(a) Current Tax	21.96	48.42	30.06	70.38	54.25	93.33
	(b) Deferred Tax	9.26	2.20	(0.54)	11.46	(0.01)	11.58
	Total Tax Expense	31.22	50.62	29.52	81.84	54.24	104.91
5	Net Profit/ (Loss) after tax (3-4)	81.41	152.53	85.35	233.94	159.01	306.89
6	Other Comprehensive Income (Net of Tax)						
	Items that will not be reclassified to statement of Profit and Loss						
	Remeasurements of the defined benefit plans	(2.44)	(0.55)	(4.51)	(2.99)	(4.46)	(2.25)
	Less: Tax expenses on above item	0.61	0.14	1.13	0.75	1.12	0.57
	Total Other Comprehensive Income for the period (Net of Tax)	(1.83)	(0.41)	(3.38)	(2.24)	(3.34)	(1.68)
7	Total Comprehensive Income for the period (5+6)	79.58	152.12	81.97	231.70	155.67	305.21
8	Paid-up Equity Share Capital	487.40	487.40	487.40	487.40	487.40	487.40
	(Face Value of Rs. 10/- each)						
9	Other Equity excluding Revaluation Reserves						934.88
10	Earnings Per Share (of Rs. 10/- each) (not annualized):						
	a) Basic (Rs.)	1.67	3.13	1.75	4.80	3.26	6.30
	b) Diluted (Rs.)	1.67	3.13	1.75	4.80	3.26	6.30

RAJESH Digitally signed by RAJESH RAMCHAND GANDHI Date: 2022.11.11 14:36:28 +05'30'

Sr. No.	Particulars	As at 30-9-2022	As at 31-03-2022
		(Unaudited)	(Audited)
	I. ASSETS :		
1	Non-current Assets :		
	(a) Property, Plants & Equipments	980.88	859.48
	(b) Intangible Assets	5.42	6.64
	(c) Right of use assets	46.45	1.90
	(d) Financial Assets		
	(i) Investments	50.56	49.40
	(ii) Other Financial Assets	29.48	48.73
	(e) Non-Current Tax Assets	11.66	19.96
	(f) Other Non-Current Assets	17.38	15.25
	Total Non current Assets :	1,141.83	1,001.36
2	Current Assets :		
	(a) Inventories	193.72	147.30
	(b) Financial Assets		
	(i) Trade receivables	1,525.64	1,347.09
	(ii) Cash and Cash Equivalents	68.62	43.30
	(iii) Other Balances with Banks	118.78	116.35
	(iv) Other Financial assets	0.21	0.32
	(c) Other Current Assets	950.94	690.28
	Total Current Assets	2,857.91	2,344.64
	TOTAL ASSETS	3,999.74	3,346.00
	II. EQUITY AND LIABILITIES:		
1	Equity		
	(a) Equity Share Capital	487.40	487.40
	(b) Other Equity	1,166.61	934.88
	Total Equity	1,654.01	1,422.28
2	Liabilities		
2.1	Non Current Liabilites:		
	(a) Financial Liabilities		
	(i) Borrowings	872.44	697.32
	(ii) Lease Liabilities	40.25	-
	(b) Provisions	14.21	13.37
	(c) Deferred Tax Liabilities (Net)	70.79	59.34
	Total Non Current Liabilities	997.69	770.03
2.2	Current Liabilities:		
	(a) Financial Liabilities		
	(i) Borrowings	873.78	687.56
	(ii) Lease Liabilities	8.32	2.47
	(iii) Trade Payables		
	(a) Total outstanding dues of micro entereprises and small enterprises	11.08	4.32
	(b) Total outstanding dues of creditors other than micro entereprises and small enterprises	74.67	56.93
	(iv) Other Financial Liabilities	306.47	299.65
	(b) Provisions	24.37	25.44
	(c) Current Tax Liabilities (Net)	3.45	7.47
	(d) Other Current Liabilities	45.90	69.85
	Total Current Liabilities	1,348.04	1,153.69
	TOTAL - EQUITY AND LIABILITIES	3,999.74	3,346.00



Unaudited Statement of Cash Flow for the period ended September 30, 2022

(Rs. In lacs)

Adjustment for :	(Rs. In lacs)					
Name		Half Year Ended	Half Year Ended			
A.) CASH FLOW FROM OPERATIVE ACTIVITIES Profite Before Tax Adjustment for: Depreciation and Amortization Expense 54.47	PARTICULARS	30-09-2022	30-09-2021			
Profit Before Tax Adjustment for: September Se		Unaudited	Unaudited			
Adjustment for : Depreciation and Amortization Expense 54,47 43,43 Interest Income (5,29) (7,84) Dividend Income (0,30) (0,18) Finance Cost 82,82 54,28 (Profit) / Loss on sales of assets (7,75) (9,55) Decrease / (Increase) in fair value of investments (1,17) (0,08) Remeasurements of the defined benefit plans (2,24) (3,34) Operating Profit before working capital changes (3,24) (3,34) Operating Profit before working capital changes (468,24) (186,13) Changes in Morking Capital (Increase) / Decrease in Invertories, Trade receivables, financial assets and other assets (22,40) (24,40) (24,40) Increase / (Decrease) in Trade Payables, financial liabilities, other liabilities and provisions (24,90) (186,13) Increase / (Decrease) in Trade Payables, financial liabilities, other liabilities and provisions (66,10) (38,89) Net cash flow from Operating Activity (91,00) (19,29) B), CASH FLOW FROM INVESTING ACTIVITIES (24,40) (186,13) Capital Expenditure on property, plant and equipment (16,10) (12,42) Fixed Deposit with Bank (2,43) (5,22) Dividend Received (186,13) (19,33) Net Cash used in Investing Activities (157,84) (196,33) C.) CASH FLOW USED IN FINANCING ACTIVITIES (196,33) Proceed/(Repayment) of Short term borrowings (196,32) (196,32) Proceed/(Repayment) of Long term borrowings (196,32) (196,32) Net Cash used in Financing Activities (26,43) (25,32) (26,43) Proceed/(Repayment) of Long term borrowings (26,43) (26,4	A.) CASH FLOW FROM OPERATIVE ACTIVITIES					
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Interest Income (5.29) (7.84) Dividend Income (0.30) (0.18) (0.18) (1.77) (0.88) (1.77) (1.78	Depreciation and Amortization Expense	54.47	43.43			
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Payment of Lease Liabilities (6.75) (3.75) Proceed/(Repayment) of Short term borrowings 186.22 69.43 Proceed/(Repayment) of Long term borrowings 175.12 (95.32) Net Cash used in Financing Activities 274.15 (83.50) Net Increase/Decrease in Cash & Cash Equivalents Total (A+B+C) 25.32 16.16 Cash & Cash Equivalents At The Beginning Of The Year 4.49 3.65 Cash on Hand 4.49 3.65 Bank Balance 38.81 51.37 Cash & Cash Equivalents At The End Of The Year 43.30 56.27 Cash on Hand 4.36 4.01 Bank Balance 64.26 68.42 Fixed Deposits (Maturity Less Than 3 Months) - -						
Proceed/(Repayment) of Short term borrowings 186.22 69.43 Proceed/(Repayment) of Long term borrowings 175.12 (95.32) Net Cash used in Financing Activities 274.15 (83.50) Net Increase/Decrease in Cash & Cash Equivalents Total (A+B+C) 25.32 16.16 Cash & Cash Equivalents At The Beginning Of The Year 4.49 3.65 Cash on Hand 4.49 3.65 Bank Balance 38.81 51.37 Fixed Deposits (Maturity Less Than 3 Months) - 1.25 Cash & Cash Equivalents At The End Of The Year 4.36 4.01 Bank Balance 64.26 68.42 Fixed Deposits (Maturity Less Than 3 Months) - -		, ,	(53.86)			
Proceed/(Repayment) of Long term borrowings 175.12 (95.32) Net Cash used in Financing Activities 274.15 (83.50) Net Increase/Decrease in Cash & Cash Equivalents Total (A+B+C) 25.32 16.16 Cash & Cash Equivalents At The Beginning Of The Year 4.49 3.65 Cash on Hand 4.49 3.65 Bank Balance 38.81 51.37 Fixed Deposits (Maturity Less Than 3 Months) - 1.25 Cash & Cash Equivalents At The End Of The Year 4.36 4.01 Bank Balance 64.26 68.42 Fixed Deposits (Maturity Less Than 3 Months) - -	Payment of Lease Liabilities					
Net Cash used in Financing Activities 274.15 (83.50) Net Increase/Decrease in Cash & Cash Equivalents Total (A+B+C) 25.32 16.16 Cash & Cash Equivalents At The Beginning Of The Year 4.49 3.65 Cash on Hand 4.49 3.65 Bank Balance 38.81 51.37 Fixed Deposits (Maturity Less Than 3 Months) - 1.25 Cash & Cash Equivalents At The End Of The Year 4.36 4.01 Cash on Hand 4.36 4.01 Bank Balance 64.26 68.42 Fixed Deposits (Maturity Less Than 3 Months) - -	Proceed/(Repayment) of Short term borrowings		69.43			
Net Increase/Decrease in Cash & Cash Equivalents Total (A+B+C) 25.32 16.16 Cash & Cash Equivalents At The Beginning Of The Year 4.49 3.65 Cash on Hand 4.49 3.65 Bank Balance 38.81 51.37 Fixed Deposits (Maturity Less Than 3 Months) - 1.25 Cash & Cash Equivalents At The End Of The Year - 4.36 4.01 Bank Balance 64.26 68.42 Fixed Deposits (Maturity Less Than 3 Months) - -	Proceed/(Repayment) of Long term borrowings		(95.32)			
Cash & Cash Equivalents At The Beginning Of The Year 4.49 3.65 Cash on Hand 38.81 51.37 Bank Balance 38.81 51.37 Fixed Deposits (Maturity Less Than 3 Months) - 1.25 43.30 56.27 Cash & Cash Equivalents At The End Of The Year - 4.36 4.01 Cash on Hand 4.36 4.01 Bank Balance 64.26 68.42 Fixed Deposits (Maturity Less Than 3 Months)	Net Cash used in Financing Activities		(83.50)			
Cash on Hand 4.49 3.65 Bank Balance 38.81 51.37 Fixed Deposits (Maturity Less Than 3 Months) - 1.25 Cash & Cash Equivalents At The End Of The Year - 4.36 4.01 Cash on Hand 4.36 4.01 8.42 Bank Balance 64.26 68.42 Fixed Deposits (Maturity Less Than 3 Months) - -	Net Increase/Decrease in Cash & Cash Equivalents Total (A+B+C)	25.32	16.16			
Bank Balance 38.81 51.37 Fixed Deposits (Maturity Less Than 3 Months) - 1.25 43.30 56.27 Cash & Cash Equivalents At The End Of The Year - 4.36 4.01 Bank Balance 64.26 68.42 Fixed Deposits (Maturity Less Than 3 Months) - -	Cash & Cash Equivalents At The Beginning Of The Year					
Fixed Deposits (Maturity Less Than 3 Months) - 1.25 43.30 56.27 Cash & Cash Equivalents At The End Of The Year - 4.36 4.01 Bank Balance 64.26 68.42 Fixed Deposits (Maturity Less Than 3 Months) - -	Cash on Hand	4.49	3.65			
Cash & Cash Equivalents At The End Of The Year 43.30 56.27 Cash on Hand 4.36 4.01 Bank Balance 64.26 68.42 Fixed Deposits (Maturity Less Than 3 Months) - -	Bank Balance	38.81	51.37			
Cash & Cash Equivalents At The End Of The Year 4.36 4.01 Cash on Hand 64.26 68.42 Bank Balance 64.26 68.42 Fixed Deposits (Maturity Less Than 3 Months) - -	Fixed Deposits (Maturity Less Than 3 Months)	-	1.25			
Cash on Hand 4.36 4.01 Bank Balance 64.26 68.42 Fixed Deposits (Maturity Less Than 3 Months) - -		43.30	56.27			
Bank Balance 64.26 68.42 Fixed Deposits (Maturity Less Than 3 Months) - -	Cash & Cash Equivalents At The End Of The Year					
Fixed Deposits (Maturity Less Than 3 Months)	Cash on Hand	4.36	4.01			
	Bank Balance	64.26	68.42			
68.62 72.43	Fixed Deposits (Maturity Less Than 3 Months)	-	-			
		68.62	72.43			

Notes:

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Ind AS-7 on statement of Cash Flow.



Notes: See accompanying Notes to the Standalone Financial Results:

- 1 The above Financial results for the quarter ended on 30th September, 2022 have been reviewed by audit committee and approved by the Board of Directors at its Meeting held on 11th November, 2022, Further, the statutory auditors have submitted Limited Review Report in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS) prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in india.
- The Company Operates in only one Segment of Activity i.e. Manufacturing / Trading of Industrial gases. 3
- Corresponding figures of the previous periods have been re-grouped / re-classified, wherever necessary.

For, VADILAL CHEMICALS LIMITED

RAJESH Digitally signed by RAMCHAND AMCHANDRA CANDINI DRAE 2022.11.11 14:37:30 RA GANDHI +0530°

RAJESH R. GANDHI

Date: 11th November, 2022 Place : Ahmedabad

CHAIRMAN & MANAGING DIRECTOR