ACRYSIL LIMITED

Regd. Office: B-307, Citi Point, J.B.Nagar, Andheri-Kurla Road, Andheri (East), Mumbai-400059

CIN: L26914MH1987PLC042283

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2021

(Rs. in Lakhs except for EPS)

	Standalone					Consolidated						
PARTICULARS		Quarter ended		_	ar ended	Year ended		Quarter ended		Half year ended		Year ended
	30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021	30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income												
(a) Revenue from operations	9,443.85	7,868.17	6,122.23	17,312.02	9,737.76	24,834.14	11,940.85	9,754.96	7,563.18	21,695.81	12,161.12	
(b) Other income	285.06	708.49	188.86	993.55	295.71	728.99	290.89	274.34	183.80	565.23	286.94	
Total Income (a+b)	9,728.91	8,576.66	6,311.09	18,305.57	10,033.47	25,563.13	12,231.74	10,029.30	7,746.98	22,261.04	12,448.06	31,772.21
2 Expenses								. =		. =		
(a) Cost of materials consumed	4,043.33	3,209.41	2,425.00	7,252.74	3,729.93	8,902.93	4,887.96	3,702.04	2,818.31	8,590.00	4,209.13	
(b) Purchases of stock-in-trade	624.09	670.78	289.19	1,294.87	419.60	1,649.04	1,308.44	1,211.74	614.30	2,520.18	998.02	-,
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade (d) Employee benefits expense	(550.27) 698.05	(405.54) 474.71	190.36 378.68	(955.81) 1,172.76	275.97 710.61	469.75	(846.69) 887.34	(551.64)	223.30 500.40	(1,398.33) 1,561.76	593.80 925.08	689.04 2,224.13
(e) Finance cost	188.43	177.52	378.88 145.86	365.95	314.97	1,601.45 639.83	198.89	674.42 192.08	172.03	390.97	925.08 369.38	730.21
(f) Depreciation and amortisation expenses	420.27	338.45	265.44	758.72	518.70	1,157.57	441.44	360.04	290.67	801.48	568.46	1,266.43
(g) Other expenses	2,671.52	2,280.03	1,698.82	4,951.55	2,609.89	7,266.09	3,107.51	2,596.71	1,852.37	5,704.22	2,907.21	7,992.36
Total Expenses	8,095.42	6,745.36	5,393.35	14,840.78	8,579.67	21,686.66	9,984.89	8,185.39	6,471.38	18,170.28	10,571.08	26,389.00
3 Profit before exceptional items & tax (1-2)	1,633.49	1,831.30	917.74	3,464.79	1,453.80	3,876.47	2,246.85	1,843.91	1,275.60	4,090.76	1,876.98	5,383.21
4 Exceptional Items	-	-	-	-	-	-	-	-	-		-	- 0,000122
5 Profit before tax (3-4)	1.633.49	1.831.30	917.74	3,464.79	1,453.80	3,876.47	2.246.85	1.843.91	1,275.60	4,090.76	1,876.98	5,383.21
6 Tax Expenses		-,000		0,202		0,010121					7,01000	
(a) Current tax	278.00	534.00	245.00	812.00	391.00	999.58	372.40	613.41	296.49	985.81	452.29	1,238.32
(b) Earlier years' tax	-	-	-	-	-	5.95	-	-	-	-	-	8.48
(c) Deferred tax	85.38	(127.49)	21.93	(42.11)	10.58	208.29	92.81	(119.84)	32.90	-27.03	22.22	204.65
7 Profit for the period (5-6)	1,270.11	1,424.79	650.81	2,694.90	1,052.22	2,662.65	1,781.64	1,350.34	946.21	3,131.98	1,402.47	3,931.76
8 Other Comprehensive Income/(Loss)												
A Items that will not be reclassified to profit or loss												
(i) Remeasurements of defined benefit plans (net of taxes)	(6.13)	(6.12)	(7.66)	(12.25)	(15.33)	(24.50)	(5.81)	(5.79)	(7.85)	(11.60)	(15.69)	(23.19)
(ii) Income tax relating to items that will not be reclassified to profit or loss	1.54	1.54	1.93	3.08	3.86	6.17	1.45	1.45	1.98	2.90	3.95	5.83
B Items that will be reclassified to profit or loss												
(i) Exchange differences on foreign currency translation	-	-	-	-	-	-	(12.23)	10.96	(7.50)	(1.27)	(11.82)	(0.64)
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	` - ´	-	`- ′	` - <i>`</i>	′	- '
Total Other Comprehensive income (net of tax)	(4.59)	(4.58)	(5.73)	(9.17)	(11.47)	(18.33)	(16.59)	6.62	(13.37)	(9.97)	(23.56)	(18.00)
9 Total Comprehensive Income for the period (net of tax)	1,265.52	1,420.21	645.08	2,685.73	1,040.75	2,644.32	1,765.05	1,356.96	932.84	3,122.01	1,378.91	3,913.76
10 Profit for the period attributable to:												
(a) Shareholders of the Company	-	-	-	-	-	-	1,768.93	1,345.06	938.98	3,113.99	1,397.97	3,912.36
(b) Non-controlling interest	-	-	-	-	-	-	12.71	5.28	7.23	17.99	4.50	19.40
	-	-	-	-	-	-	1,781.64	1,350.34	946.21	3,131.98	1,402.47	3,931.76
Total Comprehensive Income for the period attributable to:												
(a) Shareholders of the Company	-	-	-	-	-	-	1,752.31	1,351.64	925.63	3,103.95	1,374.45	3,894.22
(b) Non-controlling interest	-	-	-	-	-	-	12.74	5.32	7.21	18.06	4.46	
	-	-	-	-	-	-	1,765.05	1,356.96	932.84	3,122.01	1,378.91	
11 Paid-up Equity Share Capital (Face Value of Rs.2/- per share)	533.90	533.90	533.90	533.90	533.90	533.90	533.90	533.90	533.90	533.90	533.90	
12 Other Equity						14,610.13						18,607.56
13 Earnings Per Share (Face Value of Rs.2/- each) (not annualised)												
Basic (in Rs.)	4.75	5.35	2.44	10.10	3.94	9.97	6.62	5.05	3.52	11.67	5.24	
Diluted (in Rs.)	4.72	5.34	2.44	10.06	3.94	9.97	6.57	5.04	3.52	11.61	5.24	14.66

NOTES

- 1 The above Unaudited Financial Results for the quarter ended September 30, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 11, 2021. The statutory auditors have carried out the limited review of the above results.
- 2 Employee benefits expense for the current quarter include Employee Stock Options (ESOP) Compensation Cost of Rs.98.49 Lakhs and Rs.122.35 Lakhs in the Standalone and Consolidated Financial Results respectively.
- 3 Due to the 2nd wave of COVID-19 pandemic and subsequent restrictions imposed by the Government, the capacity utilisation of manufacturing plants was impacted during the previous quarter ended June 30, 2021. However, the plant's capacity utilization increased optimally in the current quarter ended September 30, 2021. The Company will continue to evaluate the pandemic related uncertainty on business and economic conditions and update its assessment accordingly.
- 4 The Company has identified Kitchen & Bath Products Business as its only primary reportable segment in accordance with the requirements of Ind AS 108 Operating Segments. Accordingly, no separate segment information has been provided.
- 5 The previous period figures have been regrouped/reclassified, wherever necessary, to correspond with those of the current period.

By Order of the Board For Acrysil Limited

CHIRAG A Digitally signed by CHIRAGA PARISHO Disc.-III.c.-Price-Acceptance (2014) (194

CHIRAG A. PAREKH
CHAIRMAN & MANAGING DIRECTOR
(DIN: 00298807)

Place: Washington DC, USA Date: November 11, 2021

(Rs. in Lakhs)

STANDALONE STANDALONE CONSOLIDATE As at 30,00 acroin As at 30,	STATEMENT OF ASSETS & LIABILITIES				(Rs. in Lakhs)
March		STANDALONE	STANDALONE	CONSOLIDATED	CONSOLIDATED
(Nasers	Particulars	As at	As at	As at	As at
(ii) ASSETS (iii) Non-Current assets (iii) Property, Plant and Equipment (iii) Name Current assets (iii) Coparty, Plant and Equipment (iii) Right to use of all sequipment (iii) Clarent assets (iii) Clarent assets (i) Investments (ii) Investments (iii) Loans (iii) Clarent Assets (iii) Loans (iii) Clarent Assets (iii) Loans (iii) Clarent Assets (iii) Clarent		30.09.2021	31.03.2021	30.09.2021	31.03.2021
2) Non-Current Assets		(Unaudited)	(Audited)	(Unaudited)	(Audited)
2) Non-Current Assets	(I) ASSETS	,	` ,	,	,
OPERPOTE Patent and Equipment 11,39989 10,485,88 13,107.36 12,117.99 10,085,88 33,107.36 12,117.99 10,081,081 10,	[``'				
(b) Right to use of assets (c) Carptal Work-in-Progress 2.138.28 968.39 2.255.04 1.019.26	P '	11 300 80	10 485 88	13 107 36	12 117 00
(c) Capial Work-in-Progress 2,138,28 988,39 2,255.04 1,101.32 1,201.72 2,291.77 2,2			· ·	· ·	
(d) Goodwill (c) Chordwill (c)					
(g) Other Intangible assets 178.89 182.98 179.36 188.45 18.46 18.40 18	1, , ,	2,136.26	900.39	· ·	,
(f) Financial Assets 1.654.74 1.407.51 - 1.60.00 (f) Investments 1.654.74 1.407.51 - 1.60.00 (f) Investments 1.654.74 1.407.51 - 1.60.00 (f) Other Non-current Financial Assets 122.95 125.75 (g) Other Non-current Assets 122.95 663.10 1.111.88 714.68 (g) Other Non-current Assets 1.7521.64 14,561.95 19,966.97 17,029.32 (g) Current Assets 7.50.00 7.50.00 7.092.84 5.455.10 (g) Financial Assets 7.50.00 7.092.84 7.092.84 (g) Financial Assets 7.092.84 7.092.84 7.092.84 (g) Financial Assets 7.092.84 7.092.84 7.092.84 (g) Trade receivables 6.337.69 7.092.84 8.202.13 (g) Cher Current Financial Assets 40.507 220.33 860.90 773.53 (g) Bank balances other than (g) above 371.81 1.225.53 387.83 1.293.55 (g) Cher Current Financial Assets 1.331.93 1.730.67 1.535.85 1.722.46 (g) Current Financial Assets 1.331.93 1.730.67 1.535.85 1.722.46 (g) Cher Current Assets 2.075.97 1.593.32 2.431.60 1.670.44 (g) Corrent Assets 1.944.35 1.766.677 2.5432.95 2.20.88.20 (g) Financial Assets 1.743.52 1.766.77 2.5432.95 2.20.88.20 (g) Financial Liabilities 1.7687.61 15.144.03 2.2.132.05 (g) Cher Current Financial Assets 1.7687.61 15.144.03 2.2.132.05 (g) Cher Current Financial Assets 1.7687.61 15.144.03 2.2.132.05 (g) Equity And LiaBilities 1.7687.61 15.144.03 2.2.132.05 (g) Cher Current Liabilities 1.7687.61 15.144.03 2.2.132.05 (g) Cher Current Liabilities 1.7687.61 15.144.03 2.2.132.05 (g) Borrowing 2.178.63 1.620.69 2.675.69 2.170.64 (g) Borrowing 2.178.63 1.620.69 2.675.69 2.170.64 (g) Borrowing 2.178.63 4.53.3 6.66.41 4.58.33 (g) Provisions 3.788.50 4.39.3 (g) Borrowing 2.178.63 4.59.3 4.59.5 (g) Borrowing 1.789.60 4.39.3 (g) Borrowing 1.789.6		176 80	182.08	· ·	
(ii) I class	1, ,	170.09	102.90	179.50	100.40
(ii) Chars Non-current Financial Assets 22.54 115.96 126.78 122.95 (iii) Other Non-current Assets 962.25 663.10 1,111.38 71.468 (ii) Total Non-Current Assets 75.21.64 14,561.95 19,986.97 17,29.32 (ii) Current Assets 75.070.69 3,897.56 7,092.84 5,455.10 (ii) Financial Assets 75.070.69 3,897.56 7,092.84 5,455.10 (iii) Cash and cash equivalents 405.07 220.33 860.90 773.53 (iii) Bank balances other than (ii) above 371.81 1,225.53 367.83 1,293.55 (iv) Cherr Current Financial Assets 1,331.93 1,730.67 1,553.55 1,722.45 (iv) Current Tax Assets (net) 3,367.48 2,852.28 3,704.40 2,901.77 (c) Other Current Assets 1,341.93 1,730.67 1,553.55 1,722.45 (iv) Current Assets 2,075.97 1,593.32 2,431.60 1,670.44 (iv) Current Assets 1,341.93 1,730.67 1,535.85 1,722.45 (iv) Current Assets 1,341.93 1,730.67 1,535.85 1,722.45 (iv) Current Assets 1,341.93 1,730.67 1,535.35 (iv) Current Assets 1,341.93 1,730.67 1,535.35 (iv) Current Assets 1,341.93 1,730.67 1,535.35 (iv) Equity 3,341.52 1,565.67 1,532.35 1,522.95 (iv) Equity Amp Liabilities 1,544.03 1,567.75 (iv) Equity Amp Liabilities 1,544.03 1,544.03 1,544.03 (iv) Current Liabilities 1,544.03 1,544.03 1,544.03 (iv) Determinacial Liabilities 1,544.03 1,544.03 (iv) Determinacial Liabilities 1,544.03 1,544.03 (iv) Determinacial Liabilities 1,544.03 1,544.03 (iv) Determinacial Liabilities	IV	1 654 74	1 407 51		_
(iii) Other Non-current Financial Assets (90 25 66.10 1.11.38 7.468 Total Non-Current Assets 96.22 5 66.10 1.11.38 7.468 Total Non-Current Assets 96.22 5 66.10 1.11.38 7.468 Total Non-Current Assets 17,521.64 14,561.95 19,966.97 17,029.32 7.468 Total Non-Current Assets 7.5070.69 3.897.56 7.092.84 5.455.10 (ii) Cash and cash equivalents 6 6.337.49 6.085.19 9.404.84 8.302.13 (iii) Cash and cash equivalents 90.507.81 1.225.53 387.83 1.229.55 (iv) Cans 13.08 10.99 14.69 13.23 (iv) Current Tinancial Assets 13.18 1.225.53 387.83 1.229.55 (iv) Other Current Financial Assets 1.319.93 1.706.7 1.535.85 1.722.45 (iv) Current Tax Assets (ect) 3.637.88 2.853.28 3.704.40 2.901.77 (iv) Other Current Assets 1.319.93 1.706.7 1.535.85 1.722.45 (iv) Current Assets 1.319.93 1.706.7 1.735.35 1.722.45 (iv) Current Assets 1.329.35 1.706.77 1.353.22 2.431.60 1.4670.44 1.704.44 1	I ''		· ·	_	_
(g) Other Non-current Assets 962.25 663.10 1,111.38 714.68 71541 70541	1 ' '			126.78	122 95
Total Non-Current Assets 17,521.64 14,561.95 19,986.97 17,029.32	` '				
(2) Current Assets (a) Inventories (b) Financial Assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Cash Cash equivalents (iiii) Cash equivalents (iiii) Cash equi	""			,	
(a) Inventories		17,021.01	11,001.50	15,500.57	17,025.52
(b) Financial Assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Cash and cash equivalents (iii) Cash and cash equivalents (iii) Bank balances other than (ii) above (iii) Cash and cash equivalents (iv) Loans (iv) Other Current Financial Assets (iv) Current Tran Assets (iv) Current Tran Assets (iv) Current Tran Assets (iv) Current Tran Assets (iv) Current Liabilities (iv) Current Liabilities (iv) Current Current Liabilities (i	[` '	F 070 (0	2.907.57	7,000,04	E 4EE 10
(i) Cash and cash equivalents	I C /	3,070.69	3,897.36	7,092.84	3,433.10
(if) Cash and cash equivalents 405.07 230.33 860.90 773.83 (iii) Bank balances other than (ii) above 371.81 1,225.53 387.83 1,239.55 (iv) Loans 13.08 10.89 14.69 13.23 (v) Ourner II Financial Assets 1,531.93 1,730.67 1,535.85 1,732.45 (v) Current Tax Assets (net) 3,637.48 2,853.28 3,704.40 2,901.77 (c) Other Current Assets 2,075.97 1,593.32 2,431.60 1,670.44 Total Current Assets 19,443.52 17,687.7 25,432.95 22,988.20 TOTAL ASSETS 36,965.16 32,188.72 45,419.92 39,117.52 (I) Equity (a) Equity Share capital 533.90 <	[· /	(227 40	C 00F 10	0.404.94	0 202 12
(iii) Bank balances other than (ii) above 371.81 1,225.53 387.83 1,239.55 (iv) Loans 13.08 10.89 14.69 13.23 (v) Other Current Financial Assets 1.531.93 1,730.67 1,335.85 1,732.45 (vi) Current Tax Assets (net) 3,637.48 2,855.28 3,704.40 2,901.77 (c) Other Current Assets 2,2075.97 1,593.32 2,431.60 1,670.44 Total Current Assets 19,443.52 17,626.77 25,432.95 22,088.20 TOTAL ASSETS 36,965.16 32,188.72 45,419.22 39,117.52 (II) EQUITY AND LIABILITIES (I) Equity (a) Equity Share capital (b) Other Equity 17,153.71 14,610.13 21,588.15 15,607.56 Equity attributable to equity holders of the Parent 17,687.61 15,144.03 22,122.05 19,141.66 Co.	I ''		· ·	,	
(iv) Loans 13.08 10.89 14.69 13.23 (v) Other Current Financial Assets 1,531.93 1,730.67 1,535.85 1,732.45 (v) Current Tax Assets (net) 3,637.48 2,853.28 3,704.40 2,901.77 (c) Other Current Assets 2,075.97 1,593.32 2,431.60 1,670.44 Challed Current Assets 19,443.52 17,626.77 25,432.95 22,088.20 TOTAL ASSETS 36,965.16 32,188.72 45,419.92 39,117.52 (I) Equity (I) Equity (I) Equity (II) Equity (III) Equity (III) Equity (III) Equity (III) Equity (III)					
Column	1 ` '		,		
(vi) Current Tax Assets (net) (c) Other Current Assets (c) Other Current Assets (d) Possets (e) Other Current Assets (e) Other Current Assets (f) Possets (f) Equity Share capital (f) Equity Share capital (f) Other Equity Controlling interests (f) Equity Controlling interests (f) Equity Controlling interests (g) Equity Controllin	` '				
(c) Other Current Assets 10443.52 17,626.77 1,593.32 1,431.60 1,670.44 10tal Current Assets 19,443.52 17,626.77 25,432.95 22,088.20 17,626.77 25,432.95 22,088.20 17,626.77 25,432.95 22,088.20 17,626.77 25,432.95 22,088.20 17,626.77 25,432.95 22,088.20 17,626.77 25,432.95 22,088.20 23,188.72 24,11.60 24,11.52 24,11.60 25,11.52 25,11.52 25,11.53.71 25,11			,	·	
Total Current Assets 19,443.52 17,626.77 25,432.95 22,088.20	1 ' '		· ·	·	
TOTAL ASSETS 36,965.16 32,188.72 45,419.92 39,117.52 (II) EQUITY AND LIABILITIES (I) Equity (a) Equity Share capital 533.90 533	[``'		· ·	·	
III EQUITY AND LIABILITIES (1) Equity (3) Equity Share capital 533.90 53		<u> </u>	·	•	· · · · · · · · · · · · · · · · · · ·
(I) Equity (a) Equity Share capital (b) Other Equity (b) Other Equity (c) Other Equity (d) Equity Share capital (d) Equity Share capital (e) Other Equity (f) Other Inancial Liabilities (g) Equity Share Capital (g) Equity Share (g) Equity Share Capital (g) Equity Share		36,965.16	32,188.72	45,419.92	39,117.52
(a) Equity Share capital (b) Other Equity (b) Other Equity (c) Other Equity (d) Other Equity (e) Other Equity (e) Other Equity (f) Other Equity (g) I7,153.71 (g) I4,610.13 (g) I2,1588.15 (g) I8,607.56 (g) I9,141.46 (g) I1,687.61 (g) I5,144.03 (g) I2,122.05 (g) I2,1487 (g) I2,148.7 (g) I3,607.61 (g) I3,607.62 (g) I4,607.61 (g) I3,607.62 (g) I4,607.63 (g) I3,607.63	[, , ~				
(b) Other Equity Equity attributable to equity holders of the Parent Non-controlling interests Total Equity 17,687.61 15,144.03 22,122.05 19,141.46 Non-controlling interests 17,687.61 15,144.03 22,122.05 19,141.46 Non-controlling interests 17,687.61 15,144.03 22,141.87 19,397.46 (2) LIABILITIES 1 Non-Current Liabilities (a) Financial Liabilities (i) Borrowings 2,178.63 1,620.69 2,675.69 2,170.64 (ii) Lease liabilities (iii) Provisions 54.36 656.41 458.33 656.41 458.33 656.41 458.33 656.41 458.33 656.41 458.33 367.75 397.67 Total Non-Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (i) Borrowings (ii) Borrowings (ii) Provisions Total outstanding dues of Micro and Small Enterprises Total outstanding dues of creditors other than Micro and Small Enterprises (iii) Other financial liabilities (iv) Lease liabilities (iv) Cher current Liabilities (iv) Lease liabilities (iv) Cher current Liabilities (iv) Cher current Liabilities (iv) Cher current Liabilities (iv) Lease liabilities (iv) Le	(1) Equity				
Equity attributable to equity holders of the Parent 17,687.61 15,144.03 22,122.05 19,141.46 Non-controlling interests - - 292.82 256.00	(a) Equity Share capital	533.90	533.90	533.90	533.90
Non-controlling interests	(b) Other Equity	17,153.71	14,610.13	21,588.15	18,607.56
Total Equity 17,687.61 15,144.03 22,414.87 19,397.46	Equity attributable to equity holders of the Parent	17,687.61	15,144.03	22,122.05	19,141.46
(2) LIABILITIES 1. Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease liabilities (ii) Lease liabilities (iii) Provisions (iv) Deferred tax liabilities (a) Financial Liabilities (bet) 2.178.63 (iii) Provisions (iv) Deferred tax liabilities (Net) (iv) Deferred tax liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (ii) Borrowings (iii) Trade payables Total outstanding dues of Micro and Small Enterprises Total outstanding dues of creditors other than Micro and Small Enterprises (iii) Other financial liabilities (iv) Lease liabilities (ivi) Lease liabilities (ivi) Lease liabilities (ivi) Lease liabilities (ivi) Current Liabilities (ivi) Current Liabilities (ivi) Current Liabilities (ivi) Lease liabilities (ivi) Current Liabilit	Non-controlling interests	-	-	292.82	256.00
1. Non-Current Liabilities	Total Equity	17,687.61	15,144.03	22,414.87	19,397.46
1. Non-Current Liabilities					
(a) Financial Liabilities (i) Borrowings (ii) Lease liabilities (iii) Lease liabilities (iii) Provisions (iii) Provisions (iv) Deferred tax liabilities (Net) Total Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Borrowings (a) Financial Liabilities (a) Financial Liabilities (ii) Borrowings (iii) Trade payables Total outstanding dues of Micro and Small Enterprises (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other funancial liabilities (iv) Lease liabilities (iv) Lease liabilities (iv) Provisions (vi) Provisions (vi) Provisions (vi) Provisions (vii) Current tax liabilities (net) Total Current Liabilities (15,472,472,583) 15,952.02 14,429,98 19,236.49 2,677.69 2,170.64 458.33 456.41 458.33 466.41 458.33 466.41 458.33 468.71 458.83 468.71 468.71 468.71 468.77 47,432.83 47,958.07 47,432.83 47,958.07 41.06 41,080.75 42,074.29 42,377.43 4,790.93 4,161.29 4,299.89 4,161.29 4,178.41 4,299.89 4,161.29 4,178.41 4,299.80 4,161.29 4,178.41 4,179.80 4,179.60 4,179.60 4,179.60 4,179.60 4,179.60 4,179.60 4,179.60 4,179.60 4,179.60 4,179.60 4,179.60 4,179.60 4,179.60 4,179.60 4,179.60 4,17	(2) LIABILITIES				
(i) Borrowings	1. Non-Current Liabilities				
(i) Borrowings	(a) Financial Liabilities				
(ii) Lease liabilities (656.41 458.33 656.41 458.33 (iii) Provisions (54.36 54.36 68.71 68.71 (iv) Deferred tax liabilities (Net) 436.13 481.33 367.75 397.67 Total Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables Total outstanding dues of Micro and Small Enterprises 895.63 741.06 1,080.75 1,024.29 Total outstanding dues of creditors other than Micro and Small Enterprises (iii) Other financial liabilities (20) Other current Curre		2,178.63	1,620,69	2,675,69	2,170.64
(iii) Provisions 54.36 54.36 68.71 68.71 (iv) Deferred tax liabilities (Net) 436.13 481.33 367.75 397.67 Total Non-Current Liabilities 3,325.53 2,614.71 3,768.56 3,095.35 2. Current Liabilities 54.36 6,931.99 7,488.80 7,432.83 7,958.07 (ii) Borrowings 6,931.99 7,488.80 7,432.83 7,958.07 (ii) Trade payables 70.000.00 7,41.06 1,080.75 1,024.29 Total outstanding dues of Micro and Small Enterprises 895.63 741.06 1,080.75 1,024.29 Total outstanding dues of creditors other than Micro and Small Enterprises 3,345.42 2,377.43 4,790.93 3,153.26 (iii) Other financial liabilities 337.28 309.17 420.78 324.25 (iv) Lease liabilities 201.44 97.93 201.44 97.93 (v) Other current liabilities 388.96 414.39 1,008.00 785.62 (vi) Provisions 135.47 97.37 140.47 102.88 (vii) Current Liabilities (net) 3,715.83 2,903.83 4,161.29 <t< td=""><td> ```</td><td>1 '</td><td>l ' '</td><td>,</td><td></td></t<>	```	1 '	l ' '	,	
(iv) Deferred tax liabilities (Net) 436.13 481.33 367.75 397.67 Total Non-Current Liabilities 3,325.53 2,614.71 3,768.56 3,095.35 2. Current Liabilities 6,931.99 7,488.80 7,432.83 7,958.07 (ii) Borrowings 6,931.99 7,488.80 7,432.83 7,958.07 (ii) Trade payables 700 outstanding dues of Micro and Small Enterprises 895.63 741.06 1,080.75 1,024.29 Total outstanding dues of creditors other than Micro and Small Enterprises 33,345.42 2,377.43 4,790.93 3,153.26 (iii) Other financial liabilities 337.28 309.17 420.78 324.25 (iv) Lease liabilities 201.44 97.93 201.44 97.93 (v) Other current liabilities 388.96 414.39 1,008.00 785.62 (vi) Provisions 135.47 97.37 140.47 102.88 (vii) Current Liabilities (net) 3,715.83 2,903.83 4,161.29 3,178.41 Total Current Liabilities 19,277.55 17,044.69 23,005.05 19,720.06					
Total Non-Current Liabilities 3,325.53 2,614.71 3,768.56 3,095.35 2. Current Liabilities 3,325.53 2,614.71 3,768.56 3,095.35 2. Current Liabilities 4 4 5 5 6,931.99 7,488.80 7,432.83 7,958.07 (ii) Trade payables 7 Cotal outstanding dues of Micro and Small Enterprises 895.63 741.06 1,080.75 1,024.29 Total outstanding dues of creditors other than Micro and Small Enterprises 3,345.42 2,377.43 4,790.93 3,153.26 (iii) Other financial liabilities 337.28 309.17 420.78 324.25 (iv) Lease liabilities 201.44 97.93 201.44 97.93 (v) Other current liabilities 388.96 414.39 1,008.00 785.62 (vi) Provisions 135.47 97.37 140.47 102.88 (vii) Current tax liabilities (net) 3,715.83 2,903.83 4,161.29 3,178.41 Total Current Liabilities 15,952.02 14,429.98 19,236.49 16,624.71 Total Liabilities 19,277.55 17,044.69 23,005.05 19,720.06	1 ` '				
2. Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables Total outstanding dues of Micro and Small Enterprises 895.63 Total outstanding dues of creditors other than Micro and Small Enterprises (iii) Other financial liabilities (iv) Lease liabilities (v) Other current liabilities (vi) Provisions (vii) Current tax liabilities (net) Total Current Liabilities (a) Financial Liabilities (b) G931.99 (c) Ay88.80 (c) Ay48.80 (c)					
(a) Financial Liabilities (i) Borrowings (ii) Trade payables Total outstanding dues of Micro and Small Enterprises Total outstanding dues of creditors other than Micro and Small Enterprises (iii) Other financial liabilities (iv) Lease liabilities (v) Other current liabilities (vi) Provisions (vii) Current tax liabilities (net) Total Current Liabilities (13,943,199,174,88.80) (6,931.99 (6,931.99 (7,488.80) (7,432.83 (7,958.07 (1,024.29 2,377.43 4,790.93 3,153.26 2,377.43 4,790.93 3,153.26 337.28 309.17 420.78 324.25 (1,024.29 320.144 37.93 420.78 324.25 (1,024.29 320.144 37.93 420.78 324.25 (1,024.29 320.144 320.1	2 Current Liabilities		, , ,	,	,,,,,,,,
(i) Borrowings 6,931.99 7,488.80 7,432.83 7,958.07 (ii) Trade payables Total outstanding dues of Micro and Small Enterprises 895.63 741.06 1,080.75 1,024.29 Total outstanding dues of creditors other than Micro and Small Enterprises 3,345.42 2,377.43 4,790.93 3,153.26 (iii) Other financial liabilities 337.28 309.17 420.78 324.25 (iv) Lease liabilities 201.44 97.93 201.44 97.93 (v) Other current liabilities 388.96 414.39 1,008.00 785.62 (vi) Provisions 135.47 97.37 140.47 102.88 (vii) Current tax liabilities (net) 3,715.83 2,903.83 4,161.29 3,178.41 Total Current Liabilities 15,952.02 14,429.98 19,236.49 16,624.71 Total Liabilities 19,277.55 17,044.69 23,005.05 19,720.06					
(ii) Trade payables 895.63 741.06 1,080.75 1,024.29 Total outstanding dues of Micro and Small Enterprises 3,345.42 2,377.43 4,790.93 3,153.26 Small Enterprises (iii) Other financial liabilities 337.28 309.17 420.78 324.25 (iv) Lease liabilities 201.44 97.93 201.44 97.93 (v) Other current liabilities 388.96 414.39 1,008.00 785.62 (vi) Provisions 135.47 97.37 140.47 102.88 (vii) Current tax liabilities (net) 3,715.83 2,903.83 4,161.29 3,178.41 Total Current Liabilities 15,952.02 14,429.98 19,236.49 16,624.71 Total Liabilities 19,277.55 17,044.69 23,005.05 19,720.06	I ` '	6 021 00	7 400 00	7 422 92	7.050.07
Total outstanding dues of Micro and Small Enterprises 895.63 741.06 1,080.75 1,024.29 Total outstanding dues of creditors other than Micro and Small Enterprises (iii) Other financial liabilities 337.28 309.17 420.78 324.25 (iv) Lease liabilities 201.44 97.93 201.44 97.93 (v) Other current liabilities 388.96 414.39 1,008.00 785.62 (vi) Provisions 135.47 97.37 140.47 102.88 (vii) Current tax liabilities (net) 3,715.83 2,903.83 4,161.29 3,178.41 Total Current Liabilities 19,277.55 17,044.69 23,005.05 19,720.06	1 ''	0,931.99	7,400.00	7,432.63	7,936.07
Total outstanding dues of creditors other than Micro and Small Enterprises (iii) Other financial liabilities (iv) Lease liabilities (v) Other current liabilities (vi) Provisions (vii) Current tax liabilities (net) Total Current Liabilities Total Liabilities Total Liabilities Total Liabilities Total Discrept Fig. 1,044.69 3,345.42 2,377.43 4,790.93 3,153.26 324.25 329.93 3,153.26 324.25 329.93 3,153.26 329.93 3,153.26 4,790.93 3,153.26 3,	1 17 17	90E 62	741.06	1 000 75	1 024 20
Small Enterprises 337.28 309.17 420.78 324.25 (iv) Lease liabilities 201.44 97.93 201.44 97.93 (v) Other current liabilities 388.96 414.39 1,008.00 785.62 (vi) Provisions 135.47 97.37 140.47 102.88 (vii) Current tax liabilities (net) 3,715.83 2,903.83 4,161.29 3,178.41 Total Current Liabilities 15,952.02 14,429.98 19,236.49 16,624.71 Total Liabilities 19,277.55 17,044.69 23,005.05 19,720.06	Total outstanding dues of where and Small Enterprises	093.03	741.06	1,000.73	1,024.29
(iv) Lease liabilities 201.44 97.93 201.44 97.93 (v) Other current liabilities 388.96 414.39 1,008.00 785.62 (vi) Provisions 135.47 97.37 140.47 102.88 (vii) Current tax liabilities (net) 3,715.83 2,903.83 4,161.29 3,178.41 Total Current Liabilities 15,952.02 14,429.98 19,236.49 16,624.71 Total Liabilities 19,277.55 17,044.69 23,005.05 19,720.06	l ~	3,345.42	2,377.43	4,790.93	3,153.26
(v) Other current liabilities 388.96 414.39 1,008.00 785.62 (vi) Provisions 135.47 97.37 140.47 102.88 (vii) Current tax liabilities (net) 3,715.83 2,903.83 4,161.29 3,178.41 Total Current Liabilities 15,952.02 14,429.98 19,236.49 16,624.71 Total Liabilities 19,277.55 17,044.69 23,005.05 19,720.06	(iii) Other financial liabilities	337.28	309.17	420.78	324.25
(vi) Provisions 135.47 97.37 140.47 102.88 (vii) Current tax liabilities (net) 3,715.83 2,903.83 4,161.29 3,178.41 Total Current Liabilities 15,952.02 14,429.98 19,236.49 16,624.71 Total Liabilities 19,277.55 17,044.69 23,005.05 19,720.06	(iv) Lease liabilities	201.44	97.93	201.44	97.93
(vi) Provisions 135.47 97.37 140.47 102.88 (vii) Current tax liabilities (net) 3,715.83 2,903.83 4,161.29 3,178.41 Total Current Liabilities 15,952.02 14,429.98 19,236.49 16,624.71 Total Liabilities 19,277.55 17,044.69 23,005.05 19,720.06	(v) Other current liabilities	388.96	414.39	1,008.00	785.62
(vii) Current tax liabilities (net) 3,715.83 2,903.83 4,161.29 3,178.41 Total Current Liabilities 15,952.02 14,429.98 19,236.49 16,624.71 Total Liabilities 19,277.55 17,044.69 23,005.05 19,720.06				·	
Total Current Liabilities 15,952.02 14,429.98 19,236.49 16,624.71 Total Liabilities 19,277.55 17,044.69 23,005.05 19,720.06	l ` '			4,161.29	
Total Liabilities 19,277.55 17,044.69 23,005.05 19,720.06	l		· ·	·	
	Total Liabilities				
			·	,	

1) Previous period figures have been re-grouped /re-classified whenever necessary, to conform to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013 effective April 1, 2021.

> By Order of the Board For Acrysil Limited

PAREKH

CHIRAG A. PAREKH CHAIRMAN & MANAGING DIRECTOR (DIN: 00298807)

Place: Washington DC, USA Date: November 11, 2021

ACRYSIL LIMITED

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2021

(Rs. in lakhs)

	Particulars	Half year ended	l on Septembe	er 30, 2021	Half year ende	d on Septembe	er 30, 2020
Α	Cash flow from operating activities:						
	Net profit for the year		2,694.89			1,052.22	
	Adjustments for -						
	Depreciation	758.72			518.70		
	Income tax expenses	769.89			401.58		
	Impairment loss recognised on trade receivables	(5.35)			280.64		
	Profit on disposal of property, plant & equipments	(54.37)			(1.46)		
	ESOP Expenses	178.21			-		
	Interest income	(44.71)			(82.70)		
	Finance cost	365.95	1,968.33	-	314.97	1,431.72	
	Operating Profit Before Working Capital Changes		4,663.23			2,483.94	
	Movements in working capital:						
	Trade and other receivables	787.93			(525.36)		
	Other current and non-current assets	(781.79)			(275.14)		
	Inventories	(1,173.13)			594.58		
	Provisions	25.85			11.71		
	Other current and non-current liabilities	(25.41)			(15.13)		
	Trade and other payables	1,123.38	(43.18)		(662.19)	(871.53)	
	Cash generated from operations		4,620.05			1,612.41	
	Income tax paid	(784.21)	(784.21)		(303.82)	(303.82)	
	Net cash generated by operating activities			3,835.84			1,308.59
				ŕ			
В	Cash flow from investing activities:						
	Payment for property, plant and equipments		(3,067.36)			(729.66)	
	Purchase of investments		(247.23)			-	
	Sale of fproperty, plant and equipments		400.00			63.11	
	Interest received	_	44.71			82.70	
	Net cash (used in)/generated from investing activities			(2,869.88)			(583.85
C	Cash flow from financing activities:						
	Proceeds from borrowings		557.94			(64.09)	
	Repayments of borrowings		(556.81)			(211.88)	
	Interest paid		(365.95)			(314.97)	
	Repayment of lease liabilities		(133.34)			(77.68)	
	Dividend paid	_	(293.05)		_	-	
	Net cash used in financing activities			(791.21)			(668.62
	Net increase in cash and cash equivalents		-	174.75		_	56.11
	Cash and cash equivalents as at beginning of the year			230.32			133.23
	Cash and cash equivalents as at end of the year		-	405.07		_	189.34
			_			_	<u>-</u>

By Order of the Board For Acrysil Limited

CHIRAG A Display to great by CHIMAG A PARENT LIST CONTROL OF C

CHIRAG A. PAREKH CHAIRMAN & MANAGING DIRECTOR (DIN: 00298807)

ACRYSIL LIMITED

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2021

(Rs. in lakhs)

	Particulars	Half year ended	d on Septembe	er 30. 2021	Half year ende	d on Septem	(Rs. in lakhs) ber 30, 2020
-		Timi yeni enue	z on septemo	01 00, 2021	Tama year ende	a on septem	
A	Cash flow from operating activities:		2 121 00			1 402 47	
	Net profit for the year		3,131.99			1,402.47	
	Adjustments for -						
	Depreciation and amortization	801.48			568.46		
	Income tax expenses	958.78			474.51		
	Impairment loss recognised on trade receivables	-			280.64		
	ESOP Expenses	178.21			-		
	Gain on sale of property, plant & equipments	(54.37)			(1.46)		
	Exchange rate adjustment (net)	(1.27)			(11.82)		
	Interest Income	(39.96)			(74.00)		
	Finance cost	390.97	2,233.84		369.38	1,605.71	
	Operating Profit Before Working Capital Changes		5,365.83			3,008.18	
	Adjustment for						
	Trade and other receivables	(59.67)			(1,045.96)		
	Other current and non-current assets	(1,157.86)			(239.77)		
	Inventories	(1,637.74)			922.78		
	Provisions	25.99			12.86		
	Other current and non-current liabilities	222.40			44.36		
	Trade and other payables	1,763.37	(843.50)		(726.17)	(1,031.90)	
	Cash generated from operations		4,522.33			1,976.28	
	Income tax paid	(805.56)	(805.56)		(302.71)	(302.71)	
	Net cash generated by operating activities			3,716.77			1,673.58
В	Cash flow from investing activities:						
	Purchase of property, plant and equipments		(3,269.32)			(781.24)	
	Sales of property, plant & Equipments		400.00			63.11	
	Interest received	_	39.96		_	74.00	
				(2,829.36)			(644.13)
	Net cash (used in)/generated from investing activities						
С	Cash flow from financing activities:						
	Proceeds from borrowings		505.05			(362.61)	
	Repayment of borrowings		(525.24)			(241.87)	
	Repayment of lease liabilities		(133.34)			(77.68)	
	Dividend paid to owners of the Company		(293.05)			-	
	Changes in non-controlling interest		37.52			-	
	Interest paid	_	(390.97)		<u> </u>	(369.38)	
	Net cash used in financing activities			(800.03)			(1,051.53)
			_				
	Net increase in cash and cash equivalents		_	87.37		·	(22.09)
	Cash and cash equivalents as at beginning of the year			773.53			592.06
	Cash and cash equivalents as at end of the year		-	860.90			569.97
	*		=			;	

By Order of the Board For Acrysil Limited

CHIRAGA

Digully uspeal by CRIMA A PARENT

1.5.4.00-destination (CRIMA A PARENT

1.5.4.00-destination (CRIMA A PARENT

CRIMA C

CHIRAG A. PAREKH CHAIRMAN & MANAGING DIRECTOR (DIN: 00298807)