

# TRIOCHEM PRODUCTS LIMITED

Registered Office: 4<sup>th</sup> Floor, Sambava Chambers, Sir. P. M. Road, Fort, Mumbai,  
Maharashtra, PIN: 400001. Telephone: 00 91 (22) 2266 3150 Fax: 00 91 (22) 2282 8181  
E-mail: [info@amphray.com](mailto:info@amphray.com) Website: [www.triochemproducts.com](http://www.triochemproducts.com)  
Corporate Identity Number: L24249MH1972PLC015544



Ref No: TPL PP 20240941 2023; 13<sup>th</sup> November 2024

To  
BSE Limited  
Corporate Relationship Department,  
Phiroze Jeejeebhoy Towers, Dalal Street,  
Fort, Mumbai: 400 001.

Security Code No. 512101 - ISIN No.: INE331E01013.

Dear Sir / Madam,

Sub: Outcome of the Board Meeting held on Wednesday 13<sup>th</sup> November 2024

Ref: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015

We would like to inform you that, pursuant to Notice of Board meeting dated 6<sup>th</sup> November 2024 the Board Meeting of the Company was held today Wednesday 13<sup>th</sup> November 2024 at 3.00 p.m. at 4<sup>th</sup> Floor, Sambava Chambers, Sir P. M. Road, Fort, Mumbai: 400001, the registered office of the Company, In pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the Board has considered and approved the following:

1. The Board approved the Unaudited Standalone Financial Results of the Company for the quarter and half year ended on 30<sup>th</sup> September 2024, as reviewed by the Audit Committee along with Statement of Assets and Liabilities as at 30<sup>th</sup> September 2024 and Cash Flow Statement for the half year ended 30<sup>th</sup> September 2024, in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.
2. The Board noted and took on records the Limited Review Report for the quarter and half year ended on 30<sup>th</sup> September 2024 submitted by the Statutory Auditors as placed before the Board.
3. The Board discussed and took note of the statement of deviation or variation in public issue, rights issue, preferential issue, etc. under Regulation 32(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter ended 30<sup>th</sup> September 2024 as amended as per Circular No. CIR/CFD/CMD1/162/2019, dated 24<sup>th</sup> December 2019, duly reviewed by the Audit Committee along and the auditor's comments, that, The statement of Category wise variation is also not applicable as there has been no offer made by way of



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Public Issue, Rights Issue, Preferential Issue, etc., during the Quarter ended 30<sup>th</sup> September 2024.

4. Take notes on the compliance for the quarter ended 30<sup>th</sup> September 2024.
5. Board Meeting commenced at 3.00 p.m. and concluded at 3.45 p.m.

You are requested to take note of the same.

Thanking you,  
Yours faithfully,  
For TRIOCHEM PRODUCTS LIMITED

**RAMU S. DEORA**  
**DIRECTOR**  
**DIN: 00312369**  
**Place: Mumbai**

**RAMU**  
**SITARAM**  
**DEORA**

Digitally signed by  
RAMU SITARAM  
DEORA  
Date: 2024.11.13  
15:48:20 +05'30'





**Independent Auditor's Review Report on Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To,  
The Board of Directors of TRIOCHEM PRODUCTS LIMITED ("The company")

1. We have reviewed the accompanying statement of unaudited financial results of TRIOCHEM PRODUCTS LIMITED ("The company") for the quarter and half year ended September 30, 2024 being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information performed by Independent Auditor of the Entity' 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. Our review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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 Indian Accounting Standards (Ind AS) 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 Kanu Doshi Associates LLP  
Chartered Accountants  
Firm Registration No: 104746WW100096



Kunal Vakharia  
Partner  
Membership No.: 148916  
UDIN: 24148916BKCQUC1402  
Place: Mumbai  
Date: 13<sup>th</sup> November, 2024



**TRIOCHEM PRODUCTS LIMITED**

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Registered Office : Sambava Chamber, 4th Floor, Sir P M Road, Fort, Mumbai - 400 001.							
Website: www.triochemproducts.com							
CIN : L24249MH1972PLC015544							
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024							
(Rs in Lakh) Except EPS							
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-24 (Unaudited)	30-Jun-24 (Unaudited)	30-Sep-23 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-23 (Unaudited)	31-Mar-24 (Audited)
1	<b>Income</b>						
	(a) Revenue from Operations	-	-	-	-	-	-
	(b) Other Income	26.69	22.97	5.49	49.66	19.23	102.96
	<b>Total Income From Operations</b>	<b>26.69</b>	<b>22.97</b>	<b>5.49</b>	<b>49.66</b>	<b>19.23</b>	<b>102.96</b>
2	<b>Expenses</b>						
	(a) Cost of Materials Consumed	-	-	-	-	-	0.01
	(b) Purchase of stock in trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employees Benefit Expenses	14.71	15.15	11.61	29.86	22.97	47.29
	(e) Finance Costs	-	-	-	-	-	-
	(f) Depreciation and Amortisation Expenses	1.94	1.91	2.26	3.85	4.50	8.97
	(g) Other Expenditure	14.93	15.53	17.90	30.46	32.29	64.04
	<b>Total expenses</b>	<b>31.58</b>	<b>32.59</b>	<b>31.77</b>	<b>64.17</b>	<b>59.76</b>	<b>120.31</b>
3	<b>Profit before exceptional items and tax</b>	<b>(4.89)</b>	<b>(9.62)</b>	<b>(26.28)</b>	<b>(14.51)</b>	<b>(40.53)</b>	<b>(17.35)</b>
4	Exceptional items (refer Note 4)	-	-	(115.65)	-	(115.65)	(115.65)
5	<b>Profit/ (Loss) before tax</b>	<b>(4.89)</b>	<b>(9.62)</b>	<b>(141.93)</b>	<b>(14.51)</b>	<b>(156.18)</b>	<b>(133.00)</b>
6	<b>Tax Expense</b>						
	(a) Current tax	-	-	-	-	-	11.86
	(b) Deferred tax	(1.23)	(1.78)	(39.39)	(3.01)	(42.85)	(43.53)
	<b>Total tax expenses</b>	<b>(1.23)</b>	<b>(1.78)</b>	<b>(39.39)</b>	<b>(3.01)</b>	<b>(42.85)</b>	<b>(31.67)</b>
7	<b>Net Profit/ (Loss) for the period</b>	<b>(3.66)</b>	<b>(7.84)</b>	<b>(102.54)</b>	<b>(11.50)</b>	<b>(113.33)</b>	<b>(101.33)</b>
8	<b>Other Comprehensive Income (Net of Taxes)</b>						
	(A)(i). Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii). Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	(B)(i). Item that will not be reclassified to profit or loss	39.34	104.07	65.17	143.41	143.19	455.63
	(ii). Income tax relating to items that will not be reclassified to profit or loss	(17.03)	(11.94)	(7.38)	(28.97)	(16.34)	(52.00)
	<b>Total other Comprehensive Income (net of taxes)</b>	<b>22.31</b>	<b>92.13</b>	<b>57.79</b>	<b>114.44</b>	<b>126.85</b>	<b>403.63</b>
9	<b>Total Comprehensive Income for the period</b>	<b>18.65</b>	<b>84.29</b>	<b>(44.75)</b>	<b>102.94</b>	<b>13.52</b>	<b>302.30</b>
10	Paid-up equity share capital (Face Value of ₹ 10/- per share)	24.50	24.50	24.50	24.50	24.50	24.50
11	Other equity as per Balance Sheet of previous accounting year						1,437.52
12	Earnings per equity share (EPS) (of Rs. 10/- each) (not annualised)						
	Basic / Diluted EPS (in Rs.)	(1.49)	(3.20)	(41.85)	(4.69)	(46.26)	(41.36)





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**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024**

(Rs in Lakh)			
STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024			
	Particulars	As at 30-Sep-24 (Unaudited)	As at 31-Mar-24 (Audited)
<b>A</b>	<b>ASSETS</b>		
1	<b>Non- Current Assets</b>		
	(a) Property, plant and equipment	57.56	61.24
	(b) Investment property	6.49	6.65
	(c) Financial assets		
	(i) Non-current investments	1,262.49	1,107.48
	(ii) Other financial assets	9.22	9.22
	(d) Deferred tax assets (Net)	3.86	29.82
	(e) Other non current assets	1.62	1.51
	<b>Sub Total - Non- Current Assets</b>	<b>1,341.24</b>	<b>1,215.92</b>
2	<b>Current Assets</b>		
	(a) Inventories	5.29	5.29
	(b) Financial Assets		
	(i) Cash and cash equivalents	93.08	53.81
	(ii) Other financial assets	0.28	59.64
	(c) Other tax assets (net)	9.80	-
	(d) Other current assets	151.30	153.98
	<b>Sub Total - Current Assets</b>	<b>259.75</b>	<b>272.72</b>
	<b>TOTAL ASSETS</b>	<b>1,600.99</b>	<b>1,488.64</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	(a) Equity share capital	24.50	24.50
	(b) Other equity	1,540.46	1,437.52
	<b>Sub Total - Shareholder's fund</b>	<b>1,564.96</b>	<b>1,462.02</b>
2	<b>Liabilities</b>		
	(a) <b>Current Liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowing	-	-
	(ii) Trade payables	21.57	13.07
	(b) Other financial liabilities	0.59	0.61
	(c) Other current liabilities	6.07	5.08
	(d) Provisions	7.80	7.86
	<b>Sub Total - Liabilities</b>	<b>36.03</b>	<b>26.62</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,600.99</b>	<b>1,488.64</b>



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**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024**

(Rs in Lakh)			
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024			
	Particulars	Half Year Ended	
		30-Sep-24 (Unaudited)	30-Sep-23 (Unaudited)
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit before tax and Extraordinary Items	(14.51)	(156.18)
	<b>Adjustment for:</b>		
	Depreciation / Amortisation	3.85	4.50
	Interest Income	(2.11)	(0.15)
	Dividend income on investment	(3.86)	-
	Reclassification of remeasurement of employee benefits / Investments	(0.91)	143.19
	Interest Expenses	-	-
	Net Gain on sale of Investment	(10.69)	(10.93)
	Investment Expenses	0.04	0.02
	Sundry balance Off	-	0.01
	<b>Operating Profit before Working Capital Changes</b>	<b>(28.19)</b>	<b>(19.54)</b>
	<b>Adjustments for Working Capital Changes</b>		
	Increase/Decrease in Assets	2.58	(149.84)
	Changes in Inventories	-	-
	Increase/Decrease Trade Receivable	-	-
	Increase/Decrease in other financial and non-financial assets	59.35	0.72
	Increase/Decrease Trade payables	8.50	(2.93)
	Increase/Decrease in other financial and non-financial liabilities	-	-
	Increase/Decrease in Liabilities	(0.02)	(0.10)
	Changes in Provision	0.99	(0.63)
	<b>Cash Generated from Operations</b>	<b>43.21</b>	<b>(172.32)</b>
	<b>Direct taxes paid / (refund)</b>	<b>(9.87)</b>	<b>(6.84)</b>
	<b>Net Cash from Operating Activities</b>	<b>33.34</b>	<b>(179.16)</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of Fixed Assets including Capital Work in Progress	-	-
	Purchase / (Sale) of Investment	-	105.50
	Investment Expenses	(0.04)	(0.02)
	Dividend income on investment	3.86	
	Interest Received	2.11	0.15
	<b>Net Cash Used in Investing Activity</b>	<b>5.93</b>	<b>105.63</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Net (Decrease)/ Increase in Short Term Borrowings	-	-
	Interest Paid	-	-
	<b>Net Cash Used in Financing Activity</b>	<b>-</b>	<b>-</b>
	<b>NET CHANGES IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b>	<b>39.27</b>	<b>(73.53)</b>
	<b>OPENING BALANCE OF CASH &amp; CASH EQUIVALENTS</b>	<b>53.81</b>	<b>95.91</b>
	<b>CLOSING BALANCE OF CASH &amp; CASH EQUIVALENTS</b>	<b>93.08</b>	<b>22.38</b>
		<b>(39.27)</b>	<b>73.53</b>





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CIN : L24249MH1972PLC015544

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024****Notes:**

- 1) The above unaudited standalone financial results of the Company for the quarter and half year ended 30th September 2024 have been reviewed by the Audit committee of the Board and approved by the Board of Directors at its meeting held on 13.11.2024. The same have been reviewed by the Statutory Auditors who have issued an unqualified conclusion thereon.
- 2) The Unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India, as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI).
- 3) The Company operates in single segment only, i.e. chemical and pharmaceuticals; therefore, disclosure requirement of Indian Accounting Standard (IND AS-108) "Segment Reporting" is not applicable.
- 4) During the previous year, the company had complied with circular no. 16/2023-Cus dated 7th June 2023 issued by The Central Board of Indirect taxes and Customs Drawback division for compliance with the pre-import condition for payment of IGST and interest thereon for imports made under Advance Authorization on or after 13th October 2017 till 9th January 2019 on which IGST exemption had been availed. As per the circular the company was non-compliant with the 'pre-import' conditions as defined in the revised circular no. 16/2023-Cus dated 7th June 2023 due to which the company was liable to pay Rs. 259.87 lakhs including interest. The Company had claimed the credit of IGST paid and the interest portion amounting to Rs. 115.65 lakhs had been shown under Exceptional items.
- 5) The Corresponding figures of the previous quarter / year have been regrouped, recasted and reclassified to make them comparable wherever necessary.

FOR TRIOCHEM PRODUCTS LIMITED

Place: Mumbai

Dated: 13th November, 2024

RAMU S. DEORA  
CHAIRPERSON  
DIN : 00312369

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CIN: L24249MH1972PLC015544

(Rs. in lakhs) Except EPS

EXTRACT OF STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

Sr No	Particulars	Quarter Ended			Half Year Ended		For the Year Ended on 31-Mar-24 Audited
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
1	Total Income from operations	26.69	22.97	5.49	49.66	19.23	102.96
2	Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary items)	(4.89)	(9.62)	(26.28)	(14.51)	(40.53)	(17.35)
3	Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary items)	(4.89)	(9.62)	(141.93)	(14.51)	(156.18)	(133.00)
4	Net Profit / (Loss) for the period after tax (after Exceptional and / or Extraordinary items)	(3.66)	(7.84)	(102.54)	(11.50)	(113.33)	(101.33)
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and other Comprehensive Income (after tax)]	22.31	92.13	57.79	114.44	126.85	403.63
6	Equity share capital (Face value Rs.10/- per share)	24.50	24.50	24.50	24.50	24.50	24.50
7	Other Equity						1,437.52
8	Earnings per share (of Rs.10/- each) (for continuing and discontinued operations)						
	a) Basic (not annualized)	(1.49)	(3.20)	(41.85)	(4.69)	(46.26)	(41.36)
	b) Diluted (not annualized)	(1.49)	(3.20)	(41.85)	(4.69)	(46.26)	(41.36)

Notes:

- The above unaudited standalone financial results of the Company for the quarter and half year ended 30th September 2024 have been reviewed by the Audit committee of the Board and approved by the Board of Directors at its meeting held on 13.11.2024. The same have been reviewed by the Statutory Auditors who have issued an unqualified conclusion thereon.
- The Unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India, as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI).
- The Company operates in single segment only, i.e. chemical and pharmaceuticals; therefore, disclosure requirement of Indian Accounting Standard (IND AS-108) "Segment Reporting" is not applicable.
- During the previous year, the company had complied with circular no. 16/2023-Cus dated 7th June 2023 issued by The Central Board of Indirect taxes and Customs Drawback division for compliance with the pre-import condition for payment of IGST and interest thereon for imports made under Advance Authorization on or after 13th October 2017 till 9th January 2019 on which IGST exemption had been availed. As per the circular the company was non-compliant with the 'pre-import' conditions as defined in the revised circular no. 16/2023-Cus dated 7th June 2023 due to which the company was liable to pay Rs. 259.87 lakhs including interest. The Company had claimed the credit of IGST paid and the interest portion amounting to Rs. 115.65 lakhs had been shown under Exceptional items.
- The Corresponding figures of the previous quarter / year have been regrouped, recasted and reclassified to make them comparable wherever necessary.
- The above is an extract of the detailed format of financial results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulation, 2015. The full format of consolidated financial results are available on the Stock Exchange website, [www.bseindia.com](http://www.bseindia.com) and on the Company's website [www.triochemproducts.com](http://www.triochemproducts.com)

FOR TRIOCHEM PRODUCTS LIMITED

Place: Mumbai

Dated: 13th November, 2024



RAM S. DEORA

CHAIRPERSON

DIN: 00312369





Date & Time of Download : 13/11/2024 15:53:40

**BSE ACKNOWLEDGEMENT**

<b>Acknowledgement Number</b>	8211736
<b>Date and Time of Submission</b>	11/13/2024 3:53:27 PM
<b>Scripcode and Company Name</b>	512101 - TRIOCHEM PRODUCTS LTD.
<b>Subject / Compliance Regulation</b>	Outcome Of The Board Meeting Held On Wednesday 13Th November 2024
<b>Submitted By</b>	Puran Jaykisan Parmar
<b>Designation</b>	Designated Officer for Filing

**Disclaimer** : - Contents of filings has not been verified at the time of submission.

Date & Time of Download : 13/11/2024 15:58:59

**BSE ACKNOWLEDGEMENT**

<b>Acknowledgement Number</b>	8211770
<b>Date and Time of Submission</b>	11/13/2024 3:58:47 PM
<b>Scripcode and Company Name</b>	512101 - TRIOCHEM PRODUCTS LTD.
<b>Subject / Compliance Regulation</b>	Board Meeting Outcome for Outcome Of The Board Meeting Held On Wednesday 13Th November 2024
<b>Submitted By</b>	Puran Jaykisan Parmar
<b>Designation</b>	Designated Officer for Filing

**Disclaimer** : - Contents of filings has not been verified at the time of submission.