

INDEPENDENT AUDITORS' LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2022

To,
The Board of Directors
Diamines and Chemicals Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Diamines and Chemicals Limited** ("the Company") for the quarter and half year ended on September 30, 2022, (hereinafter referred to as "the Statement" and initialed by us for the purpose of identification), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures 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.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For K C Mehta & Co LLP
Chartered Accountants
Firm's Registration No. 106237W/W100829



Shripal Shah
Partner
Membership No. 114988
UDIN: 22114988BDAFZN7338
Place: Vadodara
Date: November 14, 2022



DIAMINES AND CHEMICALS LIMITED
CIN : L24110GJ1976PLC002905
Registered Office : Plot No.13 P.C.C. Area, P.O.Petrochemicals, Dist. Vadodara 391346(Gujarat)
Phone : 0265-3920200 Fax : 0265-2230218
Email : info@dacLco.in Website : www.dacLco.in

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

(₹ in Lakhs)

Particulars	Quarter ended			Half Year ended		Year ended
	30th September, 2022	30th June, 2022	30th September, 2021	30th September, 2022	30th September, 2021	31st March, 2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from Operations	2,697.85	2,302.18	1,412.17	5,000.03	2,894.14	6,610.68
II Other Income	65.70	56.32	39.06	122.02	91.04	182.17
III Total Income (I+II)	2,763.55	2,358.50	1,451.23	5,122.05	2,985.18	6,792.85
IV Expenses:						
(a) Cost of Materials Consumed	430.36	301.94	524.89	732.30	905.03	1,915.00
(b) Changes in Inventories of Finished Goods and Work-in-progress	(0.89)	(68.42)	(111.76)	(69.31)	27.62	169.92
(c) Employee Benefits Expense	253.51	240.83	198.65	494.33	406.04	835.65
(d) Finance Costs	2.29	3.71	2.71	6.01	4.05	8.55
(e) Depreciation and amortisation expense	44.47	41.64	42.41	86.11	83.46	166.80
(f) Other Expenses	376.85	359.30	340.93	736.15	656.64	1,486.22
Total Expenses	1,106.59	879.00	997.83	1,985.59	2,082.84	4,582.14
V Profit before tax (III-IV)	1,656.96	1,479.50	453.40	3,136.46	902.34	2,210.71
VI Tax Expense:						
(a) Current Tax	419.19	373.77	116.03	792.97	237.47	575.56
(b) Tax relating to earlier years	-	-	-	-	-	11.37
(c) Deferred Tax	(0.12)	2.93	1.30	2.81	(43.49)	(48.57)
Total tax expenses	419.07	376.70	117.33	795.78	193.98	538.36
VII Profit for the period (V-VI)	1,237.89	1,102.80	336.07	2,340.68	708.36	1,672.35
VIII Other Comprehensive Income (OCI)						
A. Items that will not be reclassified subsequently to profit or loss						
i. Remeasurement gain/(loss) on the Defined Benefit Plans	4.63	-	8.71	4.63	8.13	21.18
ii. Gain/(Loss) on measuring equity instruments at Fair Value carried through Other Comprehensive Income (FVTOCI)	116.98	(203.39)	168.64	(86.41)	259.02	349.21
iii. Income tax	(14.55)	22.70	(21.48)	8.15	(31.67)	(44.23)
B. Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
IX Total Comprehensive Income for the period (VII+VIII)	1,344.95	922.11	491.94	2,267.05	943.84	1,998.51
X Paid-up Equity Share Capital (Face Value of ₹ 10 each)	978.32	978.32	978.32	978.32	978.32	978.32
XI Other Equity						9,045.92
XII Earnings per equity share (Face Value of ₹ 10 each) - (not annualised)						
Basic (₹)	12.65	11.27	3.44	23.93	7.24	17.09
Diluted (₹)	12.64	11.27	3.44	23.91	7.24	17.09



PART II - STATEMENT OF UNAUDITED STANDALONE CASH FLOWS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER,2022

		(₹ in Lakhs)	
Particulars	For the Half year ended 30th September,2022 (Unaudited)	For the Half year ended 30th September,2021 (Unaudited)	
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit/(Loss) before tax	3,136.46	902.34	
Adjustments for:			
Depreciation / Amortisation / Impairment of Property, Plant and Equipment and Intangible Assets	86.11	109.19	
Dividend Income	(8.62)	(1.28)	
Interest Income	(112.15)	(45.57)	
Finance Costs	6.01	4.05	
Re-measurement of defined benefit plans	4.63	8.13	
Unrealised Loss/(Gain) on Foreign Exchange	(0.43)	(4.79)	
Provision for Doubtful Receivables/Advances/Sundry balances written off	-	(7.61)	
Operating Profit/(Loss) before changes in working capital	3,112.01	964.46	
Adjustment for (Increase)/Decrease in Operating Assets			
Trade Receivables	(277.48)	148.61	
Inventories	(189.41)	332.90	
Financial Assets and Other Assets	(37.45)	25.84	
Long-term Loans and Advances and Other Non-current Assets	-	6.70	
Adjustment for Increase/(Decrease) in Operating Liabilities			
Trade Payables	227.32	132.81	
Other Financial Liabilities	63.36	(1.77)	
Other Liabilities and provisions	(80.86)	14.95	
Cash flow from operations after changes in working capital	2,817.49	1,624.50	
Income-tax paid	(552.20)	(368.18)	
Net Cash Flow from/(used in) Operating Activities	2,265.29	1,256.32	
B. CASH FLOW FROM INVESTING ACTIVITIES			
Interest Received	112.15	45.57	
Dividend Received	8.62	1.28	
Purchase of Equity Instruments	(144.46)	(207.17)	
Sale of Equity Instruments	8.75	14.16	
Investment in Subsidiary	-	(15.00)	
Purchase of Property, Plant and Equipment, Intangible assets including CWIP & Capital Advances	(935.04)	(583.98)	
Bank Balances not considered as Cash and Cash Equivalents	(889.05)	100.77	
Net Cash Flow from/(used in) Investing Activities	(1,839.03)	(644.37)	
C. CASH FLOW FROM FINANCING ACTIVITIES			
Finance Costs	(6.01)	(4.05)	
Dividend Paid	(293.50)	(489.16)	
Increase / (Decrease) in Current Borrowings	-	669.95	
Net Cash Flow from/(used in) Financing Activities	(299.51)	176.74	
Net Increase/ (Decrease) in Cash and Cash Equivalents	126.75	788.69	
Cash & Cash Equivalents at beginning of period (see Note 1)	85.10	45.71	
Cash and Cash Equivalents at end of period (see Note 1)	211.85	834.40	
Notes:			
1	Cash and Cash equivalents comprise of:		
	Cash on hand	0.79	0.96
	Balance with Banks	211.06	833.44
	Cash and Cash equivalents	211.85	834.40
2	The above Statement of Unaudited Standalone Cash Flows has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard 7 - "Statement of Cash Flows".		



PART III - STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES
 AS AT 30TH SEPTEMBER, 2022

(₹ in Lakhs)

Particulars	As at	As at
	30th September, 2022	31st March, 2022
	Unaudited	Audited
ASSETS		
Non-current Assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	3,844.63	3,753.01
(ii) Intangible assets	1.49	2.01
(b) Capital work-in-progress	971.07	187.96
(c) Financial Assets		
(i) Investments		
(A) Investment in Subsidiary	20.00	20.00
(B) Other Investments	1,320.83	1,266.82
(ii) Others	1.69	1.69
(d) Other non-current assets	413.28	438.54
Total Non-current Assets	6,572.99	5,670.83
Current Assets		
(a) Inventories	419.14	229.72
(b) Financial Assets		
(i) Trade Receivables	1,279.09	1,001.61
(ii) Cash and Cash Equivalents	211.85	85.10
(iii) Bank balances other than (ii) above	4,836.28	3,947.22
(iv) Others	4.15	-
(c) Current Tax Assets (Net)	45.64	45.46
(d) Other current assets	113.69	80.39
Total Current Assets	6,909.84	5,389.50
TOTAL ASSETS	13,482.83	11,059.53
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	978.32	978.32
(b) Other Equity	11,026.91	9,045.92
Total Equity	12,005.23	10,024.24
Liabilities		
(1) Non-current Liabilities		
(a) Provisions	42.73	40.19
(b) Deferred Tax Liabilities (Net)	349.04	354.35
Total Non-current liabilities	391.77	394.54
(2) Current liabilities		
(a) Financial Liabilities		
(i) Trade Payables		
(A) due to micro enterprises and small enterprises	1.81	0.98
(B) due to other than micro enterprises and small enterprises	463.47	237.42
(ii) Other financial liabilities	254.62	191.26
(b) Other current liabilities	91.91	178.69
(c) Provisions	35.78	32.40
(d) Current Tax Liability (Net)	238.24	-
Total Current Liabilities	1,085.83	640.75
Total Liabilities	1,477.60	1,035.29
TOTAL EQUITY AND LIABILITIES	13,482.83	11,059.53

Notes :

- The above unaudited standalone financial results have been reviewed and recommended by the Audit Committee and taken on record in its meeting held on 11th November, 2022 and subsequently approved by the Board of Directors of the Company in its meeting held on 14th November, 2022. These unaudited standalone financial results have been reviewed by Statutory Auditors as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The Board of Directors of the Company, during its meeting held on 14th November, 2022, has declared interim dividend @ 30% (₹ 3/- per equity share of face value ₹10 each).
- The Company has only one reportable segment i.e. Speciality Chemicals, the details thereof are as under :-

(₹ in Lakhs)

Particulars	Quarter ended					Year ended
	30th September, 2022	30th June, 2022	30th September, 2021	30th September, 2022	30th September, 2021	31st March, 2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
A. Segment Revenue	2,697.85	2,302.18	1,412.17	5,000.03	2,874.14	6,535.38
B. Segment Results	1,656.96	1,479.50	453.40	3,136.46	902.34	2,276.39
C. Segment Assets	13,482.83	12,235.71	9,336.96	13,482.83	9,336.96	9,692.01
D. Segment Liabilities	1,477.60	1,577.24	1,778.28	1,477.60	1,778.28	1,035.29

- Figures of corresponding previous year/period(s) have been regrouped /rearranged wherever necessary, to make them comparable.

By order of the Board of Directors
 For Diamines and Chemicals Limited

AMUL MEHTA
 Executive Chairman
 DIN: 00073907

Place : Mumbai
 Date : 14th November, 2022



INDEPENDENT AUDITORS' LIMITED REVIEW REPORT ON THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2022

To,
The Board of Directors
Diamines and Chemicals Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Diamines and Chemicals Limited** ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary collectively referred to as "the Group"), and its share of net loss after tax and total comprehensive income of its associate for the quarter and half year ended September 30, 2022 (hereinafter referred to as "Statement" and initialed by us for the purpose of identification), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 ("Act"), 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 Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures 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.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

4. The Statement includes the interim financial results of the following entities:

Sr. No.	Name of the Entity	Relationship
1	DACL Fine Chem Limited	a wholly owned subsidiary
2	KLJ Organic Diamines Limited	Associate

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable Ind AS specified under section 133 of the Act, as amended, read with relevant rules issued thereunder and other recognised 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Converted into Limited Liability Partnership (LLPIN: ABB-3171) w. e. f. June 7, 2022 from K C Mehta & Co. (Firm Reg. No.: GUJVA102890)

Regd Office: Meghdhanush, Race Course, Vadodara - 390 007 | **Branches:** Ahmedabad • Bengaluru • Mumbai
Phone: +91 265 2440400 | e-mail: connect@kcmehta.com | website: www.kcmehta.com

Other Matters

a. We did not review the unaudited interim financial results of the subsidiary referred in paragraph 4 above included in the Statement, whose interim financial results reflect the interim financial information for the quarter and half year ended September 30, 2022 as stated in the table below. The interim financial results of the said subsidiary have been prepared and certified by the management. According to the information and explanations given to us by the management, these interim financial results of the subsidiary are not material to the Group.

(₹ in Lakhs)

Particulars	Quarter ended September 30, 2022	Half year ended September 30, 2022
Total Assets	14.60	14.60
Total Revenues	NIL	NIL
Total net profit/(loss) after tax	(0.64)	(0.88)
Total Comprehensive Income	(0.64)	(0.88)
Total Cash flow (net)	(0.46)	(0.82)

b. The consolidated unaudited financial results also include the Group's proportionate share of net loss after tax, and total comprehensive income for the quarter and half year ended on September 30, 2022 as mentioned below, in respect of 1 associate. The interim financial information of associate, as referred in Paragraph 4 above, has not been reviewed/audited by their auditors and the same has been furnished to us by the management of the holding company duly certified. According to the information and explanations given to us by the management, the interim financial information of an associate is not material to the Group.

(₹ in Lakhs)

Particulars	Quarter ended September 30, 2022	Half year ended September 30, 2022
Total net profit/(loss) after tax	Nil	(0.35)
Total Comprehensive Income	Nil	(0.35)

Our conclusion on the Statement is not modified in respect of the above matters.

For K C Mehta & Co LLP
Chartered Accountants
Firm's Registration No. 106237W/W100829



Shripal Shah
Partner
Membership No. 114988
UDIN: 22114988BDAGKG9315
Place: Vadodara
Date: November 14, 2022



DIAMINES AND CHEMICALS LIMITED
CIN : L24110GJ1976PLC002905
Registered Office : Plot No.13 P.C.C. Area, P.O.Petrochemicals, Dist.Vadodara 391346(Gujarat)
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PART I - STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

(₹ in Lakhs)

Particulars	Quarter ended			Half Year ended		Year ended
	30th September, 2022	30th June, 2022	30th September, 2021	30th September, 2022	30th September, 2021	31st March, 2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from Operations	2,697.85	2,302.18	1,412.17	5,000.03	2,894.14	6,610.68
II Other Income	65.70	56.32	39.06	122.02	91.04	182.17
III Total Income (I+II)	2,763.55	2,358.50	1,451.23	5,122.05	2,985.18	6,792.85
IV Expenses:						
(a) Cost of Materials Consumed	430.36	301.94	524.89	732.30	905.03	1,915.00
(b) Changes in Inventories of Finished Goods and Work-in-progress	(0.89)	(68.42)	(111.76)	(69.31)	27.62	169.92
(c) Employee Benefits Expense	253.51	240.83	198.65	494.33	406.04	835.65
(d) Finance Costs	2.29	3.71	2.71	6.01	4.05	8.55
(e) Depreciation and amortisation expense	44.47	41.64	42.41	86.11	83.46	166.80
(f) Other Expenses	377.49	359.54	341.50	737.03	657.43	1,487.21
Total Expenses	1,107.23	879.24	998.40	1,986.47	2,083.63	4,583.13
V Profit before tax (III-IV)	1,656.32	1,479.26	452.83	3,135.58	901.55	2,209.72
VI Tax Expense:						
(a) Current Tax	419.19	373.77	116.03	792.97	237.47	575.56
(b) Tax relating to earlier years	-	-	-	-	-	11.37
(c) Deferred Tax	(0.12)	2.93	1.30	2.81	(43.49)	(48.57)
Total tax expenses	419.07	376.70	117.33	795.78	193.98	538.36
VII Profit for the Period before Share of Profit/ (Loss) of Associate (V-VI)	1,237.25	1,102.56	335.50	2,339.80	707.57	1,671.36
VIII Share of Profit/ (Loss) of Associate	-	(0.35)	-	(0.35)	-	-
IX Net Profit after taxes and Share of Profit/ (Loss) of Associate (VII+VIII)	1,237.25	1,102.21	335.50	2,339.45	707.57	1,671.36
X Other Comprehensive Income (OCI)						
A. Items that will not be reclassified subsequently to profit or loss						
i. Remeasurement gain/(loss) on the Defined Benefit Plans	4.63	-	8.71	4.63	8.13	21.18
ii. Gain/(Loss) on measuring equity instruments at Fair Value carried through Other Comprehensive Income (FVTOCI)	116.98	(203.39)	168.64	(86.41)	259.02	349.21
iii. Income tax	(14.55)	22.70	(21.48)	8.15	(31.67)	(44.23)
B. Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
XI Total Comprehensive Income for the period (IX+X)	1,344.31	921.52	491.37	2,265.82	943.05	1,997.52
Profit for the period attributable to:						
- Owners of the Company	1,237.25	1,102.21	335.50	2,339.45	707.57	1,671.36
- Non-controlling interests	-	-	-	-	-	-
Other comprehensive income for the period						
- Owners of the Company	107.06	(180.69)	155.87	(73.63)	235.48	326.16
- Non-controlling interests	-	-	-	-	-	-
Total comprehensive income for the period						
- Owners of the Company	1,344.31	921.52	491.37	2,265.82	943.05	1,997.52
- Non-controlling interests	-	-	-	-	-	-
XII Paid-up Equity Share Capital (Face Value of ₹ 10 each)	978.32	978.32	978.32	978.32	978.32	978.32
XIII Other Equity						9041.05
IV Earnings per equity share (Face Value of ₹ 10 each) - (not annualised)						
Basic (₹)	12.65	11.27	3.43	23.92	7.23	17.08
Diluted (₹)	12.64	11.26	3.43	23.90	7.23	17.08



DIAMINES AND CHEMICALS LIMITED

CIN : L24110GJ1976PLC002905

Registered Office : Plot No.13 P.C.C. Area, P.O.Petrochemicals, Dist. Vadodara 391346(Gujarat)

Email : info@dacl.co.in Website : www.dacl.co.in

PART II - STATEMENT OF UNAUDITED CONSOLIDATED CASH FLOWS FOR THE YEAR ENDED ON 30TH SEPTEMBER, 2022

(₹ in Lakhs)

Particulars	For the Half year ended 30th September, 2022 (Unaudited)	For the Half year ended 30th September, 2021 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before tax	3,135.58	901.55
Adjustments for:		
Depreciation / Amortisation / Impairment of Property, Plant and Equipment and Intangible Assets	86.11	109.19
Dividend Income	(8.62)	(1.28)
Interest Income	(112.15)	(45.57)
Finance Costs	6.01	4.05
Re-measurement of defined benefit plans	4.63	8.13
Unrealised Loss/(Gain) on Foreign Exchange	(0.43)	(4.79)
Provision for Doubtful Receivables/Advances/Sundry balances written off	-	(7.61)
Operating Profit/(Loss) before changes in working capital	3,111.13	963.67
Adjustment for (Increase)/Decrease in Operating Assets		
Trade Receivables	(277.48)	148.61
Inventories	(189.41)	332.90
Financial Assets and Other Assets	(37.45)	22.74
Long-term Loans and Advances and Other Non-current Assets	-	6.70
Adjustment for Increase/(Decrease) in Operating Liabilities		
Trade Payables	227.32	132.81
Other Financial Liabilities	63.41	(1.90)
Other Liabilities and provisions	(80.86)	14.98
Cash flow from operations after changes in working capital	2,816.66	1,620.53
Income-tax paid	(552.19)	(368.18)
Net Cash Flow from/(used in) Operating Activities	2,264.47	1,252.35
B. CASH FLOW FROM INVESTING ACTIVITIES		
Interest Received	112.15	45.57
Dividend Received	8.62	1.28
Purchase of Equity Instruments	(144.46)	(207.17)
Sale of Equity Instruments	8.75	14.16
Purchase of Property, Plant and Equipment, Intangible assets including CWIP & Capital Advances	(935.04)	(583.98)
Bank Balances not considered as Cash and Cash Equivalents	(889.05)	100.77
Net Cash Flow from/(used in) Investing Activities	(1,839.03)	(629.37)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance Costs	(6.01)	(4.05)
Dividend Paid	(293.50)	(489.16)
Increase / (Decrease) in Current Borrowings	-	669.95
Net Cash Flow from/(used in) Financing Activities	(299.51)	176.74
Net Increase/ (Decrease) in Cash and Cash Equivalents	125.93	799.72
Cash & Cash Equivalents at beginning of period (see Note 1)	100.33	49.97
Cash and Cash Equivalents at end of period (see Note 1)	226.26	849.69
Notes:		
1 Cash and Cash equivalents comprise of:		
Cash on hand	0.79	0.96
Balance with Banks	225.47	848.73
Cash and Cash equivalents	226.26	849.69
2 The above Statement of Unaudited Consolidated Cash Flows has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard 7 - "Statement of Cash Flows".		



PART III - STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES
AS AT 30TH SEPTEMBER, 2022

Particulars	(₹ in Lakhs)	
	As at 30th September, 2022	As at 31st March, 2022
	Unaudited	Audited
ASSETS		
Non-current Assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	3,844.63	3,753.01
(ii) Intangible assets	1.49	2.01
(b) Capital work-in-progress	971.07	187.96
(c) Financial Assets		
(i) Investments	1,320.48	1,266.82
(ii) Others	1.89	1.89
(d) Other non-current assets	413.28	438.54
Total Non-current Assets	6,552.84	5,650.23
Current Assets		
(a) Inventories	419.14	229.72
(b) Financial Assets		
(i) Trade Receivables	1,279.09	1,001.61
(ii) Cash and Cash Equivalents	226.26	100.33
(iii) Bank balances other than (ii) above	4,836.28	3,947.22
(iv) Others	4.15	-
(c) Current Tax Assets (Net)	45.64	45.46
(d) Other current assets	113.69	80.39
Total Current Assets	6,924.25	5,404.73
TOTAL ASSETS	13,477.09	11,054.96
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	978.32	978.32
(b) Other Equity	11,020.81	9,041.05
Total Equity	11,999.13	10,019.37
Liabilities		
(1) Non-current Liabilities		
(a) Provisions	42.73	40.19
(b) Deferred Tax Liabilities (Net)	349.04	354.35
Total Non-current liabilities	391.77	394.54
(2) Current liabilities		
(a) Financial Liabilities		
(i) Trade Payables		
(A) due to micro enterprises and small enterprises	1.81	0.98
(B) due to other than micro enterprises and small enterprises	463.47	237.42
(ii) Other financial liabilities	254.98	191.56
(b) Other current liabilities	91.91	178.69
(c) Provisions	35.78	32.40
(d) Current Tax Liability (Net)	238.24	-
Total Current Liabilities	1,086.19	641.05
Total Liabilities	1,477.96	1,035.59
TOTAL EQUITY AND LIABILITIES	13,477.09	11,054.96

- Notes :**
- The above unaudited consolidated financial results have been reviewed and recommended by the Audit Committee of the Holding Company and taken on record in its meeting held on 11th November, 2022 and subsequently approved by the Board of Directors of the Holding Company in its meeting held on 14th November, 2022. These unaudited consolidated financial results have been reviewed by Statutory Auditors as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
 - The Board of Directors of the Holding Company, during its meeting held on 14th November, 2022, has declared interim dividend @ **30%** (₹ **3** /- per equity share of face value ₹10 each).
 - The group has only one reportable segment i.e. Speciality Chemicals, the details thereof are as under :-

Particulars	(₹ in Lakhs)					
	Quarter ended			Half Year ended		Year ended
	30th September, 2022	30th June, 2022	30th September, 2021	30th September, 2022	30th September, 2021	31st March, 2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
A. Segment Revenue	2,697.85	2,302.18	1,412.17	5,000.03	2,894.14	6,535.38
B. Segment Results	1,656.32	1,479.26	452.83	3,135.58	901.55	2,275.40
C. Segment Assets	13,477.09	12,230.43	9,336.96	13,477.09	9,336.96	9,692.01
D. Segment Liabilities	1,477.96	1,577.42	1,778.28	1,477.96	1,778.28	1,035.59

- Figures of corresponding previous year/period(s) have been regrouped /rearranged wherever necessary, to make them comparable.

Place : Mumbai
Date : 14th November, 2022



By order of the Board of Directors
For Diamines and Chemicals Limited

(Signature)
ANIL MEHTA
Executive Chairman
DIN: 00073907