



VISHNU
CHEMICALS LTD

17th February, 2018

National Stock Exchange of India Limited
Exchange Plaza,
Plt no. C/1, G-Block, Bandra Kurla Complex
Bandra (E), Mumbai- 400 051
Fax: 022-2659 8237/38, 2659 8347/48
NSE Scrip Symbol - VISHNU

Kind. Attn.: Mr. Lokesh Bhandari – Manager

Reply to your letter dated 15th February, 2018 regarding financial results of the company for the quarter ended 31st December, 2017.

Ref: NSE/LIST/FR/4338 dated 15th February, 2018 received on 16th February, 2018.

Dear Sir,

With reference to your letter, we would like to clarify that the products manufactured by the company are covered under **only one operating segment i.e. Chromium based products** having sales in two geographical areas i.e. (i) domestic market & (ii) export market. Accordingly, full financial results of the company for the quarter and nine months ended 31st December, 2017 were submitted. An extract of the Clause (L) of Part A of Schedule IV of SEBI (LODR) Regulations, 2015 is copied below which says about segment reporting under Ind-AS 108 i.e. operating segments but not geographic segments.

"The listed entity shall ensure that segment reporting is done in accordance with AS-17 or Indian Accounting Standard 108 as applicable, specified in Section 133 of the Companies Act, 2013 read with relevant rules framed thereunder or by the Institute of Chartered Accountants of India, whichever is applicable."

Hope the above clarifies the issue in financial results.

Thanking you.

Yours faithfully,

For Vishnu Chemicals Limited

Kishore Kathri
Company Secretary