

TRIOCHEM PRODUCTS LIMITED

Registered Office: 4th 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 Website: www.triochemproducts.com
Corporate Identity Number: L24249MH1972PLC015544



Ref No: TPL PP 20230390 2023; 31st July 2023

To

The Manager - Listing

Listing Compliance Monitoring Team

BSE Limited

P J Towers,

Mumbai - 400001

Script Code: 512101

Sub: Discrepancies in Financial Results

Ref: Email dated 28th July 2023

Dear Sir/Madam,

This is with reference to captioned subject and Pursuant to the provision of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 relating to the submission of financial results with the Stock Exchange and the mail received from the BSE regarding:

“Discrepancy: Standalone Results - Financial result is not signed by the chairperson or managing director, or a whole-time director or in the absence of all, other authorized director. Company is requested to confirm compliance of Regulation 33(2)(b). for Year Ended - March 2023”

In this regards we wish to submit that Mr. Ramu S. Deora, was the Chair Person of the Board meeting held on 26th May, 2023 and the authorized director to sign and submit the Said Financial Result to the Bombay Stock Exchange. Therefore, the company is in compliance of the Regulation 33(2)(b) of the SEBI (LODR), Regulation 2015.

We are once again resubmitting the complete set of financials results in PDF form signed by Mr. Ramu S. Deora as Chair Person of the Meeting. Kindly take the same on records and oblige. Further it is

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declared that there is no change in the financial statements or the Auditors Report for the reporting period.

Thanking you,

Yours faithfully,

For Triochem Products Ltd

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SHIRISH
SHIROLE
Date: 2023.07.31
17:49:38 +05'30'

Ureca Shirish Shirole

Company Secretary

Independent Auditor's Report on the Quarterly and Year to Date Financial Results of the Company Pursuant to the Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,

The Board of Directors of Triochem Products Limited

Opinion

We have audited the accompanying statement of Financial Results of Triochem Products Limited ("the company") for the quarter ended March 31, 2023 and the year to date statement for the period from April 01, 2022 to March 31, 2023, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these Financial Results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive loss and other financial information for the quarter ended March 31, 2023 as well as the year to date statement for the period from April 01, 2022 to March 31, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of these Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance



with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the



related disclosures in the financial statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

The annual financial results include the results for the quarter ended 31 March 2023 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year.

For Kanu Doshi Associates LLP

Chartered Accountants

Firm Registration No: 104746W/W100096



Kunal Vakharia

Partner

Membership No: 148916

UDIN: 23148916BGUSYU4077



Place: Mumbai

Date: May 26, 2023

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Ref No: TPL PP 20230344 2023-01; 26th May 2023

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: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements), Regulation 2015 for the annual audited financial results for the year ended March 31, 2023

The Board of Directors of the Company at its meeting held on 26th May, 2023 has approved the Audited Financial Results of the Company for the year ended 31st March, 2023 and we hereby declare that the Statutory Auditors of the Company, M/s. Kanu Doshi Associates LLP., Chartered Accountants, (FRN: 104746W/W100096) have issued an Audit Report with unmodified opinion thereon.

This declaration is issued in compliance with the provisions of the Regulation 33(3)(d) of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended by the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) (Amendment), Regulation 2016 vide notification no. SEBI/LAD-NRO/2016-17/001 dated May 25, 2016 and Circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

The Declaration may kindly be taken on your records.

For TRIOCHEM PRODUCTS LIMITED



RAMU S. DEORA
CHAIRPERSON
DIN: 00312369



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TRIOCHEM PRODUCTS LIMITED Registered Office: Sambava Chambers, 4th Floor, Sir P. M. Road, Fort, Mumbai - 400 001 website: www.triochemproducts.com CIN: L24249MH1972PLC015544						
AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2023 (Rs. in lakhs) Except EPS						
Sr No	Particulars	Quarter Ended			Year Ended	
		MARCH 31, 2023	DECEMBER 31, 2022	MARCH 31, 2022	MARCH 31, 2023	MARCH 31, 2022
		(Audited) (Refer Note No. 4)	(Unaudited)	(Audited) (Refer Note No. 4)	(Audited)	(Audited)
1	Income					
	(a) Revenue from Operations	-	-	244.64	-	882.16
	(b) Other income	7.21	3.08	23.44	27.75	56.48
	Total Income from operations	7.21	3.08	268.08	27.75	938.64
2	Expenses:					
	(a) Cost of materials consumed	-	-	-	-	0.02
	(b) Purchase of stock-in-trade	-	-	-	-	550.62
	(c) Changes in inventory of finished goods, work-in-progress and stock-in-trade	-	-	150.42	-	79.16
	(d) Employee benefits expenses	13.28	13.60	10.11	52.28	49.64
	(e) Finance costs	0.00	-	0.19	0.00	1.71
	(f) Depreciation and amortisation expense	2.59	2.65	2.99	10.50	11.92
	(g) Other expenses	17.78	19.71	17.87	81.96	69.25
	Total Expenses	33.65	35.96	181.58	144.74	762.32
3	Profit / (Loss) from ordinary activities before exceptional items (1-2)	(26.44)	(32.88)	86.50	(116.99)	176.32
4	Exceptional items	-	-	-	-	-
5	Profit / (Loss) before tax (3 +/- 4)	(26.44)	(32.88)	86.50	(116.99)	176.32
6	Tax expense					
	- Current tax	(0.05)	0.05	23.02	(0.85)	33.44
	- Deferred tax	(6.51)	(8.16)	0.11	(27.63)	10.60
	Total Tax expenses	(6.56)	(8.11)	23.13	(28.48)	44.04
7	Profit / (Loss) for the period (5 +/- 6)	(19.88)	(24.77)	63.37	(88.51)	132.28
8	Other comprehensive income, net of income tax					
	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) Items that will not be reclassified to profit or Loss	(81.32)	55.32	(3.23)	(63.71)	1.60
	(ii) Income tax relating to items that will not be reclassified to profit or loss	9.28	(2.10)	0.81	7.28	(0.40)
	Total Other comprehensive income, net of income tax	(72.04)	53.22	(2.42)	(56.43)	1.20
9	Total Comprehensive income for the period (8 +/- 7)	(91.92)	28.45	60.95	(144.94)	133.48
10	Paid-up equity share capital (Face value of Rs10/- per share)	24.50	24.50	24.50	24.50	24.50
11	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				1,135.22	1,280.16
12	Earning per share (EPS) (of Rs.10/- each) (not annualised)					
	Basic / Diluted EPS	(8.11)	(10.11)	25.87	(36.13)	53.99



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PART II			
STATEMENT OF AUDITED ASSETS AND LIABILITIES AS AT MARCH 31, 2023			
(Rs.in lakhs)			
Sr No	Particulars	As at March 31, 2023 Audited	As at March 31, 2022 Audited
A	ASSETS		
1	Non - Current Assets		
	(a) Property, plant and equipment	69.88	80.02
	(b) Capital work - in - progress	-	-
	(c) Investment property	6.99	7.35
	(d) Financial assets		
	(i) Other non - current investments	941.88	-
	(ii) Other financial assets	7.46	7.32
	(e) Deferred tax assets (Net)	27.83	-
	(f) Other non - current tax assets	-	33.15
	(g) Other non - current assets	1.30	0.75
	Sub total - Non - Current Assets	1,055.34	128.59
2	Current Assets		
	(a) Inventories	5.30	5.30
	(b) Financial assets		
	(i) Trade receivables	-	-
	(ii) Cash and cash equivalents	95.91	1,180.92
	(iii) Other financial assets	2.62	0.43
	(c) Other tax assets (net)	7.60	6.80
	(d) Other current assets	16.80	10.97
	Sub total - Current Assets	128.23	1,204.42
	Total - Assets	1,183.57	1,333.01
B	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity share capital	24.50	24.50
	(b) Other Equity	1,135.22	1,280.16
	Total - Equity	1,159.72	1,304.66
	LIABILITIES		
1	Non Current Liabilities		
	(a) Deferred tax liabilities (Net)	-	7.08
	Sub total - Non- Current Liabilities	-	7.08
2	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	0.00	-
	(ii) Trade payables	18.49	17.10
	(b) Other financial liabilities	-	0.24
	(c) Other current liabilities	0.64	0.64
	(d) Provisions	4.72	3.29
	Sub- total - Current Liabilities	23.85	21.27
	Total - Liabilities	23.85	28.35
	Total - Equity and Liabilities	1,183.57	1,333.01



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CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023			
(Rs.in lakhs)			
	Particulars	Year Ended	
		March 31, 2023 Audited	March 31, 2022 Audited
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before tax and Extraordinary Items	(116.99)	176.32
	Adjustment for:		
	Depreciation / Amortisation	10.50	11.92
	Interest Income	(18.09)	(18.27)
	Reclassification of remeasurement of investment/employee benefits	(63.71)	1.60
	Interest Expenses	0.00	1.52
	Investment Expenses	0.83	0.03
	Loss on sale of Fixed Assets	-	0.60
	Sundry balance Off	0.02	(14.88)
	Operating Profit before Working Capital Changes	(187.44)	158.84
	Adjustments for Working Capital Changes		
	Increase/Decrease in Assets	(6.37)	11.22
	Changes in Inventories	-	80.05
	Increase/Decrease Trade Receivable	-	139.06
	Increase/Decrease in other financial and non-financial assets	(2.35)	-
	Increase/Decrease Trade payables	1.40	(15.34)
	Increase/Decrease in other financial and non-financial liabilities	(0.24)	0.24
	Increase/Decrease in Liabilities	(0.01)	(0.29)
	Changes in Provision	1.42	12.52
	Cash Generated from Operations	(193.59)	386.30
	Direct taxes paid / (refund)	35.99	(39.50)
	Net Cash from Operating Activities	(157.60)	346.80
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets including Capital Work in Progress	-	(2.68)
	Purchase of Investment	(941.88)	-
	Sales of Fixed Assets	-	0.15
	Investment Expenses	(0.83)	(0.05)
	Interest Received	15.30	18.50
	Net Cash Used in Investing Activity	(927.41)	15.92
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Net (Decrease)/ Increase in Short Term Borrowings	0.00	-
	Interest Paid	(0.00)	(1.52)
	Net Cash Used in Financing Activity	(0.00)	(1.52)
	NET CHANGES IN CASH & CASH EQUIVALENTS (A+B+C)	(1,085.01)	361.20
	OPENING BALANCE OF CASH & CASH EQUIVALENTS	1,180.92	819.72
	CLOSING BALANCE OF CASH & CASH EQUIVALENTS	95.91	1,180.92
		1,085.01	(361.20)



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Notes:

- 1) The above audited financial results of the Company for the quarter and year ended March 31, 2023 have been reviewed by the Audit committee of the Board and approved by the Board of Directors at its meeting held on May 26, 2023.
- 2) The Audited financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 (the Act), 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) The figure for quarter ended March 31, 2023 and March 31, 2022 are the balancing figures between audited figures of the full financial year and the reviewed year-to-date figures up to the third quarter of the relevant financial year.
- 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

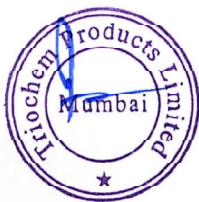
Place: Mumbai

Dated: 26th May, 2023

RAMU S. DEORA

CHAIRPERSON

DIN: 00312369



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CIN: L24249MH1972PLC015544						
(Rs. in lakhs) Except EPS						
Extract of statement of Audited Financial Results for the Quarter and Year Ended 31st March, 2023						
Sr No	Particulars	For the Quarter Ended on 31-Mar-23 (Audited)	For the Quarter Ended on 31-Dec-22 (Unaudited)	For the Quarter Ended on 31-Mar-22 (Audited)	For the Year Ended on 31-Mar-23 (Audited)	For the Year Ended on 31-Mar-22 (Audited)
1	Total Income from operations	7.21	3.08	268.08	27.75	938.64
2	Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary items)	(26.44)	(32.88)	86.50	(116.99)	176.32
3	Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary items)	(26.44)	(32.88)	86.50	(116.99)	176.32
4	Net Profit / (Loss) for the period after tax (after Exceptional and / or Extraordinary items)	(19.88)	(24.77)	63.37	(88.51)	132.28
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and other Comprehensive Income (after tax)]	(72.04)	53.22	(2.42)	(56.43)	1.20
6	Equity share capital (Face value Rs.10/- per share)	24.50	24.50	24.50	24.50	24.50
7	Other Equity				1,135.22	1,280.16
8	Earnings per share (of Rs.10/- each) (for continuing and discontinued operations)					
	a) Basic (not annualized)	(8.11)	(10.11)	25.87	(36.13)	53.99
	b) Diluted (not annualized)	(8.11)	(10.11)	25.87	(36.13)	53.99
Notes:						
1) The above audited financial results of the Company for the quarter and year ended March 31, 2023 have been reviewed by the Audit committee of the Board and approved by the Board of Directors at its meeting held on May 26, 2023.						
2) The Audited financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 (the Act), 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) The figure for quarter ended March 31, 2023 and March 31, 2022 are the balancing figures between audited figures of the full financial year and the reviewed year-to-date figures up to the third quarter of the relevant financial year.						
5) The Corresponding figures of the previous quarter / year have been regrouped, recasted and reclassified to make them comparable wherever necessary.						



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6)	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 and on the Company's website www.triochemproducts.com
	FOR TRIOCHEM PRODUCTS LIMITED  RAMU S. DEORA CHAIRPERSON DIN: 00312369 Place: Mumbai Dated: 26th May, 2023

