

**HINDUSTAN ORGANIC CHEMICALS LIMITED**

(A Govt. of India Enterprise)

**1. Summarised Statement of Profit and Loss (Standalone)**

Rs. in Lakhs

Description	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Restated	Restated	Restated	Restated	Restated	Restated	Restated	
<b>INCOME</b>								
<b>Sales Turnover (Net)</b>	10913.05	14330.51	24232.94	47199.01	30001.23	41157.80	43367.39	63143.56
Other Income	490.93	627.59	6859.97	11571.30	2203.46	1961.29	3142.73	1154.60
<b>Total Income</b>	<b>11403.98</b>	<b>14958.10</b>	<b>31092.91</b>	<b>58770.31</b>	<b>32204.69</b>	<b>43119.09</b>	<b>46510.12</b>	<b>64298.16</b>
<b>EXPENSES</b>								
Cost of Materials Consumed	3864.22	6398.41	13218.35	25517.54	19681.86	20105.11	27879.70	42679.26
Changes in Inventories-FG & WIP	1453.14	-1242.52	-836.16	943.99	-24.92	54.57	-1430.78	1482.71
Employee Benefits Expenses	9613.37	12228.62	18147.32	5470.20	5265.96	4569.74	4815.35	4355.58
Finance Costs (Interest)	6610.92	9484.58	7541.65	6573.75	5626.34	5336.46	6551.10	6688.70
Depreciation & Prov. for impairment of FA	2450.19	1260.20	676.84	176.90	128.76	120.79	116.37	118.75
Utilities (Power, Fuel and Water)	3654.42	4512.17	5555.41	8291.14	6293.70	7143.70	7878.66	10871.20
Other Expenses	1148.77	7874.10	7134.42	4708.58	4707.94	4191.61	3318.54	3124.37
<b>Total expenses</b>	<b>28795.03</b>	<b>40515.56</b>	<b>51437.83</b>	<b>51682.10</b>	<b>41679.64</b>	<b>41521.98</b>	<b>49128.94</b>	<b>69320.57</b>
<b>Profit / (Loss) before tax</b>	<b>-17391.05</b>	<b>-25557.46</b>	<b>-20344.92</b>	<b>7088.21</b>	<b>-9474.95</b>	<b>1597.11</b>	<b>-2618.82</b>	<b>-5022.41</b>
Other Comprehensive Income	0.00	357.33	10557.84	-380.84	-244.05	1542.78	1602.93	782.78
<b>Total Comprehensive Income</b>	<b>-17391.05</b>	<b>-25200.13</b>	<b>-9787.08</b>	<b>6707.37</b>	<b>-9719.00</b>	<b>3139.89</b>	<b>-1015.89</b>	<b>-4239.63</b>

**1a. Cash profit, PBDIT and PBIT**

<b>Profit / (Loss) before tax</b>	<b>-17391.05</b>	<b>-25557.46</b>	<b>-20344.92</b>	<b>7088.21</b>	<b>-9474.95</b>	<b>1597.11</b>	<b>-2618.82</b>	<b>-5022.41</b>
<b>Add: Depreciation</b>	<b>2450.19</b>	<b>1260.20</b>	<b>676.84</b>	<b>176.90</b>	<b>128.76</b>	<b>120.79</b>	<b>116.37</b>	<b>118.75</b>
<b>Cash Profit</b>	<b>-14940.86</b>	<b>-24297.26</b>	<b>-19668.08</b>	<b>7265.11</b>	<b>-9346.19</b>	<b>1717.90</b>	<b>-2502.45</b>	<b>-4903.66</b>
<b>Add: Interest</b>	<b>6610.92</b>	<b>9484.58</b>	<b>7541.65</b>	<b>6573.75</b>	<b>5626.34</b>	<b>5336.46</b>	<b>6551.10</b>	<b>6688.70</b>
<b>PBDIT (Profit before depreciation and interest)</b>	<b>-8329.94</b>	<b>-14812.68</b>	<b>-12126.43</b>	<b>13838.86</b>	<b>-3719.85</b>	<b>7054.36</b>	<b>4048.65</b>	<b>1785.04</b>
<b>Less: Depreciation</b>	<b>-2450.19</b>	<b>-1260.20</b>	<b>-676.84</b>	<b>-176.90</b>	<b>-128.76</b>	<b>-120.79</b>	<b>-116.37</b>	<b>-118.75</b>
<b>PBIT (Profit Before Interest and Tax)</b>	<b>-10780.13</b>	<b>-16072.88</b>	<b>-12803.27</b>	<b>13661.96</b>	<b>-3848.61</b>	<b>6933.57</b>	<b>3932.28</b>	<b>1666.29</b>

## 2. Summarised Balance Sheet (Standalone)

Rs. in Lakhs

Particulars	31.03.2016	31.03.2017	31.03.2018	31.03.2019	31.03.2020	31.03.2021	31.03.2022	31.03.2023
	Restated	Restated	Restated	Restated	Restated	Restated	Restated	
<b>ASSETS</b>								
<b>1. Non Current assets</b>								
a) Property, Plant and equipment	165295.60	163654.15	10243.20	11904.24	12452.28	13447.26	15348.07	16375.07
b) Capital Work- in- Progress	433.22	433.22	0.00	0.00	0.00	0.00	0.00	0.00
c) Investment Property	5.08	5.08	5.08	95.15	87.93	87.93	88.74	86.58
d) Intangible assets	7.64	1.05	0.00	0.00	18.85	22.53	27.25	18.85
e) Financial Assets	3729.49	3724.12	1228.63	1111.44	329.06	838.92	1063.44	990.45
f) Other Non-current assets	143.96	144.94	131.45	618.93	624.15	498.12	497.37	518.05
<b>Total Non-current assets</b>	<b>169614.99</b>	<b>167962.56</b>	<b>11608.36</b>	<b>13729.76</b>	<b>13512.27</b>	<b>14894.76</b>	<b>17024.87</b>	<b>17989.00</b>
<b>2. Current assets</b>								
a) Inventories	3131.91	4392.29	5731.34	4734.61	4620.14	5080.72	7511.19	4960.95
b) Financial assets	2234.66	2231.25	13841.32	11257.32	13193.21	17126.71	18797.98	23190.96
c) Other Current assets	4517.72	5350.20	131578.13	122044.46	102438.11	102210.12	102090.24	101635.26
<b>Total Current Assets</b>	<b>9884.29</b>	<b>11973.74</b>	<b>151150.79</b>	<b>138036.39</b>	<b>120251.46</b>	<b>124417.55</b>	<b>128399.41</b>	<b>129787.17</b>
<b>Total Assets</b>	<b>179499.28</b>	<b>179936.30</b>	<b>162759.15</b>	<b>151766.15</b>	<b>133763.73</b>	<b>139312.31</b>	<b>145424.28</b>	<b>147776.17</b>
<b>EQUITY AND LIABILITIES</b>								
<b>1. Equity</b>								
a) Equity Share capital	6726.96	6726.96	6726.96	6726.96	6726.96	6726.96	6726.96	6726.96
b) Other equity	33487.86	7973.27	-1959.56	5887.27	-3831.73	-682.00	-1697.89	-5937.51
<b>Total Equity</b>	<b>40214.82</b>	<b>14700.23</b>	<b>4767.40</b>	<b>12614.23</b>	<b>2895.23</b>	<b>6044.96</b>	<b>5029.07</b>	<b>789.45</b>
<b>2. Liabilities</b>								
<b>Non-current liabilities:</b>								
a) Financial liabilities (Net)	30618.41	6372.94	24557.26	24561.88	15882.38	7695.09	0.00	0
b) Provisions (Long term)	7877.55	2611.23	3740.62	3313.52	3247.25	3334.69	2797.59	2395.90
c) Deferred Tax liabilities (Net)	17550.60	17193.27	19986.52	18831.52	15194.52	15761.52	16402.52	16683.52
<b>Total Non-current liabilities</b>	<b>56046.56</b>	<b>26177.44</b>	<b>48284.40</b>	<b>46706.92</b>	<b>34324.15</b>	<b>26791.30</b>	<b>19200.11</b>	<b>19079.42</b>
<b>Current liabilities:</b>								
a) Financial liabilities								
i) Preference Share Capital	27000.00	27000.00	27000.00	27000.00	27000.00	27000.00	27000.00	27000.00
ii) Other current financial liabilities	17880.28	47124.70	26312.08	18479.61	12292.37	9835.31	89804.08	95393.92
b) Provisions	1259.72	13377.61	6291.94	4870.44	5668.62	6130.35	1560.69	1786.7
c) Other current liabilities	37097.90	51556.32	50103.33	42094.95	51583.36	63510.39	2830.33	3726.68
<b>Total Current liabilities</b>	<b>83237.90</b>	<b>139058.63</b>	<b>109707.35</b>	<b>92445.00</b>	<b>96544.35</b>	<b>106476.05</b>	<b>121195.10</b>	<b>127907.30</b>
<b>Total equity and liabilities</b>	<b>179499.28</b>	<b>179936.30</b>	<b>162759.15</b>	<b>151766.15</b>	<b>133763.73</b>	<b>139312.31</b>	<b>145424.28</b>	<b>147776.17</b>