

ALKALI METALS LTD., (An ISO 9001-14001 accredited company)
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31-12-2023

(₹ In Lakhs)

Particulars	For the Quarter Ended			Nine Months Ended		Year Ended
	3 Months ended 31-12-2023	3 Months ended 30-09-2023	3 Months ended 31-12-2022	Year to date figures for 9 Months ended 31-12-2023	Year to date figures for 9 Months ended 31-12-2022	Year to date figures for the year ended 31-03-2023
	Unaudited	Unaudited	Un Audited	Unaudited	Un Audited	Audited
1. Revenue from operations	2,454.64	1,684.09	1,896.03	5,843.82	6,133.38	8,823.27
2. Other Income	9.52	20.11	13.99	37.67	81.56	113.86
Total Income	2,464.16	1,704.20	1,910.02	5,881.50	6,214.94	8,937.13
3. Expenses						
a. Cost of Material Consumed	1,001.28	709.76	647.45	2,686.69	2,792.20	3,964.62
b. Change in Inventories of Finished goods, Work in Progress & Stock in trade	174.84	-200.22	189.25	-427.34	-225.43	-229.87
c. Employees benefit expense	352.40	359.63	308.68	1,040.22	917.72	1,316.58
d. Finance cost	75.29	68.98	51.58	205.22	148.98	266.60
e. Depreciation	116.95	114.53	107.96	344.41	319.33	429.30
f. Power & Fuel	229.96	246.14	212.53	740.95	870.48	1,184.83
g. Repairs & Maintenance	47.83	34.47	43.03	123.51	132.84	177.47
h. Manufacturing Expenses	140.39	139.69	90.10	416.45	332.94	466.30
i. R & D Expenditure	33.19	36.13	26.88	97.01	82.07	111.42
j. Administrative Expenses	46.67	45.90	46.65	137.72	127.28	172.06
k. Marketing Expenses	75.48	65.14	90.90	207.45	337.04	478.65
l. Other Expenditure	74.84	74.55	60.26	193.26	127.79	213.13
Total Expenses	2,369.12	1,694.70	1,875.27	5,765.53	5,963.24	8,551.07
4. Profit/(Loss) from Operations before Exceptional Items and Tax {(1 + 2) - 3}	95.04	9.50	34.75	115.97	251.70	386.06
5. Exceptional items	0.00	0.00	0.00	0.00	0.00	9.41
6. Profit/(Loss) from Continuing Operations before tax (4 - 5)	95.05	9.50	34.75	115.97	251.70	376.66
7. Tax expense - Current Tax (MAT)	20.52	5.82	5.80	28.46	42.01	65.12
- Earlier years	0.00	0.00	0.00	0.00	0.00	0.00
- Mat Credit Entitlement	-20.52	-5.82	-5.80	-28.46	-42.01	-65.12
- Deferred Tax	58.66	0.00	10.71	58.66	58.25	85.37
8. Net Profit (+)/ Loss (-) from the Continuing Operations after tax (6 - 7)	36.38	9.50	24.04	57.31	193.45	291.27
9. Other Comprehensive Income Net of Taxes	-27.37	-25.34	3.46	-53.51	-4.96	-9.19
Current Tax (MAT)	0.00	0.00	0.00	0.00	0.00	0.00
Less: MAT Credit Entitlement	0.00	0.00	0.00	0.00	0.00	0.00
10. Total Comprehensive Income (8 + 9)	9.01	-15.84	27.50	3.80	188.49	282.08
11. Paid-up equity share capital (Face Value of the Share ₹ 10/- each)	1,018.25	1,018.25	1,018.25	1,018.25	1,018.25	1,018.25
12. Reserves excluding Revaluation Reserves						
13. i) Earnings per Share (before extraordinary items) (of ₹ 10/- each(not annualised))						
a) Basic	0.09	-0.16	0.27	0.04	1.85	2.77
b) Diluted	0.09	-0.16	0.27	0.04	1.85	2.77
14. ii) Earnings per Share (after extraordinary items) (of ₹ 10/-each (not annualised))						
a) Basic	0.09	-0.16	0.27	0.04	1.85	2.77
b) Diluted	0.09	-0.16	0.27	0.04	1.85	2.77

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1. The above Un-audited financial results as reviewed by the Audit Committee have been approved by the Board of Directors at their meeting held on 9th February 2024.
2. The Un-audited financial results of the Company have been prepared in accordance with Indian Accounting Standards ("Ind As") notified under Section 133 of the Companies Act, 2013('Act') read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
3. Previous year and previous quarter figures have been re-grouped or re-classified wherever necessary.
4. EPS for the quarter and year-to-date was calculated as per Ind AS 33.


5. SEGMENT REPORTING

As the Company is predominantly engaged in the Manufacture and Sale of Chemicals where the risks and returns associated with the products are uniform, the Company has identified Geographical Segments based on location of Customers as reportable segments in accordance with Ind AS - 108.

Geographic Location	3 months ended 31-12-2023	3 months ended 30-09-2023	3 months ended 31-12-2022	Year to date figures for Nine Months ended 31-12-2023	Year to date figures for Nine Months ended 31-12-2022	Year to date figures for the year ended 31-03-2023
Revenue						
Domestic	1,173.82	956.55	697.60	2,724.92	2,524.45	3,111.41
Export	1,280.82	727.53	1,198.42	3,118.90	3,608.93	5,711.86
Total	2,454.64	1,684.08	1,896.02	5,843.82	6,133.38	8,823.27
Trade Receivables						
Domestic	1,051.21	615.37	122.23	1,051.21	615.37	197.77
Export	881.16	525.67	831.41	881.16	525.67	1,171.42
Total	1,932.37	1,141.04	953.64	1,932.37	1,141.04	1,369.19
Other Disclosures:						
Carrying amount of Segment assets						
India	10,151.93	9,799.67	8,731.89	10,151.93	9,025.47	9,381.59
Additions to Fixed Assets						
India	58.45	33.39	71.03	261.79	217.29	244.43

The Company has no assets outside India other than the Trade Receivables.

Date: 9th February 2024
Place: Hyderabad


Y.S.R. Venkata Rao
Managing Director
DIN: 00345524





LIMITED REVIEW REPORT

Review report to **ALKALI METALS LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **ALKALI METALS LIMITED** for the period ended December 31, 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are 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.

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 accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEDI (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 G. NAGENDRASUNDARAM & CO.,
Chartered Accountants
FRN: 005355S

B.N. BHARATHI
B.N. BHARATHI
Partner
M.No. 236639



UDIN: 24236639BKCZEY9439

Hyderabad
February 09, 2024