

ALKALI METALS LTD., (An ISO 9001-14001 accredited company)
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30-09-2024

(₹ In Lakhs)

Particulars	For the Quarter Ended			Year Ended		
	3 Months ended 30-09-2024	3 Months ended 30-06-2024	3 Months ended 30-09-2023	Year to date figures for half year ended 30-09-2024	Year to date figures for half year ended 30-09-2023	Previous year ended 31-03-2024
	Unaudited	Audited	Unaudited	Unaudited	Un Audited	Audited
1. Revenue from operations	2,045.71	1,466.74	1,684.09	3,512.45	3,389.18	8,285.59
2. Other Income	9.81	7.96	20.11	17.78	28.15	95.43
Total Income	2,055.53	1,474.70	1,704.20	3,530.23	3,417.33	8,381.02
3. Expenses				0.00		
a. Cost of Material Consumed	869.34	770.35	709.76	1,639.69	1,685.41	3,766.22
b. Change in Inventories of Finished goods, Work in Progress & Stock in trade	268.17	-115.50	-200.22	152.67	-602.17	-506.69
c. Employees benefit expense	305.46	365.85	359.63	671.31	687.82	1,459.70
d. Finance cost	80.05	58.04	68.98	138.09	129.93	256.04
e. Depreciation	108.06	109.08	114.53	217.13	227.47	459.86
f. Power & Fuel	190.21	203.80	246.14	394.02	510.98	1,066.66
g. Repairs & Maintenance	33.84	52.86	34.47	86.70	75.68	190.51
h. Manufacturing Expenses	153.58	139.90	139.69	293.49	276.06	596.88
i. R & D Expenditure	33.02	34.42	36.13	67.45	63.82	133.63
j. Administrative Expenses	41.44	36.12	45.90	77.56	91.04	189.02
k. Marketing Expenses	133.06	104.26	65.14	237.32	131.98	335.14
l. Other Expenditure	40.20	47.95	74.55	88.19	118.42	238.08
Total Expenses	2,256.46	1,807.17	1,694.70	4,063.62	3,396.43	8,185.04
4. Profit/(Loss) from Operations before Exceptional Items and Tax {(1 + 2) - 3}	-200.93	-332.46	9.50	-533.39	20.91	195.98
5. Exceptional items	0.00	0.00	0.00	0.00	0.00	40.81
6. Profit/(Loss) from Continuing Operations before tax (4 - 5)	-200.93	-332.46	9.50	-533.39	20.91	155.17
7. Tax expense - Current Tax (MAT)	0.00	0.00	5.82	0.00	7.94	14.89
- Earlier years	0.00	0.00	0.00	0.00	0.00	3.07
- Mat Credit Entitlement	0.00	0.00	-5.82	0.00	-7.94	-0.49
- Deferred Tax	-11.43	0.00	0.00	-11.43	0.00	24.81
8. Net Profit (+)/ Loss (-) from the Continuing Operations after tax (6 - 7)	-189.50	-332.46	9.50	-521.96	20.91	112.89
9. Other Comprehensive Income Net of Taxes	0.00	0.00	-25.34	0.00	-26.14	-61.37
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)	-189.50	-332.46	-15.84	-521.96	-5.24	51.52
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	-1.86	-3.27	-0.16	-5.13	-0.05	1.11
b) Diluted	-1.86	-3.27	-0.16	-5.13	-0.05	1.11
14. ii) Earnings per Share (after extraordinary items) (of ₹ 10/-each (not annualised)						
a) Basic	-1.86	-3.27	-0.16	-5.13	-0.05	1.11
b) Diluted	-1.86	-3.27	-0.16	-5.13	-0.05	1.11



ALKALI METALS LIMITED

STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

(All figures in ₹ Lakhs)

	9/30/2024	9/30/2023
	(Unaudited)	(Unaudited)
I. ASSETS		
1. NON-CURRENT ASSETS		
a. Property, Plant and Equipment	4,187.06	4,463.69
b. Right to use Asset	343.03	446.84
c. Capital Work-in-progress	18.73	59.28
d. Intangible Assets	-	-
e. Financial Assets		
i. Other Financial Assets	93.76	102.32
f. Differed tax assets(net)	522.50	533.02
g. Other non current assets	45.75	30.30
	5,210.84	5,635.45
2. CURRENT ASSETS		
a. Inventories	3,105.08	3,230.70
b. Financial Assets		
i. Trade Receivables	1,316.61	1,141.05
ii. Cash and Cash Equivalents	7.54	3.36
iii. Bank Balances others	20.21	24.38
iv. Other Financial Assets	1.20	1.24
c. Other Current Assets	465.07	289.16
	4,915.70	4,689.89
TOTAL	10,126.54	10,325.34
II. EQUITY AND LIABILITIES		
1. SHAREHOLDERS' FUNDS		
a. Share Capital	1,018.25	1,018.25
b. Other Equity	3,481.16	4,059.57
	4,499.41	5,077.82
2. NON-CURRENT LIABILITIES		
a. Financial Liabilites		
i. Borrowings	45.90	64.28
ia) Lease Liability	304.72	383.22
b. Provisions	76.68	57.17
c. Deffered Tax Liability (Net)	408.26	383.45
d. Other Non Current Liabilities	72.82	103.10
	908.38	991.22
3. CURRENT LIABILITIES		
a. Financial Liabilities		
i. Borrowings	1,724.39	2162.89
ii. Lease Liabilities	122.96	111.68
iii. Trade Payables	2,543.29	1721.81
iv. Other Financial Liabilities	33.92	7.12
b. Other Current Liabilities	221.33	197.85
c. Provisions	72.86	47.01
d. Current tax liabilities	-	7.94
	4,718.75	4256.30
TOTAL	10,126.54	10,325.34



CASH FLOW STATEMENT FOR HALF YEAR ENDED SEPTEMBER 30, 2024

(₹ in Lakhs)

	As at September 30, 2024		As at September 30, 2023	
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Net Profit(Loss) before tax and exceptional items		(533.39)		20.91
Exceptional items - income / (expenditure) *		-		-
Other comprehensive income (net)		-		(26.14)
Total comprehensive income before tax		(533.39)		(5.24)
Adjustments for				
Depreciation	165.68		176.92	
Amortisation of intangible assets	-		-	
Amortisation of Right to Use Assets	51.45		50.55	
Loss on sale of assets	-		11.50	
Profit on sale of Fixed Assets	-		(2.55)	
Assets written off	-		-	
Interest income	(2.01)		(1.22)	
Interest expense	138.09		129.93	
Excess Provision written back	-		(6.92)	
Deferred Grant Written Back	(4.78)		(4.78)	
Other Income			-	
		348.44		353.42
Operating profit before working capital changes		(184.95)		348.18
(Increase)/decrease in sundry debtors	480.83		228.14	
(Increase)/decrease in inventories	281.93		(408.30)	
(Increase)/decrease in loans & advances	(158.70)		191.94	
Increase/(decrease) in current liabilities	(93.50)		34.24	
Increase/(decrease) in Provision	-		31.76	
(Increase)/decrease in Other Financial Assets	11.07		(0.77)	
		521.64		77.01
Cash generated from operations		336.69		425.18
Income tax paid net of refunds		-		-
Income tax adjustments		-		-
Net cash flow from operating activities (A)		336.69		425.18
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant and Equipment	(17.80)		(129.94)	
Sale proceeds of Property, Plant and Equipment	-		3.71	
Interest received	2.01		1.22	
Net cash flow from investing activities (B)		(15.79)		(125.01)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Repayment/proceeds of long-term borrowings	3.36	-	(33.54)	-
(Increase)/decrease in working capital borrowings	-		-	
Repayment of loans	(48.76)		(22.45)	
Repayment of Lease Rent	(57.59)		(52.35)	
Dividend payment	(100.99)		(203.65)	
Interest paid	(113.21)		(94.64)	
Net cash flow used in financing activities (C)		(317.19)		(406.63)
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)		3.71		(106.45)
Cash and cash equivalents as at the beginning of the period		3.83		109.80
Cash and cash equivalents at end of the period		7.54		3.35
Cash and cash equivalents				
Cash on hand		5.93		3.30
Balances with banks in current account		1.60		0.07
Total		7.54		3.36



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 November, 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 AccountingStandards) 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.

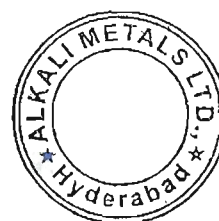
5. SEGMENT REPORTING

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 30-09-2024	3 months ended 30-06-2024	3 months ended 30-09-2023	Year to date figures for the half year ended 30-09-2024	Year to date figures for the half year ended 30-09-2023	Previous year ended 31-03-2024
Revenue						
Domestic	909.74	555.64	956.55	1,465.38	1,551.09	3,745.46
Export	1,135.97	911.10	727.54	2,047.07	1,838.09	4,540.13
Total	2,045.71	1,466.74	1,684.09	3,512.45	3,389.18	8,285.59
Trade Receivables						
Domestic	608.71	654.56	615.37	608.71	615.37	761.74
Export	707.90	597.52	525.67	707.90	525.67	1,035.70
Total	1,316.61	1,252.08	1,141.04	1,316.61	1,141.04	1,797.44
Other Disclosures:						
Carrying amount of Segment assets						
India	9,418.64	9,912.30	9,799.67	9,418.64	9,799.67	9,901.59
Additions to Fixed Assets						
India	2.15	15.64	33.39	17.79	203.34	286.94

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

For Alkali Metals Limited



A.R. Prasad
A.R. Prasad
Director
DIN: 08765436

Date: 09-11-2024
Place: Hyderabad

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 September 30, 2024. 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 SEBI (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 C K S ASSOCIATES
Chartered Accountants
FRN: 007390S



N V S SRI KRISHNA
Partner
M.No. 025139



UDIN: 24025139BKATES9659

Hyderabad
November 09, 2024