



Resonance  
Specialties

# Resonance Specialties Limited

Regd. Office: Plot No. 54-D, Kandivli Industrial Estate, Kandivali (W) Mumbai - 400067, India  
Tel: +91-22-6857 2827/6210 6053 Fax: +91-22-28688544 E-mail: info@resonancesl.com  
Website : www.resonancesl.com CIN: L25209MH1989PLCO51993 GST:27AAACA9590Q1ZW

## THRU ONLINE FILING

August 11, 2022

To  
**The BSE Limited,**  
Listing Department  
Phiroz Jeejeebhoy Towers, 25<sup>th</sup> Floor,  
Dalal Street. Mumbai- 400001

**Ref.:- BSE Script Code 524218**

**Sub. : Unaudited Financial Results for 1<sup>st</sup> quarter ended June 30, 2022 of FY 2022-23.**

Dear Sir/Madam,

Pursuant to Regulation 33 of the Securities and Exchange Board of India (LODR) Regulations, 2015, we are enclosing herewith Unaudited Financial Results along with its limited review reports by the Company's Auditors for the 1<sup>st</sup> Quarter ended 30<sup>th</sup> June, 2022 of the financial year 2022-23, which was taken on record at the Meeting of the Board of Directors of the Company held today at Mumbai.

Kindly note that the Board meeting started at 11.00 a.m. and concluded at 11.58 a.m.

Thanking you,

Yours faithfully

**For Resonance Specialties Limited**

**Minal Bhosale**  
**Company Secretary**



**Encl.: a/a**



**RESONANCE SPECIALTIES LIMITED (CIN No. L25209MH1989PLC051993)**

REGD. OFFICE: 54-D, Kandivali Industrial Estate, Charkop, Kandivali (West) MUMBAI 67, Website: www.resonancesl.com

TEL: 022 6857 2827

GST No-27AAACA9590Q1ZW

Email: company.secretary@resonancesl.com

**FINANCIAL RESULTS FOR THE QUARTER ENDED ENDED 30TH JUNE 2022**

Sr. No.	PARTICULARS	Quarter Ended			Year Ended 31/03/2022
		30-06-2022 (Unaudited)	31-03-2022 (Audited)*	30-06-2021 (Unaudited)	Audited
1	Revenue from operations	1,578.49	1,826.57	2,148.42	7,421.66
2	Other Income	88.03	57.00	54.27	288.92
3	<b>Total Income (1+2)</b>	<b>1,666.52</b>	<b>1,883.57</b>	<b>2,202.69</b>	<b>7,710.58</b>
4	<b>Expenses</b>				
	(a) Cost of material consumed	409.31	218.64	684.20	2,247.47
	(b) Conversion Charges	573.20	534.35	524.27	1,960.58
	(c) Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	83.72	346.22	185.60	208.31
	(d) Employee Benefits Expense	105.04	143.82	84.39	432.04
	(e) Depreciation and amortization expenses	32.37	42.90	44.42	175.03
	(f) Finance costs	2.21	1.25	3.64	6.86
	(g) Other expenses	253.30	276.33	209.16	1,052.32
	<b>Total Expenses (4)</b>	<b>1,459.15</b>	<b>1,563.51</b>	<b>1,735.68</b>	<b>6,082.61</b>
5	<b>Profit / (Loss) before exceptional items and extraordinary items and tax (3-4)</b>	<b>207.37</b>	<b>320.06</b>	<b>467.01</b>	<b>1,627.97</b>
6	Exceptional Items Income/(Expense)	-	(2.93)		0.75
7	<b>Profit/ (loss) Before Extraordinary Items and Tax (5-6)</b>	<b>207.37</b>	<b>317.13</b>	<b>467.01</b>	<b>1,628.72</b>
8	Extraordinary Items				
9	<b>Profit/ (loss) before tax (7-8)</b>	<b>207.37</b>	<b>317.13</b>	<b>467.01</b>	<b>1,628.72</b>
10	<b>Tax Expenses</b>				
	(1) Current tax	61.86	85.66	116.20	441.26
	MAT Credit Entitlement				
	Add/(Less): Excess/short provision of earlier years taxes	-	(23.80)	-	(23.80)
	(2) Deferred tax Expense/(Asset)	(6.03)	(5.22)	0.60	(24.72)
11	<b>Profit/(loss) for the period (9-10)</b>	<b>151.54</b>	<b>260.49</b>	<b>350.21</b>	<b>1,235.98</b>
12	<b>Other Comprehensive Income</b>				
	A. (i) Items that will not be reclassified to profit or loss	(3.42)	(11.39)	(7.64)	(10.13)
	Remeasurement of Defined benefit -Actuarial Gain/Loss				
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.89	2.96	(1.99)	2.63
		(2.53)	(8.43)	(9.63)	(7.50)
	B. (i) Items that will be reclassified to profit or loss				
	(ii) Income tax relating to items that will be reclassified to profit or loss				
13	<b>Total Comprehensive Income ( Net Profit / (Loss) for the year / period</b>	<b>149.01</b>	<b>252.06</b>	<b>340.58</b>	<b>1,228.48</b>
14	Paid up Equity Share Capital (face value Rs. 10/- each)	1,154.40	1,154.40	1,154.40	1,154.40
15	Reserves excludes Revaluation reserve as per balance sheet of previous accounting year				
16	Earnings per equity share (EPS) not annualized: (Rs.)				
	(1) Basic	1.29	2.18	2.95	10.64
	(2) Diluted	1.29	2.18	2.95	10.64



**Notes:**

1. The financial results of the Company have been prepared in accordance with the Companies (Indian Accounting Standard) Rules' 2015 (IND-AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
2. The above results have been reviewed by the audit committee and thereafter approved by the Board of Directors in their meeting held on 11th August 2022.
3. In accordance with Ind AS-108 "Operating Segments", the company has only one reportable primary business segment i.e. "Chemical Manufacturing". However, the company has secondary geographical segment which is disclosed below as per Ind AS- 108.

Information about secondary geographical segments

(Rs. In Lakhs)

Particulars	April to June 22	April to June 21
Segment Revenue		
- India	564.09	587.30
- Outside India	1,014.40	1,561.12
<b>Total</b>	<b>1,578.49</b>	<b>2,148.42</b>

The segment asset and segment capital expenditure attributable to the segment "Outside India" is less than 10% of the respective total assets and total capital expenditure and therefore not disclosed separately.

4. \*The figures of the quarter ended March 2022 are the balancing figures between the audited figures in respect of the full financial year ended March 31,2022 , and unaudited year –to- date figures up to the third quarter ended December 31, 2021 which were subjected to limited review.
5. The figures for the previous financial period have been regrouped/rearranged wherever necessary.

By the order of the Board  
For RESONANCE SPECIALTIES LIMITED

*Charchit*  
Mr. Charchit Jain  
Whole Time Director  
DIN: 09344495  
Place: Mumbai  
Date: 11<sup>th</sup> August 2022



# KAILASH CHAND JAIN & CO. (Regd.)

CHARTERED ACCOUNTANTS

"Edena" 1st Floor,  
97, Maharshi Karve Road,  
Near Income Tax Office,  
Mumbai - 400 020.

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## Independent Auditor's Review Report On the Quarterly unaudited financial results of Resonance Specialties Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,  
The Board of Directors  
Resonance Specialties Limited

1. We have reviewed the accompanying statement of Unaudited Financial Results of **Resonance Specialties Limited** (the 'Company') for the quarter ended June 30, 2022 attached herewith being submitted by the Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS-34) "Interim Financial Reporting" prescribed under section 133 of Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in Accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by 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 Statement is free of material misstatement. A review is limited primarily to inquire of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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 Kailash Chand Jain & Co.  
Chartered Accountants  
Firm Registration No.: 112318W

  
Saurabh Chouhan  
Partner

Membership No.: 167453

Date: August 11, 2022

Place: Mumbai

UDIN: 22167453A0U8EY2364

