

General information about company			
Scrip code	524218		
Name of company	Resonance Specialties Limited		
Class of security	Equity		
Date of start of financial year	01	04	2017
Date of end of financial year	31	03	2018
Date of board meeting when results were approved	14	11	2017
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06	11	2017
Description of presentation currency	INR		
Level of rounding used in financial results	Lakhs		
Reporting Quarter	Half yearly		
Nature of report standalone or consolidated	Standalone		
Whether results are audited or unaudited	Unaudited	For Current Quarter Only	
Segment Reporting	Single segment		
Description of single segment	Chemicals		
Start time of board meeting	03	03	HH:MM
End time of board meeting	06	10	HH:MM



Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd- mm-yyyy)
A	Date of start of reporting period	01-07-2017	01-04-2017
B	Date of end of reporting period	30-09-2017	30-09-2017
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory.		
1	Income		
	Revenue from operations	1015.844	1642.950
	Other income	20.741	29.121
	Total income	1036.585	1672.071
2	Expenses		
(a)	Cost of materials consumed	366.750	665.044
(b)	Purchases of stock-in-trade	39.057	39.057
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	162.114	197.046
(d)	Employee benefit expense	63.468	146.695
(e)	Finance costs	12.658	27.672
(f)	Depreciation, depletion and amortisation expense	28.879	57.453
(f)	Other Expenses		
1	Excise duty an service tax recoverable	48.892	84.197
2	Other Expenses	338.749	656.242
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	Total other expenses	387.641	740.439
	Total expenses	1060.567	1873.406
3	Total profit before exceptional items and tax	-23.982	-201.335
4	Exceptional items	0.000	-1.928
5	Total profit before tax	-23.982	-203.263
7	Tax expense		
8	Current tax	0.000	5.000
9	Deferred tax	-7.409	-62.190
10	Total tax expenses	-7.409	-57.190
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.000	0.000
14	Net Profit Loss for the period from continuing operations	-16.573	-146.073
15	Profit (loss) from discontinued operations before tax	0.000	0.000
16	Tax expense of discontinued operations	0.000	0.000
17	Net profit (loss) from discontinued operation after tax	0.000	0.000
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.000	0.000
21	Total profit (loss) for period	-16.573	-146.073
22	Other comprehensive income net of taxes	-0.808	-1.617
23	Total Comprehensive Income for the period	-17.381	-147.690
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		



25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to c	0.000	0.000
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.000	0.000
26	Details of equity share capital		
	Paid-up equity share capital		
	Face value of equity share capital		
27	Details of debt securities		
	Paid-up debt capital		
	Face value of debt securities		
28	Reserves excluding revaluation reserve		
29	Debenture redemption reserve		
30	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.194	1.279
	Diluted earnings (loss) per share from continuing operations	0.194	1.279
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.000	0.000
	Diluted earnings (loss) per share from discontinued operations	0.000	0.000
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	0.194	1.279
	Diluted earnings (loss) per share from continuing and discontinued operations	0.194	1.279
31	Debt equity ratio		
32	Debt service coverage ratio		
33	Interest service coverage ratio		
34	Disclosure of notes on financial results		



Statement of Asset and Liabilities			
Particulars	Half year ended (dd-mm-yyyy)	Previous year ended (dd-mm-yyyy)	
Date of start of reporting period	01-04-2017	01-04-2016	
Date of end of reporting period	30-09-2017	31-03-2017	
Whether results are audited or unaudited	Unaudited	Audited	
Nature of report standalone or consolidated	Standalone	Standalone	
Assets			
1	Non-current assets		
	Property, plant and equipment	1473.635	1456.927
	Capital work-in-progress	59.923	20.113
	Investment property	0.000	0.000
	Goodwill	0.000	0.000
	Other intangible assets	43.394	49.384
	Intangible assets under development	0.000	0.000
	Biological assets other than bearer plants	0.000	0.000
	Investments accounted for using equity method	0.000	0.000
	Non-current financial assets		
	Non-current investments	0.000	0.000
	Trade receivables, non-current	0.000	0.000
	Loans, non-current	0.000	0.000
	Other non-current financial assets	0.000	0.000
	Total non-current financial assets	0.000	0.000
	Deferred tax assets (net)	0.000	0.000
	Other non-current assets	126.942	153.990
	Total non-current assets	1703.894	1680.414
2	Current assets		
	Inventories	1269.286	1356.527
	Current financial asset		
	Current investments	0.000	0.000
	Trade receivables, current	458.458	740.825
	Cash and cash equivalents	58.208	56.024
	Bank balance other than cash and cash equivalents	1.927	0.042
	Loans, current	0.000	0.000
	Other current financial assets	203.078	144.598
	Total current financial assets	721.671	941.489
	Current tax assets (net)	0.000	0.000
	Other current assets	0.000	0.000
	Total current assets	1990.957	2298.016
3	Non-current assets classified as held for sale	0.000	0.000
####	Regulatory deferral account debit balances and related deferred tax Assets	0.000	0.000
	Total assets	3694.851	3978.430
	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		



	Equity share capital	1154.400	1154.400
	Other equity	1093.902	1241.592
	Total equity attributable to owners of parent	2248.302	2395.992
	Non controlling interest		
	Total equity	2248.302	2395.992
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	2.913	7.846
	Trade payables, non-current	0.000	0.000
	Other non-current financial liabilities	0.000	0.000
	Total non-current financial liabilities	2.913	7.846
	Provisions, non-current	0.000	0.000
	Deferred tax liabilities (net)	38.147	101.060
	Deferred government grants, Non-current	0.000	0.000
	Other non-current liabilities	22.349	22.350
	Total non-current liabilities	63.409	131.256
	Current liabilities		
	Current financial liabilities		
	Borrowings, current	415.264	399.433
	Trade payables, current	892.121	895.861
	Other current financial liabilities	0.000	0.000
	Total current financial liabilities	1307.385	1295.294
	Other current liabilities	69.766	69.919
	Provisions, current	5.989	85.969
	Current tax liabilities (Net)	0.000	0.000
	Deferred government grants, Current	0.000	0.000
	Total current liabilities	1383.140	1451.182
3	Liabilities directly associated with assets in disposal group classified as held for sale		
4	Regulatory deferral account credit balances and related deferred tax liability		
	Total liabilities	1446.549	1582.438
	Total equity and liabilities	3694.851	3978.430
	Disclosure of notes on assets and liabilities		



Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm- yyyy)
Date of start of reporting period		01-07-2017	01-04-2017
Date of end of reporting period		30-09-2017	30-09-2017
Whether accounts are audited or unaudited			
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
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	Total Segment Revenue		
	Less: Inter segment revenue		
	Revenue from operations		
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
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	Total Profit before tax		
	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income		
	Profit before tax		
3	Capital Employed		
	(Segment Asset - Segment Liabilities)		
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	Total capital employed		
	Disclosure of notes on segments		



Other Comprehensive Income			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2017	01-04-2017
B	Date of end of reporting period	30-09-2017	30-09-2017
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
Total Amount of items that will not be reclassified to profit and loss			
2	Income tax relating to items that will not be reclassified to profit or loss	1.170	2.340
3	Amount of items that will be reclassified to profit and loss		
Total Amount of items that will be reclassified to profit and loss			
4	Income tax relating to items that will be reclassified to profit or loss	-0.362	-0.723
5	<u>Total Other comprehensive income</u>	-0.808	-1.617

