

General information about company				
Scrip code	524218			
NSE Symbol	Resonance Specialties Limited			
MSEI Symbol				
ISIN*	INE486D01017			
Name of company	RESONANCE SPECIALTIES LTD.			
Type of company				
Class of security	Equity			
Date of start of financial year	01	04	2018	
Date of end of financial year	31	03	2019	
Date of board meeting when results were approved	14	11	2018	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05	11	2018	
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 date and time of board meeting	14-11-2018	03	15	HH:MM
End date and time of board meeting	14-11-2018	04	30	HH:MM
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable			



## Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
<b>A</b>	Date of start of reporting period	01-07-2018	01-04-2018
<b>B</b>	Date of end of reporting period	30-09-2018	30-09-2018
<b>C</b>	Whether results are audited or unaudited	Unaudited	Unaudited
<b>D</b>	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b> Blue color marked fields are non-mandatory.			
<b>1</b>	<b>Income</b>		
	Revenue from operations	805.080	1448.330
	Other income	15.970	41.420
	<b>Total income</b>	<b>821.050</b>	<b>1489.750</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	424.860	735.020
(b)	Purchases of stock-in-trade	0.000	0.000
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-81.440	-137.410
(d)	Employee benefit expense	78.590	162.990
(e)	Finance costs	13.340	30.290
(f)	Depreciation, depletion and amortisation expense	22.190	46.490
(f)	<b>Other Expenses</b>		
1	Other Expenses	325.560	600.690
2			
3			
4			
5			
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8			
9			
10			
	<b>Total other expenses</b>	<b>325.560</b>	<b>600.690</b>
	<b>Total expenses</b>	<b>783.100</b>	<b>1438.070</b>
3	<b>Total profit before exceptional items and tax</b>	<b>37.950</b>	<b>51.680</b>
4	Exceptional items	32.730	32.730
5	<b>Total profit before tax</b>	<b>70.680</b>	<b>84.410</b>
7	<b>Tax expense</b>		
8	Current tax	17.620	21.740
9	Deferred tax	10.200	10.200
10	<b>Total tax expenses</b>	<b>27.820</b>	<b>31.940</b>
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.000	0.000
14	<b>Net Profit Loss for the period from continuing operations</b>	<b>42.860</b>	<b>52.470</b>
15	Profit (loss) from discontinued operations before tax	0.000	0.000
16	Tax expense of discontinued operations	0.000	0.000
17	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0.000</b>	<b>0.000</b>
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.000	0.000
21	<b>Total profit (loss) for period</b>	<b>42.860</b>	<b>52.470</b>
22	Other comprehensive income net of taxes	-3.515	-3.515
23	<b>Total Comprehensive Income for the period</b>	<b>39.345</b>	<b>48.955</b>
24	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		



<b>25</b>	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	0.000	0.000
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.000	0.000
<b>26</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	1154.400	1154.400
	Face value of equity share capital	10.000	10.000
<b>27</b>	<b>Details of debt securities</b>		
<b>28</b>	Reserves excluding revaluation reserve		
<b>29</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	0.340	0.340
	Diluted earnings (loss) per share from continuing operations	0.340	0.340
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0.000	0.000
	Diluted earnings (loss) per share from discontinued operations	0.000	0.000
<b>ii</b>	<b>Earnings per equity share</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	0.340	0.340
	Diluted earnings (loss) per share from continuing and discontinued operations	0.340	0.340
<b>30</b>	Debt equity ratio	0.000	0.000
<b>31</b>	Debt service coverage ratio	0.000	0.000
<b>32</b>	Interest service coverage ratio	0.000	0.000
<b>33</b>	<b>Disclosure of notes on financial results</b>		



<b>Statement of Asset and Liabilities</b>		
<b>Particulars</b>		<b>Half year ended (dd-mm-yyyy)</b>
Date of start of reporting period		01-04-2018
Date of end of reporting period		30-09-2018
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	1414.895
	Capital work-in-progress	83.391
	Investment property	0.000
	Goodwill	0.000
	Other intangible assets	35.203
	Intangible assets under development	0.000
	Biological assets other than bearer plants	0.000
	Investments accounted for using equity method	0.000
	<b>Non-current financial assets</b>	
	Non-current investments	0.000
	Trade receivables, non-current	0.000
	Loans, non-current	0.000
	Other non-current financial assets	144.199
	<b>Total non-current financial assets</b>	<b>144.199</b>
	Deferred tax assets (net)	0.000
	Other non-current assets	2.550
	<b>Total non-current assets</b>	<b>1680.238</b>
<b>2</b>	<b>Current assets</b>	
	Inventories	1161.909
	<b>Current financial asset</b>	
	Current investments	0.000
	Trade receivables, current	376.953
	Cash and cash equivalents	1.553
	Bank balance other than cash and cash equivalents	61.980
	Loans, current	0.000
	Other current financial assets	5.848
	<b>Total current financial assets</b>	<b>446.334</b>
	Current tax assets (net)	0.000
	Other current assets	272.656
	<b>Total current assets</b>	<b>1880.899</b>
<b>3</b>	Non-current assets classified as held for sale	0.000
<b>####</b>	Regulatory deferral account debit balances and related deferred tax Assets	0.000
	<b>Total assets</b>	<b>3561.137</b>



	<b>Equity and liabilities</b>	
<b>1</b>	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	1154.400
	Other equity	1220.776
	<b>Total equity attributable to owners of parent</b>	<b>2375.176</b>
	Non controlling interest	
	<b>Total equity</b>	<b>2375.176</b>
<b>2</b>	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	2.919
	Trade payables, non-current	0.000
	Other non-current financial liabilities	0.000
	<b>Total non-current financial liabilities</b>	<b>2.919</b>
	Provisions, non-current	29.290
	Deferred tax liabilities (net)	169.908
	Deferred government grants, Non-current	0.000
	Other non-current liabilities	0.000
	<b>Total non-current liabilities</b>	<b>202.117</b>
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	349.691
	Trade payables, current	541.075
	Other current financial liabilities	56.816
	<b>Total current financial liabilities</b>	<b>947.582</b>
	Other current liabilities	11.009
	Provisions, current	4.735
	Current tax liabilities (Net)	20.518
	Deferred government grants, Current	0.000
	<b>Total current liabilities</b>	<b>983.844</b>
<b>3</b>	Liabilities directly associated with assets in disposal group classified as held for sale	
<b>4</b>	Regulatory deferral account credit balances and related deferred tax liability	
	<b>Total liabilities</b>	<b>1185.961</b>
	<b>Total equity and liabilities</b>	<b>3561.137</b>
	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		01-07-2018	01-04-2018
Date of end of reporting period		30-09-2018	30-09-2018
Whether accounts are audited or unaudited			
Nature of report standalone or consolidated		Standalone	Standalone
<b>1</b>	<b>Segment Revenue (Income)</b>		
	(net sale/income from each segment should be disclosed)		
1			
2			
3			
4			
5			
6			
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9			
10			
11			
12			
13			
14			
15			
	<b>Total Segment Revenue</b>		
	<b>Less: Inter segment revenue</b>		
	<b>Revenue from operations</b>		

<b>2</b>	<b>Segment Result</b>		
	Profit (+) / Loss (-) before tax and interest from each segment		
1			
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4			
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10			
11			
12			
13			
14			
15			
	<b>Total Profit before tax</b>		
	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income		
	<b>Profit before tax</b>		



<b>3 (Segment Asset - Segment Liabilities)</b>			
Segment Asset			
1			
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3			
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10			
11			
12			
13			
14			
15			
	<b>Total Segment Asset</b>		
	<b>Un-allocable Assets</b>		
	<b>Net Segment Asset</b>		

<b>4 Segment Liabilities</b>			
Segment Liabilities			
1			
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10			
11			
12			
13			
14			
15			
	<b>Total Segment Liabilities</b>		
	<b>Un-allocable Liabilities</b>		
	<b>Net Segment Liabilities</b>		
	<b>Disclosure of notes on segments</b>		



RESONANCE SPECIALTIES LTD.

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	01-07-2018	01-04-2018
B	Date of end of reporting period	30-09-2018	30-09-2018
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Other comprehensive income [Abstract]</b>			
1	Amount of items that will not be reclassified to profit and loss		
1	Remeasurement of defined benefits - Actuarial Gain / Loss	-4.734	-4.734
<b>Total Amount of items that will not be reclassified to profit and loss</b>		-4.734	-4.734
2	Income tax relating to items that will not be reclassified to profit or loss	-1.219	-1.219
3	Amount of items that will be reclassified to profit and loss		
<b>Total Amount of items that will be reclassified to profit and loss</b>			
4	Income tax relating to items that will be reclassified to profit or loss	0.000	0.000
5	Total Other comprehensive income	-3.515	-3.515

