



# ALUFLUORIDE LIMITED

MULAGADA, MINDI, VISAKHAPATNAM - 530 012. INDIA

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CIN - L24110 AP1984 PLC 005096



General information about company			
Scrip code	524634		
Name of company	ALUFLUORIDE 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	04	12	2017
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	28	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	Geographical		
Description of single segment			
Start time of board meeting	12	00	HH:MM
End time of board meeting	14	00	HH:MM

For ALUFLUORIDE LIMITED

  
K. Purushotham Naidu  
Compliance Officer

## Financial Results – Ind-AS

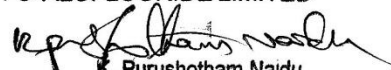
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
<b>A</b>	Date of start of reporting period	01-07-2017	01-04-2017
<b>B</b>	Date of end of reporting period	30-09-2017	30-09-2017
<b>C</b>	Whether results are audited or unaudited	Unaudited	Unaudited
<b>D</b>	Nature of report standalone or consolidated	Standalone	Standalone
Blue color marked fields are non-mandatory.			
Part I	For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
<b>1</b>	<b>Income</b>		
	Revenue from operations	1171.610	2809.690
	Other income	34.730	52.860
	<b>Total income</b>	<b>1206.340</b>	<b>2862.550</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	653.080	1303.670
(b)	Purchases of stock-in-trade	0.000	0.000
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-72.940	203.460
(d)	Employee benefit expense	91.300	182.860
(e)	Finance costs	0.110	0.120
(f)	Depreciation, depletion and amortisation expense	12.460	24.810
(f)	<b>Other Expenses</b>		
1	Power & Fuel	183.720	377.350
2	Excise Duty	0.000	182.010
3	Other Expenses	78.000	172.060
4			
5			
6			
7			
8			
9			
10			
	<b>Total other expenses</b>	<b>261.720</b>	<b>731.420</b>
	<b>Total expenses</b>	<b>945.730</b>	<b>2446.340</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>260.610</b>	<b>416.210</b>
<b>4</b>	<b>Exceptional items</b>	<b>0.000</b>	<b>0.000</b>
<b>5</b>	<b>Total profit before tax</b>	<b>260.610</b>	<b>416.210</b>
<b>7</b>	<b>Tax expense</b>		
8	Current tax	66.110	110.170
9	Deferred tax	5.950	9.000
10	<b>Total tax expenses</b>	<b>72.060</b>	<b>119.170</b>
<b>11</b>	<b>Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement</b>	<b>0.000</b>	<b>0.000</b>
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>188.550</b>	<b>297.040</b>
<b>15</b>	<b>Profit (loss) from discontinued operations before tax</b>	<b>0.000</b>	<b>0.000</b>
<b>16</b>	<b>Tax expense of discontinued operations</b>	<b>0.000</b>	<b>0.000</b>
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0.000</b>	<b>0.000</b>
<b>19</b>	<b>Share of profit (loss) of associates and joint ventures accounted for using equity method</b>	<b>0.000</b>	<b>0.000</b>
<b>21</b>	<b>Total profit (loss) for period</b>	<b>188.550</b>	<b>297.040</b>
<b>22</b>	<b>Other comprehensive income net of taxes</b>	<b>15.190</b>	<b>64.460</b>
<b>23</b>	<b>Total Comprehensive Income for the period</b>	<b>203.740</b>	<b>361.500</b>
<b>24</b>	<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

**For ALUFLUORIDE LIMITED**

*K. Purushotham Naidu*  
K. Purushotham Naidu  
Compliance Officer

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	01-07-2017	01-04-2017
<b>B</b>	Date of end of reporting period	30-09-2017	30-09-2017
<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. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
<b>26</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital		
	Face value of equity share capital		
<b>27</b>	<b>Details of debt securities</b>		
	Paid-up debt capital		
	Face value of debt securities		
<b>28</b>	Reserves excluding revaluation reserve		
<b>29</b>	Debenture redemption reserve		
<b>30</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	2.690	4.240
	Diluted earnings (loss) per share from continuing operations	2.690	4.240
<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	2.690	4.240
	Diluted earnings (loss) per share from continuing and discontinued operations	2.690	4.240
<b>31</b>	Debt equity ratio		
<b>32</b>	Debt service coverage ratio		
<b>33</b>	Interest service coverage ratio		
<b>34</b>	Disclosure of notes on financial results	Add Notes	

For ALUFLUORIDE LIMITED

  
K. Purushotham Naidu  
Compliance Officer

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
<b>Assets</b>		
1	<b>Non-current assets</b>	
	Property, plant and equipment	499.820
	Capital work-in-progress	30.370
	Investment property	0.000
	Goodwill	0.000
	Other intangible assets	0.000
	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	1736.320
	Trade receivables, non-current	0.000
	Loans, non-current	0.000
	Other non-current financial assets	64.330
	<b>Total non-current financial assets</b>	<b>1800.650</b>
	Deferred tax assets (net)	17.300
	Other non-current assets	0.530
	<b>Total non-current assets</b>	<b>2348.670</b>
2	<b>Current assets</b>	
	Inventories	217.920
	<b>Current financial asset</b>	
	Current investments	0.000
	Trade receivables, current	371.060
	Cash and cash equivalents	163.520
	Bank balance other than cash and cash equivalents	0.000
	Loans, current	0.000
	Other current financial assets	197.630
	<b>Total current financial assets</b>	<b>732.210</b>
	Current tax assets (net)	182.010
	Other current assets	113.870
	<b>Total current assets</b>	<b>1246.010</b>
3	Non-current assets classified as held for sale	0.000
4	Regulatory deferral account debit balances and related deferred tax Assets	0.000
	<b>Total assets</b>	<b>3594.680</b>

For ALUFLUORIDE LIMITED

*K. Purushotham Naidu*

K. Purushotham Naidu  
Compliance Officer

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
<b>Equity and liabilities</b>			
1	<b>Equity</b>		
<b>Equity attributable to owners of parent</b>			
	Equity share capital	700.040	0.000
	Other equity	2033.910	0.000
	<b>Total equity attributable to owners of parent</b>	2733.950	0.000
	<b>Non controlling interest</b>		
	<b>Total equity</b>	2733.950	0.000
2	<b>Liabilities</b>		
<b>Non-current liabilities</b>			
<b>Non-current financial liabilities</b>			
	Borrowings, non-current	0.000	0.000
	Trade payables, non-current	0.000	0.000
	Other non-current financial liabilities	0.000	0.000
	<b>Total non-current financial liabilities</b>	0.000	0.000
	Provisions, non-current	59.360	0.000
	Deferred tax liabilities (net)	0.000	0.000
	Deferred government grants, Non-current	0.000	0.000
	Other non-current liabilities	0.000	0.000
	<b>Total non-current liabilities</b>	59.360	0.000
<b>Current liabilities</b>			
<b>Current financial liabilities</b>			
	Borrowings, current	0.000	0.000
	Trade payables, current	345.930	0.000
	Other current financial liabilities	140.130	0.000
	<b>Total current financial liabilities</b>	486.060	0.000
	Other current liabilities	56.020	0.000
	Provisions, current	259.290	0.000
	Current tax liabilities (Net)	0.000	0.000
	Deferred government grants, Current	0.000	0.000
	<b>Total current liabilities</b>	801.370	0.000
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.000	0.000
4	Regulatory deferral account credit balances and related deferred tax liability	0.000	0.000
	<b>Total liabilities</b>	860.730	0.000
	<b>Total equity and liabilities</b>	3594.680	0.000
Disclosure of notes on assets and liabilities		Add Notes	

For ALUFLUORIDE LIMITED

*R. Purushotham Naidu*  
R. Purushotham Naidu  
Compliance Officer

Other Comprehensive Income			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
<b>A</b>	Date of start of reporting period	01-07-2017	01-04-2017
<b>B</b>	Date of end of reporting period	30-09-2017	30-09-2017
<b>C</b>	Whether results are audited or unaudited	Unaudited	Unaudited
<b>D</b>	Nature of report standalone or consolidated	Standalone	Standalone
<b>Other comprehensive income [Abstract]</b>			
	Amount of items that will not be reclassified to profit and loss	<input type="button" value="Add"/>	<input type="button" value="Delete"/>
1	Gains on restatement of Equity instruments measured at FVTOCI	15.190	64.460
	<b>Total Amount of items that will not be reclassified to profit and loss</b>	15.190	64.460
2	Income tax relating to items that will not be reclassified to profit or loss	0.000	0.000
	Amount of items that will be reclassified to profit and loss	<input type="button" value="Add"/>	<input type="button" value="Delete"/>
	<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	<b>Total Other comprehensive income</b>	15.190	64.460

For ALUFLUORIDE LIMITED

*K. Purushotham Naidu*  
**K. Purushotham Naidu**  
 Compliance Officer

Notes:

1. The above results were reviewed by the Audit Committee at its meeting held on 4<sup>th</sup> December, 2017 at thereafter approved by the Board of Directors in their meeting held on 4<sup>th</sup>December, 2017.
2. Limited Review of the Financial Results of the Company for the quarter ended and six months ended September, 2017 has been carried out by the Statutory Auditors.
3. The Company has adopted the Indian Accounting Standards (Ind AS) from 1 April, 2017 and these Financial results have been prepared in accordance with the recognition and measurement Principles laid down in the AS 34- Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there-under and other accounting Principles generally accepted in India.
4. Pending the determination of the period of extension of lease land which is under negotiation With Visakhapatnam Port Trust, provision for dismantling of fixed assets, consequently the related financial Costs, amortization, deferred tax has not been considered.
5. The financial results for the Quarter and half year ended 30<sup>th</sup> September, 2016 have not been Audited or reviewed under Ind AS and has been presented based on the information complied By the Management after making necessary adjustments to give a true and fair view of the Results in accordance with Ind AS.
6. The reconciliation of net profit reported under Indian GA AP for the quarter ended and six months ended 30<sup>th</sup> September, 2016 with Ind AS is given below:

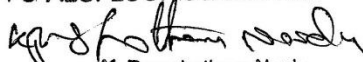
Description	For the quarter ended 30.09.2016	For the six months Ended 30.09.2016
Net profit per Indian GAAP	101.53	64.93
Effect of restatement of equity instruments Measured at FVTOCI in OCI	72.70	138.52
Total Comprehensive Income as per Ind AS	174.23	203.45

7. Segmental reporting per Ind AS-108 issued by the ICAI is not applicable, as the Company is Engaged in manufacture of a single line of product.
8. Pending Investor's complaints for the quarter ended September, 2017 – NIL-
9. Figures for the previous periods have been regrouped, wherever necessary, to conform to the Current period's classification.

Place: Hyderabad  
Date: 4 December, 2017

By Order of the Board  
VENKAT AKKINENI  
MANAGING DIRECTOR

For ALUFLUORIDE LIMITED

  
K. Purushotham Naidu  
Compliance Officer