TECIL CHEMICALS AND HYDRO POWER LTD.

REGISTERED OFFICE
P.O. CHINGAVANAM,
DIST.- KOTTAYAM, KERALA - 686 531
EMAIL ID : tecilchingavanam@gmail.com
PAN No. : AAACT8096J
CIN No. : L24299KL1945PLC001206
Website: www.tecilchemicals.com

CORPORATE OFFICE
1ST FLOOR, ANJANA COMPLEX,
VYTTILA-AROOR BYEPASS ROAD,
KUNDANNOOR, KOCHI-682 304
TEL: 0484- 2707015 / 16 / 17
EMAIL ID : tecilchingavanam@gmail.com

Date: 17th May, 2019

To,
NATIONAL STOCK EXCHANGE OF INDIA LTD.
DEPARTMENT OF CORPORATE SERVICES.
PLOT NO. C/1, G BLOCK,
BANDRA –KURLA COMPLEX, BANDRA (EAST),
MUMBAI - 400 051

NSE SYMBOL: TECILCHEM

SUBJECT: SUBMISSION OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2019 ALONGWITH AUDITOR'S REPORT, DECLARATION AND FORM A

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in its meeting held on Friday, 17th May, 2019 at 11.30 A.M. at the Corporate Office of the Company at 1st Floor, Anjana Complex, Aroor-Vyttila Bypass Road, Kundanoor, Ernakulam - 682 304 approved the following –

1. Standalone Audited Financial Results for the quarter and year ended 31st March, 2019

2. Auditor's Report on Financial Results for the year ended 31st March, 2019.

3. Declaration with respect to the Audit Report with unmodified Opinion.

4. Form A for the audit report with unmodified opinion.

You are requested to take this on your records.

Thanking You.
Yours Faithfully,

FOR TECIL CHEMICALS AND HYDRO POWER LIMITED

CS ANSIA A
COMPANY SECRETARY AND COMPLIANCE OFFICER

TECIL CHEMICALS AND HYDRO POWER LTD.

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STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2019

(Rupees in Lacs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31st Mar 2019	31st Dec, 2018	31st Mar 2018	31st Mar 2019	31st Mar 2018
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations (net)	-	-	-	-	-
2	Other Income	-	-	-	0.22	0.14
3	**TOTAL INCOME (I + II)**	**-**	**-**	**-**	**0.22**	**0.14**
4	**EXPENSES**					
	a) Cost of materials consumed	-	-	-	-	-
	b) Purchases of stock-in-trade	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	d) Employee benefits expenses	0.69	0.69	2.88	4.40	10.87
	e) Finance costs	-	-	-	-	-
	f) Depreciation, depletion and amortisation expense	1.16	1.00	2.25	4.16	5.27
	g) Other expenses	-	-	-	-	-
	i) Share Registry Expenses	-	0.31	3.03	0.71	4.02
	ii) Annual Listing Fees	-	-	-	7.26	24.65
	ii) Loss on sale of Assets	-	-	-	-	1.96
	iv) Profesional charges	-	2.22	8.30	7.29	23.59
	v) A.G.M. charges	-	3.96	-	0.68	9.14
	vi) Other Expenses	7.76	2.30	7.15	27.97	42.12
	TOTAL EXPENSES	**9.61**	**10.48**	**23.61**	**52.47**	**121.62**
5	**PROFIT (LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX**	**(9.61)**	**(10.48)**	**(23.61)**	**(52.25)**	**(121.48)**
6	**EXCEPTIONAL ITEMS**	-	-	-	-	-
7	**PROFIT (LOSS) BEFORE TAX**	**(9.61)**	**(10.48)**	**(23.61)**	**(52.25)**	**(121.48)**
8	**TAX EXPENSE**	-	-	-	-	-
	a. Current Tax	-	-	-	-	-
	b. Deffered Tax	-	-	-	-	-
	TOTAL TAX EXPENSES	-	-	-	-	-
9	**NET PROFIT FROM CONTINUING OPERATIONS**	**(9.61)**	**(10.48)**	**(23.61)**	**(52.25)**	**(121.48)**
	Profit (Loss) from discontinued operations before tax	-	-	-	-	-
	Tax expense of discontinued operations	-	-	-	-	-
	NET PROFIT(LOSS) FROM DISCONTINUED OPERATIONS AFTER TAX	-	-	-	-	-
	Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-	-	-	-
10	**TOTAL COMPREHENSIVE INCOME FOR THE PERIOD**	**(9.61)**	**(10.48)**	**(23.61)**	**(52.25)**	**(121.48)**
11	Attributable to:					
	Shareholders of the Company	-	-	-	-	-
	Non controlling interest	-	-	-	-	-
12	**Paid-up Share Capital (Face Value of Rs.10/- share)**	**1,896.37**	**1,896.37**	**1,896.37**	**1,896.37**	**1,896.37**
14	**Basic and diluted Earnings per Share (in Rs) :**					
	(1) Basic	**(0.05)**	**(0.06)**	**(0.12)**	**(0.28)**	**(0.64)**
	(2) Diluted					

Notes :

1. This Statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.
2. The above Audited Financial Results for the Quarter and Year Ended 31.03.2019 have been reviewed by the Audit Committee in their Meeting held on 17.05.2019 and approved by the Board of Directors of its Meeting held on 17.05.2019. The Audit Report of Auditors M/s S.R. PAI & CO was also taken on record by the Board in its Meeting.
3. The Company is not having any Subsidary Company.
4. The Company is having one segment and no other reportable segment in terms of Ind AS 108 in 'Operating Segment

For Tecil Chemicals & Hydro Power Limited

TECIL CHEMICALS AND HYDRO POWER LTD. KOCHI KERALA

KOCHI, 17TH MAY, 2019

Varghese Kurian
Managing Director
(DIN: 01114947)

TECIL CHEMICALS AND HYDRO POWER LIMITED

Registered Office: CHINGAVANAM. P.O. KOTTAYAM DISTRICT, KERALA

Part III: Audited Consolidated Balance sheet as at March 31, 2019

(Rupees. In Lacs)

	Particulars	*As at March 31 2019*	*As at March 31 2018*
I	**ASSETS**		
	Non-current Assets		
	(a) Property, Plant and equipments	370.16	377.00
	(b) Capital Work-in-progress	-	-
	(c) Intangible assets	-	-
	(d) Goodwill on consolidation*	-	-
	(e) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade Receivables	0.05	0.05
	(iii) Unbilled Revenue		
	(iv) Loans	-	-
	(v) Other Financial assets	-	-
	(f) Income Tax asset (net)	-	-
	(g) Deferred Tax assets (net)	-	-
	(h) Other Assets	-	-
	Total - Non-Current Assets	**370.21**	**377.05**
	Current Assets		
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade Receivables	-	
	(iii) Unbilled Revenue	-	-
	(iv) Cash amd cash eqiva;emts	0.18	0.24
	(v) Other balances with banks	0.75	1.66
	(vi) Loans	253.57	254.18
	(vii) Other Financial assets	-	-
	(c) Income Tax asset (net)	-	5.32
	(d) Deferred Tax assets (net)	-	-
	(h) Other Assets	**1.04**	
	Total - Current Assets	**255.54**	**261.40**
	TOTAL - ASSETS	**625.75**	**638.45**
II	**EQUITY AND LIABILITIES**		
1	**EQUITY:**		
	(a) Share Capital	1,896.37	1,896.37
	(b) Other equity	(2,963.25)	(2,909.04)
	Total Equity	**(1,066.88)**	**(1,012.67)**
	LIABILITIES:	-	
	Non-current Liabilities		
	(a) Financial Liabilities	-	-
	(i) Borrowings	-	-
	(ii) Other Financial liabilites	92.25	50.50
	(b) Unearned and deferred revenue	-	-
	(c) Employee benefit obligations	-	-
	(d) Provisions	-	-
	(e) Deferred Tax liabilities (net)	-	-
	(f) Other liabilities		
	Total - Non-Current Liabities	92.25	50.50
	Current Liabilities		
	(a) Financial Liabilities	-	-
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	1,600.38	1,600.62
	(b) Unearned and deferred revenue	-	-
	(c) Income tax liabilities (net)		
	(d) Employees benefit obligations	-	-
	(e) Provisions		
	(f) Other liabilites	-	-
	Total - Current Liabities	**1,600.38**	**1,600.62**
	TOTAL - EQUITY AND LIABILITIES	**625.75**	**638.45**

For Tecil Chemicals & Hydro Power Limited

TECIL CHEMICALS AND HYDRO POWER LTD. KOCHI KERALA

KOCHI, 17th May, 2019

Varghese Kurian
Managing Director

S.R. PAI & CO.
Chartered Accountants

Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO

THE BOARD OF DIRECTORS OF TECIL CHEMICALS AND HYDRO POWER LIMITED

We have audited the quarterly financial results of TECIL CHEMICALS AND HYDRO POWER LIMITED for the quarter ended 31.03.2019 and the year to date results for the period 01.04.2018 to 31.03.2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34)for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India , as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
ii. give a true and fair view of the net profit/ loss and other financial information for the quarter ended 31.03.2019 as well as the year to date results for the period from 01.04.2018 to 31.03.3019.

For S R PAI & CO
Chartered Accountants
(FRN: 0010793S)

SRPAI&CO COCHIN-20 CHARTERED ACCOUNTANTS

CA Rajeeva Pai
Partner
MRN: 214230

Place: Cochin -20
Date: 17th May 2019

First Floor, CC No. 28/733 B, Near Alazhath Temple, Opp. Union Bank of India,
K.P. Vallon Road, Kadavanthra, Cochin - 682 020.
Tel : 0484 4010601, 3070933 to 37, E-mail : srpaico933@gmail.com

S.R. PAI & CO.
Chartered Accountants

INDEPENDENT AUDITORS' REPORT

To,

The Member of TECIL CHEMICALS & HYDRO POWER LIMITED

Report on the Ind AS Financial Statements

We have audited the accompanying Ind AS financial statements of **TECIL CHEMICAL & HYDRO POWER LIMITED** ('the Company'), which comprise the Balance Sheet as at March 31, 2019, the Statement of Profit and Loss and the Cash Flow Statement for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134 (5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flow of the Company in accordance with the Accounting principles generally accepted in India, including the accounting standards specified under section 133 of the act, read with the rule 7 of companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provisions of the act for safeguarding the assets of the company and for preventing and detecting the fraud and other irregularities; selection and application of appropriate accounting policies; making judgment and estimates that are responsible and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit.

We have taken into account the provision of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the act and the rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances but not for the purposes of expressing an opinion

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K.P. Vallon Road, Kadavanthra, Cochin - 682 020.
Tel : 0484 4010601, 3070933 to 37, E-mail : srpaico933@gmail.com

on whether they has an adequate internal financial controls system over financial reporting in place and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by company's directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, so the state of affairs of the Company as at March 31, 2019 and its loss and its cash flow for the year ended on the date.

Report on Other Legal and Regulatory Requirements

1. As Required by the Companies (Auditors Report) Order 2016 ('the order') issued by the Central government of India in terms of section 143(11) of the Act, we give in the Annexure A, a statement on the matters specified in the paragraph 3 and 4 of the order.

2. As required by section 143(3) of the act, we report that:
   a. We have sought and obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit;
   b. In our opinion proper books of account as required by the law have been kept by the Company so far as it appears from our examination of those books;
   c. The Balance Sheet, statement of Profit and Loss and Cash Flow Statement dealt with by this report are in agreement with the books of account;
   d. In our opinion, the Balance Sheet, Statement of Profit and Loss and Cash Flow Statement comply with the Accounting Standards referred to in section 133 of the Companies Act, 2013, read with rule 7 of the Companies (Accounts) Rules 2014.
   e. On the basis of written representations received from the directors as on March 31, 2019, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2019, from being appointed as a director in terms of sub section (2) of section 164 of the Companies Act, 2013.
   f. With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refers to our separate Report in **'Annexure A'.**
   g. With respect to the other matters included in the Independent Auditor's report, in our opinion and to the best of our information and according to the explanations given to us:
      1) The company has disclosed the impact of pending litigation on its financial position in its financial statement.
      2) The Company has made provision, as required under the applicable law or Accounting Standards, for material foreseeable losses, if any, on long term contracts including derivative contracts.

3) There has been no delay in transferring amounts, required to be transferred, to the Investors Education and Protection Fund by Company.

For S R PAI & CO
Chartered Accountants
(FRN:0010793S)

CA Rajeeva Pai
Partner
MRN: 214230

Place: Cochin -20
Date: 17th May 2019

ANNEXURE 'A' TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in Paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on Companies (Auditor's Report) Order, 2016 ('the Order') issued by the Central Government in terms of section 143(11) of the Companies Act, 2013

(i) (a) The Company is maintaining proper records showing full particular, including quantitative details and situation of fixed assets.

(b) Fixed Assets were physically verified by the Management during the current year. In our opinion, the frequency of verification is reasonable having regard to the size of the Company and the nature of its Fixed Assets.

(c)According to the information and explanation given to us and the records examined by us we report that, the immovable properties of land and building which are freehold, are held in the name of the Company as at the Balance Sheet date except 2.64 hectors of land subject to re-conveyance of brought in land by the Government. In case of the building constructed on leased land resumed by the Kerala Government, compensation for appeal is pending before the Kerala High Court (Refer Note No 3 to the financial statements).

(ii) There was no inventory at beginning of the year neither the company has effected any purchase during the year hence in our opinion
Clause(ii) is not applicable to the company.

(iii) The company has not given loans to parties covered in the register maintained under section 189 of the companies Act, 2013.

(iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Section 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

(v) In our opinion and according to the information and explanation given to us, no fixed deposits were accepted from the public.

(vi) In our opinion, clause 3(vi) of the order for maintenance of the cost records under section 148(1) of the Companies Act 2013 is not applicable to the Company.

(vii) (a) The Company is generally regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, ESIC and Income Tax.

(b) According to the information and explanation given to us there were no undisputed amounts payables in the respect of Income Tax, Sales Tax, Wealth Tax, Excise Duty and other material statutory dues in arrears as at 31st March,2019.

(viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of loans or borrowings to the banks. The Company does not have any loans or borrowings from financial institutions or government and has not issued any debentures.

(ix)The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3(ix) of the order is not applicable.

(x) Based on the audit procedures performed and information and explanations given to us, we report that no fraud on or by the company has been noticed or reported during the course of our audit.

(xi) The Company has not paid any managerial remuneration for the year hence clause 3(xi) of the order is not applicable.

(xii) The Company is not Nidhi Company and hence reporting under clause 3(xii) of the order is not applicable.

(xiii) In our opinion and according to the information and explanation given to us the Company is in compliance with section 177 and 188 of the act, where applicable, for all transactions with the related parties and the details of related party transaction have been disclosed in the financial statements as required by the applicable accounting standards.

(xiv) During the year, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures and hence reporting under clause 3(xiv) is not applicable to the Company.

(xv) In our opinion and according to the information and explanation given to us, during the year the Company has not entered into any non-cash transaction with its directions or person connected to its Directors and hence provisions of section 192 of the Act are not applicable.

(xvi) The Company is not required to be registered under Section 45-I of the Reserve Bank of India Act, 1934.

For S R PAI & CO
Chartered Accountants
(FRN:0010793S)

SRPAI&CO COCHIN-20 CHARTERED ACCOUNTANTS

CA RajeevaPai
Partner
MRN: 214230

Place: Cochin -20
Date: 17th May 2019

Annexure B

To the Independent Auditor's Report of even date on the Financial Statement of TECIL CHEMICAL AND HYDRO POWER LIMITED

Report on the Internal Financial Control under Clause (i) of sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')

To

The Members of TECIL CHEMICAL AND HYDRO POWER LIMITED

We have audited the internal financial controls over financial reporting of **Tecil Chemical and Hydro Power Limited** as on 31 March 2019 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('Guidance Note'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the 'Guidance Note') and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of the Management and directors of the Company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedure may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2019, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For S R Pai & Co
Chartered Accountants



S. Rajeeva Pai. FCA
Partner (M.No.214230)

FRN: 010793S

Place: Cochin -20

Date: 17th May 2019

TECIL CHEMICALS AND HYDRO POWER LTD.

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STANDALONE RECONCILIATION OF PROFIT AND LOSS AND EQUITY FOR THE YEAR ENDED 31ST MARCH, 2019

A. RECONCILIATION OF PROFIT

(Rs. In Lacs)

Sr. No.	PARTICULARS	STANDALONE YEAR ENDED 31.03.2019	STANDALONE YEAR ENDED 31.03.2018
	Net Profit / (Loss) after Tax as reported earlier:	**(52.25)**	**(121.48)**
	Add / (Less) Adjustment under Ind AS	-	-
a.	Fair value measurement of Financial Assets - As per Ind AS 109	-	-
b.	Measurement of financial liabilities at amortzing cost - As per Ind AS 109	-	-
c.	Recognition of Gevernment Grants	-	-
d.	Acturial Gain on Defined Benefit Plants recognized in other comprehensive income	-	-
e.	Deferred Tax Adjustment	-	-
f.	Other adjustments including change in accounting policies	-	-
	PROFIT AFTER TAX AS PER IND AS	**(52.25)**	**(121.48)**
	OTHER COMPREHENSIVE INCOME	-	-
	Remeasurement of Actuarial Gain on Defined Benefit Plan	-	-
	Total Other comprehensive Income	-	-

B. RECONCILIATION OF TOTAL EQUITY

	Total Equity (Shareholders Fund)	**1,896.37**	**1,896.37**
	Add / (Less) Adjustment under Ind AS	-	-
a.	Fair value measurement of Financial Assets - As per Ind AS 109	-	-
b.	Measurement of financial liabilities at amortzing cost - As per Ind AS 109	-	-
c.	Recognition of Gevernment Grants	-	-
d.	Deferred Tax Adjustment	-	-
e.	Other adjustments including change in accounting policies	-	-
	TOTAL EQUITY (Shareholders Fund) as per Ind AS	**1,896.37**	**1,896.37**

For Tecil Chemicals & Hydro Power Limited

KOCHI, 17TH MAY, 2019

TECIL CHEMICALS AND HYDRO POWER LTD. KOCHI KERALA

Varghese Kurian
Managing Director
(DIN: 01114947)

TECIL CHEMICALS AND HYDRO POWER LTD.

REGISTERED OFFICE
P.O. CHINGAVANAM,
DIST.- KOTTAYAM, KERALA - 686 531
EMAIL ID : tecilchingavanam@gmail.com
PAN No. : AAACT8096J
CIN No. : L24299KL1945PLC001206
Website: www.tecilchemicals.com

CORPORATE OFFICE
1ST FLOOR, ANJANA COMPLEX,
VYTTILA-AROOR BYEPASS ROAD,
KUNDANNOOR, KOCHI-682 304
TEL: 0484- 2707015 / 16 / 17
EMAIL ID : tecilchingavanam@gmail.com

DECLARATION

(For Audit Report with Unmodified Opinion)

[Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, I, Varghese Kurian, Managing Director of the Company do hereby declare and confirm that the Audit Report submitted by M/s. S.R. Pai & Co., Chartered Accountants (Firm Registration No. 0010793S), the Statutory Auditors of our Company in respect of Financial Results of the Company for the quarter and year ended 31st March, 2019 contains an unmodified opinion.

For **TECIL CHEMICALS AND HYDRO POWER LIMITED**

VARGHESE KURIAN
MANAGING DIRECTOR
(DIN: 01114947)

TECIL CHEMICALS AND HYDRO POWER LTD. KOCHI KERALA

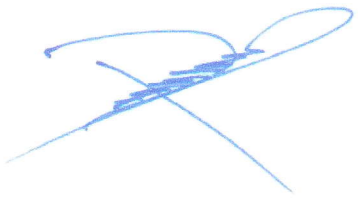
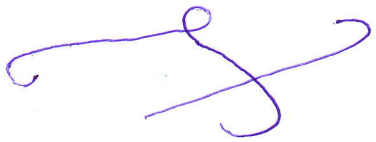
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FORM- A

(For audit report with unmodified opinion)

1.	Name of the Company	TECIL CHEMICALS AND HYDRO POWER LIMITED
2.	Annual financial statements for the year ended	31ST MARCH 2019
3.	Type of Audit observation	Un-Modified
4.	Frequency of observation	NA
5.	To be signed by- MD – VARGHESE KURIAN	
	CFO – SRS IYER	
	Auditor of the Company–S.R. PAI & Co.	
	Audit Committee Chairman – VIJAYAKUMAR P P	