VISHNU CHEMICALS LTD

14th February, 2019

BSE Limited
Email :
corp.relations@bseindia.com

Through: BSE Listing Center
Scrip Code: 516072

National Stock Exchange of India Limited
Email : compliance@nse.co.in,
cmlist@nse.co.in

Through: NEAPS
Scrip Symbol: VISHNU

Dear Sir,

Un-audited Standalone Financial Results of the Company for the third quarter ended December 31, 2018

Further to our letter dated 25th January, 2019 and pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and all other applicable provisions, please find enclosed herewith Un-audited Standalone Financial Results of the Company for the third quarter ended December 31, 2018, prepared as per Indian Accounting Standards ("Ind-AS"), as approved by the Board of Directors of the Company at their meeting held on Thursday, February 14, 2019 at 4.00 PM and concluded at about 5.40 pm along with Limited Review Report of the Auditors. A copy of the same is uploaded on the website of the Company www.vishnuchemicals.com.

This is for your information and records.

Thanking You.

Yours faithfully,

For Vishnu Chemicals Limited

Kishore Kathri
Company Secretary

Encl: a/a

VISHNU CHEMICALS LTD

VISHNU CHEMICALS LIMITED
CIN: L85200TG1993PLC046359
Regd. Office : Plot No. C-23, Road No.8, Film Nagar, Jubilee Hills,
Hyderabad, Telangana - 500 033. Ph. +91-40-23327723, Fax. +91-40-23314158

PART I STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2018

Rs. in Lakhs

Sl.No.	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-2018	30-Sep-2018	31-Dec-2017	31-Dec-2018	31-Dec-2017	31-Mar-2018
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
a	Sales /Income from operations	16,494.21	18,121.06	14,419.21	49,109.40	38,794.61	56,260.43
b	Other Operating Income	194.01	228.29	186.20	583.51	465.27	713.48
	Total Revenue from Operations	**16,688.22**	**18,349.35**	**14,605.41**	**49,692.91**	**39,259.88**	**56,973.91**
c	Other Income	156.75	158.03	130.09	370.70	470.66	794.46
	Total Income	**16,844.97**	**18,507.38**	**14,735.50**	**50,063.61**	**39,730.54**	**57,768.37**
2	Expenses						
a	Cost of Materials consumed	8,933.26	8,543.66	8,358.40	24,754.55	21,548.89	29,672.36
b	Cost of Consumables	1,928.12	2,276.34	1,857.99	6,273.72	4,448.55	6,433.56
c	Change in inventories of Finished Goods, Work-in-Progress, and Stock in Trade	(1,628.02)	650.74	(1,090.76)	(1,718.36)	(2,247.59)	(1,560.34)
d	Excise Duty on Sale of Goods	-	-	-	-	780.59	780.59
e	Employee benefits expense	698.97	604.15	531.36	1915.46	1,562.12	2,223.87
f	Finance costs	1,072.67	1,030.10	973.07	3,144.62	2,789.51	4,184.98
g	Depreciation and amortization expenses	471.49	468.07	402.13	1407.63	1,203.76	1,627.81
h	Other Expenses	4,739.22	4,330.12	3,363.44	12551.46	8,912.17	12,695.48
	Total Expenses	**16,215.70**	**17,903.17**	**14,395.63**	**48,329.07**	**38,998.00**	**56,058.30**
3	**Profit / (Loss) before exceptional items and tax (1-2)**	**629.27**	**604.21**	**339.87**	**1,734.54**	**732.54**	**1,710.07**
4	Exceptional Items	-	-	-	-	-	
5	**Profit / (Loss) before tax (3-4)**	**629.27**	**604.21**	**339.87**	**1,734.54**	**732.54**	**1,710.07**
6	Tax Expenses						
a	Current Tax	212.14	341.03	107.59	702.06	207.64	565.74
b	Deferred Tax	100.02	8.83	64.22	200.67	166.39	201.57
7	**Net Profit/(Loss) for the period (5-6)**	**317.11**	**254.35**	**168.05**	**831.81**	**358.51**	**942.76**
8	**Other Comprehensive Income / (Expense) (Net of Taxes)**	(0.80)	(0.80)	(6.84)	(2.41)	(20.53)	(3.23)
9	**Total Comprehensive Income**	**316.31**	**253.55**	**161.21**	**829.40**	**337.98**	**939.53**
10	Paid up Equity Share Capital(Face Value of Rs.10/-)	1,194.60	1,194.60	1,194.60	1,194.60	1,194.60	1,194.60
11	EPS (FV of Rs.10/- each) (Not Annualised) (Rs.) Basic and Diluted	**2.65**	**2.13**	**1.41**	**6.96**	**3.00**	**7.89**

Notes :

1 The auditors of the company have carried out the limited review of the above unaudited financial results under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The above results have been reviewed by the Audit Committee in their meeting held on 14.02.2019 and approved by the Board of Directors in their meeting held on 14.02.2019.

2 Income for the Nine months period ended 31st Dec 2017 includes excise duty collected upto 30th June 2017 from Customers, whereas GST collected during the Nine Months period ended 31st Dec 2018 is not part of Income as per the requirement of Indian Accounting Standard on Revenue reconginition. Hence the Income of respective periods is not comparable.

3 These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and the terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

4 The Company carries operations in only one segment. However,the company has two geographical revenue areas i.e. (1) Domestic (2) Overseas. The breakup of Income is as follows:

Sl.No.	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-2018	30-Sep-2018	31-Dec-2017	31-Dec-2018	31-Dec-2017	31-Mar-2018
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Domestic	9,450.48	9,954.60	7,380.42	26,366.38	21,241.56	29,955.27
2	Overseas	7,043.73	8,166.46	7,038.79	22,743.02	17,553.05	26,305.16
	Total Sales	**16,494.21**	**18,121.06**	**14,419.21**	**49,109.40**	**38,794.61**	**56,260.43**

5 Corresponding Previous Period figures have been regrouped / reclassified wherever necessary.

By Order of the Board

Ch.Krishna Murthy
Chairman & Managing Director

Place : Hyderabad
Date : 14-02-2019

JAMPANI & ASSOCIATES
Chartered Accountants

LIMITED REVIEW REPORT

We have reviewed the accompanying statements of standalone unaudited Financial Results of **VISHNU CHEMICALS LIMITED** ('the company') for the third quarter ended December 31, 2018. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information performed by the 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 financial statements are free of material misstatement. A Review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued there under and other generally 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, read with SEBI Circular CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For JAMPANI & ASSOCIATES
Chartered Accountants
FRN: 016581S

J. RAM SESH CHOUDARY
Partner
M.No: 202150

JAMPANI & ASSOCIATES ★ FRN: 016581S ★ Chartered Accountants

Hyderabad
14 February 2019

G-5, Srinivasa Towers, Begumpet, Hyderabad-500 016, T.S. India.
Tel:+91-40-234 00 903. Tel/Fax:+91-40-234 00 904
email : info@jampaniassociates.com