



Ref No. GIL/CFD/SEC/25/182/SE

27th August 2024

National Stock Exchange of India Limited ('NSE')
Symbol: GRASIM / GRASIMPP1

Dear Sirs / Madam,

Ref: NSE email dated 22nd August 2024
Sub: Clarification – Submission of Financial Results

This is with reference to your mail dated 22nd August 2024 with respect to seeking clarification on Financial Results filed by the Company for the quarter ended 30th June 2024.

In this regard, please see our reply below:

Sr. No.	NSE Query:	Company's Reply:
1.	Financial results submitted is not as per format prescribed by SEBI - (EPS is not mentioned in standalone XBRL)	EPS was inadvertently missed in XBRL. Revised XBRL report is enclosed below for your reference.

The above is for your information and record.

Thanking you,

Yours sincerely,

For Grasim Industries Limited

SAILESH
KUMAR
DAGA
Digitally signed by
SAILESH KUMAR
DAGA
Date: 2024.08.27
15:58:42 +05'30'

Sailesh Kumar Daga
Company Secretary and Compliance Officer
FCS-4164

Encl: as above

Cc:

Luxembourg Stock Exchange
35A Boulevard Joseph II
L-1840 Luxembourg

Citibank N.A.
Depositary Receipt
Services 390 Greenwich
Street, 4th Floor, New York
- 10013

Citibank N.A.
Custodial Services FIFC,
9th Floor, C-54 & 55,
G Block Bandra Kurla
Complex, Bandra (East),
Mumbai – 400098

General information about company	
Scrip code	500300
NSE Symbol	GRASIM
MSEI Symbol	NOTLISTED
ISIN*	INE047A01021
Name of company	GRASIM INDUSTRIES LIMITED
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	09-08-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	01-08-2024
Description of presentation currency	INR
Level of rounding used in financial results	Crores
Reporting Quarter	First quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	Segment Information is provided in Consolidated Financial Results
Start date and time of board meeting	09-08-2024 12:00
End date and time of board meeting	09-08-2024 13:40
Whether cash flow statement is applicable on company	
Type of cash flow statement	
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)
A	Date of start of reporting period	01-04-2024	01-04-2024
B	Date of end of reporting period	30-06-2024	30-06-2024
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. 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.		
1	Income		
	Revenue from operations	6893.87	6893.87
	Other income	93.13	93.13
	Total income	6987	6987
2	Expenses		
(a)	Cost of materials consumed	3467.07	3467.07
(b)	Purchases of stock-in-trade	681.67	681.67
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-309.26	-309.26
(d)	Employee benefit expense	589.62	589.62
(e)	Finance costs	139.88	139.88
(f)	Depreciation, depletion and amortisation expense	348.57	348.57
(f)	Other Expenses		
1	Power and Fuel Cost	986.11	986.11
2	Other Expenses	1153.56	1153.56
10			
	Total other expenses	2139.67	2139.67
	Total expenses	7057.22	7057.22

Financial Results – Ind-AS			
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B	Date of end of reporting period	30-06-2024	30-06-2024
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. 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.		
3	Total profit before exceptional items and tax	-70.22	-70.22
4	Exceptional items	0	0
5	Total profit before tax	-70.22	-70.22
7	Tax expense		
8	Current tax	0	0
9	Deferred tax	-18.1	-18.1
10	Total tax expenses	-18.1	-18.1
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	-52.12	-52.12
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	-52.12	-52.12

Financial Results – Ind-AS			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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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		
1	Items that will not be reclassified to profit or loss	3749.35	3749.35
	Total Amount of items that will not be reclassified to profit and loss	3749.35	3749.35
2	Income tax relating to items that will not be reclassified to profit or loss	413.57	413.57
3	Amount of items that will be reclassified to profit and loss		
1	Items that will be reclassified to profit or loss	-0.07	-0.07
	Total Amount of items that will be reclassified to profit and loss	-0.07	-0.07
4	Income tax relating to items that will be reclassified to profit or loss	-0.49	-0.49
5	Total Other comprehensive income	3336.2	3336.2

Financial Results – Ind-AS			
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A	Date of start of reporting period	01-04-2024	01-04-2024
B	Date of end of reporting period	30-06-2024	30-06-2024
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. 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.		
23	Total Comprehensive Income for the period	3284.08	3284.08
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 owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	132.8	132.8
	Face value of equity share capital	2	2
27	Details of debt securities		
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	-0.79	-0.79
	Diluted earnings (loss) per share from continuing operations	-0.78	-0.78
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	-0.79	-0.79
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.78	-0.78
30	Debt equity ratio	0.18	0.18
31	Debt service coverage ratio	0.26	0.26
32	Interest service coverage ratio	2.01	2.01
33	Disclosure of notes on financial results		

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	01-04-2024	01-04-2024
Date of end of reporting period	30-06-2024	30-06-2024
Whether accounts are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
1	Segment Revenue (Income)	
	(net sale/income from each segment should be disclosed)	
	Total Segment Revenue	
	Less: Inter segment revenue	
	Revenue from operations	
2	Segment Result	
	Profit (+) / Loss (-) before tax and interest from each segment	
	Total Profit before tax	
	i. Finance cost	
	ii. Other Unallocable Expenditure net off Unallocable income	
	Profit before tax	
3	(Segment Asset - Segment Liabilities)	
	Segment Asset	
	Total Segment Asset	
	Un-allocable Assets	
	Net Segment Asset	
4	Segment Liabilities	
	Segment Liabilities	
	Total Segment Liabilities	
	Un-allocable Liabilities	
	Net Segment Liabilities	
	Disclosure of notes on segments	

