

TECIL CHEMICALS AND HYDRO POWER LTD.

REGISTERED OFFICE

P.O. CHINGAVANAM,
DIST.- KOTTAYAM, KERALA - 686 531
EMAIL ID : tecilchingavanam@gmail.com
PAN No. : AAAC8096J
CIN No. : L24299KL1945PLC001206
Website: www.tecilchemicals.com



CORPORATE OFFICE

1ST FLOOR, ANJANA COMPLEX,
VYTTILA-ARoor BYEPASS ROAD,
KUNDANNOOR, KOCHI-682 304
TEL: 0484- 4850063 / 62 /61
EMAIL ID : tecilchingavanam@gmail.com

May 26, 2025

To,

| | |
|--|---|
| The Manager Listing Department, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001 | The Manager Listing Department, National Stock Exchange of India Limited, Exchange Plaza, 5th Floor, Plot No. C/1, G Block, Bandra-Kurla Complex, Bandra-East, Mumbai- 400 051 |
| Scrip Code: 506680 | Symbol: TECILCHEM |

Subject: Outcome of the Board Meeting held on May 26, 2025 pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

Dear Sir/Ma'am,

With reference to the above-mentioned subject, we would like to inform you that the Board of Directors in its Meeting held on Monday, May 26, 2025 at 02.30 P.M. at the Corporate Office of the Company at 1st Floor, Anjana Complex, Aroor-Vyttila Bypass Road, Kundanoor, Ernakulam - 682 304, with video conference facility available inter-alia took the following decision:

1. Financial Results

Considered and Approved the Audited Standalone Financial Statements for the quarter and year ended March 31, 2025 as recommended by the Audit Committee. A copy of the Audited Financial Results along with Statutory Auditors' Report with unmodified opinion are enclosed herewith.

A declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding unmodified opinion of the Statutory Auditors on the Audited Financial results for the quarter and year ended March 31, 2024 is enclosed herewith.

2. Appointment of Secretarial Auditor

Based on the recommendation of the Audit Committee, the Board of Director of the Company approved the appointment of M/s. JMACS Associates, Practising Company Secretaries , Membership No. F 3907 and COP No.2671, Coimbatore as the Secretarial Auditor of the Company for a period of consecutive five years to hold office from the conclusion of the ensuing AGM till the conclusion of the 85th AGM of the Company to be held in the year 2030, to conduct Secretarial Audit of the Company for the FY 2025-26 through FY 2029-30, subject to the approval of the shareholders of the Company at the ensuing AGM. Brief details about their appointment are enclosed as Annexure.



3. Code of Conduct to Regulate, Monitor and Report by Insiders

Based on the recommendation of the Audit Committee, the Board of Directors of the Company amended the "Code of Conduct to Regulate, Monitor and Report by Insiders" pursuant to the provisions of SEBI (Prohibition of Insider Trading) Regulations, 2015. The amended Code of Conduct is hosted on the website at <https://www.tecilchemicals.com> under Investor Relations Tab – Policies Under Listing Compliance.

4. Policy on materiality of Related Party Transactions

Based on the recommendation of the Audit Committee, the Board of Directors of the Company amended the "Policy on materiality of Related Party Transactions & dealing with Related Party Transactions" pursuant to the provisions of Companies Act, 2013 and SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations). The amended policy is hosted on the website at <https://www.tecilchemicals.com> under Investor Relations Tab – Policies Under Listing Compliance.

5. The Board considered, discussed and reviewed the other reports and general agenda items.

Further, requisite disclosure in compliance with emails received from BSE Limited and National Stock Exchange of India Limited read with SEBI Circular No. SEBI/HO/DDHS/DDHSRACPOD1/P/CIR/2023/172 dated 19th October, 2023, containing the details with regard to Large Corporates for the financial year ended 31st March, 2025 enclosed.

The meeting of the Board commenced at 02.30 pm and concluded at 04.58 pm.

The above is for your kind information and record.

Yours Truly,

For **TECIL Chemicals and Hydro Power Limited**

Jofin John
Company Secretary & Compliance Officer



Encl: As above

TECIL CHEMICALS AND HYDRO POWER LTD.

REGISTERED OFFICE

P.O. CHINGAVANAM,
DIST.- KOTTAYAM, KERALA - 686 531
EMAIL ID : tecilchingavanam@gmail.com
PAN No. : AAAC8096J
CIN No. : L24299KL1945PLC001206
Website: www.tecilchemicals.com

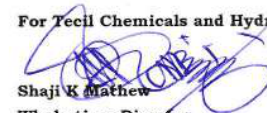


CORPORATE OFFICE

1ST FLOOR, ANJANA COMPLEX,
VYTTILA-ARoor BYEPASS ROAD,
KUNDANNOOR, KOCHI-682 304
TEL: 0484-4850063 / 62 / 61
EMAIL ID : tecilchingavanam@gmail.com

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2025

(Rs. in Lakhs)

| Sr. No | Particulars | Three Months Ended | | | | Year Ended | |
|---|---|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | 31st March 2025 | 31st Dec.2024 | 30th Sept.2024 | 30th June2024 | 31st March 2024 | 31st Mar 2024 |
| | | Audited | Unaudited | Unaudited | Unaudited | Audited | Audited |
| | INCOME | - | - | - | - | - | - |
| 1 | REVENUE FROM OPERATIONS | - | - | - | - | - | - |
| 2 | OTHER INCOME | 0.01 | 0.01 | - | - | 0.01 | - |
| 3 | TOTAL INCOME (1+2) | - | 0.01 | - | - | - | 0.01 |
| 4 | EXPENSES | - | - | - | - | - | - |
| | a) Stock of Materials and Services consumed | - | - | - | - | - | - |
| | b) Purchases of stock-in-trade | - | - | - | - | - | - |
| | c) Changes in Inventories of finished goods, stock & WIP | - | - | - | - | - | - |
| | d) Excise duty on sale of goods | - | - | - | - | - | - |
| | e) Employee Benefits Expenses | 2.95 | 2.50 | 2.93 | 3.07 | 3.07 | 11.45 |
| | f) Finance costs | - | - | - | - | - | - |
| | g) Depreciation and Amortisation Expenses | 0.60 | 0.60 | 0.60 | 0.60 | 0.63 | 2.40 |
| | h) Other Expenses | - | - | - | - | - | - |
| | i) Share Registry Expenses | 0.55 | 0.41 | 0.27 | 0.41 | 0.41 | 1.64 |
| | ii) Annual Listing Fees | - | - | - | 8.08 | - | 8.08 |
| | iii) Fees to External consultants | 1.12 | 0.48 | 1.36 | 0.27 | 0.56 | 3.23 |
| | iv) Loss on sale of Assets | - | - | - | - | - | - |
| | v) AGM Expenses | - | 0.27 | 0.35 | - | 0.33 | 0.62 |
| | vi) Other expenses | 5.08 | 1.89 | 2.20 | 2.16 | 2.35 | 11.33 |
| | Total Expenses | 10.30 | 6.15 | 7.71 | 14.59 | 7.35 | 38.75 |
| 5 | Profit before exchange (loss) / gain on swap contracts, exceptional items and tax (3+4) | (10.30) | (6.14) | (7.71) | (14.59) | (7.35) | (41.53) |
| 6 | Exchange (loss) / gain on swap contracts | - | - | - | - | - | - |
| 7 | PROFIT (LOSS) BEFORE EXCEPTIONAL ITEMS & TAX (5+6) | (10.30) | (6.14) | (7.71) | (14.59) | (7.35) | (41.53) |
| 8 | EXCEPTIONAL ITEMS | - | - | - | - | - | - |
| 9 | PROFIT BEFORE TAX (7+8) | (10.30) | (6.14) | (7.71) | (14.59) | (7.35) | (41.53) |
| 10 | TAX EXPENSE | - | - | - | - | - | - |
| | a. Current Tax | - | - | - | - | - | - |
| | b. Deferred Tax | - | - | - | - | - | - |
| | TOTAL OF TAX EXPENSE | - | - | - | - | - | - |
| 11 | PROFIT FOR THE PERIOD (9-10) | (10.30) | (6.14) | (7.71) | (14.59) | (7.35) | (41.53) |
| 12 | OTHER COMPREHENSIVE INCOME | - | - | - | - | - | - |
| | A (i) Items that will not be reclassified to Profit or Loss | - | - | - | - | - | - |
| | (ii) Income tax relating to items that will not be reclassified to Profit or Loss | - | - | - | - | - | - |
| | B (i) Items that will be reclassified to Profit or Loss | - | - | - | - | - | - |
| | (ii) Income tax relating to items that will be reclassified to Profit or Loss | - | - | - | - | - | - |
| | C Other Comprehensive Income | - | - | - | - | - | - |
| | Total of other comprehensive income | - | - | - | - | - | - |
| 13 | TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (11+12) | (10.30) | (6.14) | (7.71) | (14.59) | (7.35) | (41.53) |
| 14 | Basic and Diluted Earnings per Share (in Rs.) | (0.05) | (0.03) | (0.04) | (0.08) | (0.04) | (0.22) |
| 15 | 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 | 1,896.37 |
| 16 | OTHER EQUITY | - | - | - | - | - | - |
| Notes : | | | | | | | |
| 1 The 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 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The above standalone Audited Financial Results for the Quarter and Financial Year ended 31.03.2025 were reviewed and recommended by the Audit Committee at its meeting held on 26.05.2025 and subsequently approved by the Board of Directors at its meeting held on 26.05.2025. The Audit Report of Auditors M/s S.R PAI & CO was also taken on record by the Board in its Meeting. | | | | | | | |
| 2 The Company is not having any subsidiary Company | | | | | | | |
| 3 The Company is having one segment and no other reportable segment in terms of Ind AS 108 in 'Operating Segment'. | | | | | | | |
| 4 The impact on net profit / loss, total comprehensive income or any other relevant financial item(s) due to the change(s) in accounting policies shall be disclosed by means of footnote | | | | | | | |
| 5 Previous year's/period's figures have been regrouped/reclassified, wherever necessary, to conform to the classification on the current years/periods classification | | | | | | | |
| 6 Exceptional and/or Extraordinary items adjusted in the statement of Profit and Loss in accordance with Ind-AS Rules / As Rules, whichever is applicable | | | | | | | |
| 7 | | | | | | | |
| For Tecil Chemicals and Hydro Power Ltd. | | | | | | | |
|  Shaji K Mathew Whole-time Director DIN:01866682 | | | | | | | |
| Place Kochi | | | | | | | |
| Date: 26-05-2025 | | | | | | | |



TECIL CHEMICALS AND HYDRO POWER LTD.

REGISTERED OFFICE

P.O. CHINGAVANAM,
DIST.- KOTTAYAM, KERALA - 686 531
EMAIL ID : tecilchingavanam@gmail.com
PAN No. : AAAC8096J
CIN No. : L24299KL1945PLC001206
Website: www.tecilchemicals.com



CORPORATE OFFICE

1ST FLOOR, ANJANA COMPLEX,
VYTTILA-AROOOR BYEPASS ROAD,
KUNDANNOOR, KOCHI-682 304
TEL: 0484-4850063 / 62 /61
EMAIL ID : tecilchingavanam@gmail.com

STATEMENT OF ASSET AND LIABILITY AS AT 31-03-2025

| Sl. No | PARTICULARS | Notes | Amount Rs. (in Lakhs) | |
|-----------|---|-------|-----------------------|---------------------|
| | | | As At 31.03.2025 | As At 31.03.2024 |
| I | ASSETS | | | |
| | <u>NON-CURRENT ASSETS</u> | | | |
| | a) Property, Plant and Equipment | 1 | 342.78 | 346.65 |
| | b) Capital Work-in-Progress | | - | - |
| | c) In-Tangible Assets | | - | - |
| | d) Financial Assets | | | |
| | (i) Investments | 2 | 0.05 | 0.05 |
| | (ii) Trade Receivables | | - | - |
| | (iii) Loans | | - | - |
| | (iv) Other Financial Assets (net) | | - | - |
| | <u>CURRENT ASSETS</u> | | | |
| | a) Inventories | | | |
| | b) Financial Assets | | | |
| | (i) Investments | | - | - |
| | (ii) Trade Receivables | | - | - |
| | (iii) Cash and cash equivalents | 3 | 0.01 | 0.04 |
| | (iv) Other Bank Balances | 4 | 0.78 | 1.02 |
| | (v) Loans and Advances | 5 | 92.63 | 192.41 |
| | (vi) Other Financial assets | | - | - |
| | c) Current Income Tax assets (net) | 6 | 1.02 | 1.02 |
| | d) Other current assets | 7 | - | - |
| | TOTAL - ASSETS | | 437.27 | 541.19 |
| II | EQUITY AND LIABILITIES | | | |
| | <u>EQUITY</u> | | | |
| | a) Equity Share Capital | 8 | 1,896.37 | 1,896.37 |
| | b) Other Equity | 9 | (3,721.19) | (3,680.99) |
| | <u>LIABILITIES</u> | | | |
| | a) Financial Liabilities | | | |
| | (i) Borrowings | 10 | 1,256.95 | 1,323.60 |
| | (ii) Other Financial liabilities | | - | - |
| | b) Provisions | | - | - |
| | c) Deferred Tax liabilities (net) | | - | - |
| | d) Other non-current liabilities | | - | - |
| | <u>CURRENT LIABILITIES</u> | | | |
| | a) Financial Assets | | | |
| | (i) Borrowings | | - | - |
| | (ii) Trade Payables | 11 | 1.57 | 1.52 |
| | (iii) Other Financial liabilities | 12 | 1.90 | 0.20 |
| | b) Other current liabilities | 13 | 1,001.67 | 1,000.48 |
| | c) Provisions | | - | - |
| | d) Other current liabilities | | - | - |
| | TOTAL - EQUITIES & LIABILITIES | | 437.27 | 541.19 |

This is the Balance sheet referred to in our reports of even date
Notes referred to above form an integral part of the Balance sheet

For and on behalf of the Board of Directors

For TECIL CHEMICALS AND HYDRO POWER LIMITED



Shaji K Mathew
Whole Time Director
DIN:01866682

Place: Kochi
Date: 26-05-2025

TECIL CHEMICALS AND HYDRO POWER LTD.

REGISTERED OFFICE

P.O. CHINGAVANAM,
DIST.- KOTTAYAM, KERALA - 686 531
EMAIL ID : tecilchingavanam@gmail.com
PAN No. : AAAC8096J
CIN No. : L24299KL1945PLC001206
Website: www.tecilchemicals.com



CORPORATE OFFICE

1ST FLOOR, ANJANA COMPLEX,
VYTTILA-AROOR BYEPASS ROAD,
KUNDANNOOR, KOCHI-682 304
TEL: 0484-4850063 / 62 /61
EMAIL ID : tecilchingavanam@gmail.com

ANNEXURE TO CLAUSE 32 OF THE LISTING AGREEMENT Cash Flow Statement for the Year ended 31st March 2025

| Particulars | (Rs. in Lakhs) | |
|--|---------------------------------|---------------------------------|
| | 31-March-2025 (Rs. in Lakhs) | 31-March-2024 (Rs. in Lakhs) |
| A CASH FLOW FROM OPERATING ACTIVITIES | | |
| Net Profit / (Loss) Before Tax | (38.74) | (41.53) |
| <i>Adjusted For :</i> | | |
| Depreciation Provided | 2.40 | 4.05 |
| Interest Received | - | - |
| Dividend Received | - | - |
| Profit on Sale of Investments | - | - |
| Profit on Sale of Fixed Assets | - | - |
| Provisions written back | - | - |
| Revaluation Reserve | 2.40 | (1.53) |
| Operating Profit before Working Capital Changes | (36.34) | (39.01) |
| <i>Adjusted For :</i> | | |
| Trade and other receivables | - | - |
| Inventories | - | - |
| Decrease in Loans & Advances | 99.78 | 3.04 |
| Increase in Trade payable and provisions | 2.94 | 0.25 |
| Cash Generated including From Operations : | 66.38 | (35.72) |
| Direct Taxes Paid | - | - |
| NET CASH FROM OPERATING ACTIVITIES | 66.38 | (35.72) |
| B CASH FLOW FROM INVESTING ACTIVITIES | | |
| Increase in Capital and Reserves | - | - |
| Increase in Fixed Assets | - | - |
| Loss on sale of Assets | - | - |
| Sales / Decrease of Fixed Assets | - | - |
| Sale of Investments | - | - |
| Dividend Received | - | - |
| NET CASH FLOW FROM INVESTING ACTIVITIES | 66.38 | (35.72) |
| C CASH FLOW FROM FINANCING ACTIVITIES | | |
| Loans received/ Repaid | (66.65) | 32.95 |
| Payment of short term liabilities | - | - |
| Loans given / refund | - | - |
| Interest Paid | - | 32.95 |
| Net Increase in Cash and Cash Equivalents | (0.27) | (2.77) |
| Cash and Cash equivalents at the Beginning of the Year | 1.06 | 3.83 |
| Cash and Cash equivalents at the End of the Year | 0.79 | 1.06 |
| Actual Balance as per Balance Sheet | 0.79 | 1.06 |

Note:

- The above Cash Flow Statement has been prepared under the indirect method as set out in the AS-3 on Cash Flow Statement issued by the Institute of Chartered Accountants of India
- Previous Year's figures have been re-arranged / re-grouped wherever necessary
This Cash Flow Statement referred in our report of even date

For TECIL CHEMICALS & HYDRO POWER LIMITED

Place: Kochi
Date: 26-05-2025



Shaji K Mathew
Whole Time Director
DIN.01866682

**AUDITORS REPORT ON QUATERLY 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 31st March, 2025 and the year to date results for the period 1st April 2024 to 31st March 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation 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) Regulation, 2015 in this regard; and
- (ii) give a true and fair view of net loss and other financial information for the quarter ended 31st March 2025 as well as the year to date results for the period from 1st April 2024 to 31st March 2025.

For **S R PAI & CO**
Chartered Accountants
(FRN: 010793S)
UDIN: 25214230BMJLGS1142


CA. S Rajeeva Pai
Partner
MRN: 214230



Place: Cochin
Date: 26/05/2025

INDEPENDENT AUDITOR'S REPORT

To

The Members of TECIL CHEMICALS & HYDRO POWER LIMITED

Report on the Ind AS Financial Statements

Opinion

We have audited the accompanying financial statements of **TECIL CHEMICALS & HYDRO POWER LIMITED**, which comprise the balance sheet as at March 31, 2025, and the Statement of Profit and Loss, the statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind As") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its Loss, total comprehensive income, the changes in equity and cash flows for the year ended as on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to

our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

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

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



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 Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Rules, 2016, as amended from time to time, and other accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to



influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings,



including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

1. As Required by the Companies (Auditors Report) Order 2020 ('the order') issued by the Central government of India in terms of sub-section (11) of section 143 of the companies Act, 2013, we give in the **Annexure A**, a statement on the matters specified in the paragraph 3 and 4 of the order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - (c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account;
 - (d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under section 133 of the Act;
 - (e) On the basis of the written representations received from the directors as on March 31, 2025 taken on record by the board of directors, none of the



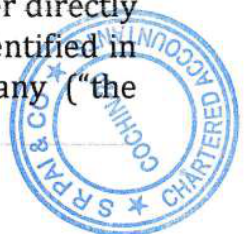
directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;

(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 B**'. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the company's internal controls over financial reporting.

(g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, no remuneration was paid by the Company to its directors during the year in accordance with the provisions of section 197 of the Act; and

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

- a. The Company has disclosed the impact of pending litigations on its financial position in its financial statements- Refer Note 16 to the financial statements;
- b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
- c. The company is not required to transfer amounts, to the Investor Education and Protection Fund.
- d. (i) The management has represented that to the best of its knowledge and belief other than disclosed in Note 28 of the standalone financial statement no fund have been advanced or loaned or invested (either from borrowed fund or securities premium or any other source or kind of funds) by the company to or in any persons or entities including foreign entities with the understanding whether recorded in writing or otherwise that the intermediary shall whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("the

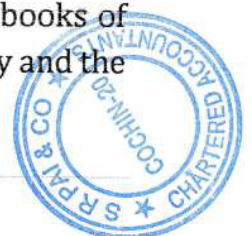


ultimate beneficiaries”) or provide any guarantee , security or the like on behalf the ultimate beneficiaries;

(ii) The management has represented that to the best of its knowledge and belief other than disclosed in Note 29 of the standalone financial statement no fund have been received by the company from any persons or entities including foreign entities (the Funding parties) with the understanding whether recorded in writing or otherwise that the company shall whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding parties (“the ultimate beneficiaries”) or provide any guarantee , security or the like on behalf the ultimate beneficiaries;

(iii) Based on such audit procedure performed considered reasonable and appropriate in circumstances nothing has come to our notice that has caused us to believe that the manegment representation under subclause i and ii above contain any material misstatement.

- (i) Non- Compliance of the SEBI Listing Obligation and Disclosure Requirements (LODR) Regulations, 2015- as per Regulation 17(1)(b), the chairman being an executive director, at least half of the board of Directors should be comprised of Independent Directors. Currently, the Company have required number of Independent Directors on its board. Accordingly, there is consequent compliance of Regulations 18,19 and 20 of the SEBI Listing Obligation and Disclosure Requirements (LODR) Regulations, 2015
- (j) As per the Regulation 17 (1) (a) of the SEBI Listing Obligation and Disclosure Requirements (LODR) Regulations, 2015, Board of Directors shall have an optimum combination of executive and non-executive directors with at least one woman director and not less than fifty percent of the Board of Directors shall comprise of non-executive directors. Currently, the Company have a woman director on its Board.
- (k) As stated in **note 26** of accompanying standalone financial statement and based on our examination which include test checks, the company in respect of financial year commencing on 1st April 2023 has used accounting software (**Tally Prime Edit Log Release 2.1**) for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the



same has been operated throughout the year for relevant transaction recorded in the software

For S R Pai & Co
Chartered Accountants
Firm Registration No: 0010793S



CA S Rajeeva Pai
Partner

Membership No. 214230
UDIN:25214230BMJLGT2573



Place: Cochin
Date: 26/05/2025

Annexure "A" to the Independent Auditor's Report

(Referred to in paragraph 1 under 'Report on other legal and regulatory requirements' section of our report to the members of TECIL CHEMICALS AND HYDRO POWER LIMITED of even date)

| | |
|-----|---|
| 1. | In respect of the Company's fixed assets: |
| (a) | The Company has maintained proper records showing full particulars, including quantitative details and situation of its of Property, Plant and Equipment. |
| (b) | The fixed assets of the Company were physically verified in full by the management during the year. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification. |
| (c) | According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date. |
| (d) | The company has not revalued its Property, Plant and Equipment (including Right of Use assets) during the year. |
| (e) | According to the information and explanations given to us and as examined by us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. |
| 2. | (a) According to the information and explanations given to us and as examined by us, company does not have any inventory balance for the year ended on 31st March 2025. |
| | (b) According to the information and explanations given to us, the company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; during the financial year. |
| 3. | According to information and explanation given to us, the company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to |



| | |
|----|---|
| | companies, firms, limited liability partnerships or any other parties. Accordingly, paragraph 3 (iii) of the order is not applicable. |
| 4. | According to information and explanation given to us, during the year the company has not granted any loans or provided any guarantees or given any security or made any investments to which the provision of section 185 and 186 of the Companies Act, 2013. Accordingly, paragraph 3 (iv) of the order is not applicable. |
| 5. | In our opinion and according to the information and explanations given to us, the company has not accepted any deposits and accordingly paragraph 3 (v) of the order is not applicable. |
| 6. | The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company and accordingly paragraph 3 (vi) of the order is not applicable. |
| 7. | In respect of statutory dues: |
| | (a) According to the information and explanations given to us, there are no undisputed statutory dues payable in respect of Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales- tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues as at March 31, 2025, which are in arrears for a period of more than six months from the date they became payable. |
| | (b) According to the information and explanations given to us and the records of the company examined by us, there are no statutory dues in respect of Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales- tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues, which have not been deposited on account of any dispute. |
| 8. | According to the information and explanations given to us there are no transactions not recorded in the books of account which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961). |
| 9. | In our opinion and according to the information and explanations given to us, the company has no outstanding dues to any financial institutions or banks or any government during the year. Accordingly, paragraph 3 (ix) of the order is not applicable. |




| | | |
|-----|-----|---|
| 10. | (a) | The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) and has not taken any term loans during the year. Accordingly, paragraph 3 (x)(a) of the order is not applicable. |
| | (b) | The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, paragraph 3 (x)(b) of the order is not applicable. |
| 11. | | To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year. |
| 12. | | <i>The Company is not a Nidhi Company and accordingly, paragraph 3 (xii) of the order is not applicable to the Company.</i> |
| 13. | | According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act. The details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards. |
| 14. | | The company is has appointed an internal auditor and though no internal audit report was issued and it is commensurate with the size and nature of its business since it is inoperative. |
| 15. | | According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the order is not applicable. |
| 16. | (a) | According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934. |
| | (b) | According to the information and explanations given to us and based on our examination of the records of the company, the company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934; |
| | (c) | According to the information and explanations given to us and based on our examination of the records of the company, the company is not |



| | |
|-----|---|
| | a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, paragraph 3(xvi)(c) and (d) of the order is not applicable. |
| 17. | The company has incurred cash losses in the FY 2024-25 of Rs. 36.09 lakhs and Rs. 39.01 lakhs in the immediately preceding financial year ie, FY 2023-24. |
| 18. | There has been no instance of any resignation of the statutory auditors occurred during the year. |
| 19. | No material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of 1 year from the balance sheet date. |
| 20. | Based on examination of the books and records of the Company and according to the information and explanations given to us, the provisions of section 135 of the Companies is not applicable to the Company. |
| 21. | The reporting under clause 3(xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report. |

For S R Pai & Co
Chartered Accountants
Firm Registration No: 0010793S


CA S Rajeeva Pai
Partner
Membership No. 214230
UDIN: 25214230BMJLGT2573



Place: Cochin
Date: 26/05/2025

Annexure “B” to the Independent Auditor’s Report

(Referred to in paragraph 2 (f) under ‘Report on other legal and regulatory requirements’ section of our report to the Members of TECIL CHEMICALS AND HYDRO POWER LIMITED of even date)

Report on the internal financial controls over financial reporting under clause (i) of sub - section 3 of section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of TECIL CHEMICALS AND HYDRO POWER LIMITED as at March 31, 2025, in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s responsibility for internal financial controls

The board of directors of the Company 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. 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, 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 internal financial controls over financial reporting of the Company 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”) issued by the Institute of Chartered Accountants of India and the standards on auditing prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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 auditor's judgement, including the assessment of the risks of material misstatement in the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and a basis for our audit opinion on the Company's internal financial control 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

- (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (ii) 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 management and directors of the company; and
- (iii) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

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 of 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 procedures may deteriorate.

Opinion

In our opinion and according to the information and explanations given to us, the Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, 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
Firm Registration No: 010793S


CA S Rajeeva Pai
Partner
Membership No. 214230
UDIN: 25214230BMJLGT2573



Place: Cochin
Date: 26/05/2025

TECIL CHEMICALS AND HYDRO POWER LTD.

REGISTERED OFFICE

P.O. CHINGAVANAM,
DIST.- KOTTAYAM, KERALA - 686 531
EMAIL ID : tecilchingavanam@gmail.com
PAN No. : AAAC8096J
CIN No. : L24299KL1945PLC001206
Website: www.tecilchemicals.com



CORPORATE OFFICE

1ST FLOOR, ANJANA COMPLEX,
VYTTILA-AROOOR BYEPASS ROAD,
KUNDANNOOR, KOCHI-682 304
TEL: 0484-4850063 / 62 /61
EMAIL ID : tecilchingavanam@gmail.com

May 26, 2025

To,

| | |
|--|---|
| The Manager Listing Department, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001 | The Manager Listing Department, National Stock Exchange of India Limited, Exchange Plaza, 5th Floor, Plot No. C/1, G Block, Bandra-Kurla Complex, Bandra-East, Mumbai- 400 051 |
| Scrip Code: 506680 | Symbol: TECILCHEM |

Sub: - Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulation 2015

Dear Sir/Madam,

Pursuant to the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, we hereby declare and confirm that the Statutory Auditors of the Company M/s. S.R. Pai & Co., Chartered Accountants (Firm Registration No. 0010793S), have issued an Audit Report with unmodified opinion in respect of the Audited Standalone Financial Results of the Company for the financial year ended March 31, 2025.

Kindly take the same into your records.

For **TECIL Chemicals and Hydro Power Limited**

SRS Iyer

Chief Financial Officer



TECIL CHEMICALS AND HYDRO POWER LTD.

REGISTERED OFFICE

P.O. CHINGAVANAM,
DIST.- KOTTAYAM, KERALA - 686 531
EMAIL ID : tecilchingavanam@gmail.com
PAN No. : AAAC8096J
CIN No. : L24299KL1945PLC001206
Website: www.tecilchemicals.com



CORPORATE OFFICE

1ST FLOOR, ANJANA COMPLEX,
VYTTILA-AROOOR BYEPASS ROAD,
KUNDANNOOR, KOCHI-682 304
TEL: 0484-4850063 / 62 /61
EMAIL ID : tecilchingavanam@gmail.com

Details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFDPoD1/P/CIR/2023/123 dated July 13, 2023 and SEBI Circular No. SEBI/HO/CFD/CFDPoD2/CIR/P/2024/185 dated December 31, 2024.

| SL.No. | PARTICULARS | DETAILS |
|--------|--|---|
| 1. | Name of the Auditors | M/s. JMACS Associates, Company Secretaries, Coimbatore |
| 2. | Reason for Change viz. Appointment, Resignation, removal, death or otherwise | <p>The tenure of existing Secretarial Auditor of the Company Mr. Harikrishnan R, Trivandrum comes to an end on March 31, 2025.</p> <p>Therefore, to comply with the provisions of the Companies Act, 2013 & Regulation 24 (A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), the Company based on the recommendations of Audit Committee, has appointed M/s. JMACS Associates, Company Secretaries, holding Peer Review Certificate No. 1166/2021 as Secretarial Auditor, with effect from April 1, 2025, for a period of consecutive 5 years and fix their remuneration, subject to the approval of the members at the ensuing Annual General Meeting of the Company.</p> |
| 3. | Date of Appointment/ Re Appointment | The Board of Directors of the Company at its meeting held today i.e., May 26, 2025, based on the recommendation of the Audit Committee, approved the appointment of M/s. JMACS Associates, Practising Company Secretaries, Coimbatore as the Secretarial Auditors of the Company for a period of five years to hold office from the conclusion of the ensuing AGM till the conclusion of the 85 th AGM of the Company to be held in the year 2030, to conduct secretarial audit of the Company for the period FY 2025-26 through FY 2029-30. The appointment is subject to the approval of the shareholders of the Company at the ensuing AGM. |
| 4 | Brief Profile | <p>Name of the Auditor:</p> <p>M/s. JMACS Associates, Practising Company Secretaries, Coimbatore</p> |



| | | |
|---|---|---|
| | | <p>Address: No.168, D.P.F Street, Second Floor, Pappanaicken Palayam, Coimbatore-641037</p> <p>M/s. JMACS Associates, Practising Company Secretaries, Coimbatore is a peer reviewed firm of qualified Company Secretaries registered with the Institute of Company Secretaries of India and has more than 20 years' experience in handling secretarial matters. The Core team consists of 2 Qualified Company Secretaries and the Firm provides the professional services in the field of Secretarial & Legal and IPR.</p> |
| 5 | Disclosure of relationships between directors (in case of appointment of a director). | NA |



TECIL CHEMICALS AND HYDRO POWER LTD.

REGISTERED OFFICE

P.O. CHINGAVANAM,
DIST.- KOTTAYAM, KERALA - 686 531
EMAIL ID : tecilchingavanam@gmail.com
PAN No. : AA ACT8096J
CIN No. : L24299KL1945PLC001206
Website: www.tecilchemicals.com



CORPORATE OFFICE

1ST FLOOR, ANJANA COMPLEX,
VYTTILA-AROR BYEPASS ROAD,
KUNDANNOOR, KOCHI-682 304
TEL: 0484-4850063 / 62 /61
EMAIL ID : tecilchingavanam@gmail.com

May 26, 2025

To,

| | |
|---|---|
| The Manager Listing Department, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001 | The Manager Listing Department, National Stock Exchange of India Limited, Exchange Plaza, 5th Floor, Plot No. C/1, G Block, Bandra-Kurla Complex, Bandra-East, Mumbai- 400 051 |
| Scrip Code: 506680 | Symbol: TECILCHEM |

SUB: Details with respect to Qualified Borrowings,

Ref: SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023.

Dear Sir/Madam,

With reference to the above-cited subject, please find below the details of Qualified Borrowings:

| Sl.No. | Particulars | Amount (Rs. In Crores) |
|--------|---|---------------------------|
| 1. | Outstanding Qualified Borrowings at the start of the financial year | 13.24 |
| 2. | Outstanding Qualified Borrowings at the end of the financial year | 12.47 |
| 3. | Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support built in | NA |
| 4. | Incremental borrowing done during the year (qualified borrowing) | 0.00 |
| 5. | Borrowings by way of issuance of debt securities during the year | NA |

Kindly take the same on record and suitably disseminated it to all concerned.

Yours Truly,

For **TECIL Chemicals and Hydro Power Limited**

Jofin John

Company Secretary & Compliance Officer



SRS Iyer

Chief Financial Officer