

General information about company		
Scrip code*	506525	
NSE Symbol*	KANORICHEM	
MSEI Symbol*	NOTLISTED	
ISIN*	INE138C01024	
Name of company	KANORIA CHEMICALS & INDUSTRIES LIMITED	
Type of company	Main Board	
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	21-05-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	14-05-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Fourth quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Audited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited	
Segment Reporting	Single segment	
Description of single segment	CHEMICALS	
Start date and time of board meeting	21-05-2025 11:45	
End date and time of board meeting	21-05-2025 15:45	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the banks/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	09-02-2022	
Indicate Company website link for updated RPT policy of the Company	chrome-extension://efaidnbmnnibpcajpcgkcllefdmka/ https://astoryblok.com/f/209886/x/aa1b855e02/policy-on-related-party-transactions.pdf	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	Not Applicable

Financial Results – Ind-AS			
Part	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
1	Date of start of reporting period	01-01-2025	01-04-2024
	Date of end of reporting period	31-03-2025	31-03-2025
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
Part 1 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	19329	67830
	Other income	343	1425
	Total income	19672	69255
2 Expenses			
(a)	Cost of materials consumed	13788	46729
(b)	Purchases of stock-in-trade	263	1893
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	135	680
(d)	Employee benefit expense	1055	4060
(e)	Finance costs	430	1607
(f)	Depreciation, depletion and amortisation expense	534	1997
(g) Other Expenses			
1	Other Expenses	2737	10535
	Total other expenses	2737	10535
	Total expenses	18942	67501
3	Total profit before exceptional items and tax	730	1754
4	Exceptional items	-2474	-4499
5	Total profit before tax	-1744	-2745
6 Tax expense			
7	Current tax	128	436
8	Deferred tax	59	707
9	Total tax expenses	187	1143
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	-1931	-3888
12	Profit (loss) from discontinued operations before tax	-20	250
13	Tax expense of discontinued operations	-4	160
14	Net profit (loss) from discontinued operation after tax	-16	90
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	-1947	-3798
17	Other comprehensive income net of taxes	-15	-7
18	Total Comprehensive Income for the period	-1962	-3805
19 Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20 Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21 Details of equity share capital			
	Paid-up equity share capital	2185	2185
	Face value of equity share capital	5	5
22	Reserves excluding revaluation reserve	57937	
23 Earnings per share			
i Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	-4.42	-8.9
	Diluted earnings (loss) per share from continuing operations	-4.42	-8.9
ii Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	-0.04	0.21
	Diluted earnings (loss) per share from discontinued operations	-0.04	0.21
iii Earnings per equity share (for continuing and discontinued operations)			

	Basic earnings (loss) per share from continuing and discontinued operations	-4.46	-8.69	
	Diluted earnings (loss) per share from continuing and discontinued operations	-4.46	-8.69	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block																									
Textual Information(4)	<p>1. The above Audited Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 21st May, 2025.</p> <p>2. Exceptional Item: (i) The Company during the quarter ended 31st December, 2024 has impaired the value of its investment in Equity Shares of Kanoria Africa Textile PLC, a subsidiary company by Rs. 2025 Lakhs based on valuation report dated 26th December, 2024 obtained from an external valuer.</p> <p>3. (ii) The Company during the quarter ended 31st March, 2025 has impaired the value of its investment in Equity Shares of APAG Holding AG, a subsidiary company by Rs. 2474 Lakhs based on management judgment in view of the losses incurred by the subsidiary during recent years.</p> <p>The Solar Power Division of the Company was sold on Slump Sale and Going Concern basis on 30th June, 2024. Consequently, the result of the said division has been disclosed as Discontinued Operations in accordance with Ind AS 105 "Non-Current Assets Held for Sale and Discontinued Operations", the summary of which is as under:</p> <p>(INR in Lakhs)</p> <table><thead><tr><th>Particulars</th><th>Quarter ended</th><th>Year ended</th></tr></thead><tbody><tr><td>(Audited) (Unaudited) (Audited)</td><td>31.03.2025</td><td>31.12.2024</td></tr><tr><td>31.03.2024</td><td>31.03.2024</td><td>31.03.2025</td></tr><tr><td>Total Income</td><td>- - 42</td><td>58 169</td></tr><tr><td>Total Expenses</td><td>- - 25</td><td>44 125</td></tr><tr><td>Depreciation and Amortisation Expenses</td><td>- -</td><td>55 42 319</td></tr><tr><td>Exceptional Items</td><td>- - -</td><td>242</td></tr><tr><td>Profit/(Loss) from Discontinued Operations before Tax</td><td>- - (38)</td><td>(28) (517)</td></tr></tbody></table> <p>4. Other Income for the year ended 31st March, 2024 includes a non-recurring gain of Rs. 1511.79 lakhs on sale of 42 Equity Shares, out of 328 Equity Shares, held by the Company in APAG Holding AG, Switzerland (a subsidiary of the Company).</p> <p>5. The deferred tax for the year ended 31st March 2025 are higher by Rs. 388 lakhs on account of withdrawal of indexation benefit on Long Term Capital Gains by the Finance Act 2024. In addition, no deferred tax adjustment has been made towards Impairment of Investments (Exceptional Items). As a result the effective tax rate is high.</p> <p>6. The Company is primarily engaged in the business of manufacturing of Chemicals which is considered as one reportable segment and hence, no additional disclosures with respect to segment information have been made under Ind AS 108 - Operating Segments.</p> <p>7. The figures for the quarter ended 31st March are the balancing figures between audited figures in respect of the full financial year and the year to date figures upto the third quarter of the respective financial year.</p> <p>8. Previous period's figures have been regrouped/rearranged, wherever necessary.</p>	Particulars	Quarter ended	Year ended	(Audited) (Unaudited) (Audited)	31.03.2025	31.12.2024	31.03.2024	31.03.2024	31.03.2025	Total Income	- - 42	58 169	Total Expenses	- - 25	44 125	Depreciation and Amortisation Expenses	- -	55 42 319	Exceptional Items	- - -	242	Profit/(Loss) from Discontinued Operations before Tax	- - (38)	(28) (517)
Particulars	Quarter ended	Year ended																							
(Audited) (Unaudited) (Audited)	31.03.2025	31.12.2024																							
31.03.2024	31.03.2024	31.03.2025																							
Total Income	- - 42	58 169																							
Total Expenses	- - 25	44 125																							
Depreciation and Amortisation Expenses	- -	55 42 319																							
Exceptional Items	- - -	242																							
Profit/(Loss) from Discontinued Operations before Tax	- - (38)	(28) (517)																							

Statement of Asset and Liabilities	
Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2024
Date of end of reporting period	31-03-2025
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	42270
Capital work-in-progress	1369
Investment property	0
Goodwill	0
Other intangible assets	8
Intangible assets under development	0
Biological assets other than bearer plants	0
Investments accounted for using equity method	0
Non-current financial assets	
Non-current investments	16079
Trade receivables, non-current	0
Loans, non-current	16339
Other non-current financial assets	233
Total non-current financial assets	32651
Deferred tax assets (net)	0
Other non-current assets	93
Total non-current assets	76391
2 Current assets	
Inventories	5908
Current financial asset	
Current investments	206
Trade receivables, current	10597
Cash and cash equivalents	172
Bank balance other than cash and cash equivalents	48
Loans, current	926
Other current financial assets	1921
Total current financial assets	13870
Current tax assets (net)	1088
Other current assets	1344
Total current assets	22210
3 Non-current assets classified as held for sale	0
4 Regulatory deferral account debit balances and related deferred tax Assets	0
Total assets	98601
Total current assets	22210
3 Non-current assets classified as held for sale	0
4 Regulatory deferral account debit balances and related deferred tax Assets	0
Total assets	98601
Equity and liabilities	
1 Equity	
Equity attributable to owners of parent	
Equity share capital	2185
Other equity	57937
Total equity attributable to owners of parent	60122
Non controlling interest	
Total equity	60122
2 Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	7877
Trade Payables, non-current	
(A) Total outstanding dues of micro enterprises and small enterprises	0
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0

	Total Trade payable	0
Other non-current financial liabilities		2
	Total non-current financial liabilities	7879
Provisions, non-current		1005
Deferred tax liabilities (net)		5834
Deferred government grants, Non-current		0
Other non-current liabilities		0
	Total non-current liabilities	14718
Current liabilities		
Current financial liabilities		
Borrowings, current		11820
Trade Payables, current		
(A) Total outstanding dues of micro enterprises and small enterprises		302
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		7650
	Total Trade payable	7952
Other current financial liabilities		2359
	Total current financial liabilities	22131
Other current liabilities		1208
Provisions, current		422
Current tax liabilities (Net)		0
Deferred government grants, Current		0
	Total current liabilities	23761
3 Liabilities directly associated with assets in disposal group classified as held for sale		0
4 Regulatory deferral account credit balances and related deferred tax liability		0
	Total liabilities	38479
	Total equity and liabilities	98601
Disclosure of notes on assets and liabilities		Textual Information(1)

Other Comprehensive Income			
	Date of start of reporting period	01-01-2025	01-04-2024
	Date of end of reporting period	31-03-2025	31-03-2025
	Whether results are audited or unaudited	Audited	Audited
	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	-24.00	-19.00
	Total Amount of items that will not be reclassified to profit and loss	-24.00	-19.00
2	Income tax relating to items that will not be reclassified to profit or loss	-9.00	-12.00
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-15.00	-7.00

Cash flow statement, indirect		
Particulars	Year ended (dd-mm-yyyy)	
Date of start of reporting period	01-04-2024	
Date of end of reporting period	31-03-2025	
Whether results are audited or unaudited	Audited	
Nature of report standalone or consolidated	Standalone	
Part I	Blue color marked fields are non-mandatory.	
1 Statement of cash flows		
Cash flows from used in operating activities		
Profit before tax	-2745	
2 Adjustments for reconcile profit (loss)		
Adjustments for finance costs	1607	
Adjustments for decrease (increase) in inventories	-290	
Adjustments for decrease (increase) in trade receivables, current	-2887	
Adjustments for decrease (increase) in trade receivables, non-current	0	
Adjustments for decrease (increase) in other current assets	222	
Adjustments for decrease (increase) in other non-current assets	2	
Adjustments for other financial assets, non-current	-28	
Adjustments for other financial assets, current	-30	
Adjustments for other bank balances	0	
Adjustments for increase (decrease) in trade payables, current	-146	
Adjustments for increase (decrease) in trade payables, non-current	0	
Adjustments for increase (decrease) in other current liabilities	-147	
Adjustments for increase (decrease) in other non-current liabilities	0	
Adjustments for depreciation and amortisation expense	1997	
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	4499	
Adjustments for provisions, current	27	
Adjustments for provisions, non-current	101	
Adjustments for other financial liabilities, current	120	
Adjustments for other financial liabilities, non-current	0	
Adjustments for unrealised foreign exchange losses gains	0	
Adjustments for dividend income	24	
Adjustments for interest income	658	
Adjustments for share-based payments	0	
Adjustments for fair value losses (gains)	107	
Adjustments for undistributed profits of associates	0	
Other adjustments for which cash effects are investing or financing cash flow	-486	
Other adjustments to reconcile profit (loss)	547	
Other adjustments for non-cash items	32	
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0	
Total adjustments for reconcile profit (loss)	4565	
Net cash flows from (used in) operations	1820	
Dividends received	0	
Interest paid	0	
Interest received	0	
Income taxes paid (refund)	120	
Other inflows (outflows) of cash	0	
Net cash flows from (used in) operating activities	1700	
3 Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses	278	
Cash flows used in obtaining control of subsidiaries or other businesses	0	
Other cash receipts from sales of equity or debt instruments of other entities	64	
Other cash payments to acquire equity or debt instruments of other entities	0	
Other cash receipts from sales of interests in joint ventures	0	
Other cash payments to acquire interests in joint ventures	0	
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0	
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0	
Proceeds from sales of property, plant and equipment	1994	
Purchase of property, plant and equipment	5361	
Proceeds from sales of investment property	0	
Purchase of investment property	0	

Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	3190
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	24
Interest received	23
Income taxes paid (refund)	0
Other inflows (outflows) of cash	841
Net cash flows from (used in) investing activities	-5327
4	Cash flows from used in financing activities
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	7149
Repayments of borrowings	1746
Payments of lease liabilities	0
Dividends paid	0
Interest paid	1607
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	3796
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	169
5	Effect of exchange rate changes on cash and cash equivalents
Effect of exchange rate changes on cash and cash equivalents	0
Net increase (decrease) in cash and cash equivalents	169
Cash and cash equivalents cash flow statement at beginning of period	3
Cash and cash equivalents cash flow statement at end of period	172

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)															Additional disclosure of related party transactions - applicable only in case the related party is a company. In case monies are due to either party as a result of the transaction, in case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments made or given by the listed company, details need to be disclosed only once, during the reporting period when such transaction occurs.							
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction			Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the transaction was ratified	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction			In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments		
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the transaction was ratified	Value of transaction during the reporting period	Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest (%)	Tenure	Secured/ unsecured
1	KANORIA CHEMICALS AND INDUSTRIES LIMITED	AABCK1291K	HEMANT KUMAR KHAITAN	AFUPK9392Q	KEY MANAGEMENT PERSONNEL	Any other transaction	SITTING FEES		Approved			0.11	0	0								
2	KANORIA CHEMICALS AND INDUSTRIES LIMITED	AABCK1291K	SIDHARTH KUMAR BIRLA	AEKPB3109B	KEY MANAGEMENT PERSONNEL	Any other transaction	SITTING FEES		Approved			0.1	0	0								
3	KANORIA CHEMICALS AND INDUSTRIES LIMITED	AABCK1291K	MADHUVANTI KANORIA	AFSPK6576L	KEY MANAGEMENT PERSONNEL	Any other transaction	SITTING FEES		Approved			0.1	0	0								
4	KANORIA CHEMICALS AND INDUSTRIES LIMITED	AABCK1291K	SUHANA MURSHED	ABJPI5989G	KEY MANAGEMENT PERSONNEL	Any other transaction	SITTING FEES		Approved			0.15	0	0								
5	KANORIA CHEMICALS AND INDUSTRIES LIMITED	AABCK1291K	MEETA MAKHAN	AAYPM9672Q	KEY MANAGEMENT PERSONNEL	Any other transaction	SITTING FEES		Approved			0.19	0	0								
6	KANORIA CHEMICALS AND INDUSTRIES LIMITED	AABCK1291K	SUMANTA CHAUDHURI	AAEPC0936H	KEY MANAGEMENT PERSONNEL	Any other transaction	SITTING FEES		Approved			0.07	0	0								
7	KANORIA CHEMICALS AND INDUSTRIES LIMITED	AABCK1291K	SAUMYA VARDHAN KANORIA	AFZPK5408A	KEY MANAGEMENT PERSONNEL	Remuneration		9.74	Approved			9.74	0.56	0.14								
8	KANORIA CHEMICALS AND INDUSTRIES LIMITED	AABCK1291K	RAJYA VARDHAN KANORIA	AFSPK6577M	KEY MANAGEMENT PERSONNEL	Remuneration		15.96	Approved			15.96	0.13	0.16								
9	KANORIA CHEMICALS AND INDUSTRIES LIMITED	AABCK1291K	NIRMAL KUMAR NOLKHA	AIZPN4769J	KEY MANAGEMENT PERSONNEL	Remuneration		5.64	Approved			5.64	0.64	0.9								
10	KANORIA CHEMICALS AND INDUSTRIES LIMITED	AABCK1291K	NEHA SARAF	AIZPG0804H	KEY MANAGEMENT PERSONNEL	Remuneration		0.48	Approved			0.48	0.12	0								
11	KANORIA CHEMICALS AND INDUSTRIES LIMITED	AABCK1291K	PRATIBHA JAISWAL	AXCPJ7162R	KEY MANAGEMENT PERSONNEL	Remuneration		0.55	Approved			0.55	0	0.06								
12	KANORIA CHEMICALS AND INDUSTRIES LIMITED	AABCK1291K	VARDHAN LIMITED	AAACV9794P	HOLDING COMPANY	Inter-corporate deposit		500	Approved			0	125	125					Inter-corporate deposit	8.25%	3 years	Unsecured
13	KANORIA CHEMICALS AND INDUSTRIES LIMITED	AABCK1291K	VARDHAN LIMITED	AAACV9794P	HOLDING COMPANY	Inter-corporate deposit		500	Approved			0	50	50					Inter-corporate deposit	11.00%	Repaid on 26/05/2025	Unsecured
14	KANORIA CHEMICALS AND INDUSTRIES LIMITED	AABCK1291K	VARDHAN LIMITED	AAACV9794P	HOLDING COMPANY	Inter-corporate deposit		500	Approved			0	35	35					Inter-corporate deposit	11.00%	Repaid on 14/06/2025	Unsecured
15	KANORIA CHEMICALS AND	AABCK1291K	VARDHAN LIMITED	AAACV9794P	HOLDING COMPANY	Interest paid		9.81	Approved			9.81	0	0								

36	APAG Holding AG, Switzerland	ZZZZZ9999Z	APAG Elektronik AG, Switzerland	AAAAAA0000A	SUBSIDIARY COMPANY	Loan		773.82	Approved			773.82	275.54	0							
37	APAG Elektronik s.r.o. Czech Republic	ZZZZZ9999Z	CoSyst Control Systems GmbH,Germany	AAAAAA0000A	STEP DOWN SUBSIDIARY COMPANY	Any other transaction	Inter Company Balance Trade Payable		Approved			0.14	4.72	0.14							
38	APAG Elektronik s.r.o. Czech Republic	ZZZZZ9999Z	APAG Holding AG, Switzerland	AAAAAA0000A	STEP DOWN SUBSIDIARY COMPANY	Any other transaction	Inter Company Balance Trade Payable		Approved			0	16.08	0							
39	APAG Elektronik s.r.o. Czech Republic	ZZZZZ9999Z	APAG Elektronik Corporation, Canada	AAAAAA0000A	STEP DOWN SUBSIDIARY COMPANY	Any other transaction	Inter Company Balance Trade Payable		Approved			0	1.49	0							
40	APAG Elektronik s.r.o. Czech Republic	ZZZZZ9999Z	APAG Elektronik AG, Switzerland	AAAAAA0000A	STEP DOWN SUBSIDIARY COMPANY	Any other transaction	Inter Company Balance Trade Payable		Approved			0.75	0.87	0.75							
41	APAG Elektronik AG, Switzerland	ZZZZZ9999Z	APAG Elektronik s.r.o. Czech Republic	AAAAAA0000A	STEP DOWN SUBSIDIARY COMPANY	Any other transaction	Inter Company Balance Trade Payable		Approved			808.53	756.51	808.53							
42	APAG Elektronik AG, Switzerland	AAAAAA0000A	APAG Elektronik Corporation, Canada	ZZZZZ9999Z	STEP DOWN SUBSIDIARY COMPANY	Any other transaction	Inter Company Balance Trade Payable		Approved			0	5.09	0							
43	APAG Holding AG, Switzerland	AAAAAA0000A	APAG Elektronik AG, Switzerland	ZZZZZ9999Z	SUBSIDIARY COMPANY	Any other transaction	Inter Company Balance Trade Payable		Approved			0	33.45	0							
44	APAG Elektronik LLC USA	ZZZZZ9999Z	APAG Holding AG, Switzerland	AAAAAA0000A	STEP DOWN SUBSIDIARY COMPANY	Any other transaction	Inter Company Balance Trade Payable		Approved			0	0.14	0							
45	APAG Elektronik LLC USA	ZZZZZ9999Z	APAG Elektronik s.r.o. Czech Republic	AAAAAA0000A	STEP DOWN SUBSIDIARY COMPANY	Any other transaction	Inter Company Balance Trade Payable		Approved			0.65	0.16	0.65							
46	APAG Elektronik LLC USA	ZZZZZ9999Z	APAG Elektronik Corporation, Canada	AAAAAA0000A	STEP DOWN SUBSIDIARY COMPANY	Any other transaction	Inter Company Balance Trade Payable		Approved			166.84	237.56	166.84							
47	CoSyst Control Systems GmbH,Germany	AAAAAA0000A	APAG Elektronik AG, Switzerland	ZZZZZ9999Z	STEP DOWN SUBSIDIARY COMPANY	Any other transaction	Inter Company Balance Trade Payable		Approved			11.23	13.88	11.23							
48	APAG Elektronik Corporation, Canada	AAAAAA0000A	APAG Elektronik s.r.o. Czech Republic	ZZZZZ9999Z	STEP DOWN SUBSIDIARY COMPANY	Any other transaction	Inter Company Balance Trade Payable		Approved			428.68	415.12	428.68							
49	APAG Elektronik Corporation, Canada	AAAAAA0000A	CoSyst Control Systems GmbH,Germany	ZZZZZ9999Z	STEP DOWN SUBSIDIARY COMPANY	Any other transaction	Inter Company Balance Trade Payable		Approved			0	0.88	0							
50	APAG Elektronik Corporation, Canada	AAAAAA0000A	APAG Elektronik AG, Switzerland	ZZZZZ9999Z	STEP DOWN SUBSIDIARY COMPANY	Any other transaction	Inter Company Balance Trade Payable		Approved			29.42	29.42	42.63							
51	APAG Holding AG, Switzerland	ZZZZZ9999Z	APAG Elektronik AG, Switzerland	AAAAAA0000A	SUBSIDIARY COMPANY	Investment			Approved			203.01	205.4	203.01							
52	APAG Holding AG, Switzerland	ZZZZZ9999Z	APAG Elektronik s.r.o. Czech Republic	AAAAAA0000A	SUBSIDIARY COMPANY	Investment			Approved			370.7	375.06	370.7							
53	APAG Holding AG, Switzerland	ZZZZZ9999Z	CoSyst Control Systems GmbH,Germany	AAAAAA0000A	SUBSIDIARY COMPANY	Investment			Approved			61.53	62.26	61.53							
54	APAG Holding AG, Switzerland	ZZZZZ9999Z	APAG Elektronik LLC USA	AAAAAA0000A	SUBSIDIARY COMPANY	Investment			Approved			19.88	20.11	19.88							
55	APAG Elektronik AG, Switzerland	ZZZZZ9999Z	APAG Elektronik Corporation, Canada	AAAAAA0000A	STEP DOWN SUBSIDIARY COMPANY	Investment			Approved			0.73	0.74	0.73							
56	APAG Elektronik s.r.o. Czech Republic	ZZZZZ9999Z	KPL INTERNATIONAL LIMITED	AAACK3878R	ENTERPRISE OVER WHICH KMP EXERCISES SIGNIFICANT INFLUENCE	Purchase of goods or services			Approved			188.29	145.18	131.02							
57	APAG Elektronik Corporation, Canada	AAAAAA0000A	KPL INTERNATIONAL LIMITED	AAACK3878R	ENTERPRISE OVER WHICH KMP EXERCISES SIGNIFICANT INFLUENCE	Purchase of goods or services			Approved			0	0.48	0							
58	Cosyst Holding AG	ZZZZZ9999Z	APAG Elektronik AG, Switzerland	AAAAAA0000A	Related Party	Loan			Approved			1.11	98.3	97.19							
59	Cosyst Holding AG	ZZZZZ9999Z	APAG Elektronik AG, Switzerland	AAAAAA0000A	Related Party	Interest received			Approved			2.09	3.1	0							
60	APAG Elektronik AG, Switzerland	ZZZZZ9999Z	ANAND VARDHAN KANORIA	AFZPK5407R	Promoter Group Shareholder	Remuneration			Approved			13.58	0	0							
61	ANAND VARDHAN KANORIA	AFZPK5407R	APAG Elektronik AG, Switzerland	ZZZZZ9999Z	Promoter Group Shareholder	Any other transaction	Loan repaid		Approved			83.64	83.64	0							
62	ANAND VARDHAN KANORIA	AFZPK5407R	APAG Elektronik AG, Switzerland	ZZZZZ9999Z	Promoter Group Shareholder	Interest received			Approved			1.14	1.91	0							
63	APAG Elektronik AG, Switzerland	AAAAAA0000A	APAG Elektronik LLC USA	ZZZZZ9999Z	STEP DOWN SUBSIDIARY COMPANY	Any other transaction	Inter Company Balance Trade Payable		Approved			0.1	0	0.1							

64	APAG Holding AG, Switzerland	ZZZZZ9999Z	APAG Elektronik AG, Switzerland	AAAAAA0000A	SUBSIDIARY COMPANY	Any other transaction	Intercompany Loan Waiver		Approved			773.82	0	0					
65	APAG Elektronik AG, Switzerland	AAAAAA0000A	APAG Elektronik Corporation, Canada	ZZZZZ9999Z	STEP DOWN SUBSIDIARY COMPANY	Any other transaction	Intercompany Loan Waiver		Approved			653.56	0	0					
66	APAG Holding AG, Switzerland	ZZZZZ9999Z	APAG Elektronik LLC USA	ZZZZZ9999Z	SUBSIDIARY COMPANY	Loan			Approved			170.92	0	170.92					
67	APAG Holding AG, Switzerland	ZZZZZ9999Z	APAG Elektronik AG, Switzerland	AAAAAA0000A	SUBSIDIARY COMPANY	Any other transaction	Inter Company Balance Trade Payable		Approved			30.98	0	30.98					
68	APAG Elektronik Corporation, Canada	AAAAAA0000A	APAG Elektronik LLC USA	ZZZZZ9999Z	STEP DOWN SUBSIDIARY COMPANY	Any other transaction	Inter Company Balance Trade Payable		Approved			2.82	0	2.82					
69	Cosyst Holding AG	ZZZZZ9999Z	APAG Holding AG, Switzerland	ZZZZZ9999Z	Related Party	Loan			Approved			484.18	0	484.18					
70	Cosyst Holding AG	ZZZZZ9999Z	APAG Holding AG, Switzerland	ZZZZZ9999Z	Related Party	Interest received			Approved			5.09	0	3.37					
71	APAG Elektronik s.r.o. Czech Republic	ZZZZZ9999Z	APAG Elektronik AG, Switzerland	AAAAAA0000A	STEP DOWN SUBSIDIARY COMPANY	Any other transaction	Inter Company Sale of Goods and Services	2818.11	Approved			2818.11	0	0					
72	CoSyst Control Systems GmbH, Germany	AAAAAA0000A	APAG Elektronik AG, Switzerland	ZZZZZ9999Z	STEP DOWN SUBSIDIARY COMPANY	Any other transaction	Inter Company Sale of Goods and Services	158.55	Approved			158.55	0	0					
73	APAG Elektronik Corporation, Canada	AAAAAA0000A	APAG Elektronik LLC USA	ZZZZZ9999Z	STEP DOWN SUBSIDIARY COMPANY	Any other transaction	Inter Company Sale of Goods and Services	721.56	Approved			721.56	0	0					
74	APAG Elektronik Corporation, Canada	AAAAAA0000A	APAG Elektronik AG, Switzerland	ZZZZZ9999Z	STEP DOWN SUBSIDIARY COMPANY	Any other transaction	Inter Company Sale of Goods and Services	5.95	Approved			5.95	0	0					
75	APAG Elektronik s.r.o. Czech Republic	ZZZZZ9999Z	APAG Elektronik Corporation, Canada	AAAAAA0000A	STEP DOWN SUBSIDIARY COMPANY	Any other transaction	Inter Company Sale of Goods and Services	611.06	Approved			611.06	0	0					
Total value of transaction during the reporting period																			

12130.16

