

General information about company		
Scrip code*	506525	
NSE Symbol*	KANORICHEM	
MSEI Symbol*	NOTLISTED	
ISIN*	INE138C01024	
Name of company	KANORIA CHEMICSLS & 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 bans/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://efaidnbmnnnnbpacjpcglclefindmkaj/ https://a.storyblok.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			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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)	<div>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.</div> <div>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.</div> <div>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.</div> <div>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:</div> <div>(INR in Lakhs) Particulars Quarter ended Year ended (Audited) (Unaudited) (Audited) (Audited) 31.03.2025 31.12.2024 31.03.2024 31.03.2025 31.03.2024 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)</div> <div>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).</div> <div>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.</div> <div>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.</div> <div>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.</div> <div>8. Previous period's figures have been regrouped/rearranged, wherever necessary.</div>

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 1	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

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36	APAG Holding AG, Switzerland	ZZZZZ9999Z	APAG Elektronik AG, Switzerland	AAAAA0000A	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	AAAAA0000A	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	AAAAA0000A	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	AAAAA0000A	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	AAAAA0000A	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	AAAAA0000A	STEP DOWN SUBSIDIARY COMPANY	Any other transaction	Inter Company Balance Trade Payable		Approved			808.53	756.51	808.53							
42	APAG Elektronik AG, Switzerland	AAAAA0000A	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	AAAAA0000A	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	AAAAA0000A	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	AAAAA0000A	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	AAAAA0000A	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	AAAAA0000A	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	AAAAA0000A	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	AAAAA0000A	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	AAAAA0000A	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	AAAAA0000A	SUBSIDIARY COMPANY	Investment			Approved			203.01	205.4	203.01							
52	APAG Holding AG, Switzerland	ZZZZZ9999Z	APAG Elektronik s.r.o. Czech Republic	AAAAA0000A	SUBSIDIARY COMPANY	Investment			Approved			370.7	375.06	370.7							
53	APAG Holding AG, Switzerland	ZZZZZ9999Z	CoSyst Control Systems GmbH, Germany	AAAAA0000A	SUBSIDIARY COMPANY	Investment			Approved			61.53	62.26	61.53							
54	APAG Holding AG, Switzerland	ZZZZZ9999Z	APAG Elektronik LLC USA	AAAAA0000A	SUBSIDIARY COMPANY	Investment			Approved			19.88	20.11	19.88							
55	APAG Elektronik AG, Switzerland	ZZZZZ9999Z	APAG Elektronik Corporation, Canada	AAAAA0000A	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	AAAAA0000A	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	AAAAA0000A	Related Party	Loan			Approved			1.11	98.3	97.19							
59	Cosyst Holding AG	ZZZZZ9999Z	APAG Elektronik AG, Switzerland	AAAAA0000A	Related Party	Interest received			Approved			2.09	3.1	0							
60	APAG Elektronik AG, Switzerland	ZZZZZ9999Z	ANAND VARDHAN KANORIA	AFZPK 5407R	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	AAAAA0000A	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	AAAAA0000A	SUBSIDIARY COMPANY	Any other transaction	Intercompany Loan Waiver		Approved			773.82	0	0						
65	APAG Elektronik AG, Switzerland	AAAAA0000A	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	AAAAA0000A	SUBSIDIARY COMPANY	Any other transaction	Inter Company Balance Trade Payable		Approved			30.98	0	30.98						
68	APAG Elektronik Corporation, Canada	AAAAA0000A	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	AAAAA0000A	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	AAAAA0000A	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	AAAAA0000A	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	AAAAA0000A	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	AAAAA0000A	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								

