

Riddhi P. Sheth & Co.

Chartered Accountants

9, Shyam Shivam Bungalows, Nr. Shikar Flats,

100 ft. Ring Road, Satellite,

Ahmedabad – 380 051.

Tel: + 91 79 2676 3020

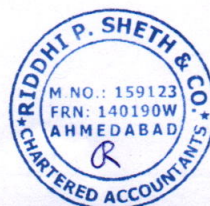
Independent Auditor's Review Report on the Quarterly and year to Date Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors of

A-1 ACID Limited.

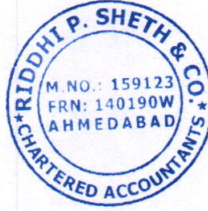
1. We have reviewed the accompanying statement of unaudited standalone financial results of A-1 ACID Limited (the 'Company') for the quarter ended September 30, 2023 and year to date from April 01, 2023 to September 30, 2023 (the 'Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



For **Riddhi P. Sheth & Co.**
Chartered Accountants
ICAI Firm registration number: 140190W

R.P. Sheth

Riddhi P. Sheth
Proprietor
Membership No.: 159123
Place: Ahmedabad
Date: November 6, 2023
UDIN: 23159123BGYDKB2990



Registered Office :

A-1, Corporate House, Shivalik Business Center,
Opp. Kensville Golf Academy, Bh. Rajpath Club,
Off S. G. Highway, Ahmedabad - 380059
CIN No. : L24119GJ2004PLC044011

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A-1 ACID LIMITED

A-1 ACID LIMITED
UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER, 2023.

Particulars	(INR in Lacs)	
	As at September 30, 2023 (Unaudited)	As at March 31, 2023 (Audited)
ASSETS		
Non-Current Assets		
Property, Plant & Equipments	1,459.24	1,604.17
Capital Work in Progress	34.30	8.20
Goodwill	31.00	31.00
Financial Assets		
(i) Investments	363.08	319.91
(ii) Other Financial Assets	137.44	217.30
Other Non-Current Assets	14.13	16.54
Total Non-Current Assets (A)	2,039.19	2,197.12
Current Assets		
Inventories	152.83	133.84
Financial Assets		
(i) Trade Receivables	2,914.84	3,815.59
(ii) Cash and Cash Equivalents	69.59	6.07
(iii) Other Bank Balances	325.24	325.00
(iv) Loans	-	0.92
(iv) Other Financial Assets	1.69	1.51
Other Current Assets	197.64	296.04
Current Tax Assets (Net)	42.08	-
Total Current Assets (B)	3,703.91	4,578.97
Total Assets (A+B)	5,743.10	6,776.09
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	1,150.00	1,150.00
Other Equity	3,531.99	3,690.31
Total Equity (A)	4,681.99	4,840.31
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
(i) Borrowings	370.65	469.89
Provisions	24.00	22.43
Deferred Tax Liabilities (Net)	14.63	12.69
Total Non-Current Liabilities (B)	409.28	505.01
Current Liabilities		
Financial Liabilities		
(i) Borrowings	243.75	947.24
(ii) Trade Payables	105.63	58.22
(iii) Other Financial Liabilities		
Other Current Liabilities	301.80	424.66
Provisions	0.65	0.65
Current Tax Liabilities (Net)	-	-
Total Current Liabilities (C)	651.83	1,430.77
Total Liabilities (A+B+C)	5,743.10	6,776.09

For, A-1 Acid Limited

Harshadkumar N Patel
Chairman and Managing Director
DIN: 00302819

Place: Ahmedabad
Date: November 06, 2023



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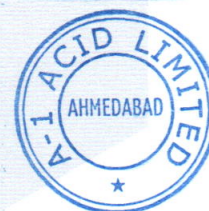
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2023

(INR in Lacs)

Sr No	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		September 30, 2023 (Unaudited)	June 30, 2023 (Unaudited)	Sept. 30, 2022 (Unaudited)	September 30, 2023 (Unaudited)	Sept. 30, 2022 (Unaudited)	March 31, 2023 (Audited)
I	Income						
	(i) Revenue from Operations	4,720.02	5,896.72	8,610.53	10,616.74	17,994.15	33,059.80
	(ii) Other Income	114.63	161.01	41.22	275.64	258.87	635.06
II	Total Income	4,834.65	6,057.73	8,651.75	10,892.38	18,253.02	33,694.86
III	Expenses						
	(i) Purchase of Stock-In-Trade	4,104.88	5,280.31	7,704.00	9,385.19	16,306.79	29,882.30
	(ii) Transport Expenses	403.40	438.63	412.71	842.03	849.31	1,829.49
	(iii) Changes in Inventory of Finished Goods	(44.47)	25.48	187.44	(18.99)	139.57	99.85
	(iv) Employee Benefits Expenses	73.90	77.14	94.01	151.04	159.61	313.99
	(v) Finance Cost	15.16	21.80	35.01	36.96	81.87	183.41
	(vi) Depreciation and Amortization Expenses	90.08	88.98	96.01	179.06	201.05	400.04
	(vii) Other Expenses	192.61	96.50	111.11	289.11	185.90	509.41
IV	Total Expenses	4,835.56	6,028.84	8,640.29	10,864.40	17,924.10	33,218.49
V	Profit Before Extra-ordinary and Exceptional Items and Tax	(0.91)	28.89	11.46	27.98	328.92	476.37
VI	Extra ordinary Exceptional Items	-	-	-	-	-	-
VII	Profit Before Tax	(0.91)	28.89	11.46	27.98	328.92	476.37
VIII	Tax Expense						
	(i) Current Tax	(1.00)	12.85	6.68	11.85	89.70	162.62
	(ii) Deferred Tax	4.09	(2.15)	3.23	1.94	4.01	(32.46)
	(ii) Tax for earlier years	-	-	-	-	-	(15.21)
	Total Tax Expenses	3.09	10.70	9.91	13.79	93.71	114.95
IX	Profit After Tax	(4.00)	18.19	1.55	14.19	235.21	361.42
X	Other Comprehensive Income Net of Tax	-	-	-	-	-	-
XI	Total Comprehensive Income for the period	(4.00)	18.19	1.55	14.19	235.21	361.42
XII	Paid up equity Share Capital (Face value of INR 10 each)	1,150	1,150	1,150	1,150	1,150	1,150
XIV	Earning Per Share -Basic & Diluted (Not annualised)	(0.03)	0.16	0.01	0.12	2.05	3.14

For, A-1 Acid Limited

Harshadkumar N Patel
Chairman and Managing Director
DIN: 00302819



Place: Ahmedabad
Date: November 06, 2023



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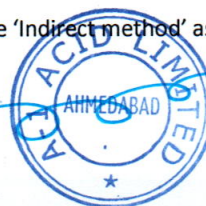
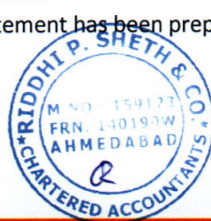
A-1 ACID LIMITED

UNAUDITED STANDALONE STATEMENT OF CASHFLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

Particulars	For the half year ended on September 30, 2023 (Unaudited)	For the half year ended on September 30, 2022 (Unaudited)
A Cash from Operating Activities		
Profit Before Tax	27.98	328.92
Adjustments for:		
Depreciation	179.06	201.05
Finance Cost	36.96	80.84
Sundry Balance Written Off	-	(1.22)
Provision for Expected Credit Loss	90.92	10.00
Bad Debt Written off	149.39	-
Provision for Expected Credit Loss Written Back	(115.81)	-
Interest Income	(23.46)	(5.86)
Loss/ (Gain) on sale of Fixed Assets	-	(3.76)
Operating Profit before Changes in Working Capital	345.04	609.97
Movements in Working Capital		
Decrease/ (Increase) in Other Financial Non current Assets	79.86	(22.50)
Decrease/ (Increase) in Inventories	(18.99)	139.57
Decrease/ (Increase) in Trade Receivables	777.16	260.21
Decrease/ (Increase) in Other Current Financial Assets	(0.18)	0.47
Decrease/ (Increase) in Other Current Assets	98.40	(183.53)
(Decrease)/ Increase in Trade Payables	47.41	(100.17)
(Decrease)/ Increase in Non Current Provisions	1.57	21.34
(Decrease)/ Increase in Current Provisions	-	0.62
(Decrease)/ Increase in Other Current liability	(122.87)	201.87
Cash Generated from Operations	1,207.39	927.85
Income Tax (Paid)/Received	(51.52)	(118.73)
Net Cash generated/(used in) from Operating Activities	1,155.87	809.12
B Cash Flow from Investment Activities		
Purchase of Property, Plant & Equipment including Capital		
Advances and Capital Work in Progress	(60.22)	(292.97)
Investment in an Associate	(43.17)	(79.26)
Sale of Property, Plant & Equipment	0.00	8.10
Fixed Deposits	(0.24)	-
Interest Income	23.46	5.86
Net Cash generated/(used in) from Investment Activities	(80.17)	(358.27)
C Cash From Financing Activities		
Proceeds/(Repayment) of Non Current Borrowings	(99.24)	68.70
Proceeds/(repayment) from Current Borrowings	(703.49)	(271.42)
Interest Paid	(36.96)	(80.84)
Dividend	(172.50)	(172.50)
Net Cash generated/(used in) From Financing Activities	(1,012.19)	(456.06)
Net Increase/Decrease in Cash & Cash Equivalents	63.51	(5.21)
Cash & Cash Equivalents at the beginning of the year	6.07	9.64
Cash & Cash Equivalents at the end of the year	69.58	4.43

Note to Cash Flow Statement:

- 1 The above Cash Flow Statement has been prepared under the 'Indirect method' as set out in the Ind AS - 7 Statement of Cash Flow



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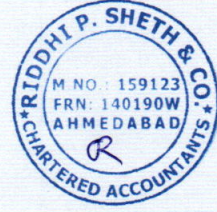
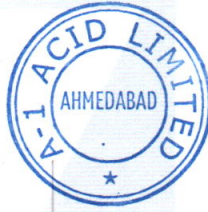
**A-1 ACID
LIMITED**

Notes :

1. The above financial results are prepared in accordance with the Indian Accounting Standards ("Ind AS"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, and the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
2. The above financial results of the company have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on November 06, 2023.
3. The company is primarily engaged in one business segment as determined by the chief decision maker in accordance with Ind AS 108, Operating Segments.

For and on behalf of the Board


(Harshadkumar N. Patel)
Chairman and Managing Director
DIN 00302819
Ahmedabad, November 06, 2023



Riddhi P. Sheth & Co.

Chartered Accountants

9, Shyam Shivam Bungalows, Nr. Shikar Flats,

100 ft. Ring Road, Satellite,

Ahmedabad – 380 051.

Tel: + 91 79 2676 3020

Independent Auditor's Review Report on the Quarterly and year to Date Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

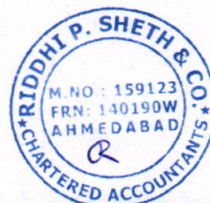
To

The Board of Directors of

A-1 ACID Limited.

1. We have reviewed the accompanying statement of unaudited consolidated Financial Results of A-1 ACID Limited (the 'Holding Company') and its Associate Firm for the quarter ended September 30, 2023 and year to date from April 01, 2023 to September 30, 2023 (the 'Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



4. The Statement includes the interim financial results of the following entity.

Associate Firm

- A-1 Sureja Industries

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 5 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The Statement includes the unaudited interim financial results and other unaudited financial information of:

- (a) 1 (one) Associate Firm, whose unaudited interim financial results and other unaudited financial information for the quarter ended September 30, 2023 and for the period ended on that date, respectively, as considered in the Statement which has been reviewed by its independent auditor.

The independent auditor's report on the unaudited interim financial results and other unaudited financial information of this entity has been furnished to us by the Management of the Holding Company and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph 3 above.

6. According to the information and explanations given to us by the Management of the Holding Company, the unaudited interim financial results and other unaudited financial information referred to in paragraph 5 above are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the unaudited interim financial results and other unaudited financial information certified by the Management of the Holding Company.

For **Riddhi P. Sheth & Co.**

Chartered Accountants

ICAI Firm registration number: 140190W

R.P. Sheth

(Riddhi P. Sheth)

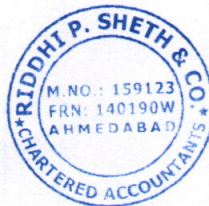
Proprietor

Membership No.: 159123

Place: Ahmedabad

Date: November 6, 2023

UDIN: 23159123BGYDKC8082



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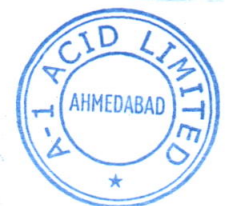
A-1 ACID LIMITED
UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER, 2023

Particulars	(INR in Lacs)	
	As at September 30, 2023 (Unaudited)	As at March 31, 2023 (Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	1,459.24	1,604.17
Capital Work-In- Progress	34.30	8.20
Goodwill	31.00	31.00
Financial Assets		-
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(ii) Other Financial Assets	137.44	217.30
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(iii) Other Bank Balances	325.24	325.00
(iv) Loans	-	0.92
(iv) Other Financial Assets	1.69	1.51
Other Current Assets	197.64	296.04
Current Tax Assets (Net)	42.08	-
Total Current Assets (B)	3,703.91	4,578.97
Total Assets (A+B)	5,743.10	6,776.09
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	1,150.00	1,150.00
Other Equity	3,531.99	3,690.31
Total Equity (A)	4,681.99	4,840.31
Liabilities		
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(i) Borrowings	370.65	469.89
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Total Current Liabilities (C)	651.83	1,430.77
Total Liabilities (A+B+C)	5,743.10	6,776.09

For, A-1 Acid Limited

Harshadkumar N Patel
Chairman and Managing Director
DIN: 00302819

Place: Ahmedabad
Date: November 06, 2023



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A-1 ACID LIMITED

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2023

(INR in lacs)

Sr No	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		September 30, 2023 (Unaudited)	June 30, 2023 (Unaudited)	Sept. 30, 2022 (Unaudited)	September 30, 2023 (Unaudited)	Sept. 30, 2022 (Unaudited)	March 31, 2023 (Audited)
I	Income						
	(i) Revenue from Operations	4,720.02	5,896.72	8,610.53	10,616.74	17,994.15	33,059.80
	(ii) Other Income	114.63	161.01	47.42	275.64	258.36	635.06
II	Total Income	4,834.65	6,057.73	8,657.95	10,892.38	18,252.51	33,694.86
III	Expenses						
	(i) Purchase of Stock-In-Trade	4,104.88	5,280.31	7,704.00	9,385.19	16,306.79	29,882.30
	(ii) Transport Expenses	403.40	438.63	412.71	842.03	849.31	1,829.49
	(iii) Changes in Inventory of Finished Goods	(44.47)	25.48	187.44	(18.99)	139.57	99.85
	(iv) Employee Benefit Expenses	73.90	77.14	94.01	151.04	159.61	313.99
	(v) Finance Costs	15.16	21.80	35.01	36.96	81.87	183.41
	(vi) Depreciation and Amortization Expense	90.08	88.98	96.01	179.06	201.05	400.04
	(vii) Other Expenses	181.92	87.36	111.11	269.28	185.90	503.53
IV	Total Expenses	4,824.87	6,019.70	8,640.29	10,844.57	17,924.10	33,212.61
V	Profit Before Extra-ordinary and Exceptional Items and Tax	9.78	38.03	17.66	47.81	328.41	482.25
VI	Extra ordinary Exceptional Items	-	-	-	-	-	-
VII	Profit Before Tax	9.78	38.03	17.66	47.81	328.41	482.25
VIII	Tax Expense						
	(i) Current Tax	(1.00)	12.85	6.68	11.85	89.70	162.62
	(ii) Deferred Tax	4.09	(2.15)	-	1.94	-	(32.46)
	(ii) Tax for earlier years	-	-	3.23	-	4.01	(15.21)
	Total Tax Expenses	3.09	10.70	9.91	13.79	93.71	114.95
IX	Profit After Tax	6.69	27.33	7.75	34.02	234.70	367.30
X	Share of Profit/ (Loss) from Associate	(10.69)	(9.14)	(6.20)	(19.83)	0.51	(5.88)
XI	Net Profit after Tax and Share of Profit/ (Loss) from Associate	(4.00)	18.19	1.55	14.19	235.21	361.42
XII	Other Comprehensive Income/ (loss) Net of Tax	-	-	-	-	-	-
XIII	Total Comprehensive Income/(loss) for the period	(4.00)	18.19	1.55	14.19	235.21	361.42
XIV	Paid up equity Share Capital (Face value of INR 10 each)	1,150	1,150	1,150	1,150	1,150	1,150
XV	Earning Per Share -Basic & Diluted (Not annualised)	(0.03)	0.16	0.01	0.12	2.05	3.14

For, A-1 Acid Limited

Harshadkumar N Patel
Chairman and Managing Director
DIN: 00302819

Place: Ahmedabad
Date: November 06, 2023



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CIN No. : L24119GJ2004PLC044011

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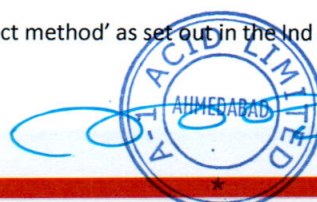
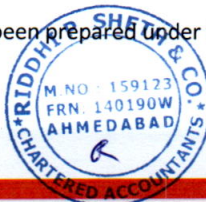
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UNAUDITED CONSOLIDATED STATEMENT OF CASHFLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

Particulars	For the half year ended on September 30, 2023 (Unaudited)	For the half year ended on September 30, 2022 (Unaudited)
A Cash from Operating Activities		
Profit Before Tax	47.81	328.41
Adjustments for:		
Depreciation	179.06	201.05
Finance Cost	36.96	80.84
Sundry Balance Written Off	-	(1.22)
Share of Profit/(Loss) from Associate	(19.83)	0.51
Provision for Expected Credit Loss	90.92	10
Bad Debt Written off	149.39	-
Provision for Expected Credit Loss Written Back	(115.81)	-
Interest Income	(23.46)	(5.86)
Loss/ (Gain) on sale of Fixed Assets	-	(3.76)
Operating Profit before Changes in Working Capital	345.04	609.97
Movements in Working Capital		
Decrease/ (Increase) in Other Financial Non current Assets	79.86	(22.50)
Decrease/ (Increase) in Inventories	(18.99)	139.57
Decrease/ (Increase) in Trade Receivables	777.16	260.21
Decrease/ (Increase) in Other Current Financial Assets	(0.18)	0.47
Decrease/ (Increase) in Other Current Assets	98.40	(183.53)
(Decrease)/ Increase in Trade Payables	47.41	(100.17)
(Decrease)/ Increase in Non Current Provisions	1.57	21.34
(Decrease)/ Increase in Current Provisions	-	0.62
(Decrease)/ Increase in Other Current liability	(122.87)	201.87
Cash Generated from Operations	1,207.39	927.85
Income Tax (Paid)/Received	(51.52)	(118.73)
Net Cash generated/(used in) from Operating Activities	1,155.87	809.12
B Cash Flow from Investment Activities		
Purchase of Property, Plant & Equipment including Capital		
Advances and Capital Work in Progress	(60.22)	(292.97)
Investment in an Associate	(43.17)	(79.26)
Sale of Property, Plant & Equipment	0.00	8.10
Fixed Deposits	(0.24)	-
Interest Income	23.46	5.86
Net Cash generated/(used in) from Investment Activities	(80.17)	(358.27)
C Cash From Financing Activities		
Repayment of Non Current Borrowings	(99.24)	68.70
Proceeds/(repayment) from Current Borrowings	(703.49)	(271.42)
Interest Paid	(36.96)	(80.84)
Dividend	(172.50)	(172.50)
Net Cash generated/(used in) From Financing Activities	(1,012.19)	(456.06)
Net Increase/Decrease in Cash & Cash Equivalents	63.51	(5.21)
Cash & Cash Equivalents at the beginning of the year	6.07	9.64
Cash & Cash Equivalents at the end of the year	69.58	4.43

Note to Cash Flow Statement:

- 1 The above Cash Flow Statement has been prepared under the 'Indirect method' as set out in the Ind AS - 7 Statement of Cash Flow



Registered Office :

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Notes :

1. The above financial results are prepared in accordance with the Indian Accounting Standards ("Ind AS"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, and the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The said financial results represent the results of A-1 acid Limited ("the company") and it's share in results of associate firm which have been prepared in accordance with Ind AS 28 – "investment in Associate".
2. The above financial results of the company have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on November 06, 2023.
3. The group company has only one reportable Segment viz. trading in acid and chemical as determined by the chief decision maker in accordance with IND AS 108, Operating Segments. Further, the operations of the Group are predominately domiciled in India and therefore there are no reportable geographical segment.

For and on behalf of the Board

(Harshadkumar N. Patel)
Chairman and Managing Director
DIN 00302819
Ahmedabad, November 06, 2023

