

FISCHER CHEMIC LIMITED

Registered Office Address 104, First Floor Raghuleela Mega Mall, Behind Poisar Depot Kandivali West Mumbai, Maharashtra, 400067. CIN L24231MH1993PLC288371

Email: fischerchemicItd@gmail.com | Website: www.fischerchemic.in | Contact 8655550209

Date: 01st November 2023

To,
The Chief General Manager
Listing Operation,
BSE Limited,
20th Floor, P. J. Towers,
Dalal Street,
Mumbai – 400 001.
Ref: Scrip Code: 524743

Dear Sir / Madam,

Subject: Outcome of Board Meeting held on November 01, 2023.

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), this is to inform you that the Company's Board of Directors, at their Meeting held on today i.e., November 01, 2023 have inter-alia considered and approved the un-audited Financial Results of the Company for the quarter and half year ended on 30th September, 2023.

Further, in terms of the provisions of Regulation 33 of the SEBI LODR, enclosed herewith please find enclosed the Un-audited Financial Results for the quarter and half year ended on 30th September, 2023 and Limited Review report of Statutory Auditors for the quarter and half year ended on 30th September, 2023.

The aforesaid Meeting commenced at 5 pm and concluded at 7.30 pm This is for your information and record.

Kindly arrange to take the same on your records.

For Fischer Chemic Limited

Dilip Suryakant Jha DIN 09829523 Director



			Standalone			and the second second	(Rs. In Lakh
	Particulars	Quarter Ended			Half Yea	r Ended	
		30.09.2023	30.06.2023	30.09.2022	30.09.2023		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)		30.09.2022	31.03.2023
1	Revenue From Operations			(onaddited)	(Unaudited)	(Unaudited)	(Audited)
-	nevenue From Operations	18.81			The second of		
2	Other Income	0.1100.000000		*	18.81		17.9
~	other income	1.33					17.7
0	m		1.5		1.33		
3	Total Revenue (1 + 2)	20.14					
		20.14	-	-	20.14		17.9
4	Expenses						17.9
	Employee Benefits Expense	0.01					
	Finance Cost	0.91	0.62	1.97	1.53	3.95	
	Other Expenses	2.50	1.58	0.31	1.58	0.61	4.7
		3.58	8.98	2.73	12.57	State of the state	1.6
- /	Total Expenses				22.07	5.11	11.6
		4.49	11.18	5.00	15.68		
5	Profit/(Loss) Before Exceptional Item And Tax			0.00	13.00	9.66	18.0
	(3-4)						
		15.65	(11.18)	(5.00)	446		
6	Exceptional Items			(0.00)	4.46	(9.66)	(0.13
-	Exceptional Items						
7	Duo St./(I) D. s.		- ××		-		-
′ I	Profit/(Loss) Before Tax (5-6)	15.65	(11.18)	(F 00)			
8	m . n		(11.10)	(5.00)	4.46	(9.66)	(0.13
	Tax Expense						
	(1) Current Tax	(1.24)					
	(2) Deferred Tax	,/	(10.57)		(1.24)		
			(10.57)	(88.0)	-	(1.76)	(3.52
9	Profit / (Loss) From Continuing Operations (7 -					(2 0)	(3.32
	8)	14.41	(04 ==)				
	-	14.41	(21.75)	(5.88)	3.22	(11.42)	(2 65
0	Profit / (Loss) From Discontinuing Operations					(11.12)	(3.65
- 1				-		(63)	
1	Tax Expense Of Discontinuing Operations						-
- 1							
2	Profit/(Loss) From Discontinuing Operations						-
1	(After Tax)	1/5					
3 1	Profit (Loss) For The Period (9+12)	44.44					-
	(-12)	14.41	(21.75)	(5.88)	3.22	(11.42)	
4 0	Other Comprehensive Income;					(11.42)	(3.65
1	A (I) Items That Will Not Be Reclassified To						
I	Profit Or Loss	-					
	(Ii) Income Tax Relating To Items That Will						
n	Not Be Reclassified To Profit Or Loss	-					
F	3 (I) Items That Will Be Reclassified To Profit						
Ic	or Loss	-		VIEW 1		-	
	(Ii) Income Tax Relating To Items That Will			-			
F	Be Reclassified To Profit Or Loss	-					
	To Front of Loss						
įΙτ	otal Comprehensive Income For The Period						
10	13+14) (Comprising Profit/ (Loss) And Other						
lè	comprehensive Income For The Period						
	- The remove income for the Period			8.2			
1	·	14.41	(21.75)	(5.88)	2.00		
F	arnings Day Facility of			(3.00)	3.22	(11.42)	(3.65)
C	arnings Per Equity Share (For Discontinued &						,
F	ontinuing Operations) Of Face Value Of Rs. 10						
	acn						
	A) Basic	1.05	(0 mm)				
(A		1.115					
(A	3) Diluted	1.05 1.05	(9.75) (9.75)	(3.42)	0.24	(6.64)	(2.12)

Notes

- 1 The above result were reviewed by the Audit Committee and approved by the Board Of directors at their meeting on 01th November, 2023. In terms of SEBI circular CIR/CFD/CMD/56/2016 dated 28th May, 2016, the Company declares that the statutory auditors have issued Audit Report with an unmodified opinion.
- 2 The above result have been prepared in accordace with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act 2013, and other recognized accounting practices and policies to the extent applicable.
- ${\bf 3} \quad \text{Previous period figures have been regrouped/reclassified as considered necessary to facilitate comparison.}$
- 4 The Company has only one operating segment of trading. Accordingly, separate segment information is not required to be disclosed.

For and on behalf of the Board of FISCHER CHEMIC LIMITED

RMI

Dilip Jha Managing Director DIN: 03162189

PLACE: MUMBAI DATE: 01/11/2023

FISCHER CHEMIC LIMITED BALANCE SHEET AS AT 30th September, 2023.

(Amount in lakhs)

Particulars	As At 30th September 2023	As At 31st March 2023
Assets		
(1) Non-Current Assets		
(A) Deferred Tax Asset (Net)		10.57
Total Non-Current Assets	•	10.57
(2) Current assets		
(a) Financial assets		
(i) Trade receivables	•	17.06
(ii) Cash and cash equivalents	28.72	3.58
(b) Other Current Asset	0.50	0.50
(c) Current Tax Assets (net)	5.23	3.65
(d) Current Investment	169.37	
Total Current Assets	203.83	24.78
Total Assets	203.83	35.35
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	250.00	17.20
(b) Other Equity	(51.15)	(43.80)
Total Equity	198.85	(26.60)
<u>Liabilities</u>		
(1) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings Total Non-Current Liabilities		
		•
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings		57.17
(ii) Trade payables total outstanding dues of micro enterprises and small		
enterprises		
		100
total outstanding dues of creditors other than micro enterprises and small enterprises		
(WDO) Fr. LIVING	0.55	1.42
(iii)Other Financial liabilities	2.86	2.41
(b) Short Term Provisions (c) Other Current Liabilities	1.24	-
Total Current Liabilities	0.33	0.96
	4.98	61.95
Total Equity and Liabilities	203.83	35.35
Cummany of significant assessment	(0.00)	0.00
Summary of significant accounting policies Notes to accounts		
Notes to accounts		

PLACE: MUMBAI DATE: 01/11/2023 For and on behalf of the Roard Fischer Chemic Limited

> Dilip Jha Managing Director DIN: 03162189

FISCHER CHEMIC LIMITED

Cash Flow Statement as On 30th September, 2023

Δ.	PARTICULARS	As at September 2023	As at September 2022
Α	CASH FLOW FROM OPERATING ACTIVITIES		2022
	Net Profit /(Loss) before tax and Extra Ordinary items	4.46	(0.66
	Adjustment for:-	7.40	(9.66)
	Finance Cost	1.58	0.31
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	6.04	(9.35
	Adjustment for:-		(2.55)
	(Increase)/decrease Trade and other receivables		
	Increase/(decrease) Trade Payables	17.06	-
	Increase/(decrease) Other Current Liabilities	(0.87)	3.59
	(Increase)/decrease Others Current Assets	1.06	0.95
		(1.58)	(2.00)
	CASH GENERATED FROM OPERATIONS	15.67	2.54
	Direct Taxes Paid		2.51
		(1.24)	-
I	NET CASH FLOW FROM OPERATING ACTIVITIES	20.47	(6.81)
В	CASH FLOW FROM INVESTING ACTIVITIES		(0.01)
	Purchase of Fixed Assets	-	
	Sale of Fixed Assets		-
	Purchase of Investments	-	x.
	Sale of Investments	(169.37)	-
	Interest Received	100	
	Dividend Received	1	
II	NET CASH USED IN INVESTING ACTIVITIES		•
	= avany gorina Activities	(169.37)	-
	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Long term Borrowings	(58.75)	
	Proceeding From Issuing Shares	232.80	6.04
	TDS on Interest	-	(0.31)
III	NET CASH USED IN FINANCING ACTIVITIES	174.05	
	NET INCDEASE ((DECDEASE) VI CASTA	174.05	5.75
	NET INCREASE/(DECREASE) IN CASH OR CASH EQUIVALENTS (I + II + III)		
		25.15	(1.07)
	Add:- CASH & CASH EQUIVALENTS AS AT BEGNNING	2.50	
	CLOSING BALANCE OF CASH & CASH EQUIVALENTS (Refer Note 2)	3.58	1.56
	-,	28.72	0.49

For and on behalf of the Board FISCHER CHEMIC LIMITEDIC

Dilip Jha Managing Director DIN: 03162189

PLACE: MUMBAI DATE: 01/11/2023



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

To

The Board of Directors of Fischer Chemic Limited

- We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Fischer Chemic Limited ('the Company') for the quarter ended 30th September 2023 and year to date results for the period from 1st April 2023 to 30th September 2023 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
- 2. The 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, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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. 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 the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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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 Ind AS 34, prescribed under Section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

FRN: 101490W

For Bilimoria Mehta & Co. Chartered Accountants Firm Reg. No. 101490W

Prakash Mehta

Partner

Membership no. 030382

UDIN: 23030382BGSIAL3738

Place of Signature: Mumbai

Date: 01/11/2023