Tata Chemicals Limited
Regd. Office: Bombay House, 24 Homi Mody Street, Mumbai - 400 001
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Statement of Standalone Audited Financial Results for the quarter and half-year ended 30 September, 2022

Particulars	Quarter ended 30 September, 2022	Quarter ended 30 June, 2022	Quarter ended 30 September, 2021	Half-year ended 30 September, 2022	Half-year ended 30 September, 2021	(₹ in crore Year ended 31 March, 2022
1 Income						
a) Revenue from operations	1,185	1,225	847	2,410	1,675	3,721
b) Other income	51	161	45	212	146	278
Total Income (1a+1b)	1,236	1,386	892	2,622	1,821	3,999
2 Expenses						
a) Cost of materials consumed	255	238	166	493	323	814
b) Purchases of stock-in-trade	45	44	21	89	66	160
c) Changes in inventories of finished goods, work-in-progress and				0,		
stock-in-trade	(4)	(32)	29	(36)	(1)	(43
d) Employee benefits expense	58	66	59	124	122	249
e) Power and fuel	283	265	146	548	277	670
f) Freight and forwarding charges	122	126	114	248	227	460
g) Finance costs	8	4	5	12	9	19
h) Depreciation and amortisation expense	60	60	56	120	109	222
i) Other expenses	132	120	119	252	230	460
Total expenses (2a to 2i)	959	891	715	1,850	1,362	3,011
3 Profit before tax (1-2)	277	495	177	772	459	988
4 Tax expenses						
a) Current tax (note 3)	45	103	36	148	96	204
b) Deferred tax	(11)	11	6	-	-	(3
Total tax expenses (4a + 4b)	34	114	42	148	96	201
5 Profit from continuing operations after tax (3-4)	243	381	135	624	363	787
6 Exceptional gain (net) from discontinued operations (note 4)	-	-	27	-	27	28
7 Tax expenses of discontinued operations	-	-	7	-	7	13
8 Profit from discontinued operations after tax (6-7)	-	-	20	-	20	15
9 Profit for the period (5+8)	243	381	155	624	383	802
<ul> <li>Other comprehensive income ('OCI') - gain / (loss)</li> <li>(i) Items that will not be reclassified to the Statement of Profit and Loss</li> </ul>						
- Changes in fair value of equity investments carried at fair value through						
OCI	1,175	(981)	644	194	1,043	1,690
- Remeasurement of defined employee benefit plans	12	5	8	17	9	23
(ii) Income Tax relating to above items	151	(111)	71	40	112	175
Total other comprehensive income - gain/(loss) (net of tax) (i-ii)	1,036	(865)	581	171	940	1,538
1 Total comprehensive income for the period (9+10)	1,279	(484)	736	795	1,323	2,340
2 Paid-up equity share capital						
(Face value : ₹ 10 per share)	255	255	255	255	255	255
3 Other equity						15,088
14 Earnings per share for continuing operations (in ₹)						
- Basic and Diluted	9.54*	14.96*	5.29*	24.49*	14.24*	30.87
5 Earnings per share for discontinued operations (in $\overline{\epsilon}$ )						
- Basic and Diluted	-	-	0.80*	-	0.80*	0.59
6 Earnings per share for continuing and discontinued operations (in ₹)						
- Basic and Diluted	9.54*	14.96*	6.09*	24.49*	15.04*	31.46
* Not annualised						
ee annexed segment information and accompanying notes to the standalone			1	1	1	

Standalone Audited Segmentwise Revenue, Results, Assets and Liabilities						
Particulars	Quarter ended 30 September, 2022	Quarter ended 30 June, 2022	Quarter ended 30 September, 2021	Half-year ended 30 September, 2022	Half-year ended 30 September, 2021	(₹ in crore Year ended 31 March, 2022
1 Segment Revenue						
a. Basic chemistry products	1,137	1,154	792	2,291	1,561	3,475
b. Specialty products	48	71	58	119	115	223
	1,185	1,225	850	2,410	1,676	3,698
Add: Unallocated	-	-	(3)	-	(1)	23
Total revenue from operations	1,185	1,225	847	2,410	1,675	3,721
2 Segment Results			105	(0)	100	
a. Basic chemistry products	290	391	195	681	429	933
b. Specialty products	(7)	(11)	(12)	(18)	(24)	(40
Total segment results	283	380	183	663	405	893
Less :			-	10		10
(i) Finance costs	8	4	5	12	9	19
(ii) Net unallocated expenditure/(income)	(2)	(119)		(121)	(63)	(114
Total profit before tax	277	495	177	772	459	988
3 Segment Assets						
a. Basic chemistry products	4,548	4,478	3,276	4,548	3,276	3,935
b. Specialty products	631	591	572	631	572	576
Total segment assets	5,179	5,069	3,848	5,179	3,848	4,511
Add: Unallocated	12,297	11,118	11,935	12,297	11,935	12,506
Total assets	17,476	16,187	15,783	17,476	15,783	17,017
4 Segment Liabilities						
a. Basic chemistry products	630	459	607	630	607	771
b. Specialty products	51	52	34	51	34	41
Total segment liabilities	681	511	641	681	641	812
Add: Unallocated	976	817	817	976	817	863
Total liabilities	1,657	1,328	1,458	1,657	1,458	1,675

**Tata Chemicals Limited** 

Information relating to discontinued operations as stated in note 4 to the standalone financial results

Particulars	Quarter	Quarter	Quarter	Half-year	Half-year	Year
	ended	ended	ended	ended	ended	ended
	30	30	30	30	30	31
	September,	June,	September,	September,	September,	March,
	2022	2022	2021	2022	2021	2022
1 Segment Results (before tax)	-	-	27	-	27	28

Particular     As at of solution       1. ASSRTS     300       11. Non-current assets     2022       (a) Property, plant and equipment     2.361       (b) Capital workin-progress     1.495       (c) Investment property     5.3       (d) Right of use assets     1.495       (e) Cookdill     4.4       (f) Other intrangible assets under development     1       (f) Investments in subsidiaries and joint venture     4.693       (ii) Other investments     5.314       (iii) Other investments     5.314       (iii) Other investments     5.314       (iii) Other investments     6.13       (i) Investments     6.13       (i) Investments     1.14.771       (2) Current assets     1.14.771       (i) Investments     1.14.771       (ii) Investments     1.14.771       (iii) Other financial assets     9       (i) Investments     1.14.771       (i) Investments     1.14.771       (ii) Investments     1.14.771       (iii) Other financial assets     1.14.771       (i) Investments     1.14.771       (i) Investments     1.14.771       (ii) Investments     1.14.771       (iii) Other financial assets     1.14.771       (iii) Intel recervables     1.14.771   <	in crore
I. ASSITS         2           (1) Non-current ossets         2,361           (a) Property, plant and equipment         2,361           (b) Capital workin-progress         1,495           (c) Investment properly         53           (d) Right of use asets         18           (e) GoodWill         64           (f) Other intragible assets under development         1           (h) Financial assets         64           (i) Investments in subsidiaties and joint venture         4,693           (ii) Other investments         5,314           (iiii) Other investments         5,314           (iiii) Other investments         5,314           (iiii) Other investments         5,314           (iiii) Other investments         1,15           (j) Other investments         1,22           Total non-current assets         14,271           (j) Other current assets         1,115           (j) Investments         1,115           (j) Investments         1,115           (j) Other financial assets         1,114           (ii) Investments         1,114           (iii) Cash and cash other finan (iii) above         11           (v) Other financial assets         2,705           Total assets	l ch,
(1) Non-current assets         2.361           (a) Property, plant and equipment         2.361           (b) Capital work-in-progress         1.495           (c) Investment property         33           (d) Right of use assets         88           (e) Goodwill         46           (f) Other intrangible assets under development         1           (f) Investments in subsidiaries and joint venture         4.693           (f) Investments in subsidiaries and joint venture         4.693           (f) Other investments         5.314           (fii) Other investments         613           (f) Other investments         142           Total non-current assets         142           (g) Intrangible asset stight)         613           (g) Investments         1,115           (h) Financial assets         1,22           (g) Investments         1,141           (h) Trade receivables         111           (h) Stack and casets         111           (h) Other financial assets         124           (c) Other financial assets         12765           Total current assets         12765           (c) Other financial liabilities         2265           (c) Other financial liabilities         2	22
(c) Property, plant and equipment         2.341           (b) Capital work-in-progress         1.495           (c) Investment property         53           (d) Right of use assets         18           (e) GoodWill         46           (f) Other intrangible assets under development         1           (f) Investments in subsidiates and joint venture         4.673           (f) Other investments         5.314           (fii) Other investments         5.314           (fii) Other investments         5.314           (fii) Other investments         6.13           (f) Other investments         6.13           (f) Other investments         6.13           (f) Other investments         6.14           (f) Other investments         6.13           (f) Other investments         1.15           (f) Investments         1.115           (f) Investments         1.147           (f) Corrent assets         1.14           (f) Investments         1.141           (f) Investmentse         2.705	
(b) Capital work-in-progress         1.495           (c) Investment property         53           (d) Right of use assets         88           (e) Goodwill         46           (f) Other introngible assets         66           (g) Intangible assets under development         1           (f) Intervistments in subsidiaries and joint venture         4.693           (f) Other investments in subsidiaries and joint venture         4.693           (f) Other investments         5.314           (fii) Other investments         5.314           (f) Other investments         1.22           Total non-current assets         1.22           (o) Inventories         1.115           (f) Investments         1.115           (f) Investments         1.111           (f) Note financial assets         1.797           (f) Cother current assets         1.22           Total casets         1.12           (f) Other financial assets         1.24           Total casets         1.275           (f) Other financial liabilities         2	2,24
(c) Investment property         53           (d) Right of use assets         18           (e) GoodWill         46           (f) Other intangible assets under development         1           (h) Financial assets         6           (i) Intragible assets under development         1           (i) Intragible assets under development         1           (ii) Other investments         5.314           (iii) Other investments         5.314           (iii) Other investments         6.3           (i) Other non-current assets         14.2           Total non-current assets         1.115           (i) Investments         1.111           (ii) Tode receivables         1.111           (ii) Cash and cash equivalents         1.111           (ii) Cash and cash equivalents         1.111           (iii) Cash and cash equivalents         1.112           Total casets         2.705           Total casets         1.7476           (i) Equity         15.849           (i) Other financicial liabilities         2	1,20
(c) Right of use assets       18         (e) Goodwill       344         (f) Other intangible assets under development       1         (h) Financial assets       6         (i) Investments in subsidiaries and joint venture       4.693         (ii) Other investments       5,314         (iii) Other funccial assets       9         (i) Advance tax assets (net)       613         (j) Other non-current assets       14771         (2) Current assets       14,777         (j) Investments       1,115         (j) Investments       1,114         (ii) Investments       1,115         (j) Investments       1,114         (iii) Cash and cash equivalents       11         (iv) Bank balances other than (iii) above       80         (v) Other financial assets       242         Total current assets       17,476         1) EQUITY AND LIABILITIES       255         (j) O	5
(e)       Goodwill       46         (f)       Other intragible assets       6         (g)       Intragible assets       1         (h)       Financial assets       1         (ii)       Other investments       5.314         (iii)       Other investments       5.314         (iii)       Other investments       6.33         (iii)       Other non-current assets       162         Total non-current assets       14.27         (a)       Investments       1.115         (c)       Investments       1.115         (i)       Investments       1.115         (i)       Investments       1.115         (i)       Investments       1.115         (ii)       Investments       1.111         (iii)       Toda cash equivalents       11         (iv)       Other financial casets       2.705         Total current assets       2.705       2.705         Total current assets       2.705       2.705         Total current assets       2.205       2.705         Total current assets       2.255       2.564         (i)       Equity share capital       2.554         (i)	2
(1) Other intrangible assets       6         (2) Intrangible assets under development       1         (1) Financial assets       1         (1) Investments in subalidiaries and joint venture       4.693         (11) Other financial assets       9         (11) Other financial assets       9         (11) Other financial assets       9         (12) Other non-current assets       162         Total non-current assets       14.771         (2) Current assets       11,115         (11) Investments       1,115         (12) Financial assets       11,115         (13) Investments       1,111         (14) Investments       1,111         (15) Financial assets       11         (16) Investments       11         (17) Rational assets       11         (17) Bank balances other than (iii) above       80         (17) Cal current assets       2,705         Total current assets       1,42         Total current assets       2,705         Total current assets       1,42         Total current assets       1,42         10 Equity       2,555         (1) Equity       2,555         (2) Dither financial liabilifies       2	4
(g) Intangible assets under development     1       (h) Enconcial assets     4.693       (ii) Other investments is subsidiaries and joint venture     4.693       (iii) Other financial assets     9       (i) Advance tax assets (net)     613       (i) Other non-current assets     162       Total non-current assets     14,771       (2) Current assets     14,771       (2) Current assets     14,771       (2) Investories     1,115       (i) Investments     1,115       (ii) Investments     1,114       (iii) Trade receivables     179       (iii) Cash and cash equivalents     11       (iv) Other financial assets     2,705       Total current assets     2,705       Total current assets     14,22       Total current assets     2,705       Total current assets     2,705       Total current assets     2,705       Total current assets     2,205       (b) Other equity     15,564       Total current assets     2       (i) Equity share capital     2,55       (b) Other financial liabilities     2       (i) Other financial liabilities     2       (j) Other financial liabilities     2       (j) Other financial liabilities     12       Total asset Labilities	
(h) Financial assets         4.693           (i) Unvestments in subsidiaries and joint venture         4.693           (ii) Other investments         5.314           (iii) Other investments         613           (iii) Other non-current assets         162           Total non-current assets         14.771           (i) Other non-current assets         14.771           (i) Other non-current assets         14.771           (i) Investments         1,115           (i) Investments         1,111           (ii) Cash and cash equivalents         11           (iv) Bank balances other than (iii) above         80           (v) Other financial assets         37           (c) Other current assets         2.705           Total current assets         2.705           It Equitry Abara capital         2.554           (a) Equity share capital         2.554           (b) Other equity         15.564           Total current liabilities         2           (c) Deferred	
(i)         Investments in subsidiaries and joint venture         4.673           (ii)         Other financial assets         5.314           (iii)         Other financial safets         9           (i)         Advance tax assets (net)         613           (i)         Other non-current assets         14271           (i)         Other assets         14,771           (ii)         Inventories         1,115           (i)         Investments         1,111           (ii)         Investments         1,111           (ii)         Investments         1,111           (iii)         Investments         1,111           (i)         Investments         1,111           (iii)         Investments         1,111           (iv)         Bank balances other than (iii) above         80           (v)         Other current assets         2,705           Total current assets         2,705           Total assets         17,476           (i)         Equity share capital         2,556           (i)         Other financial liabilities         2           (i)         Calify share capital         2,556           (b) Other financial liabilities         2 <td></td>	
(ii) Other investments         5.314           (iiii) Other financial assets         9           () Advance tox assets (net)         613           (i) Other non-current assets         162           Total non-current assets         14,771           (2) Current assets         14,771           (2) Current assets         1,115           (a) Inventories         1,115           (b) Financial assets         1,141           (ii) Trade receivables         1179           (iii) Cash and cash equivalents         11           (iv) Bank balances other than [iii) above         80           (v) Other financial assets         37           (c) Other current assets         142           Total current assets         2,705           Intal assets         17,476           (i) Equity share capital         2,554           (o) Other financial liabilities         2           (a) Equity share capital         2,554           (a) Equity share capital         15,564           1 Non-current liabilities         2           (a) Financial liabilities         2           (b) Provisions         122           (c) Deferred tax liabilities (net)         13           (i) Lace Liabilities	4,69
(i) Advance tax assets (net)       613         (j) Other non-current assets       162         Total non-current assets       14,771         (a) Inventories       1,115         (a) Inventories       1,115         (a) Inventories       1,115         (b) Financial assets       1,115         (c) Investments       1,141         (ii) Trade receivables       179         (iii) Cash and cash equivalents       80         (v) Other financial assets       37         (c) Other current assets       142         Total current assets       142         Total current assets       17,476         IL EQUITY AND LABILITIES       17,476         IL EQUITY AND LABILITIES       255         (c) Other equity       15,554         Total equity       15,554         Total equity       15,819         (a) Equitifies       2         (i) Other financial liabilities       2         (i) Other financial liabilities       2         (i) Other financial liabilities       1         (i) Fina	5,12
(i) Advance tax assets (net)       613         (j) Other non-current assets       162         Total non-current assets       14,771         (a) Inventories       1,115         (a) Inventories       1,115         (a) Inventories       1,115         (b) Financial assets       1,115         (c) Investments       1,141         (ii) Trade receivables       179         (iii) Cash and cash equivalents       80         (v) Other financial assets       37         (c) Other current assets       142         Total current assets       142         Total current assets       17,476         IL EQUITY AND LABILITIES       17,476         IL EQUITY AND LABILITIES       255         (c) Other equity       15,554         Total equity       15,554         Total equity       15,819         (a) Equitifies       2         (i) Other financial liabilities       2         (i) Other financial liabilities       2         (i) Other financial liabilities       1         (i) Fina	1
(i) Other non-current assets       162         Total non-current assets       14.771         (2) Current assets       14.771         (a) Inventories       1,115         (b) Financial assets       1,114         (ii) Investments       1,141         (iii) Trade receivables       11         (iv) Bank balances other than (iii) above       80         (v) Other financial assets       37         (c) Other current assets       2705         Total current assets       2705         Total current assets       17.476         II. EQUITY AND LIABILITIES       15.564         (o) Equity share capital       255         (b) Other equity       15.564         Total equity       15.564         Total equity       15.819         22 Liabilities       2         (a) Equity share capital       2         (b) Other equity       15.819         22 Liabilities       2         (i) Other financial liabilities       2         (i) Other non-current liabilities       12         (c) Deferred tax liabilities       12         (d) Other non-current liabilities       12         (e) Financial liabilities       1         (ii) Trade p	61
2) Current assets       1,115         (a) Inventories       1,115         (b) Financial assets       1,111         (i) Investments       1,141         (ii) Tack receivables       179         (iii) Cash and cash equivalents       111         (iv) Bank balances other than (iii) above       80         (v) Other financial assets       37         (c) Other current assets       142         Total current assets       2,705         Total assets       17,476         II. EQUITY AND LIABULTIES       255         (a) Equity share capital       255         (b) Other equity       15,864         Total equity       15,819         21 Liabilities       2         (a) Encirty and itabilities       2         (a) Encirty and itabilities       2         (b) Provisions       2         (c) Deferred tax liabilities       2         (c) Deferred tax liabilities       122         (c) Other non-current liabilities       122         (c) Deferred tax liabilities       12         (d) Other financial liabilities       12         (e) Other non-current liabilities       12         (f) Incancial liabilities       1         (i	15
(a) Inventories       1,115         (b) Financial assets       1,141         (i) Investments       1,141         (ii) Tacke receivables       179         (iii) Cash and cash equivalents       111         (iv) Bank balances ofher than (iii) above       80         (v) Other financial assets       37         (c) Other current assets       142         Total current assets       2,705         Total assets       17,476         II. EQUITY AND LIABILITIES       255         (b) Other equity       15,564         Total assets       15,564         Total equity       15,819         21 Liabilities       2         (c) Deferred tax liabilities       2         (i) Other financial liabilities       2         (i) Other non-current liabilities       2         (i) Other financial liabilities       12         (c) Deferred tax liabilities       12         (c) Deferred tax liabilities       12         (i) Icase Liabilities       12         (i) Lease Liabilities       1         (ii) Trade payables       7         - Outstanding dues of micro enterprises and small enterprises       7         - Outstanding dues of crecitors other than above	14,17
(a) Inventories       1,115         (b) Financial assets       1,141         (i) Investments       1,141         (ii) Tacke receivables       179         (iii) Cash and cash equivalents       111         (iv) Bank balances ofher than (iii) above       80         (v) Other financial assets       37         (c) Other current assets       142         Total current assets       2,705         Total assets       17,476         II. EQUITY AND LIABILITIES       255         (b) Other equity       15,564         Total assets       15,564         Total equity       15,819         21 Liabilities       2         (c) Deferred tax liabilities       2         (i) Other financial liabilities       2         (i) Other non-current liabilities       2         (i) Other financial liabilities       12         (c) Deferred tax liabilities       12         (c) Deferred tax liabilities       12         (i) Icase Liabilities       12         (i) Lease Liabilities       1         (ii) Trade payables       7         - Outstanding dues of micro enterprises and small enterprises       7         - Outstanding dues of crecitors other than above	
(b) Financial assets       1,141         (i) Investments       1,141         (ii) Trade receivables       1179         (iii) Cash and cash equivalents       111         (iv) Bank balances other than (iii) above       80         (v) Other financial assets       37         (c) Other current assets       2,705         Total assets       11,476         II. EQUITY AND LIABILITIES       255         (a) Equity share capital       255         (b) Other equity       15,564         Total equity       15,819         2) Liabilities       2         (a) Financial liabilities       2         (b) Provisions       122         (c) Deferred tax liabilities (net)       12         Total ono-current liabilities       573         2       Current liabilities       1         (i) Trade payables       1         (ii) Other financial liabilities       1         (iii) Other financial liabilities       7         - Outstanding dues of micro enterprises and small enterprises	00
(i) Investments         1.141           (ii) Trade receivables         179           (iii) Cash and cash equivalents         11           (iv) Bank balances other than (iii) above         80           (v) Other financial assets         37           (c) Other current assets         142           Total current assets         2.705           Total assets         17.476           II. EQUITY AND LIABILITIES         255           (b) Other equity         15.564           Total equity         15.564           Total equity         15.819           (c) Equity share capital         255           (b) Other equity         15.819           (c) Enancial liabilities         2           (i) Other financial liabilities         2           (c) Deferred tax liabilities (net)         12           (c) Deferred tax liabilities (net)         12           Total non-current liabilities         12           Total non-current liabilities         1           (i) Trade payables         1           (ii) Cher financial liabilities         1           (iii) Cher financial liabilities         1           (i) Incale payables         7           Outher non-current liabilities         180 <td>88</td>	88
(ii)     Trade receivables     179       (iii)     Cash and cash equivalents     11       (iv)     Bank balances other than (iii) above     80       (v)     Other financial assets     37       (c)     Other rument assets     142       Total current assets     142       Total current assets     2,705       Total assets     17,476       II.     EQUITY AND LIABILITIES     255       (b)     Other equity     15,564       Total equity     15,564       Total equity     15,564       Total equity     15,819       2)     Liabilities     2       (i)     Other financial liabilities     2       (ii)     Other financial liabilities     2       (iii)     Other financial liabilities     122       (c) Equity and coursent liabilities     12       (iii)     Other financial liabilities     12       (c) Deferred tax liabilities     12       Total ono-current liabilities     1       (ii)     Current liabilities     1       (iii)     Current liabilities     1       (iii)     Current liabilities     1       (iii)     Current financial liabilities     1       (iii)     Current financial liabilities     <	1,11
(iii) Cash and cash equivalents       11         (iv) Bank balances other than (iii) above       80         (v) Other financial assets       37         (c) Other current assets       142         Total current assets       2.705         Total current assets       2.705         It EQUITY AND LIABILITIES       255         (a) Equity share capital       255         (b) Other equity       15,819         2) Liabilities       2         1 Non-current liabilities       2         (a) Financial liabilities       2         (b) Provisions       122         (c) Deferred tax liabilities (net)       437         (d) Other non-current liabilities       12         Total non-current liabilities       1         (i) Incale payables       1         (ii) Trade payables       7         - Outstanding dues of creditors other than above       470         (iii) Other financial liabilities       188         (b) Other current liabilities       188         (c) Provision	1,1
(iv) Bank balances other than (iii) above     80       (v) Other financial assets     37       (c) Other current assets     142       Total current assets     2,705       Total assets     17,476       II. EQUITY AND LIABILITIES     255       (a) Equity share capital     255       (b) Other equity     15,564       Total assets     15,819       2) Liabilities     2       1 Non-current liabilities     2       (a) Financial liabilities     2       (i) Other financial liabilities     2       (ii) Other non-current liabilities     2       (c) Deferred tax liabilities (net)     437       (d) Other non-current liabilities     12       Total non-current liabilities     1       (i) Lease liabilities     1       (ii) Trade payables     1       - Outstanding dues of micro enterprises and small enterprises     7       - Outstanding dues of creditors other than above     470       (b) Other current liabilities     180       (b) Other current liabilities     88       (c) Provisions     220       (d) Current financial liabilities     180	
(v) Other financial assets     37       (c) Other current assets     142       Total current assets     2,705       Total assets     17,476       II. EQUITY AND LIABILITIES     17,476       (a) Equity share capital     255       (b) Other equity     15,564       Total equity     15,819       2) Liabilities     2       (a) Financial liabilities     2       (a) Financial liabilities     2       (b) Provisions     122       (c) Deferred tax liabilities (net)     4337       (d) Other non-current liabilities     12       Total non-current liabilities     573       2     Current liabilities     1       (i) Irade payables     1       (ii) Trade payables     1       (iii) Other financial liabilities     1       (iii) Other financial liabilities     1       (iii) Trade payables     1       (iii) Other financial liabilities     1       (iii) Other financial liabilities     1       (b) Other current liabilities     88       (c) Francial liabilities     88       (c) Francial liabilities     180       (b) Other current liabilities     180       (b) Other current liabilities     180       (c) Provisions     220	47
(c) Other current assets       142         Total current assets       2,705         Total assets       17,476         II. EQUITY AND LIABILITIES       255         (a) Equity share capital       255         (b) Other equity       15,564         Total equity       15,819         2) Liabilities       2         (a) Financial liabilities       2         (j) Other financial liabilities       2         (j) Other financial liabilities       2         (j) Other non-current liabilities       2         (c) Deferred tax liabilities (net)       437         (d) Other non-current liabilities       12         Total non-current liabilities       12         Total non-current liabilities       573         2       Current liabilities       1         (i) Financial liabilities       1         (ii) Current liabilities       1         (iii) Trade payables       7         - Outstanding dues of creditors other than above       470         (iii) Other financial liabilities       88         (c) Provisions       88         (d) Current liabilities       88         (iii) Other current liabilities       88         (j) Other current liabilities </td <td>4/</td>	4/
Total current assets       2,705         Total assets       17,476         II. EQUITY AND LIABILITIES       255         (a) Equity share capital       255         (b) Other equity       15,564         Total equity       15,819         (2) Liabilities       2         (a) Financial liabilities       2         (b) Provisions       122         (c) Deferred tax liabilities (net)       433         (d) Other non-current liabilities       12         Total non-current liabilities       12         Total non-current liabilities       12         (a) Financial liabilities       12         Total non-current liabilities       12         Total non-current liabilities       12         Total non-current liabilities       12         Total non-current liabilities       12         (i) Lease Liabilities       1         (ii) Lease Liabilities       1         (iii) Trade payables       1         - Outstanding dues of micro enterprises and small enterprises       7         - Outstanding dues of creditors other than above       470         (iii) Other current liabilities       180         (b) Other current liabilities       88         (c) Provision	12
Total assets       17,476         II. EQUITY AND LIABILITIES       255         (1) Equity       255         (a) Equity share capital       255         (b) Other equity       15,564         Total equity       15,819         (2) Liabilities       1         1 Non-current liabilities       2         (a) Financial liabilities       2         (b) Provisions       122         (c) Deferred tax liabilities (net)       437         (d) Other non-current liabilities       12         Total non-current liabilities       573         2 Current liabilities       1         (ii) Lease Liabilities       1         (iii) Trade payables       7         - Outstanding dues of micro enterprises and small enterprises       7         - Outstanding dues of creditors other than above       470         (iii) Other financial liabilities       180         (b) Other current liabilities       88         (c) Provisions       220         (d) Current tax liabilities (net)       118	2,84
(1) Equity       255         (a) Equity share capital       255         (b) Other equity       15,564         Total equity       15,819         (2) Liabilities       2         (a) Financial liabilities       2         (b) Provisions       22         (c) Deferred tax liabilities (net)       437         (d) Other non-current liabilities       12         Total non-current liabilities       573         2       Current liabilities       11         (i) Lease Liabilities       1         (ii) Trade payables       1         - Outstanding dues of micro enterprises and small enterprises       7         - Outstanding dues of creditors other than above       470         (iii) Other financial liabilities       180         (b) Other current liabilities       180	17,01
(a) Equity share capital255(b) Other equity15,564Total equity15,819(2) Liabilities15,819(a) Financial liabilities2(a) Financial liabilities2(b) Provisions1222(c) Deferred tax liabilities (net)437(d) Other non-current liabilities12Total non-current liabilities5732 Current liabilities573(a) Financial liabilities11(ii) Lease Liabilities1(iii) Case Liabilities1(iii) Other financial liabilities7- Outstanding dues of micro enterprises and small enterprises7- Outstanding dues of creditors other than above470(iii) Other current liabilities180(b) Other current liabilities88(c) Provisions220(d) Current tax liabilities (net)118	
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Total equity15,819(2) Liabilities11Non-current liabilities(a) Financial liabilities2(b) Provisions122(c) Deferred tax liabilities (net)437(d) Other non-current liabilities12Total non-current liabilities5732Current liabilities(i) Lease Liabilities1(ii) Trade payables1- Outstanding dues of micro enterprises and small enterprises7- Outstanding dues of creditors other than above470(iii) Other financial liabilities180(b) Other current liabilities88(c) Provisions220(d) Current tax liabilities (net)118	25
(2) Liabilities       2         1 Non-current liabilities       2         (a) Financial liabilities       2         (b) Provisions       122         (c) Deferred tax liabilities (net)       437         (d) Other non-current liabilities       12         Total non-current liabilities       573         2 Current liabilities       573         (a) Financial liabilities       1         (i) Lease Liabilities       1         (ii) Trade payables       1         - Outstanding dues of micro enterprises and small enterprises       7         - Outstanding dues of creditors other than above       470         (iii) Other financial liabilities       180         (b) Other current liabilities       188         (c) Provisions       220         (d) Current tax liabilities (net)       118	15,08
1Non-current liabilities(a) Financial liabilities2(b) Provisions122(c) Deferred tax liabilities (net)437(d) Other non-current liabilities12Total non-current liabilities5732Current liabilities1(a) Financial liabilities12(a) Financial liabilities12(a) Financial liabilities573(a) Financial liabilities1(i) Lease Liabilities1(ii) Trade payables1- Outstanding dues of micro enterprises and small enterprises7- Outstanding dues of creditors other than above470(iii) Other financial liabilities180(b) Other current liabilities88(c) Provisions220(d) Current tax liabilities (net)118	15,34
1Non-current liabilities(a) Financial liabilities2(b) Provisions122(c) Deferred tax liabilities (net)437(d) Other non-current liabilities12Total non-current liabilities5732Current liabilities1(a) Financial liabilities1(a) Financial liabilities573(a) Financial liabilities1(i) Lease Liabilities1(ii) Trade payables1- Outstanding dues of micro enterprises and small enterprises7- Outstanding dues of creditors other than above470(iii) Other financial liabilities180(b) Other current liabilities88(c) Provisions220(d) Current tax liabilities (net)118	
(i)Other financial liabilities2(b)Provisions122(c)Deferred tax liabilities (net)437(d)Other non-current liabilities12Total non-current liabilities2Current liabilities5732Current liabilities573(a)Financial liabilities1(i)Lease Liabilities1(ii)Trade payables1-Outstanding dues of micro enterprises and small enterprises7-Outstanding dues of creditors other than above470(iii)Other financial liabilities180(b)Other current liabilities88(c)Provisions220(d)Current tax liabilities (net)118	
(b) Provisions122(c) Deferred tax liabilities (net)437(d) Other non-current liabilities12Total non-current liabilities5732 Current liabilities573(a) Financial liabilities1(i) Lease Liabilities1(ii) Trade payables1- Outstanding dues of micro enterprises and small enterprises7- Outstanding dues of creditors other than above470(iii) Other financial liabilities180(b) Other current liabilities88(c) Provisions220(d) Current tax liabilities (net)118	
(c) Deferred tax liabilities (net)437(d) Other non-current liabilities12Total non-current liabilities5732 Current liabilities573(a) Financial liabilities1(i) Lease Liabilities1(ii) Trade payables1- Outstanding dues of micro enterprises and small enterprises7- Outstanding dues of creditors other than above470(iii) Other financial liabilities180(b) Other current liabilities88(c) Provisions220(d) Current tax liabilities (net)118	
(d) Other non-current liabilities12Total non-current liabilities5732Current liabilities573(a) Financial liabilities1(i) Lease Liabilities1(ii) Trade payables1- Outstanding dues of micro enterprises and small enterprises7- Outstanding dues of creditors other than above470(iii) Other financial liabilities180(b) Other current liabilities88(c) Provisions220(d) Current tax liabilities (net)118	13
Total non-current liabilities5732Current liabilities(a) Financial liabilities(i) Lease Liabilities(ii) Trade payables- Outstanding dues of micro enterprises and small enterprises- Outstanding dues of creditors other than above(iii) Other financial liabilities(b) Other current liabilities(c) Provisions(c) Provisions(d) Current tax liabilities (net)	39
2 Current liabilities         (a) Financial liabilities         (i) Lease Liabilities         (ii) Trade payables         - Outstanding dues of micro enterprises and small enterprises         - Outstanding dues of creditors other than above         (iii) Other financial liabilities         (b) Other current liabilities         (c) Provisions         (d) Current tax liabilities (net)	1
(a) Financial liabilities1(i) Lease Liabilities1(ii) Trade payables1- Outstanding dues of micro enterprises and small enterprises7- Outstanding dues of creditors other than above470(iii) Other financial liabilities180(b) Other current liabilities88(c) Provisions220(d) Current tax liabilities (net)118	54
(i)Lease Liabilities1(ii)Trade payables1- Outstanding dues of micro enterprises and small enterprises7- Outstanding dues of creditors other than above470(iii)Other financial liabilities180(b)Other current liabilities88(c)Provisions220(d)Current tax liabilities (net)118	
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- Outstanding dues of micro enterprises and small enterprises7- Outstanding dues of creditors other than above470(iii) Other financial liabilities180(b) Other current liabilities88(c) Provisions220(d) Current tax liabilities (net)118	
- Outstanding dues of creditors other than above470(iii) Other financial liabilities180(b) Other current liabilities88(c) Provisions220(d) Current tax liabilities (net)118	
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(b) Other current liabilities88(c) Provisions220(d) Current tax liabilities (net)118	55
(c) Provisions220(d) Current tax liabilities (net)118	18
(d) Current tax liabilities (net) 118	ė
	21
	10
Total current liabilities 1,084	1,13
Total liabilities 1,657	1,67
Total equity and liabilities 17,476	17,01

	Tata Chemicals Limited Standalone Audited Statement of Cash Flows for the half-year ended	30 September. 2022	
			₹ in crore
Partic	ulars	Half-year ended 30 September, 2022	Half-year ended 30 September, 2021
Α	Cash flows from operating activities		
	Profit before tax from continuing operations	772	459
	Profit before tax from discontinued operations	-	27
		772	486
	Adjustments for :		
	Depreciation and amortisation expense	120	109
	Finance costs	12	9
	Interest income	(15)	(18)
	Dividend income	(162)	(83)
	Net gain on sale of current investments Provision for employee benefits expense	(17)	(23) 7
	Provision for doubtful debts and advances/bad debts written off (net)	- 2	/
	Provision for contingencies (net)	5	- 8
	Liabilities no longer required written back	5	(1)
	Foreign exchange (gain)/loss (net)	(2)	(1)
	Loss/(gain) on assets sold or discarded (net)	(2)	(1)
	Operating profit before working capital changes	717	495
	Adjustments for :		
	Trade receivables, other financial assets and other assets	(2)	(67)
	Inventories	(235)	(153)
	Trade payables, other financial liabilities and other liabilities	(86)	(72)
	Cash generated from operations	394	203
	Taxes paid (net of refund)	(137)	(49)
	Net cash generated from operating activities	257	154
В	Cash flows from investing activities		
5	Acquisition of property, plant and equipment (including capital work-in-progress)	(507)	(271)
	Acquisition of intangible assets (including intangible asset under development)	(1)	(2)
	Proceeds from sale of property, plant and equipment	-	3
	Proceeds from sale of current investments	1,671	2,147
	Purchase of current investments	(1,682)	(2,121)
	Bank balances not considered as cash and cash equivalents	396	219
	Interest received	21	24
	Dividend received		
	- From subsidiaries	29	29
	- From joint venture	92	28
	- From others	41	25
	Net cash generated from investing activities	60	81
с	Cash flows from financing activities		
-	Repayment towards lease liabilities	(2)	(2)
	Finance costs paid	(4)	(4)
	Bank balances in dividend and restricted account	(1)	(2)
	Dividends paid	(317)	(253)
	Net cash used in financing activities	(324)	(261)
	Net decrease in cash and cash equivalents	(7)	(26)
	Cash and cash equivalents as at the beginning of the period	18	61
	Cash and cash equivalents as at the end of the period	11	35

## **Tata Chemicals Limited**

## Notes to the standalone financial results :

- 1 The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 27 October, 2022. The same have been audited by the Statutory Auditors who have issued an unqualified opinion thereon.
- 2 The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the company towards Provident Fund and Gratuity. The Ministry of Labour and Employment has released draft rules for the Code on Social Security, 2020 on November 13, 2020, and has invited suggestions from stakeholders which are under active consideration by the Ministry. The Company will assess the impact and its evaluation once the subject rules are notified and will give appropriate impact in its financial statements in the period in which, the Code becomes effective and the related rules to determine the financial impact are published.
- 3 Current tax for the quarter and half-year ended 30 September, 2022 and year ended 31 March, 2022 includes tax reversal relating to earlier years amounting to ₹ 16 crore and ₹ 28 crore respectively.
- 4 Exceptional item from discontinued operations for the quarter and half-year ended 30 September, 2021 and year ended 31 March, 2022 is in respect of subsidy for previous years pertaining to the erstwhile fertilizer business, which was received from the transferor pursuant to the Business transfer agreement.

As per our report of even date attached For B S R & Co. LLP Chartered Accountants Firm's Registration No: 101248W/W - 100022 For and on behalf of TATA CHEMICALS LIMITED

Vijay Mathur Partner Membership No. 046476 Place: Mumbai Date: 27 October, 2022 R. Mukundan Managing Director and CEO