

# ION EXCHANGE

*Refreshing the Planet*

Regd. Office: Ion House, Dr. E. Moses Road, Mahalaxmi, Mumbai - 400 011.  
CIN: L74999MH1964PLC014258

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2015

Particulars	QUARTER ENDED		HALF YEAR ENDED		AUDITED
	30.09.2015	30.06.2015	30.09.2014	30.09.2015	30.09.2014
	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED
(Rs. in Lacs)					
1. <b>Income from Operations</b>					
a) Sales / Income from Operations	20,279	16,843	18,094	37,122	31,077
Less : Excise Duty	766	642	687	1,408	1,310
Net Sales / Income from Operations	19,513	16,201	17,407	35,714	29,767
b) Other Operating Income	59	57	43	116	73
<b>Total Income from Operations (net)</b>	<b>19,572</b>	<b>16,258</b>	<b>17,450</b>	<b>35,830</b>	<b>29,840</b>
2. <b>Expenses</b>					
a) Cost of materials consumed	12,827	10,598	11,546	23,425	18,712
b) Purchase of stock-in-trade	635	526	555	1,161	1,208
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(5)	(281)	(145)	(286)	(404)
d) Employee benefits expense	2,193	2,122	1,960	4,315	3,811
e) Depreciation and amortisation expense	253	235	289	488	585
f) Other expenses	2,893	2,468	2,681	5,361	4,877
<b>Total expenses</b>	<b>18,796</b>	<b>15,668</b>	<b>16,886</b>	<b>34,464</b>	<b>28,789</b>
3. <b>Profit from Operations before Other Income and Finance Costs (1-2)</b>	<b>776</b>	<b>590</b>	<b>564</b>	<b>1,366</b>	<b>1,051</b>
4. Other Income	406	330	255	736	473
5. <b>Profit before Finance Costs (3+4)</b>	<b>1,182</b>	<b>920</b>	<b>819</b>	<b>2,102</b>	<b>1,524</b>
6. Finance Costs	257	238	276	495	553
7. <b>Profit Before Tax (5-6)</b>	<b>925</b>	<b>682</b>	<b>543</b>	<b>1,607</b>	<b>971</b>
8. Tax Expenses	316	241	177	557	316
(Includes Deferred Tax)					
9. <b>Net Profit after Tax (7-8)</b>	<b>609</b>	<b>441</b>	<b>366</b>	<b>1,050</b>	<b>655</b>
10. Paid up Equity Share Capital [Face Value - Rs.10 per share]	1,453	1,453	1,453	1,453	1,453
11. Reserves excluding Revaluation Reserves					20,570
12. Basic and diluted EPS for the period and for the previous year					
- Basic EPS (Rs.) [Not annualised]	4.19	3.04	2.52	7.22	4.51
- Diluted EPS (Rs.) [Not annualised]	4.10	2.97	2.49	7.07	4.45

## SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED UNDER CLAUSE 41 OF THE LISTING AGREEMENT

Particulars	QUARTER ENDED		HALF YEAR ENDED		AUDITED
	30.09.2015	30.06.2015	30.09.2014	30.09.2015	30.09.2014
	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED
(Rs. in Lacs)					
1. <b>Segment Revenue</b>					
a) Engineering	10,883	8,450	9,079	19,333	14,442
b) Chemicals	7,569	6,705	7,036	14,274	12,872
c) Consumer Products	2,130	1,700	2,162	3,830	4,123
d) Unallocated	-	-	-	-	-
<b>Total</b>	<b>20,582</b>	<b>16,855</b>	<b>18,277</b>	<b>37,437</b>	<b>31,437</b>
Less : Inter segment revenue	1,010	597	827	1,607	1,597
<b>Net Sales / Income from Operations</b>	<b>19,572</b>	<b>16,258</b>	<b>17,450</b>	<b>35,830</b>	<b>29,840</b>
2. <b>Segment Results [Profit(+)/Loss(-) before tax and interest from segment]</b>					
a) Engineering	336	269	229	605	255
b) Chemicals	1,058	943	803	2,001	1,660
c) Consumer Products	(92)	(151)	(41)	(243)	(118)
<b>Total</b>	<b>1,302</b>	<b>1,061</b>	<b>991</b>	<b>2,363</b>	<b>1,797</b>
Less: i) Finance Cost	257	238	276	495	553
ii) Other unallocable expenditure net of unallocable income	299	295	314	594	564
Add: Interest Income	179	154	142	333	291
<b>Total Profit (+) / Loss (-) Before Taxation</b>	<b>925</b>	<b>682</b>	<b>543</b>	<b>1,607</b>	<b>971</b>
3. <b>Capital Employed (Segment Assets - Segment Liabilities)</b>					
a) Engineering	8,514	8,322	8,321	8,514	8,321
b) Chemicals	7,349	8,252	8,099	7,349	8,099
c) Consumer Products	1,216	1,158	1,181	1,216	1,181
<b>Total Capital Employed in Segments</b>	<b>17,079</b>	<b>17,732</b>	<b>17,601</b>	<b>17,079</b>	<b>17,601</b>
Add : Unallocable corporate assets less corporate liabilities	6,004	4,743	2,966	6,004	2,966
<b>Total Capital Employed in Company</b>	<b>23,083</b>	<b>22,475</b>	<b>20,567</b>	<b>23,083</b>	<b>20,567</b>

**Notes:**

- Segments have been identified in line with the Accounting Standard on Segment Reporting (AS-17), taking into account the Organisation structure as well as the differential risks and returns of these segments.
- Figures for the previous period / year have been regrouped / rearranged wherever necessary.

## SELECT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2015

Particulars	QUARTER ENDED		HALF YEAR ENDED		YEAR ENDED
	30.09.2015	30.06.2015	30.09.2014	30.09.2015	30.09.2014
(Rs. in Lacs)					
<b>A PARTICULARS OF SHAREHOLDING</b>					
1. Public Shareholding					
- Number of Shares	8,073,432	8,073,432	8,073,432	8,073,432	8,073,432
- Percentage of Shareholding	55.56%	55.56%	55.56%	55.56%	55.56%
2. Promoters and Promoter Group Shareholding					
(a) Pledged / Encumbered					
- Number of Shares	-	-	-	-	-
- Percentage of share (as a % of the total shareholding of promoter and promoter group)	-	-	-	-	-
- Percentage of share (as a % of the total share capital of the company)	-	-	-	-	-
(b) Non-encumbered					
- Number of Shares	6,458,727	6,458,727	6,458,727	6,458,727	6,458,727
- Percentage of share (as a % of the total shareholding of promoter and promoter group)	100.00%	100.00%	100.00%	100.00%	100.00%
- Percentage of share (as a % of the total share capital of the company)	44.44%	44.44%	44.44%	44.44%	44.44%
<b>Quarter ended 30th September 2015</b>					
<b>B INVESTOR COMPLAINTS</b>					
Pending at the beginning of the quarter			Nil		
Received during the quarter			Nil		
Disposed of during the quarter			Nil		
Remaining unresolved at the end of the quarter			Nil		

**Notes :**

- The above results were reviewed by the Audit Committee at a meeting held on 30th October 2015 and were approved at the meeting of the Board of Directors held on 30th October 2015.
- Previous period / year figures have been regrouped / reclassified wherever necessary.



Zero B eco RO



Zero B Kitchen Mate



Zero B Emerald

**ZERO B**  
PURE WATER SOLUTIONS

From the house of  
**Ion Exchange (India) Limited**

Place: Mumbai  
Date: 30th October 2015

For Ion Exchange (India) Limited  
Rajesh Sharma  
Chairman and Managing Director

## STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2015

Particulars	As at	As at
	30.09.2015	31.03.2015
	Unaudited	Audited
(Rs. in Lacs)		
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholders' funds</b>		
(a) Share capital	1,453	1,453
(b) Reserves and surplus	21,630	20,580
	23,083	22,033
<b>Non-current liabilities</b>		
(a) Long-term borrowings	1,022	1,022
(b) Deferred tax liabilities (Net)	476	467
(c) Other long term liabilities	753	727
(d) Long-term provisions	741	612
	2,992	2,828
<b>Current liabilities</b>		
(a) Short-term borrowings	3,912	3,570
(b) Trade payables	28,809	28,015
(c) Other current liabilities	5,549	4,664
(d) Short-term provisions	1,487	2,103
	39,757	38,352
<b>TOTAL</b>	<b>65,832</b>	<b>63,213</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Fixed assets	7,787	7,498
(b) Non-current investments	5,523	5,523
(c) Long-term loans and advances	7,108	5,974
(d) Other non-current assets	680	673
	21,098	19,668
<b>Current assets</b>		
(a) Current investments	5	5
(b) Inventories	5,578	4,526
(c) Trade receivables	30,726	32,650
(d) Cash and cash equivalents	2,212	1,481
(e) Short-term loans and advances	6,172	4,859
(f) Other current assets	41	24
	44,734	43,545
<b>TOTAL</b>	<b>65,832</b>	<b>63,213</b>