E ION EXCHANGE Refreshing the Planet

Regd. Office: Ion Exchange (India) Limited, Ion House, Dr. E. Moses Road, Mahalaxmi, Mumbai - 400 011

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STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2018 (Rs. in Lacs) Quarter Ended Year Ended 31.03.2018 31.12.2017 31.03.2017 31.03.2018 31.03.2017 Particulars Audited Audited Una Audited Audited refer note 4 refer note 4 Revenue from operations 32.618 24,294 35,287 99.425 96.263 3.001 Ш Other income 929 594 392 1.846 Total income (I+II) 33,547 Ш 24,888 35,679 102,426 98,109 IV Expenses Cost of materials consumed 19,847 15,263 24,070 59,784 59,526 a) Purchase of stock-in-trade 1,043 1,127 1.193 4,186 3.890 b) Changes in inventories of finished goods C) 1.855 (131)(2.040)2.205 (2,510)stock-in-trade and work-in-progress Employee benefits expense 2,847 2,866 10,039 d) 2,641 11,549 Finance costs 494 365 312 1,573 1,279 Depreciation and amortisation expense 250 298 290 1,193 1.077 3,734 17,678 q) Other expenses 3,685 5,530 14,653 Total expenses (IV) 23,522 31,996 95,143 30,021 90,979 ۷ Profit before tax (III - IV) 3,526 1,366 3,683 7,283 7,130 VI Tax expense Current tax 1,186 457 1.440 2,195 2.445 Deferred tax 313 24 (168)(15)(29) 481 1.15 508 430 VII Net profit after tax (V - VI) 4,700 2,369 885 2,411 4,775 VIII Other comprehensive income (i) Items that will not be reclassified to profit or loss 23 (17)(14) (27) (56)(ii) Income tax relating to items that will not be (8) 19 6 5 ç reclassified to profit or loss Other comprehensive income (Net of tax) (VIII) (37) 15 (11) (9) (18) IX Total comprehensive income for the period (VII+VIII) 2.384 874 2.402 4,757 4.663 Paid-up equity share capital (Face value Rs.10 per share) X XI 1,467 1,467 1,467 1.467 1.467 Reserves excluding Revaluation Reserves 25,622 29,872 XI Earnings per equity share (EPS) [Refer note 5] Basic EPS (Rs.) [Not annualised] 19.74 7.37 20.11 39.78 39.21 b) Diluted EPS (Rs.) [Not annualised] 19.74 7.37 20.11 39.78 39.21 Notes 1) The Board of Directors has recommended a dividend of 35% for the year 2017-18. 2) The Company adopted Indian Accounting Standard ("Ind AS") from 1st April 2017 and accordingly financial results have been prepared in accordance with the recognition and measurement principles laid down under Section 133 of the Companies Act, 2013 read with the

relevant rules issued thereunder and the other accounting principles generally accepted in India

3) The above results were reviewed by the Audit Committee at a meeting held on 23rd May 2018 and were approved at the meeting of the Board of Directors held on 23rd May 2018.

The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the unaudited year to date figures upto the third quarter ended 31st December of the respective years which were subjected to limited review.

5) Earnings per equity share includes impact of consolidation of equity shares held by IEI Shareholding (Staff Welfare) Trusts.
6) Reconciliation of results between previously reported (referred to as 'Previous GAAP') and Ind AS for the quarter and year ended 31st March 2017 are presented as below: (Rs. in Lacs)

Nature of adjustments	Profit reco	Equity reconciliation		
	Quarter ended	Year ended	As at	L
	31.03.2017	31.03.2017	31.03.2017	N
As per previous GAAP	2,624	4,595	29,591	1
(a) Timing of revenue recognition	(107)	(105)	(807)	1
(b) Measurement of revenue	(203)	56	(445)	
(c) Adjustments relating to financial instruments including amortised cost,	30	108	147	
financial guarantees etc.		1		
(d) Re-measurement cost of net defined benefit liability	14	56	-	
(e) Others	(33)	3	(1,924)	2
(f) Deferred tax	86	(13)	527	1
Total adjustments	(213)	105	(2,502)	
As per Ind AS	2,411	4,700	27,089	

Profit reconciliation notes:

 (a) Pertains to the difference in timing of revenue recognition on account of transition to Ind AS.
 (b) Under Ind AS, revenue is measured at the fair value of the consideration received or receivable. Accordingly, retention money has been recognised at its present value.

(c) Includes impact of amortisation of transaction costs using the effective interest rate method and guarantee commission income recognised for financial guarantees given or issued on behalf of group companies and fair valuation of current investments

(d) The re-measurement cost arising primarily due to changes in actuarial assumptions have been recognised in Other Comprehensive Income (OCI) under Ind AS as compared to Statement of profit and loss under previous GAAP.

(e) It includes adjustment on account of consolidation of employee benefit trusts and capitalisation of general borrowing costs pertaining to Capital-Work-in-progress.

(f) Impact of transition adjustments together with Ind AS mandate using the balance sheet approach (against the profit and loss approach in the previous GAAP) for computation of deferred taxes.

Consequent to the introduction of Goods and Services Tax (GST) with effect from 1st July, 2017, Central Excise, Value Added Tax (VAT) etc have been subsumed into GST. In accordance with Indian Accounting Standard - 18 on Revenue and Schedule III of the Companies Act, 2013, unlike Excise Duties, levies like GST, VAT etc. are not part of Revenue. Accordingly, the figures for the periods upto 30th June, 2017 are not strictly relatable to those thereafter. The following additional information is being provided to facilitate such understanding.

					Rs. in Lacs)
Particulars	Q	Quarter Ended			Ended
i andonaro	31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017
Revenue from operations (A)	32,618	24,294	35,287	99,425	96,263
Excise duty on sale (B)	-	-	1,058	835	3,510
Revenue from operations excluding excise duty on sale (A-B)	32,618	24,294	34,229	98,590	92,753

Previous period figures have been regro	ouped / recla	ssified wher	ever necessary.				
Balance sheet - Standalone			Balance sheet - Consolidated				
	(1	Rs. in Lacs)		(Rs. in Lacs)		
Particulars	As at 31.03.2018 Audited	As at 31.03.2017 Audited	Particulars	As at 31.03.2018 Audited	As at 31.03.2017 Audited		
ASSETS			ASSETS				
Non-current assets	13 /7/	038.8	Non-current assets (a) Property, plant and equipment	14,358	9,765		

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2018

I Revenue from operations 105,486	Audited 104,721 1,221
I Revenue from operations 105,486	104,721 1,221
	1,221
II Other Income 2,109	
	105,942
IV Expenses	
a) Cost of materials consumed 61,062	64,669
b) Purchase of stock-in-trade 4,186	3,890
	(2,846)
d) Employee benefits expense 13,697	12,176
e) Finance Costs 1,868	1,627
f) Depreciation and amortisation expense 1,308	1,183
g) Other expenses 16,530	19,873
	100,572
V Profit before tax (III-IV) 6,633 VI Share of profit of equity accounted investee (net of income tax) (11)	5,370
VI Share of profit of equity accounted investee (net of income tax) (11) VII Profit before tax (V+VI) 6.622	(5)
VII From Defore (ax (V+VI) VIII Tax expense	5,365
Current tax 2.273	2,537
Deferred tax 363	2,557
2.636	2.481
IX Net profit after tax (VII-VIII) 3,986	2,401
X Other Comprehensive Income 5,500	2,004
Items that will not be reclassified to profit or loss	
(a) Remeasurement benefit of defined benefit plans (32)	53
(b) Income tax expense on remeasurement benefit of defined benefit plans 9	(18)
Items that will be reclassified to profit or loss	(10)
(a) Movement in foreign currency translation reserve (111)	(27)
Total Other Comprehensive Income (134)	8
XI Total Comprehensive Income (IX+X) 3,852	2,892
Profit attributable to:	_,
Owners of the company 4,018	3,041
Non-Controlling Interests (32)	(157)
Profit for the year 3,986	2,884
Other Comprehensive Income attributable to :	_,
Owners of the company (134)	8
Non-Controlling Interests -	-
Other Comprehensive Income for the year (134)	8
Total Comprehensive Income attributable to :	
Owners of the company 3,884	3,049
Non-Controling Interests (32)	(157)
Total Comprehensive Income for the year 3,852	2,892
XII Paid-up equity share capital (Face value Rs. 10 per share) 1,423	1,423
XIII Reserves excluding Revaluation Reserves 18,588	15,251
XIV Earnings per equity share (EPS)	
Basic EPS (Rs.) 34.46	24.97
Diluted EPS (Rs.) 34.46	24.97
Notes	

 The annual consolidated financial results include the results of its subsidiaries - Watercare Investments (India) Limited, Aqua Investments (India) Limited, Ion Exchange Enviro Farms Limited (IEEFL), Ion Exchange Project and Engineering Limited, Total Water Management Services (India) Limited, Global Composite and Structurals Limited, Ion Exchange Purified Drinking Water Private Limited, IEI Environmental Management (M) Sdn. Bhd., Ion Exchange Asia Pacific Pte. Ltd. (Consolidated), Ion Exchange Environment Management (BD) Limited, Ion Exchange WTS (Bangladesh) Limited, Ion Exchange LLC, Ion Exchange and Company LLC and Ion Exchange Safic Pty. Limited.

 In 2017-18, Astha Technical Services Limited, an associate, has amalgamated with Total Water Management Services (India) Limited, a subsidiary, w.e.f. 1st April 2017 as per order dated 24th August 2017 received from The National Company Law Tribunal, Mumbai Bench. On amalgamation minority interest is included in Reserves and Surplus as an adjustment on change in investments in subsidiaries and associates

3) With respect to the matter with SEBI of IEEFL (a subsidiary of the Company), in accordance with the directions of the Supreme Court, IEEFL approached SEBI and explained its position vide letter dated 17th May 2013. Accordingly IEEFL has initiated actions in line with the details submitted to SEBI. In December, 2015 SEBI had asked the company to pre deposit amount due to farm owners and close the scheme. The company has submitted that it shall get discharge certificates from balance farm owners within a period of two years from March, 2016. As SEBI refused to accede to Company's request, IEEFL has preferred a fresh appeal at Securities Appellate Tribunal (SAT) on 9th February 2017 citing practical difficulties in execution of the SEBI order and the Appeal has been admitted. IEEFL does not envisage any liability on this account and including the recovery of Rs. 269 Lacs (Previous year Rs. 276 Lacs) towards maintenance expenses.

The auditors of the IEEFL has expressed emphasis of matter

4) Reconciliation of results between previously reported (referred to as 'Previous GAAP') and Ind AS for the year ended 31st March 2017 are presented as below (Rs. in Lacs)

	Profit reconciliation	Equity reconciliation
Nature of adjustments	Year ended	As at
	31.03.2017	31.03.2017
As per previous GAAP	2,923	19,792
(a) Timing of revenue recognition	(161)	(807)
(b) Measurement of revenue	188	(792)
(c) Adjustments relating to financial instruments including amortised cost,	12	40
fair valuation on investments.		'
(d) Re-measurement cost of net defined benefit liability	(53)	-
(e) Impact of Service concession arrangement	(79)	(390)
(f) Losses attributable to Non-controling interest	- '	632
(g) Others	30	(1,928)
(h) Deferred tax	24	513
Total adjustments	(39)	(2,732)
As per Ind AS	2,884	17,060
	*	·

Profit reconciliation notes:

3,355 131 245

45 1.754 641 804 599 1,691 86 19,116 12,895 32 41,617 11,710 5,058 1,793 194 55 4,604 77,958 97,074

1,423 15 251 16,674 386 17,060

6,836 39,125 3,215 23,352

358

1.657

74,543

(a) Pertains to the difference in timing of revenue recognition on account of transition to Ind AS

Non-current assets			Non-current assets	44.0=-	I
(a) Property, plant and equipment	13,474	8,869	(a) Property, plant and equipment	14,358	
(b) Capital work-in-progress	658	3,355	(b) Capital work-in-progress	658 128	
(c) Other intangible assets	128	131	(d) Other intangible assets(e) Investment accounted using	298	
(d) Financial assets			Equity method	230	
(i) Investments	5,754	5,651	(f) Financial assets		
(ii) Trade receivables	358	358	(i) Investments	70	
(iii) Loans	3,992	3,620	(ii) Trade receivables	1,379	
(e) Deferred tax assets (Net)	-	111	(iii) Loans	993	
(f) Other non current assets	562	791	(iv) Others	754	
(g) Non current tax assets	28	28	(g) Deferred tax assets (Net)	115	
Total non-current assets	24,954	22,914	(h) Other non current assets	1,525	
Current assets		· · ·	(i) Non current tax assets Total non-current assets	42 20,320	+
(a) Inventories	7.709	10,394	Current assets	20,320	╉
(b) Financial assets	,	.,	(a) Inventories	10,119	
(i) Investments	40	32	(b) Financial assets	10,110	
(ii) Trade receivables	42,970	39,100	(i) Investments	40	
(iii) Cash and cash equivalents	6,062	10.823	(ii) Trade receivables	43,710	
(iii) Cash and Cash equivalents (iv) Bank balances other than	19,024	4,376	(iii) Cash and cash equivalents	6,725	
(iv) Bailk balances other than (iii) above	19,024	4,370	(iv) Bank balances other than	19,593	
	E 507	F F 70	(iii) above		
(v) Loans	5,537	5,573	(v) Loans	1,688	
(vi) Others	754	76	(vi) Others	876	
(c) Other current assets	3,763	4,941	(c) Current tax assets (Net)(d) Other current assets	80 3,372	
Total current assets	85,859	75,315	Total current assets	86,203	+
Total assets	110,813	98,229	Total assets	106,523	ł
EQUITY AND LIABILITIES			EQUITY AND LIABILITIES		t
<u>Equity</u>			Equity		
(a) Equity share capital	1,467	1,467	(a) Equity share capital	1,423	
(b) Other equity	29,872	25,622	(b) Other equity	18,588	
Total equity	31,339	27,089	Equity attributable to owners	20,011	
Liabilities			Non Controlling interests	284	4
Non-current liabilities			Total equity Liabilities	20,295	+
(a) Financial liabilities			Non-current liabilities		
(i) Borrowings	3,308	2,747	(a) Financial liabilities		
(ii) Other financial liabilities	886	851	(i) Borrowings	3,340	
(b) Provisions	1,014	908	(ii) Other financial liabilities	886	
(c) Deferred tax liabilities (Net)	193	-	(b) Provisions	1,130	
(d) Other non-current liabilities	-	6	(c) Deferred tax liabilities (net)	203	
(e) Liabilities for non current tax (Net)	174	174	(c) Other non-current liabilities	58	
Total non-current liabilities	5,575	4,686	(d) Liabilities for non current	174	
Current liabilities	,	.,	tax (Net)		4
(a) Financial liabilities			Total non-current liabilities Current liabilities	5,791	┦
(i) Borrowings	8,862	4,842	(a) Financial liabilities		
(ii) Trade payables	34,059	34,559	(i) Borrowings	11,254	ļ
(iii) Other financial liabilities	34,039	2,678	(ii) Trade payables	36,389	ļ
(iii) Other infancial liabilities	25,864	2,678	(iii) Other financial liabilities	4,188	ļ
	25,864		(b) Other current liabilities	26,958	
(c) Provisions		313	(c) Provisions	453	
(d) Liabilities for current tax (Net)	1,139	1,613	(d) Liabilities for current tax (Net)	1,195	
Total current liabilities	73,899	66,454	Total current liabilities	80,437	ļ
Total liabilities	79,474	71,140	Total liabilities	86,228	ļ
Total equity and liabilities	110,813	98,229	Total equity and liabilities	106,523	

(b) Under Ind AS, revenue is measured at the has been recognised at its present value.	e fair value of	the conside	eration recei	ved or recei	vable. Acco	rdingly, reter	ntion money	
(c) Includes impact of amortisation of transac	tion costs us	ing the effec	tive interest	rate method				
(d) The re-measurement cost arising prim Comprehensive Income (OCI) under Ind A	arily due to	changes in	n actuarial	assumption	s have bee		ed in Other	
(e) Under Ind AS, specific guidance is applic							frastructure	
assets and services. Under previous GAA on the recognition and measurement guid	P, there was	no authorita	tive guidanc	ce for accou	nting for suc	ch arrangem	ents. Based	
as a financial asset receivable.		iu Ao, iiic u	1000 1103 100	sogniscu its	rights unuci		00100331011	
(f) Under previous GAAP, non controlling inte	erest was not	considered	as nart of T	iotal equity a	nd was nres	sented sener	ately Under	
Ind AS non controlling interest are considered part of total equity. Further under Ind AS profit or loss is at								
controlling interest even if it result in the no					o prom or r			
(q) It includes adjustment on account of cor					lisation of c	eneral borro	owina costs	
pertaining to Capital-Work-in-progress.						•	Ū	
(h) Impact of transition adjustments together	r with Ind AS	mandate us	ing the bala	nce sheet a	pproach (ag	ainst the pro	ofit and loss	
approach in the previous GAAP) for compl			U					
Previous year figures have been regrouped / re	earranged wh	erevernece	ssary.					
Segment wise I	Dovonuo	Dooult	and Co	nital an	bowola			
Seyment wise i	nevellue,	, nesults	s allu Ga	ipital ell	ihioyeu			
						· · ·	Rs. in Lacs)	
		uarter Ende			tandalone		onsolidated	
Particulars	31.03.2018 Audited	31.12.2017 Unaudited	31.03.2017 Audited		Year Ended 31.03.2017	Year Ended 31.03.2018	Year Ended 31.03.2017	
	Audited (refer note 4)		(refer note 4)		51.03.2017	31.03.2018	51.03.2017	
1. Segment Revenue	,		,					
a) Engineering	21,021	14,359	24,595	58,313	56,460	63,475	64,043	
b) Chemicals	9,517	8,427	9,393	34,484	34,258	35,351	35,113	
c) Consumer Products	3,230	2,543	2,575	10,830	10,226	10,860	10,245	
d) Others	-	-	-	-	-	2	1	
e) Unallocated	67	-	72	67	73	67	73	
Total	33,835	25,329	36,635	103,694	101,017	109,755	109,475	
Less : Inter segment revenue Net Sales / Income from Operations	1,217 32,618	1,035 24,294	1,348 35,287	4,269 99,425	4,754 96,263	4,269 105,486	4,754 104,721	
2. Segment Results [Profit(+)/Loss(-)	52,010	24,294	00,207	33,420	50,203	103,400	104,721	
before tax and interest from segment]								
a) Engineering	1,804	307	1,735	2,814	2,740	3,520	2,204	
b) Chemicals	1,917	1,116	2,200	5,017	5,498	4,983	5,463	
				1 1				
c) Consumer Products	(52)	(83)	(159)	(355)	(425)	(300)	(371)	
c) Consumer Productsd) Others	-	-	-	-	-	(106)	(123)	
c) Consumer Products d) Others Total	3,669	1,340	3,776	7,476	7,813	(106) 8,097	(123) 7,173	
 c) Consumer Products d) Others Total Less: i) Finance Cost 	3,669 494	1,340 365	3,776 312	7,476 1,573	7,813 1,279	(106) 8,097 1,868	(123) 7,173 1,627	
c) Consumer Products d) Others Total Less: i) Finance Cost ii) Other unallocable expenditure	3,669	1,340	3,776	7,476	7,813	(106) 8,097	(123) 7,173	
c) Consumer Products d) Others Total Less: i) Finance Cost ii) Other unallocable expenditure net off unallocable income	3,669 494 173	1,340 365 301	3,776 312 66	7,476 1,573 976	7,813 1,279 859	(106) 8,097 1,868 1,118	(123) 7,173 1,627 1,057	
 c) Consumer Products d) Others Total Less: i) Finance Cost ii) Other unallocable expenditure net off unallocable income Add: Interest Income 	3,669 494 173 524	1,340 365 301 692	3,776 312 66 285	7,476 1,573 976 2,356	7,813 1,279 859 1,455	(106) 8,097 1,868 1,118 1,522	(123) 7,173 1,627 1,057 881	
 c) Consumer Products Others Total Less: i) Finance Cost	3,669 494 173 524 3,526	1,340 365 301	3,776 312 66	7,476 1,573 976	7,813 1,279 859	(106) 8,097 1,868 1,118	(123) 7,173 1,627 1,057	
 c) Consumer Products d) Others Total Less: i) Finance Cost ii) Other unallocable expenditure net off unallocable income Add: Interest Income Total Profit (+) / Loss(-) Before Taxation Capital Employed (Segment Assets - Segment Liabilities) 	3,669 494 173 524 3,526	1,340 365 301 692	3,776 312 66 285	7,476 1,573 976 2,356	7,813 1,279 859 1,455	(106) 8,097 1,868 1,118 1,522	(123) 7,173 1,627 1,057 881	
 c) Consumer Products d) Others Total Less: i) Finance Cost ii) Other unallocable expenditure net off unallocable income Add: Interest Income Total Profit (+) / Loss(-) Before Taxation Bajital Employed 	3,669 494 173 524 3,526 20,194	1,340 365 301 <u>692</u> 1,366 19,356	3,776 312 66 285 3,683 14,180	7,476 1,573 976 2,356 7,283 20,194	7,813 1,279 859 1,455 7,130 14,180	(106) 8,097 1,868 1,118 1,522 6,633 18,355	(123) 7,173 1,627 1,057 881 5,370 12,795	
 c) Consumer Products d) Others Total Less: i) Finance Cost ii) Other unallocable expenditure net off unallocable income Add: Interest Income Total Profit (+) / Loss(-) Before Taxation Capital Employed (Segment Assets - Segment Liabilities) a) Engineering b) Chemicals 	3,669 494 173 524 3,526 20,194 11,028	1,340 365 301 692 1,366 19,356 11,090	3,776 312 66 285 3,683 14,180 8,794	7,476 1,573 976 2,356 7,283 20,194 11,028	7,813 1,279 859 1,455 7,130 14,180 8,794	(106) 8,097 1,868 1,118 1,522 6,633 18,355 10,519	(123) 7,173 1,627 1,057 881 5,370 12,795 8,393	
 c) Consumer Products d) Others Total Less: i) Finance Cost ii) Other unallocable expenditure net off unallocable income Add: Interest Income Total Profit (+) / Loss(-) Before Taxation Capital Employed (Segment Assets - Segment Liabilities) a) Engineering b) Chemicals c) Consumer Products 	3,669 494 173 524 3,526 20,194	1,340 365 301 <u>692</u> 1,366 19,356	3,776 312 66 285 3,683 14,180	7,476 1,573 976 2,356 7,283 20,194	7,813 1,279 859 1,455 7,130 14,180	(106) 8,097 1,868 1,118 1,522 6,633 18,355 10,519 1,295	(123) 7,173 1,627 1,057 881 5,370 12,795 8,393 1,047	
 c) Consumer Products d) Others Total Less: i) Finance Cost ii) Other unallocable expenditure net off unallocable income Add: Interest Income Total Profit (+) / Loss(-) Before Taxation 3. Capital Employed (Segment Assets - Segment Liabilities) a) Engineering b) Chemicals c) Consumer Products d) Others 	3,669 494 173 524 3,526 20,194 11,028 1,292	1,340 365 301 692 1,366 19,356 11,090 798	3,776 312 66 285 3,683 14,180 8,794 1,045	7,476 1,573 976 2,356 7,283 20,194 11,028 1,292	7,813 1,279 859 1,455 7,130 14,180 8,794 1,045	(106) 8,097 1,868 1,118 1,522 6,633 18,355 10,519 1,295 1,179	(123) 7,173 1,627 1,057 881 5,370 12,795 8,393 1,047 1,212	
 c) Consumer Products d) Others Total Less: i) Finance Cost ii) Other unallocable expenditure net off unallocable income Add: Interest Income Total Profit (+) / Loss(-) Before Taxation 3. Capital Employed (Segment Assets - Segment Liabilities) a) Engineering b) Chemicals c) Consumer Products d) Others Total Capital Employed in Segments 	3,669 494 173 524 3,526 20,194 11,028 1,292 32,514	1,340 365 301 692 1,366 19,356 11,090 798 - 31,244	3,776 312 66 285 3,683 14,180 8,794 1,045 - 24,019	7,476 1,573 976 2,356 7,283 20,194 11,028 1,292 - 32,514	7,813 1,279 859 <u>1,455</u> 7,130 14,180 8,794 1,045 - 24,019	(106) 8,097 1,868 1,118 1,522 6,633 18,355 10,519 1,295 1,179 31,348	(123) 7,173 1,627 1,057 881 5,370 12,795 8,393 1,047 1,212 23,447	
 c) Consumer Products d) Others Total Less: i) Finance Cost ii) Other unallocable expenditure net off unallocable income Add: Interest Income Total Profit (+) / Loss(-) Before Taxation 3. Capital Employed (Segment Assets - Segment Liabilities) a) Engineering b) Chemicals c) Consumer Products d) Others Total Capital Employed in Segments Add : Unallocable corporate assets less 	3,669 494 173 524 3,526 20,194 11,028 1,292	1,340 365 301 692 1,366 19,356 11,090 798	3,776 312 66 285 3,683 14,180 8,794 1,045	7,476 1,573 976 2,356 7,283 20,194 11,028 1,292	7,813 1,279 859 1,455 7,130 14,180 8,794 1,045	(106) 8,097 1,868 1,118 1,522 6,633 18,355 10,519 1,295 1,179	(123) 7,173 1,627 1,057 881 5,370 12,795 8,393 1,047 1,212	
 c) Consumer Products d) Others Total Less: i) Finance Cost ii) Other unallocable expenditure net off unallocable income Add: Interest Income Total Profit (+) / Loss(-) Before Taxation 3. Capital Employed (Segment Assets - Segment Liabilities) a) Engineering b) Chemicals c) Consumer Products d) Others Total Capital Employed in Segments 	3,669 494 173 524 3,526 20,194 11,028 1,292 32,514	1,340 365 301 692 1,366 19,356 11,090 798 - 31,244	3,776 312 66 285 3,683 14,180 8,794 1,045 - 24,019	7,476 1,573 976 2,356 7,283 20,194 11,028 1,292 - 32,514	7,813 1,279 859 <u>1,455</u> 7,130 14,180 8,794 1,045 - 24,019	(106) 8,097 1,868 1,118 1,522 6,633 18,355 10,519 1,295 1,179 31,348	(123) 7,173 1,627 1,057 881 5,370 12,795 8,393 1,047 1,212 23,447	

2) Previous period figures have been regrouped / rearranged wherever necessary.

For Ion Exchange (India) Limited

80,014 Place : Mumbai 97,074 Date : 23rd May, 2018