

1st November, 2023

The Secretary
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400 001
Script Code: 974888

Dear Sir/Madam.

Subject: Unaudited Standalone Financial Results for second quarter and half-year ended 30th September, 2023

In terms of provision of Regulation 51 and 52 read with Part B of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, (SEBI Listing Regulations), **this is to inform you that the Board of Directors of the Company at their meeting held today, i.e., 1st November, 2023 have inter-alia approved the** unaudited financial results of the Company for the second quarter and half-year ended 30th September, 2023.

Further as per the applicable provisions of SEBI Listing Regulations, 2015, the following are enclosed:

1. Unaudited financial results along with unmodified limited review report of Statutory Auditors;
2. Disclosure of ratios as per Regulation 52(4) of SEBI Listing Regulations, 2015 also form part of financials;
3. Security Cover Certificate as per Regulation 54 (3) of SEBI Listing Regulations, 2015; and
4. Disclosure of Related Party Transactions as per Regulation 23(9) of SEBI Listing Regulations, 2015.

Further, the Board of Directors at the aforesaid meeting have also approved the appointment of M/s Harshad Deshpande & Associates, Cost Accountants (Firm Registration No. 00378) as Cost Auditors of the Company, to conduct the audit of Cost Accounts of the Company in respect of all applicable products for the financial year 2023-24. However, the remuneration payable to the Cost Audit will be subject to the ratification by the Shareholders of the Company at the ensuing Extra-Ordinary Annual General Meeting.

The details in relation to appointment of Cost Auditor are provided below:

Name of Auditor	M/s Harshad Deshpande & Associates, Cost Accountants (Firm Registration No. 00378)
Reason for change	Appointment The Company commenced the commercial production of Ammonia w.e.f. 4 th August 2023 and due to which the provisions of Section 148 of the Companies Act, 2013 and Rules made thereunder related to audit of cost records have been applicable to the Company.
Date of Appointment	1 st November 2023
Term of Appointment	To conduct Cost Audit of all applicable products for the Financial Year 2023-24
Brief Profile	M/s Harshad Deshpande & Associates, Cost Accountants, is practicing Cost & Management Accountant. M/S Harshad S Deshpande & Associates is rendering professional services in the field of Cost & Management accounting, Finance and Indirect Tax and having experiences of around two decades.
Disclosure of relationship between directors (in case of appointment of a director)	Not Applicable

The meeting commenced at 12:45 P.M and concluded at 01:50 P.M.

The above information will also be made available on the website of the Company at <https://pclindia.co.in/>

We request you to take the same on your record.

Thanking you,
Yours faithfully,

For Performance Chemiserve Limited

Pankaj Gupta
Company Secretary
Membership No.: FCS-9219
Encl: as above

B. K. Khare & Co. Chartered Accountants

706/708, Sharda Chambers, New Marine
Lines, Mumbai – 400 020, India

INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF UNAUDITED FINANCIAL RESULTS

The Board of Directors
Performance Chemiserve Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Performance Chemiserve Limited** ("the Company") for the quarter and half year ended September 30, 2023 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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 the Indian Accounting Standard 34 "Interim Financial Reporting" ('Ind AS 34') prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

2. 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 Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **B. K. Khare & Co.**
Chartered Accountants
Firm Registration No. 105102W

**HIMANSHU
TRIBHOVANDAS
GORADIA**

Himanshu Goradia

Partner
Membership No. 045668
UDIN: 23045668BGXTQL2903
Place: Mumbai
Date: November 1, 2023

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PERFORMANCE CHEMISERVE LIMITED (CIN- U24239PN2006PLC022101)
Reg. off - Sai Hira, Survey No.93, Mundhwa, Pune 411036

(Rs. Lakhs)

Sr No.	Particulars	Quarter ended			Half year ended		Year ended
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-March-23
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	19,199	135	104	19,334	203	704
	Other income	232	135	365	367	493	839
	Total income	19,431	270	469	19,701	696	1,543
2	Expenses						
	Cost of materials consumed	26,736	-	-	26,736	-	-
	Purchases of stock-in-trade	287	-	-	287	-	251
	Changes in inventories of work-in-progress, stock-in-trade and finished goods	(337)	-	-	(337)	-	-
	Employee benefits expense	472	7	8	479	15	31
	Finance costs	4,201	-	1	4,201	1	1
	Net loss on foreign currency transactions and translation	44	-	104	44	129	333
	Depreciation and amortisation expense	2,059	3	3	2,062	6	13
	Other expenses	678	20	18	698	35	78
	Total expenses	34,140	30	134	34,170	186	707
3	(Loss)/Profit before Exceptional Items and tax (1-2)	(14,709)	240	335	(14,469)	510	836
4	Exceptional Items	-	-	-	-	-	-
5	(Loss)/Profit before tax (3-4)	(14,709)	240	335	(14,469)	510	836
6	Tax expense						
	(a) Current tax	-	-	82	-	127	314
	(b) Deferred tax	(3,702)	60	(3)	(3,642)	(2)	(99)
	Total Tax Expense	(3,702)	60	79	(3,642)	125	215
7	Net (Loss)/Profit after tax (5-6)	(11,007)	180	256	(10,827)	385	621
8	Other Comprehensive Income	11,701	-	-	11,701	-	-
9	Total Comprehensive Income (7+8)	694	180	256	874	385	621
10	Earnings per Share (EPS) of ₹ 10 each						
	(i) Basic (in Rs.)	(5,747.50)	93.98	133.68	(5,653.52)	201.03	339.17
	(ii) Diluted (in Rs.)	(5,747.50)	93.98	133.68	(5,653.52)	201.03	339.17
11	Paid-up equity share capital (Face value of ₹ 10 each)	19	19	19	19	19	19
12	Paid-up Preference Shares	-	-	-	-	-	-
13	Paid-up Debt Capital (including interest accrued but not due)	2,59,354	2,26,567	1,56,106	2,59,354	1,56,106	1,96,782
14	Other Equity (including DRR)	1,76,119	1,73,882	1,72,291	1,76,119	1,72,291	1,73,186
15	Net Worth (as per Section 2(57) of the Companies Act, 2013)	1,76,138	1,73,901	1,72,310	1,76,138	1,72,310	1,73,205
16	Debt Redemption Reserve (DRR)	-	-	-	-	-	-

Performance Chemiserve Limited
Balance Sheet as at 30 September 2023
(All Amounts in ₹ Lakhs unless otherwise stated)

	30 September 2023	31 March 2023
ASSETS		
Non-current assets		
Property, plant and equipment	3,53,273	2,342
Right of use assets	18,253	18,358
Capital work-in-progress	4,440	2,96,105
Intangible assets	7,134	16
Financial assets		
i. Other financial assets	10,482	2,855
Deferred tax assets (net)	-	130
Income tax assets (net)	85	35
Other non-current assets	4,257	46,896
Total non-current assets	3,97,924	3,66,737
Current assets		
Inventories	337	-
Financial assets		
i. Investments	2,367	880
ii. Trade receivables	7,188	372
iii. Cash and cash equivalents	5,958	5,591
iv. Bank balances other than (iii) above	2,580	3,480
v. Other financial assets	17,322	1,392
vi. Other current assets	38,946	-
Total current assets	74,698	11,715
Total assets	4,72,622	3,78,452
EQUITY AND LIABILITIES		
Equity		
Equity share capital	19	19
Other equity	1,76,119	1,73,186
Total equity	1,76,138	1,73,205
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
i. Borrowings	70,417	1,93,758
ii. Inter-corporate deposit	1,00,143	3,024
iii. Non convertible debentures	88,794	-
Deferred tax liabilities (net)	164	-
Total non-current liabilities	2,59,518	1,96,782
Current liabilities		
Financial liabilities		
i. Trade payables		
(a) total outstanding dues of micro and small enterprises	-	10
(b) total outstanding dues of creditors other than micro and small enterprises	2,838	13
ii. Other financial liabilities	33,456	8,211
Other current liabilities	672	231
Total current liabilities	36,966	8,465
Total liabilities	2,96,484	2,05,247
Total equity and liabilities	4,72,622	3,78,452

Performance Chemiserve Limited**Statement of Cash Flows for the half year ended 30 September 2023**

(All Amounts in ₹ Lakhs unless otherwise stated)

	30 September 2023	31 March 2023
Cash flow from operating activities		
(Loss)/Profit before tax	(14,469)	836
Adjustments for -		
Depreciation and amortisation expense	2,062	13
Net gain on sale of investments	(57)	(577)
Changes in fair value of financial assets at fair value through profit or loss	(8)	-
Finance costs	4,201	1
Interest income	(302)	(262)
Unrealised foreign exchange differences	-	285
Cash (used in)/generated from operations before working capital changes	(8,573)	296
Change in Inventories	(337)	-
Change in trade receivables	(6,816)	(264)
Change in trade payables	2,815	(230)
Change in other financial liabilities	(14)	6
Change in other financial assets	(200)	(129)
Change in other non-current assets	(289)	-
Change in other current assets	2,593	-
Change in other current liabilities	441	(191)
Cash used in operations	(10,380)	(512)
Income taxes paid	(49)	(296)
Net cash used in operating activities	(10,429)	(808)
Cash flow from investing activities		
Purchases of property, plant and equipment, intangible assets and capital work-in-progress	(38,996)	(1,08,915)
Purchases of investments	(16,976)	(50,254)
Proceeds from sale of investments	15,553	53,540
Fixed deposits placed	(9,001)	(5,038)
Fixed deposits matured	901	12,823
Interest received	297	235
Net cash used in investing activities	(48,222)	(97,609)
Cash flow from financing activities		
Proceeds from issues of shares	-	30,001
Proceeds from borrowings - non current	70,415	82,362
Repayment of borrowings - non current	(1,93,758)	-
Proceeds from Inter-corporate Deposit (net)	2,57,744	3,000
Repayment of Inter-corporate Deposit (net)	(1,60,625)	-
Proceeds from Non Convertible Debentures	88,560	-
Share issue costs	-	(2)
Interest paid	(3,318)	(16,382)
Net cash from financing activities	59,018	98,979
Net increase in cash and cash equivalents	367	562
Cash and cash equivalents at the beginning of the period	5,591	5,029
Cash and cash equivalents at the end of the period	5,958	5,591





PERFORMANCE CHEMISERVE LIMITED (CIN- U24239PN2006PLC022101)
Reg. off - Sai Hira, Survey No.93, Mundhwa, Pune 411036

Notes:

I Additional disclosures as per Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

Sr. No.	Particulars	Quarter Ended			Six Month Ended		Year ended
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Debt Equity Ratio	1.47	1.30	0.91	1.47	0.91	1.14
2	Debt Service Coverage Ratio	(1.13)	NA	NA	(1.09)	NA	NA
3	Interest Service Coverage Ratio	(1.13)	NA	NA	(1.09)	NA	NA
4	Networth	1,76,138	1,73,901	1,72,310	1,76,138	1,72,310	1,73,205
5	Net profit After tax	(11,007)	180	256	(10,827)	256.00	621
6	Earning Per Share	(5,747.50)	93.98	133.68	(5,653.52)	133.68	339.17
7	Asset Coverage Ratio	1.65	1.77	2.10	1.65	2.10	1.88
8	Current Ratio	2.02	1.53	3.31	2.02	3.31	1.38
9	Long Term Debt to Working Capital Ratio	6.87	67.07	7.45	6.87	7.45	60.55
10	Bad Debts to Account Receivable Ratio	NA	NA	NA	NA	NA	NA
11	Current Liability Ratio	0.12	0.03	0.05	0.12	0.05	0.04
12	Total Debts to Total Assets Ratio	0.55	0.56	0.46	0.55	0.46	0.52
13	Debtors Turnover Ratio	5.06	0.35	1.36	5.11	2.80	2.93
14	Inventory Turnover Ratio	78.34	NA	NA	78.34	NA	NA
15	Reserves (excluding Revaluation Reserve)	1,76,119	1,73,882	1,72,291	1,76,119	1,72,291	1,73,186
16	Securities Premium Account	1,64,356	1,64,356	1,64,356	1,64,356	1,64,356	1,64,356
17	Capital Redemption Reserve	-	-	-	-	-	-
18	Operating Margin (%)	-45.22%	79.99%	-24.35%	-44.34%	11.95%	1.54%
19	Net Profit Margin (%)	-57.33%	133.02%	247.17%	-56.00%	189.96%	88.22%

Note:

Sr. No.

- 1 Debt Equity Ratio = Total borrowings/Total Equity
- 2 Debt Service Coverage Ratio = (PAT+ Depreciation +Finance Cost)/(Finance Cost + Long term debt repayments [Net of Refinancing] made during the period
- 3 Interest Service Coverage Ratio = (PAT+ Depreciation +Finance Cost)/Finance Cost
- 4 Networth = Total Assets - Total Liabilities
- 5 Net Profit After tax = Profit Before Tax - Tax Expense
- 6 Earning Per share = Profit After Tax / No. of Shares
- 7 Asset Coverage Ratio = [(Total Assets – Intangible Assets) – (Current Liabilities – Short-term Debt)]/Total borrowings
- 8 Current Ratio = Current Assets/Current Liabilities
- 9 Long Term Debt to Working Capital = Long term borrowings (including current maturities of long term borrowings)/working Capital
- 10 Bad Debts to Account Receivable Ratio = Bad debts written off/Average Gross Trade Receivables
- 11 Current Liability Ratio = Current Liabilities / Total Liabilities
- 12 Total Debts to Total Assets = Total borrowings/Total Assets
- 13 Debtors Turnover Ratio = Revenue from operations /Average Gross Trade Receivables
- 14 Inventory Turnover Ratio = Cost of goods sold /Closing Inventory
- 15 Operating Margin (%) = PBDIT excl. other income/Revenue from operations
- 16 Net Profit Margin (%) = PAT after exceptional items/Revenue from operations

- II. The above unaudited financial results of Performance Chemiserve Limited (“the Company”) were reviewed by the Audit Committee in its meeting held on 1st November 2023 and the Board of Directors at its meeting held on 1st November 2023 approved and adopted the same. These results have been reviewed by Statutory auditors, who have expressed an unmodified conclusion.
- III. In compliance with Regulation 52 of the Securities Exchange Board of India (“SEBI”) (Listing Obligations and Disclosure Requirements) Regulations, 2015, the financial results have been prepared by the management and a limited review of the said financial results for the quarter and half year ended 30 September 2023 has been carried out by the Statutory Auditors.
- IV. The unaudited financial results of the Company are prepared in accordance with applicable accounting standards i.e., Ind AS, as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended.
- V. The Company’s new world scale Ammonia Greenfield Plant commenced its commercial production on 4 August 2023. The installed production capacity of the new plant is 1500 MT per day.
- VI. The loss for the quarter is emerging out of the initial stabilization period which coincided with the low global Ammonia price. Currently the Ammonia Plant has now achieved a stable capacity utilisation and the global ammonia prices have also stabilized to the long-term average prices.
- VII. Previous period’s figures have been reclassified / regrouped wherever necessary.

For Performance Chemiserve Limited



S. C. MEHTA
Chairman
DIN: 00128204

Place: PUNE

Date: 1 November 2023



B. K. Khare & Co.

Chartered Accountants

706/708, Sharda Chambers, New Marine
Lines, Mumbai – 400 020, India

The Board of Directors
Performance Chemiserve Limited

Independent Statutory Auditors' Report

1. We, B. K. Khare & Co., Chartered Accountants (Firm Registration No. 105102W), statutory auditors of **Performance Chemiserve Limited** ("the Company"), have been requested by the management of the Company to certify the accompanying Statement of Assets Cover as on September 30, 2023 ("the Statement") for submission to the Stock Exchange pursuant to Regulation 54 read with Regulation 56(1)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and Debenture Trustees of the Non-Convertible Debentures pursuant to Regulation 15(1)(t) of the Securities and Exchange Board of India (Debenture Trustees) Regulations, 1993 as amended vide Notification No. SEBI/LAD-NRO/GN/2020/34 dated October 8, 2020 (together referred to as the "Regulations").

Management's Responsibility

2. The preparation of the Statement from the unaudited financial statements of the Company, prepared and certified by the management as at and for the period ended September 30, 2023 and other relevant records and documents is the responsibility of the management of the Company, including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and presentation of the Statement, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
3. The management is also responsible for maintenance of assets cover and compliance with all the covenants of the respective Offer Document/Information Memorandum/Debenture Trust deeds in the manner as may be specified by SEBI and adherence with all other applicable conditions mentioned in the Regulations in connection with the Statement.

Auditors' Responsibility

4. Our responsibility is to provide a reasonable assurance as to whether the book values of the assets of the Company contained in Columns A to J of the Statement have been accurately extracted and ascertained from the unaudited books of account of the Company. This did not include the evaluation of adherence by the Company with all the applicable guidelines of the Regulations, Offer documents/Information Memorandum and Debenture Trust deeds.
5. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (the "Guidance Note") issued by the Institute of Chartered Accountants of India (ICAI) and the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 in so far as applicable for the purpose of this report, which includes the concepts of test checks and materiality. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

B. K. Khare & Co.

Chartered Accountants

6. We have complied with the relevant applicable requirements of the Standard on Quality Control ("SQC") 1, Quality Control for Firms that perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

7. Based on our examination, and according to the information, explanations and representations provided to us by the management of the Company, we are of the opinion that the book values of the assets of the Company contained in Columns A to J of the Statement have been accurately extracted and ascertained from the unaudited books of account of the Company and are in agreement with the unaudited financial statements prepared and certified by the management as at and for the period ended September 30, 2023 and other relevant records and documents maintained by the Company.

Restriction on Use

8. This report is addressed to and provided to the Board of Directors of the Company solely for the purpose of submission to the Stock Exchange and Debenture Trustees in accordance with the Regulations and should not be used for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For **B. K. Khare & Co.**
Chartered Accountants
Firm Registration No. 105102W

HIMANSHU
TRIBHOVANDAS
GORADIA

Himanshu Goradia


Partner

Membership No. 045668

UDIN: 23045668BGXTQM1586

Place: Mumbai

Date: November 1, 2023

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Date: 2023.11.01 13:22:50
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Statement of Assets Cover as on September 30, 2023

Amount in Rs. Lakhs

Column A	Column B	Column C (i)	Column D (ii)	Column E (iii)	Column F (iv)	Column G (v)	Column H (vi)	Column I (vii)	Column J	Column K	Column L	Column M	Column N	Column O	
Particulars	Description of asset for which this certificate relate	Exclusive Charge	Exclusive Charge	Pari-Passu Charge	Pari-Passu Charge	Pari-Passu Charge		Elimination (amount in negative)	Total (C to H)	Related to only those items covered by this certificate					Total Value (=K+L+M+N)
		Debt for which this certificate being issued	Other Secured Debt	Debt for which this certificate being issued	Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari passu charge)	Other assets on which there is pari Passu charge (excluding items covered in column F)	Assets not offered as Security	Debt amount considered more than once (due to exclusive plus pari passu charge)		Market Value for Assets charged on Exclusive basis	Carrying/book value for exclusive charge assets where market value is not ascertainable or applicable	Market Value for Pari passu charge Assets	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable		
		Book Value	Book Value	Yes/ No	Book Value	Book Value				Relating to Column F					
ASSETS															
Property, Plant and Equipment		-	-	Yes	3,53,248	-	25	-	3,53,273	-	-	-	3,53,248	3,53,248	
Capital Work-in-Progress		-	-	Yes	4,429	-	11	-	4,440	-	-	-	4,429	4,429	
Right of Use Assets		-	-	Yes	18,253	-	-	-	18,253	-	-	-	18,253	18,253	
Goodwill		-	-	Yes	-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	Yes	7,134	-	-	-	7,134	-	-	-	7,134	7,134	
Intangible Assets under Development		-	-	Yes	-	-	-	-	-	-	-	-	-	-	
Investments		-	-	Yes	802	-	1,565	-	2,367	-	-	-	802	802	
Loans	Book Debt receivables	-	-	Yes	-	-	-	-	-	-	-	-	-	-	
Inventories		-	-	Yes	337	-	-	-	337	-	-	-	337	337	
Trade Receivables		-	-	Yes	7,086	-	102	-	7,188	-	-	-	7,086	7,086	
Cash and Cash Equivalents		-	-	Yes	5,901	-	57	-	5,958	-	-	-	5,901	5,901	
Bank Balances other than Cash and Cash Equivalents		-	-	Yes	2,580	-	-	-	2,580	-	-	-	2,580	2,580	
Others		2,500	-	Yes	68,589	-	3	-	71,092	2,500	-	-	68,589	71,089	
Total		2,500	-	-	4,68,358	-	1,764	-	4,72,622	2,500	-	-	4,68,358	4,70,858	

For Performance Chemiserve Limited



Chief Financial Officer

Column A	Column B	Column C til	Column D(ii)	Column E(iii)	Column F(iv)	Column G(v)	Column H(vi)	Column I(vii)	Column J	Column K	Column L	Column M	Column N	Column O	
Particulars	Description of asset for which this certificate relate	Exclusive Charge	Exclusive Charge	Pari-Passu Charge	Pari-Passu Charge	Pari-Passu Charge		Elimination (amount in negative)	Total (C to H)	Related to only those items covered by this certificate					Total Value (=K+L+M+N)
		Debt for which this certificate being issued	Other Secured Debt	Debt for which this certificate being issued	Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari passu charge)	Other assets on which there is pari Passu charge (excluding items covered in column F)	Assets not offered as Security	Debt amount considered more than once (due to exclusive plus pari passu charge)		Market Value for Assets charged on Exclusive basis	Carrying/book value for exclusive charge assets where market value is not ascertainable or applicable	Market Value for Pari passu charge Assets	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable		
		Book Value	Book Value	Yes/ No	Book Value	Book Value									
LIABILITIES															
Debt securities to which this certificate pertains		-	-	Yes	88,794	-	-	-	88,794	-	-	-	88,794	88,794	
Other debt sharing pari passu charge with above debt		-	-	Yes	70,417	-	-	-	70,417	-	-	-	70,417	70,417	
Other Debt (CP and Unsecured Debt)		-	-	Yes	-	-	-	-	-	-	-	-	-	-	
Subordinated debt		-	-	Yes	-	-	-	-	-	-	-	-	-	-	
Borrowings		-	-	Yes	-	-	-	-	-	-	-	-	-	-	
Bank (incl. NHB)		-	-	Yes	-	-	-	-	-	-	-	-	-	-	
Debt Securities		-	-	Yes	-	-	-	-	-	-	-	-	-	-	
Others (ICD)		-	-	Yes	-	-	1,00,143	-	1,00,143	-	-	-	1,00,143	1,00,143	
Trade payables		-	-	Yes	2,828	-	10	-	2,838	-	-	-	2,838	2,838	
lease Liabilities		-	-	Yes	-	-	-	-	-	-	-	-	-	-	
Provisions		-	-	Yes	-	-	-	-	-	-	-	-	-	-	
Others		-	-	Yes	34,292	-	-	-	34,292	-	-	-	34,292	34,292	
Total		-	-	-	1,96,331	-	1,00,153	-	2,96,484	-	-	-	2,96,484	2,96,484	
					2.94										

For Performance Chermiserve Limited

Chief Financial Officer

HIMANSHU
TRIBHOVANDAS
GORADIA

Digitally signed by HIMANSHU
TRIBHOVANDAS GORADIA
Date: 2023.11.01 13:23:24
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Related party transactions

													Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.									
Sr No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments				Notes	
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured		Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
	<input type="button" value="Add"/>	<input type="button" value="Delete"/>																				
1	Performance Chemiserve Limited	AADCP8452F	Deepak Fertilisers and Petrochemicals Corporation Limited	AAACD1388D	Ultimate Holding company	Sale of goods or services		800.00	Approved	241.48	69.84	102.15										
2	Performance Chemiserve Limited	AADCP8452F	Deepak Fertilisers and Petrochemicals Corporation Limited	AAACD1388D	Ultimate Holding company	Purchase of goods or services		500.00	Approved	414.18	143.79	218.29										
3	Performance Chemiserve Limited	AADCP8452F	Deepak Fertilisers and Petrochemicals Corporation Limited	AAACD1388D	Ultimate Holding company	Sale of goods or services		51000.00	Approved	3385.89	0.00	1418.76										
4	Performance Chemiserve Limited	AADCP8452F	Deepak Fertilisers and Petrochemicals Corporation Limited	AAACD1388D	Ultimate Holding company	Any other transaction	Hedging Transaction Gain/ Loss at actual by	5000.00	Approved	-2241.45	0.00	-1243.39										
5	Performance Chemiserve Limited	AADCP8452F	Mahadhan AgriTech Limited	AACCA5046P	Holding company	Sale of goods or services		205000.00	Approved	15683.13	0.00	3651.40										
6	Performance Chemiserve Limited	AADCP8452F	Mahadhan AgriTech Limited	AACCA5046P	Holding company	Inter-corporate deposit		260000.00	Approved	92639.70	3000.00	92639.70				Inter-corporate deposit	9.50%	Repayable on demand	Unsecured	Repayable on demand		
7	Performance Chemiserve Limited	AADCP8452F	Mahadhan AgriTech Limited	AACCA5046P	Holding company	Interest paid		4977.19	Approved	4977.19	23.80	4977.19										
8	Performance Chemiserve Limited	AADCP8452F	Deepak Fertilisers and Petrochemicals Corporation Limited	AAACD1388D	Ultimate Holding company	Purchase of goods or services		10000.00	Approved	0.00	0.00	0.00										
9	Performance Chemiserve Limited	AADCP8452F	Deepak Fertilisers and Petrochemicals Corporation Limited	AAACD1388D	Ultimate Holding company	Any other transaction	SBL issued by DFPC for procurement of	30000.00	Approved	0.00	0.00	0.00										
10	Performance Chemiserve Limited	AADCP8452F	Deepak Fertilisers and Petrochemicals Corporation Limited	AAACD1388D	Ultimate Holding company	Any other transaction	Other transactions at cost sharing	1000.00	Approved	0.00	0.00	0.00										
11	Performance Chemiserve Limited	AADCP8452F	Mahadhan AgriTech Limited	AACCA5046P	Holding company	Purchase of goods or services		2500.00	Approved	0.00	0.00	0.00										
12	Performance Chemiserve Limited	AADCP8452F	Mahadhan AgriTech Limited	AACCA5046P	Holding company	Any other transaction	SBL issued by STL for procurement of Natural	30000.00	Approved	0.00	0.00	0.00										
13	Performance Chemiserve Limited	AADCP8452F	Mahadhan AgriTech Limited	AACCA5046P	Holding company	Any other transaction	Other transactions at cost sharing	1000.00	Approved	0.00	0.00	0.00										
14	Performance Chemiserve Limited	AADCP8452F	Mahadhan AgriTech Limited	AACCA5046P	Holding company	Any other transaction	Ammonia tank usage charges charged to PCL	3500.00	Approved	0.00	0.00	0.00										
Total value of transaction during the reporting period										115100.123												