

January 30, 2025

- | | |
|---|--|
| 1. To,
The General Manager
Department of Corporate Services
BSE Limited
1 st Floor, New Trading Ring
Rotunda Building, P. J. Tower
Dalal Street, Fort
Mumbai – 400 001
BSE Scrip Code: 532853 | 2. To,
The General Manager (Listing)
National Stock Exchange of India Ltd
5 th Floor, Exchange Plaza
Plot No. C/1, G Block
Bandra – Kurla Complex
Bandra (East)
Mumbai – 400 051
NSE Trading Symbol: ASAHISONG |
|---|--|

SUB: OUTCOME OF BOARD MEETING

**REF: REGULATION 30 OF SECURITIES AND EXCHANGE BOARD OF INDIA
(LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS)
REGULATIONS, 2015**

Dear Sir/Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held **today i.e. January 30, 2025**, *inter alia*, approved the following:

1. Unaudited Financial Results

Un-audited Standalone and Consolidated financial results of the Company for the quarter and nine months ended December 31, 2024 along with Limited Review Report of Un-audited Standalone and Consolidated Financial Results for the quarter and nine months ended December 31, 2024 thereon pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations").

2. Intimation about change in Code/Policy

The Board has approved changes in the following code/policy:

- Code of Fair Disclosure, Internal Procedures and Conduct for Regulating, Monitoring and Reporting of Trading by Designated Persons and Immediate Relative of Designated Persons, and Legitimate Purpose Policy.
- Policy on Related Party Transactions.

Asahi Songwon Colors Ltd.

CIN: L24222GJ1990PLC014789

Regd. Office: "Asahi House", 20, Times Corporate Park, Thaltej – Shilaj Road,
Thaltej, Ahmedabad – 380 059, Gujarat, India.

Tele : 91-79 48239999, 29617815 • Fax : 91-79 6832 5099 • Web Site: www.asahisongwon.com



3. Pursuant to Regulation 30(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the Board of Directors of the Company have added Mr. Pratik Shah, Chief Financial Officer of the Company along with Mr. Gokul M. Jaykrishna, Joint Managing Director & CEO of the Company and Mr. Saji Varghese Joseph, Company Secretary of the Company authorized for the purpose of making disclosure to the stock exchange(s) under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

The meeting of the Board of Directors of the Company commenced at 11:00 a.m. and concluded at 12:30 p.m.

Kindly take the above information on your records.

Thanking you,

Yours faithfully,

For, **ASAHI SONGWON COLORS LIMITED**

**JOSEPH SAJI
VARGHESE**

Digitally signed by JOSEPH SAJI VARGHESE
DN: c=IN, o=Personal, postalCode=382421,
st=Gujarat,
serialNumber=F662E94FE05F3094D34A3BA45CC
32644EB51DD9912AF9095FC526D2D08BCA361,
cn=JOSEPH SAJI VARGHESE
Date: 2025.01.30 12:31:38 +05'30'

SAJI V. JOSEPH

Company Secretary & Compliance Officer

Encl: As above

Asahi Songwon Colors Ltd.

CIN: L24222GJ1990PLC014789

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Thaltej, Ahmedabad – 380 059, Gujarat, India.

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

(Rupees in lakhs except EPS)

Particulars		Quarter Ended			Nine Months Ended		Year Ended
		31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	Income						
	a) Revenue from Operations	9,369.37	9,945.84	6,696.74	28,298.42	19,286.48	27,658.43
	b) Other Income	261.10	180.30	131.95	609.73	333.27	523.66
	Total Income	9,630.47	10,126.15	6,828.69	28,908.15	19,619.75	28,182.09
2.	Expenses						
	a) Cost of materials consumed	6,886.18	6,639.36	4,961.82	19,342.02	13,541.59	18,863.01
	b) Purchase of stock-in-trade	46.00	142.70	171.90	465.57	432.64	523.07
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(791.28)	(106.45)	(713.58)	(1,064.86)	(886.31)	(603.79)
	d) Employee benefit expense	331.54	268.13	303.33	881.90	792.76	1,003.52
	e) Finance costs	208.17	181.96	138.00	584.24	496.51	666.19
	f) Depreciation and amortisation expenses	257.73	256.86	258.28	768.73	775.43	1,032.87
	g) Power and Fuel	797.83	845.28	730.58	2,388.32	2,116.54	2,815.16
	h) Other expenses	1,198.33	1,081.26	838.18	3,276.34	2,398.68	3,372.54
	Total Expenses	8,934.51	9,309.10	6,688.51	26,642.27	19,667.84	27,672.57
3.	Profit / (Loss) before exceptional items and tax	695.96	817.04	140.18	2,265.88	(48.09)	509.52
4.	Exceptional Items					2,580.30	2,561.03
5.	Profit / (Loss) before tax	695.96	817.04	140.18	2,265.88	2,532.21	3,070.55
6.	Tax Expense :						
	a) Current Tax	241.44	227.32	-	625.00	298.00	294.00
	b) Deferred Tax	(0.97)	(15.89)	103.53	14.99	(3.60)	143.75
	Total tax expense	240.46	211.42	103.53	639.99	294.40	437.75
7.	Profit / (Loss) for the period from Continuing Operations	455.49	605.62	36.65	1,625.90	2,237.80	2,632.79
8.	Other Comprehensive Income						
	a) (i) Items that will not be reclassified to profit or loss	-	-	17.00	-	45.16	58.92
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	(3.26)	-	(6.48)	(3.46)
	b) (i) Items that will be reclassified to profit or loss	1.19	(1.19)	9.47	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	(0.30)	0.30	(2.38)	-	-	-
	Other Comprehensive Income for the period	0.89	(0.89)	20.83	-	38.68	55.46
9.	Total Comprehensive Income for the period	456.38	604.73	57.48	1,625.90	2,276.48	2,688.25
10.	Paid up Equity Share Capital (Face Value of Rs. 10/- each)	1,178.73	1,178.73	1,178.73	1,178.73	1,178.73	1,178.73
11.	Other equity excluding revaluation reserves	-	-	-	-	-	24,997.10
12.	Earnings per share (before exceptional item)						
	Basic	3.86	5.14	0.31	13.79	(0.38)	3.10
	Diluted	3.86	5.14	0.31	13.79	(0.38)	3.10
13.	Earnings per share (after exceptional item)						
	Basic	3.86	5.14	0.31	13.79	18.98	22.34
	Diluted	3.86	5.14	0.31	13.79	18.98	22.34

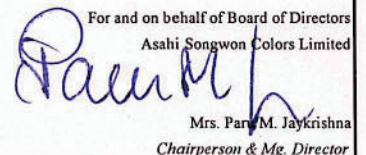
Notes:

- The above standalone unaudited financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company in their respective meetings held on January 30, 2025.
- The Statutory auditors of the company have carried out "Limited Review" of the standalone unaudited financial results for the quarter and nine months ended December 31, 2024 as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. Their Limited Review Report does not have qualification/modification.
- The unaudited standalone financial results of the company for the quarter and nine months ended December 31, 2024 have been prepared in accordance with the Indian Accounting Standard (" Ind AS ") as prescribed under section 133 of the companies Act, 2013 read with the companies (Indian Accounting Standard) Rules ,2015 and relevant amendments rules thereafter.
- The Company publishes the standalone financial results along with the consolidated financial results in accordance with the Ind AS 108 : "Operating Segments", the Company has disclosed the segment information in the consolidated financial results and therefore no separate disclosure on segment information is given in the standalone financial results for the quarter and nine months ended December 31, 2024
- The figures for the previous period have been regrouped/re-arranged to make them comparable with the current period figures.

Place : Ahmedabad

Date : January 30 , 2025


 For and on behalf of Board of Directors
Asahi Songwon Colors Limited



 Mrs. Parv M. Jaykrishna
Chairperson & Mg. Director



talati & talati llp
Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS OF ASAHI SONGWON COLORS LIMITED FOR THE QUARTER AND NINE MONTHS ENDED ON DECEMBER 31, 2024 UNDER REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

To,
The Board of Directors of
Asahi Songwon Colors Limited

Introduction

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Asahi Songwon Colors Limited (the "Company"), for the quarter and nine months ended on December 31, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'SEBI Listing Regulations'). Our responsibility is to issue a report on the Statement based on our review.

Scope of Review

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Talati & Talati LLP, a Limited Liability Partnership bearing LLP identification NO. AAO-8149

AMBICA CHAMBERS, NEAR OLD HIGH COURT, NAVRANGPURA, AHMEDABAD 380 009.

TEL. : 2754 4571 / 72 / 74, www.talatiandtlati.com

Also at : **VADODARA** (0265) 235 5053 / 73 • **SURAT** (0261) 236 1236

MUMBAI (022) 49796144 • **DELHI** (011) 3574 1918 • **KOCHI** (0484) 640 0102

Conclusion

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the Statement is not modified in respect of this matter.

For Talati & Talati LLP
Chartered Accountants
(FRN: 110758W/W100377)



A handwritten signature in black ink, appearing to read "Kushal Talati".

Kushal Talati
Partner

Mem. No. 188150

UDIN: 25188150BM10SJ3275

Place: Ahmedabad

Date: 30/01/2025

Part I : STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE NINE MONTHS ENDED DECEMBER 31, 2024

(Rupees in lakhs except EPS)

	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a) Revenue from Operations	13,372.42	14,160.69	10,215.28	40,960.62	30,026.88	42,623.53
	b) Other Income	163.53	101.69	49.30	342.87	190.26	281.37
	Total Income	13,535.95	14,262.37	10,264.58	41,303.50	30,217.14	42,904.90
2	Expenses						
	a) Cost of materials consumed	9,714.65	9,617.94	7,714.55	28,076.47	22,006.03	30,341.95
	b) Purchase of stock-in-trade	56.98	220.75	182.82	554.61	458.06	548.50
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,050.08)	(385.56)	(745.41)	(1,474.85)	(799.74)	(396.03)
	d) Employee benefit expense	693.72	561.72	576.62	1,909.77	1,568.38	2,069.40
	e) Finance costs	435.53	430.51	274.39	1,262.37	887.78	1,254.98
	f) Depreciation and amortisation expenses	478.53	481.09	402.91	1,411.43	1,167.98	1,622.32
	g) Power and Fuel	1,139.99	1,201.56	913.71	3,411.40	2,678.46	3,641.41
	h) Other expenses	1,629.59	1,595.32	1,076.12	4,572.56	3,168.19	4,592.36
	Total Expenses	13,098.92	13,723.34	10,395.69	39,723.75	31,135.14	43,674.88
3	Profit / (Loss) before exceptional items and tax	437.04	539.03	(131.11)	1,579.75	(918.00)	(769.98)
4	Exceptional Items	-	-	-	-	2,580.30	2,561.03
5	Profit / (Loss) before tax	437.04	539.03	(131.11)	1,579.75	1,662.30	1,791.05
6	Tax Expense :						
	1) Current Tax	246.86	243.02	-	715.54	298.02	321.02
	2) Deferred Tax	(39.97)	(34.20)	81.73	(133.98)	(108.71)	(93.61)
	Total tax expenses	206.89	208.82	81.73	581.56	189.31	227.41
7	Profit / (Loss) for the period from continuing operations	230.15	330.22	(212.84)	998.18	1,472.99	1,563.64
8	Other Comprehensive Income						
	a) Items that will not be reclassified to profit or loss	-	-	17.00	-	45.16	53.60
	Income Tax relating to items that will not be reclassified to profit or loss	-	-	(3.26)	-	(6.48)	(3.46)
	b) Items that will be reclassified to profit or loss	1.19	(1.19)	9.47	-	-	-
	Income Tax relating to items that will be reclassified to profit or loss	(0.30)	0.30	(2.38)	-	-	-
	Other Comprehensive Income for the period	0.89	(0.89)	20.83	-	38.68	50.14
9	Total Comprehensive Income for the period	231.03	329.33	(192.01)	998.18	1,511.67	1,613.78
10	Profit for the period Attributable to:						
	Owners of the Company	309.95	383.71	(102.39)	1,211.14	1,788.60	2,004.69
	Non Controlling Interest	(79.80)	(53.50)	(110.45)	(212.96)	(315.61)	(441.05)
11	Other Comprehensive Income (Net of Taxes) for the period Attributable to:						
	Owners of the Company	0.89	(0.89)	20.83	-	38.68	51.54
	Non Controlling Interest	-	-	-	-	-	(1.40)
12	Total Comprehensive Income (Net of Taxes) for the period Attributable to:						
	Owners of the Company	310.83	382.83	(81.56)	1,211.14	1,827.28	2,056.23
	Non Controlling Interest	(79.80)	(53.50)	(110.45)	(212.96)	(315.61)	(442.45)
13	Paid up Equity Share Capital (Face Value of Rs. 10/- each)	1,178.73	1,178.73	1,178.73	1,178.73	1,178.73	1,178.73
14	Other equity excluding revaluation reserves	-	-	-	-	-	22,379.93
15	Earnings per share						
	Earnings per share (before exceptional item)						
	Basic	2.63	3.26	(0.87)	10.27	(4.19)	(2.23)
	Diluted	2.63	3.26	(0.87)	10.27	(4.19)	(2.23)
	Earnings per share (after exceptional item)						
	Basic	2.63	3.26	(0.87)	10.27	15.17	17.01
	Diluted	2.63	3.26	(0.87)	10.27	15.17	17.01



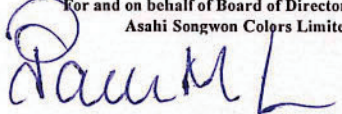
Notes:

1. The above Consolidated unaudited financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the group in their respective meetings held on January 30, 2025.
2. The Statutory auditors of the respective company have carried out "Limited Review" of the financial results for the quarter ended and Nine Months Ended December 31, 2024 as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
3. The Unaudited Consolidated financial results are prepared in accordance with principles and procedures as set out in the Ind AS 110 "Consolidated Financial Statements", prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
The consolidated financial results include financial results of the following entities:
Asahi Songwon Colors Limited - Parent Company
Asahi Tennants Color Private Limited - Subsidiary
Atlas Life Sciences Private Ltd - Wholly owned Subsidiary
Atlas Life Sciences (India) Private Ltd - Wholly owned subsidiary
Plutoeco Enviro Association - Associate Company
4. The group operates in a single segment and in line with Ind AS - 108 - "Operating Segments", the operation of the group fall under Chemical Business which is considered to be the only reportable business segment.
5. The Group has reported segment information as per the Ind AS 108, "Operating Segments", as below:

Name of Segment	Main Product Groups
Chemicals	Dyes and Pigments
Life Science Chemicals	API and API Intermediates
6. The figures for the previous period has been regrouped / re-arranged to make them comparable with the current period figures.

Place : Ahmedabad
Date : January 30, 2025



For and on behalf of Board of Directors
Asahi Songwon Colors Limited

Mrs. Paru M. Jaykrishna
Chairperson & Mg. Director

Tel No. : +91 79 48239999 Email : cs@asahisongwon.com, www.asahisongwon.com CIN : L24222GJ1990PLC014789

(Rupees in lakhs)

Place : Ahmedabad
Date : January 30 2025

Place : Ahmedabad
Date : January 30, 2025



talati & talati llp
Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF ASAHI SONGWON COLORS LIMITED FOR THE QUARTER AND NINE MONTHS ENDED ON DECEMBER 31, 2024 UNDER REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

To,
The Board of Directors of
Asahi Songwon Colors Limited

Introduction

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Asahi Songwon Colors Limited (the "Parent"), its subsidiaries and associate (the Parent, its subsidiaries and associate together referred to as the "Group"), for the quarter and nine months ended on December 31, 2024 (the "Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended .
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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 express a conclusion on the Statement based on our review.

Scope of Review

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements ("SRE") 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India ("ICAI"). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Talati & Talati LLP, a Limited Liability Partnership bearing LLP identification NO. AAO-8149

AMBICA CHAMBERS, NEAR OLD HIGH COURT, NAVRANGPURA, AHMEDABAD 380 009.

TEL. : 2754 4571 / 72 / 74, www.talatiandtlati.com

Also at : VADODARA (0265) 235 5053 / 73 • SURAT (0261) 236 1236

MUMBAI (022) 49796144 • DELHI (011) 3574 1918 • KOCHI (0484) 640 0102

4. The Statement includes the results of the following entities:

Name of the Company	Relationship
Asahi Songwon Colors Limited	Parent
Asahi Tennants Colors Private limited	Subsidiary
Atlas Life Science Private Limited (Formerly known as Atlas Dyechem (India) Private Limited)	Wholly Owned Subsidiary
Atlas Life Sciences (India) Private Limited	Wholly Owned Subsidiary
Plutoeco Enviro Association	Associate

Conclusion

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the Statement is not modified in respect of this matter.

Other Matters

6. We did not review the interim financial information of three subsidiary included in the Statement, whose interim financial information (before consolidation adjustments) reflect total revenues of Rs. 4939.37 Lakhs and Rs.15465.65 Lakhs, total net profit / (loss) after tax of Rs. (228.25) lakhs and Rs. (627.49) Lakhs and total comprehensive income/(loss) of Rs. (228.25) lakhs and Rs. (627.49) Lakhs for the quarter and Nine Months ended December 31, 2024, respectively as considered in the statement.

These financial results have been reviewed by other auditors whose reports have been furnished to us by the Parent's Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of this matter.

7. We did not review the interim financial information of an associate included in the Statement, whose interim financial information reflect total revenues of Rs. Nil Lakhs and Nil Lakhs, total net profit / (loss) after tax of Rs. Nil lakhs and Nil Lakhs and total comprehensive income/(loss) of Rs. Nil lakhs and Nil for the quarter and Nine Months ended December 31, 2024, respectively as considered in the statement.



This financial result has been reviewed by other auditors whose reports have been furnished to us by the Parent's Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of this matter.

For Talati & Talati LLP
Chartered Accountants
(FRN: 110758W/W100377)



A handwritten signature in black ink, appearing to be "Kushal Talati".

Kushal Talati
Partner

Mem. No. 188150

UDIN: 25188150BMIO5K4858

Place: Ahmedabad

Date: 30/01/2025