

Aditya Birla Chemicals (India) Limited



**GHANSHYAM KUNJ, GARHWA ROAD, P.O. REHLA(PALAMAU), JHARKHAND
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2007**

(Rs. in lacs)

Sl. No.	Particulars	Three months ended on 30/09/2007 (Unaudited)	Corresponding Three months ended on 30/09/2006 (Unaudited)	Six months ended on 30/09/2007 (Unaudited)	Corresponding Six months ended on 30/09/2006 (Unaudited)	Previous Accounting Year ended on 31.3.2007 (Audited)
1	Net Sales/Income from operations	4,474.87	3,293.68	7,860.65	6,470.08	14302.03
2	Other Income	153.86	171.36	364.01	250.30	620.78
3	TOTAL INCOME(1+2)	4,628.73	3,465.04	8,224.66	6,720.38	14922.81
4	Total Expenditure	2,631.83	2,228.71	5,080.15	4,328.40	9374.72
	a) (Increase)/decrease in stock in trade	(156.94)	(53.22)	(170.72)	(49.12)	(12.56)
	b) Consumption of Raw Materials	1,594.79	1,112.65	2,809.82	2,171.24	4892.05
	c) Staff Cost	233.67	279.30	492.43	547.81	1033.13
	d) Depreciation	435.59	385.00	849.41	764.95	1582.27
	e) Other Expenditure					
	i) Power & Fuel	131.81	85.56	307.19	170.04	319.57
	ii) Other Expenditure	392.91	419.42	792.02	723.48	1560.26
5	Interest	242.27	273.15	510.28	548.69	1071.97
6	Profit(+)/Loss(-) before tax(3-4-5)	1,754.63	963.18	2,634.23	1,843.29	4476.12
7	Provision for Taxation - current	198.80	81.05	297.78	155.11	503.01
	Provision for Fringe Benefit Tax	6.00	5.25	12.00	9.25	19.20
8	Net Profit/(Loss) Before Deferred Tax	1,549.83	876.88	2,324.45	1,678.93	3,953.91
9	Provision for Tax - Deferred	121.16	139.50	237.54	231.18	578.35
10	Net Profit/(Loss) after deferred Tax	1,428.67	737.38	2,086.91	1,447.74	3375.56
11	Paid up Equity Share Capital	2,338.65	2,338.65	2,338.65	2,338.65	2338.65
12	Reserves (Excl. Revaluation Reserve)	13,869.93	9,481.23	14,528.17	10,191.59	12441.26
13	Basic and diluted EPS for the period, for the year todate and for the previous year(not annualised)	6.11	3.15	8.92	6.19	14.38
14	Aggregate of Non-Promoters' Shareholding					
	-Number of Shares	10216513	8188513	10216513	8188513	10216513
	-Percentage of Shareholding	44%	35%	44%	35%	44%

- Note:**
- The above unaudited results have been approved by the Audit Committee and taken on record by the Board of Directors at their meeting held on 24th October, 2007.
 - In compliance with the Accounting Standard-22 "Accounting for Taxes on Income" issued by the Institute of Chartered Accountants of India, Deferred Tax provision have been made.
 - Provision for current tax as per Income tax Act has been made, whereas provision for Wealth tax will be made at the close of the year.
 - Segment Reporting : The company is primarily engaged in the business of Chloralkali Chemicals. Since the inherent nature of these activities is governed by the same set of risks and returns, these have been grouped as single segment in the above disclosures. The said treatment is in accordance with the guiding principle enunciated in the Accounting Standard on "Segment Reporting (AS-17)".
 - Net sales include sale of Power to JSEB .
 - In accordance with Clause 41 of the Listing Agreement the Statutory Auditors have performed a limited review of the financial results of the second quarter ended September, 2007.
 - No Investor complaint was pending at the beginning of the quarter. No complaint was received during the quarter. No complaint is pending at the end of the quarter.
 - Previous period's figures have been regrouped/rearranged wherever necessary.

for Bihar Caustic & Chemicals Limited

Place : Mumbai

Date : 24th October,2007

(S.S.Gupta)
Managing Director