### TIDE WATER OIL CO. (INDIA) LIMITED

## "Yale House", S. Dr. Rajendra Pranad Sarani, Kolkata - 700 001: Ph: 033-22421085; Fax 033-22421087 Email: tidecal@tidewaterindia.co.in; swaw.tidewaterindia.com; swaw.verdolindia.com; CIN - L232099081921PLC Standalone Unaudited Financial Results , www.verdolindia.com; CIN-L23209WB1921PLC004357

for the quarter and half year ended 30th September, 2020

SI. No.	Porticulars.	Quarter ended 30th September 2020	Quarter ended 30th June 2020	Quarter ended 30th September 2019	Half Year ended 30th September 2020	Half Year ended 30th September 2019	Par in croses Year model 31st March 2020
+		Unaudited	Unaudied	Unwudited	Unaudited	Unavidited	Atadited
IF	Revenue from Operations Other Income	270.27	164,80	280.20	435,17	575.89	1,127.28
III	Total facone (14th	17.54	1.56	8.77	22,10	15.32	32.88
IV	Exeruses	287.91	169.36	288.97	457.27	591.21	1,160,16
	is) Cost of Materials Consumed (b) Purobases of Stock in trade (c) Changes in Inventories of Finished Goods.	137.69 10.05	65.73 2.34	146.96 6.02	203.42 12.39	304.47 12.89	585.26 29.39
	Stock-in-Trade and Work-in-progress [Increase]/Decrease]	(0.33)	16,80	(3.38)	7.48	(5.53)	
	(4) Employee Benefits Expense	19.72	18.50	20,09	38.28	39.63	(18.05)
	(c) Finance Costs	0.35	0.38	0.38	0.73	0.73	1.46
- 1/4	(f) Depreciation and Amortmation Expense	2.60	2.59	2.38	5.19	4.55	9.36
- 27	g) Franchisee Feen	50.76	26.49	50.40	77,25	100.29	198,01
-	(b) Other Expenses	25.07	17.22	30.05	43.29	65.23	132.01
	Total Expenses (IV)	236.92	150.11	252.90	387.03	322.26	The second secon
9	Profit before Exceptional bems and Tax (III-IV)	50.99	19.25	36.07	70/24	68.93	1,017.53
_	Exceptional Items		9 U 9 3			00.93	142.63
	Profit before Tax (V-VI)	50.99	19.25	36.07	70.04	66.93	1
u sa	Tax Expense: (i) Current Tax (i) Tax Feloting to Earlier Years (ii) Defirred Tax	1121	4.66	6,25	15.87	17.50	142,63 37.04 9.58
III I	Profit for the Period (VII-VIII)	(0.26	(0.23)	(0.02)	(0.47)	10.071	(0.72)
	Other Comprehensive Income	40.04	14.90	29.84	54,84	51.52	105.73
	(i) Rema that will not be reclassified to profit or loss (ii) Income tex relating to items that will not be reclassified to profit or loss	(1.26)	(1.27)	(0.42)	(2.53)	(0.81)	(4.75)
X3	Fotal Comprehensive Income for the Period (IX4X)	39.10	0.32	0.06	0.64	0.20	1.21
Œ	Peid-up Equity Share Capital (Face Value Rs. 5)-)	1.70	13.85	29.48	52.95	50.91	102.15
OH (	Other Equity	The state of the s	1.70	3.70	1.70	1.70	1.70
	Earnings per Equity Share (of Rs. 5/- each) (not annualised)	N.A.	N.A.	M.A.	NA.	N.A.	671.22
- 1	(1) Basic (Rs.) (2) Diluted (Rs.)	117.80 117.80	43.54 43.54	87.79 87.79	161.34 161.34	151.57 151.57	911.06 311.06

- NOTES:

  I The Standalone Unaudited Financial Results for the quarter and baif year ended 30th September, 2020, Standalone Unaudited Statement of Assets and Liabilities at at 30th September, 2020 and Standalone Unaudited Statement of Assets and Liabilities at at 30th September, 2020 and Standalone Unaudited Statement of Assets and Liabilities at at 30th September, 2020 and Standalone Unaudited Statement of Assets and Liabilities at at 30th September, 2020 and Standalone Unaudited Statement of Assets and Liabilities at at 30th September, 2020 and Standalone Unaudited Statement of Assets and Liabilities at at 30th September, 2020 and Standalone Statement with Indian Accounting Standalone (ind AS) Integration, 2015, as emended. The same were anywhere the Propriete and approved by the Board of Directors at their necking hold on 13th November, 2020. The Statutary Auditors have carried out a Limited Review of the Standalone Statements.
  - 2 As the Company's business activity falls within a single reportable operating segment viz., "Labricants", no separate segment information is disclosed.
  - 3 The Company is in the beainess of manufacturing and distributing labricant oils. The impact of the government imposed nation-wide both flown due to the Covid-19 pandemic was temporary an requisite approvals have been channed by the Company during the end of April 2020 through May 2020 to resume its manufacturing operations curves its plants. As a result of this fock down / matrixinans, production in the Company's plants could not be curried out from 23rd March, 2020 till these appearals were obtained and consequently impacted sades and other operations. The current countries from the production from May/June 2020 and in view of the management, a steady necessit in operational levels is expected, h light of the show, inter alia, countriesing the internal factors, the Company has made detailed aspectament of its bruidly position including its cash flows. Duringers outlook and of the recoverability and the carrying amount of the party, plant and ranges up to proceeding som may out a way of the management, a strong increase in operational levels is expected, in light of the moove, litter man, commonting the uncertain and external faction, the Company has made detailed assessment of its liquidity position including its cash flows, business outbook and of the recoverability and the carrying amount of properties equipment, investment properties, intengible courts, eight of use assets, receivables, investments and other assets as at 30th September, 2020 and has concluded that no material adjustments are required in the Standalone Statements.
  - 4 An interim disidend @ 2000% (Rt. 100) per equity alum) for the year 2020-21 was declared at the meeting of the Board of Directors of the Compuny held on 13th November, 2020.
- S Figures for the previous period/year have been regrouped / rearranged to conform to the classification of the current period, where necessary.

For Tide Water Oil Co. (India) Limited

KOLKATA 700 001

multi Pens

(R. N. Ghosal) Managing Director D.IN. COSOM65

R OIL CO

ehouse Chartered Account 012754N/N500016 \* Kolkata

Date: 13th November, 2020

TIDE WATER OIL CO. (INDIA) LIMITED

"Yule House", S, Dr. Rajendra Prasud Sarani, Kelhata - 700 001; Ph. 033-22421086; Fax: 033-22421087

Essail: tidecal@tidewaterindia.co.in; www.tidewaterindia.com; www.veedolindia.com; CIN - L23209WB 1921PLC004357

Standalone Unaudited Statement of Assets and Liabilities as at 30th September, 2020

	W. C.	As at	As at
	Particulars	30th September 2020	31st March 2020
x	AGGETS	Unaudited	Audited
	Verena	- 345/010/03/7	
1.	Non-Current Assets	1 1	
(a)	Property, Plant and Equipment	-umrevers	
- N		114.85	1.17.
[6]	Right-of-use Assets	2.75	3.
(c)	Cepital Work-in-Progress	2.19	2.
(d)	Investment Properties	1.48	1.
(e)	Interigible Assets	0.14	
(1)	Financial Assets	V.17	O,
	(i) Investments	Nivarus I	
	(ii) Louris	215.13	215.
	(iii) Other Financial Assets	2.21	2.
(62	Other Non-Current Assets	* 0.00	0.0
3.84	Salar Nove Unjett Assets	1,94	2.5
	Total Non-Carrent Assets	340.69	343.4
2.	Current Assets	1,5,5	440.7
(n)	Inventories	172.38	
(b)	Financial Assets	174.00	180.1
	(i) Trade Receivables	and the second	
	(ii) Cash and Cash Equivalents	96.02	103,6
	(iii) Bank Balaness other than (ii) above	52.55	28.6
	(iv) Loans	199.49	166.9
	(v) Other Financial Assets	0.03	0.0
(c)	(v) Other Prinancial Assets	4.94	5.1
	Current Tax Assets (Net)	4.15	13.8
(q)	Other Current Assets	22.05	30.3
	Total Current Assets	351.61	528.6
	Total Assets	892,30	872.0
п	EQUITY AND LIABILITIES		674.0
		1	
1.	EQUITY		
(a)	Equity Share capital		
(b)	Other Equity	1.70	1.7
116	The state of the s	675.35	671,2
2.	LIABILITIES Total Equity	677.05	672.92
(4)	Non-Current Liabilities	The second second second	
(a)		1	
int	Financial Liabilities	1.40	
	[i] Lease Liabilities	0.40	0.6
X 14	(ii) Other Financial Liabilities	20.18	
(b)	Provisions		21.15
[c]	Deferred Tax Liabilities (Net)	29.74	27.0
martin	11/1/25/25/25	1.53	2.34
(ii)	Current Limbilities Total Non-Current Limbilities	51.85	51.28
n)	Financial Labilities	The second secon	
-	(i) Trade Payablas		
		1 ( ) ( ) ( ) ( ) ( ) ( )	
- 1	(A) Total Outstanding Dues of Micro Enterprises and Small Enterprises	6.36	3.49
- 1	[6] Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	134.81	
	(ii) Douge Databases	0.57	123.72
. 1	(iii) Other Financial Liabilities		0.54
b)	Provisiona	2.20	2.17
1	Other Current Liabilities	8.35	5,97
-		11.11	11.98
	Total Current Limbilities	163,40	147.87
	Total Liabilities	215.25	199.12
	Total Equity and Linbülties	892,30	

\* Amount is below the rounding off norm adopted by the Company.

For Tide Water Oil Co. (India) Limited

Piace: Kellenta Date: 13th November, 2020





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Standalone Unundited Statement of Cash Flows for the half year ended 30th September, 2020

Particulars	Half Year ended	Half Year ended	[Rs. ir:] crore
s an activity 2	30th September, 2020	30th September, 2019	31st March , 2020
	Upaudited	Unaudited	Audited
A. Cash Flow from Operating Activities		3750000000	Francisco C
Profit before Tax	70,24	68.95	1.000
Adjustments for;	7.0127	00.93	142.6
Depreciation and Amortisation Expense	5.19	4.55	
Provision for Diminution in Value of Investments	2.19	4.55	9.3
Unwinding of Discount - Lease Liabilities	200	3.99	11.9
Loss on Disposal of Property, Plant and Equipment (Net)	0.05	0.04	0.1
Interest Income	0.03	0.03	0.1
Dividend Income	(5.38)	(6.74)	[13.8]
Tax Lisbility of Previous Year Written Back	(13.15)	(7.16)	(14.3
Promiting Books & of Charles and Whitespeak			(0.0)
Operating Profit before Changes in Operating Assets and Liabilities	55.98	63.66	135.88
Changes in Operating Assets and Linbilities:			
(increase)/Decrease in Leans	10.400	655360	
Decrease in Other Financial Assets	(0.07)	(0.02)	0.24
Docrease in Other Assets	0.02	0.01	0.14
[Increase]/Decrease in Inventories	8.47	5.35	0.72
Decrease in Trade Receivables	7.74	(4.3.3)	(12.98
Increase at trade receivables	7.58	15.49	44.71
Increase/{Decrease} in Other Financial Liabilities	(1.06)	0.93	0.93
Increase in Provisions	2.54	0.30	275
Increase/(Decrease) in Trade Psyables	13.96	(18.38)	(157)
Increase/[Decrease] in Other Liabilities	(1.18)	(1.87)	0.51
Cash Generated From Operations	93.98	61.14	
Income Taxes Paid	(5.87)	(18.87)	I57.23
let Cash Flow From Operating Activities	88.11	42.27	(36.67
	30.11	*****	£20.56
S. Cash Flow from Investing Activities	1		
Payments for Acquisition of Property. Plant and Equipment and total public & cont.	1	The second	
Proceeds from Disposal of Property, Plant and Equipment and Intangible Assets	(2.72)	(8.05)	(17.37
Investment in Subsidiaries	80.0	0.05	0.13
Advances against Investment in Equity of Subaddiaries		(3.99)	(13.24
Fixed Deposits (Placed)/ Realised (Net)	1	(1.28)	
Interest Received	(32.43)	14.40	(40.65
Dividend Received	6.21	7.55	13.88
	13.15	7.15	14.39
et Cash (Used in) / From Investing Activities	(15.71)	15.83	(42.86)
Cart Marie Control			1,44,40
. Cash Flow from Financing Activities			
Amount Received from Employee Benefit Trust	1	0.35	0.00
Interest Received from Employee Benefit Trust	0.63	0.50	0.62
Principal Elements of Lease Payments	(0.38)	10.001	0.32
Interest Elements of Lease Payments	0.0000000000000000000000000000000000000	(0.21)	(0.50)
Dividends Paid	(0.03)	* (0.00)	(0.02)
Dividend Distribution Tax Paid	[48.79]	(26.13)	(64.47)
et Cash Used in Financing Activities	188.00	(4.93)	(12.25)
	(48.47)	(30.92)	(*76.30)
t Increase in Cash and Cash Equivalents (A+B+C)			
	23.93	27.18	1.40
ish and Cash Equivalents at the Beginning of the Period	00	A CONTRACTOR OF THE PARTY OF TH	
ish and Cash Equivalents at the End of the Period	28.52	27.22	27.22
The second second second	52.55	54.40	28.62
	23.93	27.18	1.40

<sup>\*</sup> Amount is below the rounding off norm adopted by the Company,

For Tide Water Oil Co. (India) Limited

Place: Kolkata Date: 13th November, 2020



# TIDE WATER OIL CO. (INDIA) LIMITED "Yule House", 8, Dr. Rajendra Frasad Sarani, Kolkata - 700 001; Ph: 033-22421086; Par: 033-22421087 Email: tidecal@tidewaterindia.cs in; www.tidewaterindia.com; www.veedolindia.com; CIN - L23209W81921PLC004257 Consolidated Unaudited Financial Results for the quarter and half your ended 30th Suptember, 2020

SI. No.	Particulars	Onorte: ended 38th September 2020	Quarter ended 30th June 2020	Quarter ended 30th September 2019	Half Your ended 30th September 2020	Half Year ended 30th September 201: 9	Year coded
777		Unsudited	Unmodited	Unmitted	Unmulited	Unsadated	Audited
1	Revenue from Operations	325.49	202.99	326.47	529.48	665.5-4	1,516.5
11	Other Income	5.51	5.40	4.46	10.91	9.57	21.5
	Total house (1413)	332.00	208.30	330.93	540.39	675.1 1	1,338-13
IV	Expenses			1000.00		0,000	1,0-00-1
	(a) Cost of Materials Communed	138.66	81.55	158.38	240.21	336.5 1	659.4
	(b) Purchases of Stock in trade	18.77	9.73	26.37	28.50	33.2-5	11.20260
	(c) Changes in Inventories of Pinished Genda,	1	5.10	80.02	20.30	33.2-4	76.5
	Stock in Trade and Work-in-progress [[Increases]/ Decrease]	(5,71)	17.67	(4.89)	1100	1200	45,200
	(d) fingloyee Benefits Expense	25.34	23.55	76.87	11.96	2.03	(16.13
	[e] Finance Custs	0.49	0.36	0.64	48.89	52.38	104.84
	(I) Depreciation and Americation Expense	100000	3.44	1.0000000	1.65	1.2-4	2.36
	(a) Franchisee Fees	3.38	26.49	3.10	6.87	5.94	12.45
	(h) Other Expenses	TH 0000000000	1.05/2000/1	50.40	77.25	100.29	195.01
	Total Expenses (IV)	33.87	23.91	38.14	57.78	76.92	155.78
v		285,56	186.90	298.81	472,46	608,323	1.193.38
	Profit before Share of Set Profit of a Joint Venture, Exceptional Items and Tax (HI-W)	46.44	21.49	32.12	67.93	66.585	144.77
VI	Share of Net Profit of Joint Venture accounted for using the Equity Method	5,47	1.80	3.70	7.27	7.50	15.67
VIII	Profit before Exceptional Items and Tax (V4VI)	51.91	23.29	35.82	75.20	74.42	160.44
	Exceptional Items						1886.43
	Profit before Tue (VII-VIII)	51.91	23.29	35.82	75.20	74.47	160.44
X	Tax Expense:				7.000	- Chief	160.44
	(1) Current Yes	13.07	5.47	6.82	18.54	18.72	39.11
	(2) You Relating to Earlier Years		-			10.12	0.58
	(3) Deferred Tax	(0.73)	0.41	0.01	(0.32)	10.05)	
KI.	Profit after two from continuing operations (DCX)	39.57	17.41	28.99	56.98	55.80	(0,37)
XII.	loss brings too from discontinued operations				30.48		121.12
KIII.	Jax expense of discontinued operations					/4	[0.16]
XIV	loss after tax from discontinued operations (XII-XIII)		200				
XV.	Profit on disposal of discontinued operations				5+10	-	(0.16)
CVI	See Profe/(Lone) after tax from discountened speciations (XIV+XV)					-	1.10
VII	Set Profit for the Period (XI+XVI)	39.57	17.41	28.99	100		0.94
	Other Comprehensive Income	1000	47,724	20.59	56.98	35.80	122.06
	A (i) Imms that will not be reclassified to penfe or loss	(1.26)	(1.28)	47.44	2000	196164	
- 1	(ii) Income the relating to items that will not be reclessified to prefer or loss	0.32	0.32	(0.42)	(2.54)	(18.0)	(4.79)
- 1	10 10 fterms that will be recisioned in profit or loss	0.15	(0.67)	0.06	0.64	0.20	1.21
12.4	(ii) Income tou relating to items that will be reclassified to acoust or loss	4.10	10.001	355	(0.52)	100	(1.72)
	Total Comprehensive Income for the Period (EVII+XVIII)	38.78	15.76	700.00	-	2.00	7,00
CX:	Paid-up Equity Share Capital (Face Value Rs. 5/-)	1.70	1.70	28.63	54,56	55.19	116,76
XI	Other Equity	N.A.	The second secon	1,74	1.70	1.70	1.70
KII	farmings per Equity Share from continuing operations (not immunised)	8.00	N.A.	N.A.	A.M.	NA.	678.91
330	(I) Béssie (Rs.)	116.42	51.22	1000	883-77	4000	
	[2] Diluted (Rn.)	110.42	51.22	85.29	167.64	164.17	356.34
cun	Inminus per Equity Share from discontinued operations (not annualised)	110.52	51.22	85.29	167.64	164.17	356.34
13	[1] Basic (Ra.)		-				0.00
	[7] Dibated (ffs.)		5.1	2			2.77
gy	Estmings per Equity Share from continuing and discontinued operations		-	-			2,77
19	tot anmosheed)						
	(1) Basic (Rs.)	116.42	51.22	85.29	167.6%	100	144.7
	[2] Diluted (Rx.)	116.42	51.22	A5 29	167.64	164.17	359.11





- HOTES:

  1 The Consolidated Unaudited Financial Results for the quarter and half year ended 30th September, 2020, Consolidated Unaudited Statement of Assats and Liabilities as at 30th September, 2020 and Consolidated Unaudited Statement of Cosh Flows for the half year ended 30th September, 2020 (Consolidated Statements) have been prepared as accordance with Indian Accounting Standards (Indian Alt) powerful and a Social 153 of the Companies Act, 2013 read with the relemnat rules thereunder and in seams of Regulation 33 of the SEIR flasting Obligations and Dischaum Regulations, 2015, as a seconded Trustee was reviewed by the Audit Committee and approved by the Board of Dischaum at their meeting held as 13th November, 2020. The Statutery Auditors have corried out a Limited Seview of the Committee and Assats and Assats
  - The Consolidated Statements include results / information of whelly named ashaiding in Verdel International Limited facilities as transfer for the policy of the results of the policy Verdel International BV (sill Mat December, 2019 as liquidated and its operations would up at the close of business as 31st December, 2019, Verdel Deutschland GmbB and Verdel UK Limited (including its step-down subsidinty Grappille Oil & Chemicals Limited). The Consolidated Statements also include results / information of the joint venture company via JX Napon TWO Lubricants India Private Limited. Limited Review of the results / information of such subsidieries and joint venture have been carried out by their respective analysis.
  - 3 As the Group's business activity fulls within a single repossible operating sequent via, "Indicionats", we reposite sequent information is disclosed.
  - 3 As the Group's bearment actively falls within a single reportable operating segment wit. Industrials, we report the present active the Coxid-19 produces was compared as the bear obtained by the Parent Company during the end of April 2022 through May 2020 to resume its imputed nation wide lock down due to the Coxid-19 produces was compared been obtained by the Parent Company during the end of April 2022 through May 2020 to resume its immunicativing operations across its plants. As a result of this tack down a restriction, production in the Parent Company's plants could not be control out from 25rd Mayet, 2020 till these approximate were obtained and consequently imported soles and other operations. The current commonic entrounces to extraordisc the company has grantally ramped up its not block from the benefices of the Group. The Parent Company has grantally ramped up its production from Mayethane 2020 and parents of the management, a circuit increase in operational based is reported. In light of the above, inter allow control factors, the Group has made detailed universal approximate and account factors, the Group has made detailed universal internations, investment properties, intemplate assets, right-of one usuals, recovables, investments and other conventionals of an exact and approximate in the Consolidated Sciences.
  - 5 An interior dividend @ 2000% (Rs. 100) per equity share) for the year 2020-21 was declared at the meeting of the Board of Directors of the Parent Company held on 13th November, 2020.
- G Figures for the previous period/year have been engrouped / recurrency to conform to the classification of the current period, where necessary

For Yide Woter Oil Co. (Indis) himited

Plane: Kolloste Date: 13th November, 2020



(IC N. Edunah ER Of Monitoring Director KOLKATA 700 001

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Consolidated Unaudited Statement of Assets and Liablities as at 30th September, 2020

	As at					
	Particulars	30th September 2020	31st March 2020			
1	ASSETS	Unaudited	Audited			
1.	Non-Current Assets	1				
(a)	Property, Plant and Equipment	200000				
(6)	Right of Use Assets	148.92	1.35			
(c)	Capital Work-in-Progress	4.98	t			
(d)	Investment Properties	3.06	11			
tet	Goodwill	1.48	1			
m	Other Intangible Assets	120.55	1.20			
(g)	Financial Assets	0.17				
164	(i) Investments	200000000				
	(ii) Loans	72.40	73			
	(all Other Financial Assets	2,34	9			
(h)		* 0.00				
in	Other Non-Current Assets	2.36	2			
2.	Total Non-Current Assets	356.26	355			
3000	Current Assets					
(a)	Inventories	191.15	200			
(b)	Financial Assets		200			
	(i) Trade Receivables	142.44	151			
	(6) Cash and Cash Equivalents	56.85	37			
	(iii) Bank Balances other than (ii) above	199.49				
	(iv) Loans	0.03	166			
	(v) Other Financial Assets	4.94	o			
[c]	Current Tax Assits (Net)		5			
(d)	Other Current Assets	4.15 24.66	13			
	Total Current Assets		35			
	Total Assets	623.71 979.97	611			
11	CONTRACTOR OF CO	373.31	966.			
	EQUITY AND LIABILITIES					
1.	ECUITY					
(a)	Boulty Share capital					
b)		1,70	1			
37	Other Equity	684,70	678			
	Total Equity	686.40	680.			
	LIMBILITIES	300010	000.			
1)	Non-Current Liabilities					
0	Financial Liabilities					
	(i) Lease Liabilities	1.57				
	(ii) Other Financial Liabilities	20.18	9.			
1	Provisions		21.			
1	Deferred Tax Liabilities (Nest)	30.69	27			
	Total Non-Current Liabilities	2.55	3.			
9	Current Liabilities	54.99	53.			
)	Financial Liabilities	1				
	(i) Borrowings	662365				
- 1	(ii) Trade Payablas	35,56	34			
- 1	[A] Total Outstanding Dues of Micro Enterprises and Small Enterprises	Olivera I				
- 1	(B) Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	6.36	3.			
- 1	(iii) Lease Liabilities	169.66	168.			
- 1	(iv) Other Financial Liabilities	1,57	1,			
1	Provisions	2.20	2.			
	Current Tax Liabilities (Net)	8.35	7.			
	Other Current Liabilities	3.12	1.			
1	35185 C-15 VIII	11.76	12.5			
	Total Current Liabilities	238.58	232,4			
	Total Liabilities	293.57	286,0			
	Total Equity and Liabilities					

<sup>\*</sup> Amount is below the rounding off norm adopted by the Group.

For Tide Water Oil Co. (India) Limited

Place: Kolkata Date: 13th November, 2020





TIDE WATER OIL CO. (INDIA) LIMITED

"Tule House", 8, Dr. Rajendra Prasad Saruni, Kolkata - 700 001; Ph. 033-22421086; Fax: 033-22421087

Email: tidecal@tidewaterindia.co.in; www.tidewaterindia.com; www.veedolindia.com; CIN - L23209WB1921PLC004357

Consolidated Unaudited Statement of Cash Flows for the half year ended 30th September, 2020

Particulars	Half Year ended	Half Year ended	Year canded
raniculars	30th September, 2020	30th September, 2019	31st Mar-ch, 2020
A. Cash Flow from Operating Activities	Unaudited	Unaudited	Audated
Profit before Tax from			
Continuing Operations	1	Gattare's	
Discontinued Operations	75.20	74.47	160.44
Adjustments for:		1090	0.9
Share of Profit of Joint Venture	1 100000	10000000	
Depreciation and Amortination Expense	(7.27)	[7.89]	(15.6)
Unwinding of Discount - Leane Liabilities	6.82	5.94	12.4
	0,05	0.06	0,1
Loss on Disposal of Property, Fant and Equipment (Net) Interest Income Classified as Investing Cash Flows	0.03	0.03	0.10
Provision for Tax Relating to Earlier Year Written Back	(6.38)	(6.74)	(13.8)
Foreign Comment Comment to Barrier Tear Written Back	38700		(0.0)
Foreign Currency Translation Differences (Net)	[0.58]	(0.03)	[2,10
Operating Profit before Changes in Operating Assets and Liabilities	67.87	65.84	142,42
Changes in Operating Assets and Liabilities:			
(Increase)/Decrease in Leans			
Decrease in Other Financial Assets	(0.04)	0.35	0.49
[increase]/Decrease in Other Assets	1	0.88	1.03
(Increase)/Decrease in Inventories	10.95	5.37	(0.70
Decrease in Trade Receivables	9.59	0.24	(11.39
Increase/(Decrease) in Other Financial Liabilities	9.20	22.24	44.84
Increase in Provisions	(1.06)	0.24	0.97
Increase/(Decrease) in Trade Payables	2.18	2.50	2.36
Decrease in Other Liabilities	3.63	(28:44)	(7.01)
Cash Generated From Operations	(1.50)	(4.30)	(2.25)
Income Taxes Paid	100.82	64.92	170.76
Net Cash Flow From Operating Activities	[6,85]	[19.71)	(37.93)
	93.97	45.21	132.83
B. Cash Flow from Investing Activities			
Payments for Acquisition of Property, Plant and Equipment and Intangible Assets	20000000		
Proceeds from Disposal of Property, Fant and Equipment and Intangible Assets	[11.14]	(10.57)	(32.06)
Fixed Deposits (Placed)/ Realised [Net]	0.09	0.05	0.13
Interest Received	(32.43)	14,40	(40.64)
Dividend Received	6.21	7.55	13.88
let Cash (Used in) / From Investing Activities	10.55	5.00	9,44
the same and	(26.72)	16.43	(49.25)
Cash Flow from Financing Activities	100		
Amount Received from Employee Benefit Trust		in the state of	
Interest Received from Employee Benefit Trust		0.35	0.62
Proceeds from/(Repayments) of Borrowings (Net)	0.63		0.32
Principal Elements of Lease Payments	0.88	[3.20]	(3.00)
Interest Elements of Lease Payments	(0.68)	(0.58)	(1.38)
Dividends Paid	(0.05)	(0.06)	(0.06)
Dividend Distribution Tax Paid	[45,79]	(26.13)	(64.47)
et Cash Used in Financing Activities		[4,93]	(12.23)
The second secon	(48.01)	(34.55)	(80.22)
Exchange Differences on Translation of Foreign Currency	1		
Cash and Cash Equivalents	I med	6 5555650	area de
	0.06	(0.18)	0.44
et Increase in Cash and Cash Equivalents (A+B+C+D)	1,000	(7-90/2004)	al Party
Annual representation of the second	19.30	26.91	3.80
ash and Cash Equivalents at the Beginning of the Period	20000	letters -	
ash and Cash Equivalents at the End of the Period	37,55	33.75	33,75
TOTAL LANGUAGE	56.85	60.66	37.55
	19.30	26.91	3,80

For Tide Water Oil Co. (India) Limited

Place: Kolkata Date: 13th November, 2020

