Indian Toners & Developers Ltd.

(A Govt. recognized Export House) CIN No. : L74993UP1990PLC015721
Corporate Office : 1223, DLF Tower B, Jasola, New Delhi - 110 025 (India)

ITDL/STOCK/27-B

08.08.2024

The Secretary,
M/s. B S E Limited,
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai - 400 001.

SCRIP CODE : 523586

Sub. : **UNAUDITED FINANCIAL RESULTS ALONGWITH LIMITED REVIEW REPORT**

Dear Sir,

Pursuant to the provisions of Listing Regulations, we are sending herewith the following :

1. Unaudited Financial Results of the Company for the quarter ended **30.06.2024**.

2. Limited Review Report on Unaudited Financial Results for the quarter ended **30.06.2024**

   Meeting Commenced at 2.30 p.m.
   Meeting Concluded at 4.00 p.m.

This is for your information and record.

Thanking you,

Yours faithfully,
for **INDIAN TONERS & DEVELOPERS LTD.**

(Vishesh Chaturvedi)
Company Secretary

Encl. As Above.

+91-11-4501 7000 +91-11-4501 7043 info@indiantoners.com

Registered. Office & UNIT (1) : 10.5 km, Milestone, Rampur-Bareilly Road, Rampur – 244901 (U.P.) INDIA
Phone: +91-595-2356271 (20 Lines) Fax : +91-595-2356273
UNIT (2) : D-11, Phase-II, Eldeco-Sidcul Industrial Park, Sitarganj, (Uttarakhand) INDIA - 262405

INDIAN TONERS AND DEVELOPERS LIMITED

Regd.Off.: 10.5 KM Milestone , Rampur -Bareilly Road , Rampur- 244901

CIN: L74993UP1990PLC015721

Website:www.indiantoners.com,e-mail: info@indiantoners.com, Phone: 011-45017000

Statement of Unaudited Financial Results for the Quarter ended 30TH JUNE, 2024

Rs. In Lakh

S No.	Particulars	Quarter Ended			Year Ended
		June 30, 2024 (Unaudited)	March 31, 2024 (Audited)	June 30, 2023 (Unaudited)	March 31, 2024 (Audited)
	Income				
1	Total revenue from operations	3531.58	4279.14	3707.08	15,674.94
2	Other income	137.14	194.22	178.63	622.71
3	**Total income (1+2)**	**3,668.72**	**4,473.36**	**3,885.71**	**16,297.65**
4	**Expenses**				
	a) Cost of materials consumed	1748.38	1668.24	2052.88	7,393.84
	b) Purchases of stock-in-trade	5.80	(0.01)	-	2.40
	c) Change in inventories of finished goods and work-in-progress & Stock In Trade	(273.48)	385.45	(393.36)	(256.74)
	d) Employee benefits expense	463.89	478.83	438.25	1,824.44
	e) Finance costs	5.49	5.84	7.06	23.73
	f) Depreciation and amortisation expense	157.96	140.74	125.79	540.93
	g) Other expenses:				-
	- Power & Fuel	370.05	373.03	407.71	1,608.92
	- Other expenses	436.72	471.58	410.74	1,754.80
	Total Expenses	**2,914.81**	**3,523.70**	**3,049.07**	**12,892.32**
5	**Profit/(Loss) before exceptional items and tax (3-4)**	**753.91**	949.66	836.64	3,405.33
6	Exceptional items	-	-	-	-
7	**Profit/(Loss) before tax (5 + 6)**	**753.91**	**949.66**	**836.64**	**3,405.33**
8	Tax expense:				
	- Current tax	187.73	212.57	144.10	709.60
	- Taxes in respect of earlier years	0.00	(96.62)	-	(96.62)
	'-Deferred Tax Charge/ (Credit)	185.05	(28.18)	6.82	178.33
9	**Net Profit/(Loss) for the period (7 - 8)**	**381.13**	**861.89**	**685.72**	**2,614.02**
10	**Other Comprehensive Income (OCI)**				
	i) a) items that will not be reclassified to profit or loss	2.06	(1.30)	3.17	8.22
	b) Income tax relating to items that will not be reclassified to profit or loss	(0.60)	0.39	(0.92)	(2.39)
	ii) a) items that will be reclassified to profit or loss	(0.13)	4.22	-	(0.93)
	b) Income tax relating to items that will be reclassified to profit or loss	0.04	(1.23)	-	0.27
11	**Total Comprehensive Income for the period (9 + 10)**	**382.50**	**863.96**	**687.97**	**2,619.19**
12	Paid-up Equity share capital (Face value per share Rs 10 each)	**1,085.00**	**1,085.00**	**1,085.00**	**1,085.00**
13	Other Equity	-	-	-	19871.87
14	Earnings per share of Rs 10 each				
	(a) Basic (Rs)	**3.51**	**7.94**	**6.32**	**24.09**
	(b) Diluted (Rs)	**3.51**	**7.94**	**6.32**	**24.09**

1 The above financial results were reviewed by the Audit committee in its meeting held on , 08th August 2024 and have been approved by the Board of Directors in its meeting held on 08th August 2024.

2 These Financial results have been prepared in accordance with Indian Accounting Standards (IND-AS) notified under the Companies (Indian Accounting Standards) Rules 2015 as amended from time to time.

3 An operating segment is one whose results are regularly reviewed by the entity's Chief Operating Decision Maker (CODM) to make decisions about resources to be allocated to the segments and assess the performance . The Chief Operating Decision Maker reviews performance of " Toners Business" as the overall business. As the company has a single reportable segment, the segment wise disclosure requirement of Ind AS 108 on Operating Segment is not applicable to it.

4 The figures of the previous periods have been regrouped/reclassified, wherever necessary, to conform to current period's classification.

5 Deferred Tax has been calculated in accordance with new tax structure proposed in Finance Bill 2024, accordingly deferred tax charge for the period is higher as compared to earlier period.

BY Order of the Board

For, Indian Toners and Developers Limited

(SUSHIL JAIN)
Chairman
DIN : 00323952

Place : New Delhi
Date : 08th August 2024

B. K. SHROFF & CO. NEW DELHI CHARTERED ACCOUNTANTS

B.K. SHROFF & CO.
Chartered Accountants

Office : 3/7-B, Asaf Ali Road,1st Floor, Flat No. 4, New Delhi-110002
Phone : 23271407, 23284825, 23284826, 23270362
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: bkshroffdelhi@rediff.com

Independent Auditors Limited Review Report on Unaudited Quarterly Financial Results of INDIAN TONERS AND DEVELOPERS LIMITED under Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation 2015, as amended.

Review report to
The Board of Directors of
INDIAN TONERS AND DEVELOPERS LIMITED

We have reviewed the accompanying statement of unaudited Standalone financial results of INDIAN TONERS AND DEVELOPERS LIMITED (the "Company") for the quarter ended 30th June, 2024 ("the Statement"), attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation 2015, as amended.

1. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, is the responsibility of the Company's Management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on these financial statements 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 the financial statements are 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



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Chartered Accountants

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4. The statement includes the results for the quarter ended March 31,2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year to date figures upto the third quarter of that financial year, which were subjected to a limited review by us, as required under the Listing regulation.

For B. K. SHROFF & Co.
Chartered Accountants
Firm Registration No. 302166E

Kavita Nangia

(KAVITA NANGIA)
PARTNER
Membership Number: 090378

B.K. SHROFF & CO. NEW DELHI CHARTERED ACCOUNTANTS

Place: New Delhi
Date: 08.08.2024
UDIN: 24090378BKGYFP2096