

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 Un audited Standalone Financial Results for the quarter and half year ended 30th September, 2022

(Rs. In Lacs)

S No.	Particulars	STANDALONE					
		Quarter Ended		Half Year Ended		Year Ended	
		September 30, 2022 (Unaudited)	June 30, 2022 (Unaudited)	September 30, 2021 (Unaudited)	Sept 30, 2022 (Unaudited)	Sept 30, 2021 (Unaudited)	March 31, 2022 (Audited)
1	Income						
	a) Revenue from operations	3,933.40	3,470.53	3313.05	7,403.93	5,464.11	11,836.40
	b) Other operating income	14.36	18.41	7.13	32.77	17.88	62.87
	Total revenue from operations	3,947.76	3,488.94	3,320.18	7,436.70	5,481.99	11,899.27
2	Other income	17.36	118.81	122.52	136.17	239.98	439.68
3	Total Income (1+2)	3,965.12	3,607.75	3,442.70	7,572.87	5,721.97	12,338.95
4	Expenses						
	a) Cost of materials consumed	1,788.34	1,556.96	1220.88	3,345.30	2,410.34	5,158.55
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Change in inventories of finished goods and work-in-progress & Stock In Trade	12.23	(46.52)	215.45	(34.29)	(106.26)	55.38
	d) Employee benefits expense	457.06	419.19	384.30	876.25	771.46	1,608.19
	e) Finance costs	(0.14)	1.81	4.20	1.67	9.18	15.53
	f) Depreciation and amortisation expense	82.25	80.38	105.28	162.63	211.12	413.53
	g) Other expenses:						
	- Power & Fuel	364.81	336.28	276.19	701.09	539.93	1,141.46
	- Other expenses (Refer Note-5)	488.58	546.51	422.85	1,035.09	755.24	1,599.45
	Total Expenses	3,193.13	2,894.61	2,629.15	6,087.74	4,591.01	9,992.09
5	Profit/(Loss) before exceptional items and tax (3-4)	771.99	713.14	813.55	1,485.13	1,130.96	2,346.86
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5 + 6)	771.99	713.14	813.55	1,485.13	1,130.96	2,346.86
8	Tax expense:						
	- Current tax	180.54	195.30	215.90	375.84	289.62	684.59
	- Taxes in respect of earlier years	-	0.94	3.08	0.94	3.08	(226.51)
	- Mat Credit Entitlement	-	-	-	-	-	-
	- Deferred Tax Charge/ (Credit)	25.68	(53.58)	31.45	(27.90)	30.17	(5.47)
9	Net Profit/(Loss) for the period (7 - 8)	565.77	570.48	563.12	1,136.25	808.09	1,894.25
10	Other Comprehensive Income (OCI)						
	i) a) items that will not be reclassified to profit or loss	14.71	14.70	6.92	29.41	13.84	58.81
	b) Income tax relating to items that will not be reclassified to profit or loss	(4.28)	(4.28)	(2.01)	(8.56)	(4.03)	(17.13)
	ii) a) items that will be reclassified to profit or loss	-	-	-	-	-	-
	b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	Total Comprehensive Income for the period (9 + 10)	576.20	580.90	568.03	1,157.10	817.90	1,935.93
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	1,085.00	1,085.00
13	Other Equity	-	-	-	16640.63	14691.00	15483.53
14	Earnings per share of Rs 10 each						
	(a) Basic (Rs)	5.21	5.26	5.24	10.47	6.16	17.46
	(b) Diluted (Rs)	5.21	5.26	5.24	10.47	6.16	17.46

For Indian Toners & Developers Ltd.



 Chairman

INDIAN TONERS AND DEVELOPERS LIMITED

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Statement of Un audited Consolidated Financial Results for the quarter and half year ended 30th September, 2022

(Rs. in Lacs)

S No.	Particulars	CONSOLIDATED					
		Quarter Ended		Half Year Ended		Year Ended	
		September 30, 2022 (Unaudited)	June 30, 2022 (Unaudited)	September 30, 2021 (Unaudited)	Sept 30, 2022 (Unaudited)	Sept 30, 2021 (Unaudited)	March 31, 2022 (Audited)
1	Income						
	a) Revenue from operations	3,933.40	3,470.53	3327.91	7,403.93	5,503.27	12,146.41
	b) Other operating income	14.36	18.41	7.13	32.77	17.88	62.87
	Total revenue from operations	3,947.76	3,488.94	3,335.04	7,436.70	5,521.15	12,209.28
2	Other income	17.36	118.81	122.52	136.17	239.98	439.68
3	Total Income (1+2)	3,965.12	3,607.75	3,457.56	7,572.87	5,761.13	12,648.96
4	Expenses						
	a) Cost of materials consumed	1,788.34	1,556.96	1227.74	3,345.30	2,430.59	5,175.32
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Change in inventories of finished goods and work-in-progress & Stock In Trade	12.23	(46.52)	219.02	(34.29)	(95.36)	100.20
	d) Employee benefits expense	457.06	419.19	384.30	876.25	771.46	1,608.19
	e) Finance costs	(0.14)	1.81	4.20	1.67	9.18	15.53
	f) Depreciation and amortisation expense	82.25	80.38	105.28	162.63	211.12	413.53
	g) Other expenses:						
	- Power & Fuel	364.81	336.28	276.19	701.09	539.93	1,141.46
	- Other expenses (Refer Note-5)	455.23	546.56	431.41	1,001.79	778.48	1,667.77
	Total Expenses	3,159.78	2,894.66	2,648.14	6,054.44	4,645.40	10,122.00
5	Profit/(Loss) before exceptional items and tax (3-4)	805.34	713.09	809.42	1,518.43	1,115.73	2,526.96
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5 + 6)	805.34	713.09	809.42	1,518.43	1,115.73	2,526.96
8	Tax expense:						
	- Current tax	180.54	195.30	215.90	375.84	289.62	684.65
	- Taxes in respect of earlier years	-	0.94	3.08	0.94	3.08	(226.51)
	-Deferred Tax Charge/ (Credit)	25.68	(53.58)	31.45	(27.90)	30.17	(5.47)
9	Net Profit/(Loss) for the period (7 - 8)	599.12	570.43	558.99	1,169.55	792.86	2,074.29
10	Other Comprehensive Income (OCI)						
	i) a) Items that will not be reclassified to profit or loss	14.71	14.70	6.92	29.41	13.84	58.81
	b) Income tax relating to items that will not be reclassified to profit or loss	(4.28)	(4.28)	(2.01)	(8.56)	(4.03)	(17.13)
	ii) a) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	b) Income tax relating to items that will be reclassified to profit or loss	(0.00)	-	1.14	(0.00)	0.10	(0.45)
11	Total Comprehensive Income for the period (9 + 10)	609.55	580.85	565.04	1,190.39	802.77	2,115.52
12	Paid-up Equity share capital (Face value per share Rs 10 each)	1,085.00	1,085.00	1085.00	1,085.00	1,085.00	1,085.00
13	Other Equity				16640.68	14462.01	15483.53
14	Earnings per share of Rs 10 each						
	(a) Basic (Rs)	5.52	5.26	5.21	10.78	6.04	19.12
	(b) Diluted (Rs)	5.52	5.26	5.21	10.78	6.04	19.12

For Indian Toners & Developers Ltd.



Chairman

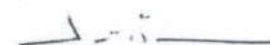


1. The above standalone and consolidated financial results were reviewed by the Audit committee in its meeting held on 11th Day of November, 2022 and have been approved by the Board of Directors in its meeting held on , 11th day of November,2022.
2. These standalone and consolidated Financial results 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 Board of Directors of the company at its meeting held on 11th November 2022 has declared an "Interim dividend" @ Rs.3.50 per equity share of Rs. 10 each. The same is applicable to those equity members who hold the equity shares on the record date i.e. 23rd November, 2022.
5. The figures of the previous periods have been regrouped/reclassified, wherever necessary, to conform to current period's classification.

BY Order of the Board

For, Indian Toners and Developers Limited





(SUSHIL JAIN)
Chairman
DIN : 00323952

Place : New Delhi
Date : 11th November, 2022



INDIAN TONERS & DEVELOPERS LIMITED

STATEMENT OF ASSETS AND LIABILITIES

(Rs in Lakhs)

Sr. No.	Particulars	STANDALONE		CONSOLIDATED	
		As at 30th September 2022	As at 31st Mar 2022	As at 30th September 2022	As at 31st Mar 2022
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
A	ASSETS				
(1)	Non-current assets				
	Property, plant and equipment	5,665.09	4,854.36	5,665.09	4,854.36
	Capital work-in-progress	70.22	140.62	70.22	140.62
	Intangible assets	3.29	0.37	3.29	0.37
	Financial assets:				
	Investments	1,050.75	1,083.35	1,050.75	1,083.35
	Other financial assets	477.48	266.49	477.48	266.49
	Other non-current assets	79.67	587.89	79.67	587.88
	Total non-current assets	7,346.50	6,933.08	7,346.50	6,933.07
(2)	Current assets				
	Inventories	2,055.01	1,792.52	2,055.01	1,792.52
	Financial assets:				
	Trade receivables	1,837.45	1,694.78	1,837.45	1,663.11
	Cash and cash equivalents	1,539.70	1,982.11	1,539.73	1,982.25
	Other bank balances	345.29	503.95	345.29	503.95
	Investments	5,493.78	5,416.82	5,493.78	5,416.82
	Other financial assets	73.60	45.57	73.60	45.57
	Current Tax Assets	151.99	377.16	151.99	377.09
	Other current assets	1,162.99	438.94	1,163.01	438.94
	Total current assets	12,659.81	12,251.85	12,659.86	12,220.25
	Total assets	20,006.31	19,184.93	20,006.36	19,153.32
B	EQUITY AND LIABILITIES				
(1)	Equity				
	Equity capital	1,085.00	1,085.00	1,085.00	1,085.00
	Other equity	16,640.63	15,483.53	16,640.68	15,450.28
	Total equity attributable to equity holders	17,725.63	16,568.53	17,725.68	16,535.28
(2)	Liabilities				
	Non-current liabilities				
	Financial liabilities				
	Other financial liabilities	-	-	-	-
	Provisions	109.13	103.67	109.13	103.67
	Deferred tax liabilities (net)	635.85	655.18	635.85	655.18
	Total non-current liabilities	744.98	758.85	744.98	758.85
	Current liabilities				
	Financial liabilities				
	Trade payables				
	* Total Outstanding dues of MSME	7.05	16.02	7.05	16.02
	* Total outstanding dues of creditors other than Micro Small & Medium Enterprises				
		837.30	1,258.00	837.30	1,260.66
	Other financial liabilities	571.66	463.29	571.86	463.29
	Other current liabilities	93.75	97.80	93.75	97.80
	Provisions	25.94	22.44	25.94	22.44
	Current tax liabilities (net)				
	Total current liabilities	1,535.70	1,857.55	1,535.70	1,860.21
	Total equity and liabilities	20,006.31	19,184.93	20,006.36	19,154.34

For Indian Toners & Developers Ltd.

Chairman



INDIAN TONERS AND DEVELOPERS LIMITED

Unaudited Standalone Statement of Cash Flow for Six months ended September 30, 2022

(Rs. In Lakhs)

Sr. No	Particulars	Year ended	
		30.09.2022 (Unaudited)	30.09.2021 (Unaudited)
	CASH FLOW FROM OPERATING ACTIVITIES :		
A.	Net Profit Before Tax	1485.13	1130.96
	Adjustment for :		
	Depreciation & Amortization	162.63	211.12
	Loss/(profit) on sale of PPE	(0.25)	-
	Loss/(profit) on sale of Investments	-	-
	Finance Cost	1.67	9.18
	Interest Income	(77.11)	(96.23)
	Bad Debts	38.25	-
	Re-measurement of defined benefit obligation	29.41	13.84
	Liabilities / provisions no longer required written back/Sundry Balances write off/ back	(6.89)	(0.19)
	Net Unrealised Foreign Exchange (Gain) / Loss	(2.70)	0.29
	Income from Current Investment (Non Trade) Dividend	-	-
	Gain on Mark to Market of Investments	(44.38)	(140.81)
	Operating Profit before Working Capital Changes	1585.76	1128.16
	Adjustment for :		
	(Increase)/Decrease in Inventories	(262.49)	(325.33)
	(Increase)/Decrease in Trade Receivables	(142.67)	(212.99)
	(Increase)/Decrease in Loans & Other Assets	(499.21)	(142.05)
	Increase/(Decrease) in Trade & Other Payables	(306.99)	221.35
	Cash Generated from Operations	374.40	669.14
	Direct Taxes Paid/Refund (Net)	(145.00)	(76.72)
	Net Cash Inflow /(Outflow) from Operating Activities (A)	229.40	592.42
	CASH FLOW FROM INVESTING ACTIVITIES :		
B.	Purchase of PPE / Capital Advances & Capital Work-in-Progress	(906.35)	(258.40)
	(Purchase) / Sale of Investments	-	604.87
	Proceeds from Sale of Property ,Plant & Equipments	0.44	0.00
	Movement in Other Bank Balances (including unclaimed dividend)	158.66	(18.05)
	Interest Received	77.11	96.23
	Dividend Received	-	-
	Net Cash Inflow/(outflow) from Investing Activities (B)	(670.14)	424.65
	CASH FLOW FROM FINANCING ACTIVITIES :		
C.	Finance Cost	(1.67)	(9.18)
	Dividend Paid	-	(325.50)
	Payment for Buy Backs shares including transaction cost	-	0.00
	Taxation on Buy Back Shares	-	(807.77)
	Payment of Lease Liabilities	-	(25.23)
	Net cash Inflow/(outflow) from financing activities (C)	(1.67)	(1167.68)
	Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	(442.41)	(150.61)
	Add: Cash and Cash Equivalents at the Beginning of the year	1982.11	1672.31
	Cash and Cash Equivalents at the End of the year	1539.70	1521.70
	Components of cash & cash equivalents:		
	- Balance with Banks : On current accounts	1535.77	1515.29
	- Cash on hand	3.93	6.41
		1539.70	1521.70



For Indian Toners & Developers Ltd.

Chairman

INDIAN TONERS AND DEVELOPERS LIMITED
 Unaudited Consolidated Statement of Cash Flow for Six months ended September 30,2022

(Rs. in Lakhs)

Sr. No	Particulars	Year ended	
		30.09.2022 (Unaudited)	30.09.2021 (Unaudited)
	CASH FLOW FROM OPERATING ACTIVITIES :		
A.	Net Profit Before Tax	1518.43	1115.73
	Adjustment for :		
	Depreciation & Amortization	162.63	211.12
	Loss/(profit) on sale of PPE	(0.25)	-
	Loss/(profit) on sale of Investments	-	-
	Finance Cost	1.67	9.18
	Interest income	(77.11)	(96.23)
	Bad Debts	38.25	-
	Re-measurement of defined benefit obligation	29.41	13.84
	Liabilities / provisions no longer required written back/Sundry Balances write off/ back	(40.30)	(0.19)
	Net Unrealised Foreign Exchange (Gain) / Loss	(2.70)	0.29
	Income from Current Investment (Non Trade) Dividend	-	-
	Gain on Mark to Market of Investments	(44.38)	(140.81)
	Operating Profit before Working Capital Changes	1585.65	1112.93
	Adjustment for :		
	(Increase)/Decrease in Inventories	(262.49)	(304.30)
	(Increase)/Decrease in Trade Receivables	(174.33)	(210.66)
	(Increase)/Decrease in Loans & Other Assets	(455.80)	(142.41)
	Increase/(Decrease) in Trade & Other Payables	(318.29)	222.82
	Cash Generated from Operations	374.74	678.38
	Direct Taxes Paid/Refund (Net)	(145.00)	(76.72)
	Net Cash Inflow /(Outflow) from Operating Activities (A)	229.74	601.66
	CASH FLOW FROM INVESTING ACTIVITIES :		
B.	Purchase of PPE / Capital Advances & Capital Work-in-Progress	(906.35)	(258.40)
	(Purchase) / Sale of Investments	-	604.87
	Proceeds from Sale of Property ,Plant & Equipments	-	-
	Movement in Other Bank Balances (including unclaimed dividend)	158.66	(18.05)
	Interest Received	77.11	96.23
	Dividend Received	-	-
	Net Cash Inflow/(outflow) from Investing Activities (B)	(670.58)	424.65
	CASH FLOW FROM FINANCING ACTIVITIES :		
C.	Finance Cost	(1.67)	(9.18)
	Dividend Paid (including DDTA1:E42)	-	(325.50)
	Payment for Buy Backs shares including transaction cost	-	(807.77)
	Taxation on Buy Back Shares	-	(25.23)
	Payment of Lease Liabilities	-	-
	Net cash Inflow/(outflow) from financing activities (C)	(1.67)	(1167.68)
D.	FOREIGN CURRENCY TRANSACTION DIFFERENCE ON CONSOLIDATION		
	Net Cash Flow /(outflow) in course of Foreign Currency (D)	0.00	0.46
	Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C+D)	(442.51)	(140.81)
	Add: Cash and Cash Equivalents at the Beginning of the year	1962.25	1675.80
	Cash and Cash Equivalents at the End of the year	1539.74	1534.89
	Components of cash & cash equivalents:		
	- Balance with Banks : On current accounts	1535.80	1528.48
	- Cash on hand	3.93	6.41
		1539.73	1534.89

For Indian Toners & Developers Ltd.



Chairman

