

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 Standalone Financial Results for the Quarter and Half Year ended 30th September, 2023

(Rs. in Lacs)

S No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Sept 30, 2023 (Unaudited)	June 30, 2023 (Unaudited)	Sept 30, 2022 (Unaudited)	Sept 30, 2023 (Unaudited)	Sept 30, 2022 (Unaudited)	March 31, 2023 (Audited)
	Income						
1	Total revenue from operations	3980.25	3707.08	3947.76	7,687.33	7,436.70	15,516.90
2	Other income	111.85	178.63	17.36	290.48	136.17	384.50
3	Total income (1+2)	4,092.10	3,885.71	3,965.12	7,977.81	7,572.87	15,901.40
4	Expenses						
	a) Cost of materials consumed	1951.14	2052.88	1788.34	4,004.02	3345.30	7,187.09
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Change in inventories of finished goods and work-in-progress & Stock In Trade	(169.63)	(393.36)	12.23	(562.99)	(34.29)	(73.84)
	d) Employee benefits expense	449.97	438.25	457.06	888.22	876.25	1,741.22
	e) Finance costs	5.04	7.06	(0.14)	12.10	1.67	26.82
	f) Depreciation and amortisation expense	131.67	125.79	82.25	257.46	162.63	392.30
	g) Other expenses:						
	- Power & Fuel	446.80	407.71	364.81	854.51	701.09	1,523.90
	- Other expenses	441.46	410.74	488.58	852.20	1035.09	1,694.29
	Total Expenses	3,256.45	3,049.07	3,193.13	6,305.52	6,087.74	12,491.78
5	Profit/(Loss) before exceptional items and tax (3-4)	835.65	836.64	771.99	1,672.29	1,485.13	3,409.62
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5 + 6)	835.65	836.64	771.99	1,672.29	1,485.13	3,409.62
8	Tax expense:						
	- Current tax	191.43	144.10	180.54	335.53	375.84	813.96
	- Taxes in respect of earlier years	-	-	-	-	0.94	2.80
	- Deferred Tax Charge/ (Credit)	139.96	6.82	25.68	146.78	(27.90)	(38.57)
9	Net Profit/(Loss) for the period (7 - 8)	504.26	685.72	565.77	1,189.98	1,136.25	2,631.43
10	Other Comprehensive Income (OCI)						
	i) a) items that will not be reclassified to profit or loss	0.00	3.17	14.71	3.17	29.41	12.69
	b) Income tax relating to items that will not be reclassified to profit or loss	(0.00)	(0.92)	(4.28)	(0.92)	(8.56)	(3.70)
	ii) a) items that will be reclassified to profit or loss	(3.67)	-	-	(3.67)	-	(4.62)
	b) Income tax relating to items that will be reclassified to profit or loss	0.00	-	-	1.07	-	1.35
11	Total Comprehensive Income for the period (9 + 10)	500.59	687.97	576.20	1,189.63	1,157.10	2,637.15
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				18932.91	16640.63	17740.93
14	Earnings per share of Rs 10 each						
	(a) Basic (Rs)	4.61	6.32	5.21	10.97	10.47	24.25
	(b) Diluted (Rs)	4.61	6.32	5.21	10.97	10.47	24.25



- 1 The above financial results were reviewed by the Audit committee in its meeting held on 03rd November, 2023 and have been approved by the Board of Directors in its meeting held on 03rd November, 2023.
- 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.

Place : New Delhi
Date : 03rd November, 2023



BY Order of the Board

For Indian Toners and Developers Limited

(SUSHIL JAIN)
Chairman
DIN : 00323952

INDIAN TONERS & DEVELOPERS LIMITED

STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30.09.2023

(Rs in Lakhs)

Sr. No.	Particulars	STANDALONE	
		As at 30th September 2023	As at 31st Mar 2023
		(Un audited)	(Audited)
A	ASSETS		
(1)	Non-current assets		
	Property, plant and equipment	7,896.19	6,913.72
	Capital work-in-progress	26.63	160.09
	Intangible assets	4.83	5.78
	Financial assets:		
	Investments	720.48	730.88
	Other financial assets	617.27	321.44
	Other non-current assets	5.22	410.29
	Total non-current assets	9,270.62	8,542.20
(2)	Current assets		
	Inventories	2,002.01	1,855.21
	Financial assets:		
	Trade receivables	2,393.49	2,167.36
	Cash and cash equivalents	1,351.57	1,073.91
	Bank Balances other than above	201.84	757.20
	Investments	5,888.01	5,676.41
	Other financial assets	61.86	48.47
	Current Tax Assets(Net)	201.27	113.34
	Other current assets	1,195.35	886.27
	Total current assets	13,295.40	12,578.17
	Total assets	22,566.02	21,120.37
B	EQUITY AND LIABILITIES		
(1)	Equity		
	Equity capital	1,085.00	1,085.00
	Other equity	18,932.91	17,740.93
	Total equity attributable to equity holders	20,017.91	18,825.93
(2)	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	Other financial liabilities	181.47	200.69
	Provisions	104.17	103.34
	Deferred tax liabilities (net)	765.60	618.96
	Total non-current liabilities	1,051.24	922.99
	Current liabilities		
	Financial liabilities		
	Trade payables		
	' Total Outstanding dues of MSME	26.03	14.76
	' Total outstanding dues of creditors other than Micro Small & Medium Enterprises	636.82	636.95
	Other financial liabilities	192.61	181.31
	Other current liabilities	619.40	516.97
	Provisions	22.01	21.46
	Total current liabilities	1,496.87	1,371.45
	Total equity and liabilities	22,566.02	21,120.37



INDIAN TONERS AND DEVELOPERS LIMITED

Unaudited Standalone Statement of Cash Flow for Six months ended September 30, 2023

(Rs. In Lakhs)

Sr. No	Particulars	Six Months ended	
		30.09.2023 (Unaudited)	30.09.2022 (Unaudited)
	CASH FLOW FROM OPERATING ACTIVITIES :		
A.	Net Profit Before Tax	1672.29	1485.13
	Adjustment for :		
	Depreciation & Amortization	257.46	162.63
	Loss/(profit) on sale of PPE	0.06	(0.25)
	Loss/(profit) on sale of Investments	-	-
	Finance Cost	12.10	1.67
	Interest income	(58.36)	(77.11)
	Bad Debts	0.69	38.25
	Re-measurement of defined benefit obligation	3.17	29.41
	Liabilities / provisions no longer required written back/Sundry Balances write off/ back	(0.17)	(6.89)
	Net Unrealised Foreign Exchange (Gain) / Loss	-	(2.70)
	Gain on Mark to Market of Investments	(201.21)	(44.38)
	Operating Profit before Working Capital Changes	1686.03	1585.76
	Adjustment for :		
	(Increase)/Decrease in Inventories	(146.80)	(262.49)
	(Increase)/Decrease in Trade Receivables	(226.13)	(142.67)
	(Increase)/Decrease in Loans & Other Assets	(213.23)	(454.83)
	Increase/(Decrease) in Trade & Other Payables	107.65	(306.99)
	Cash Generated from Operations	1207.52	418.78
	Direct Taxes Paid/Refund (Net)	(362.00)	(145.00)
	Net Cash Inflow /(Outflow) from Operating Activities (A)	845.52	273.78
	CASH FLOW FROM INVESTING ACTIVITIES :		
B.	Purchase of PPE / Capital Advances & Capital Work-in-Progress	(943.18)	(906.35)
	Increase in Value of NAV	(201.20)	(44.38)
	Proceeds from Sale of Property ,Plant & Equipments	0.37	0.44
	Movement in Other Bank Balances (including unclaimed dividend)	555.36	158.66
	Interest Received	58.36	77.11
	Net Cash Inflow/(outflow) from Investing Activities (B)	(530.29)	(714.52)
	CASH FLOW FROM FINANCING ACTIVITIES :		
C	Finance Cost	(12.10)	(1.67)
	Payment of Lease Liabilities	(25.47)	-
	Net cash Inflow/(outflow) from financing activities (C)	(37.57)	(1.67)
	Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	277.66	(442.41)
	Add: Cash and Cash Equivalents at the Beginning of the year	1073.91	1982.11
	Cash and Cash Equivalents at the End of the year	1351.57	1539.70
	Components of cash & cash equivalents:		
	- Balance with Banks : On current accounts	1345.14	1535.77
	- Cash on hand	6.43	3.93
		1351.57	1539.70

