

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 Audited Financial Results for the year ended 31st March, 2024

Rs. In Lakh

S No.	Particulars	Quarter Ended			Year Ended	Year Ended
		March 31, 2024 (Audited)	December 31, 2023 (Unaudited)	March 31, 2023 (Audited)	March 31, 2024 (Audited)	March 31, 2023 (Audited)
	Income					
1	Total revenue from operations	4279.14	3708.47	4300.56	15,674.94	15,516.90
2	Other income	194.22	138.01	149.97	622.71	384.50
3	Total income (1+2)	4,473.36	3,846.48	4,450.53	16,297.65	15,901.40
4	Expenses					
	a) Cost of materials consumed	1668.24	1721.58	1942.58	7,393.84	7,187.09
	b) Purchases of stock-in-trade	(0.01)	2.41	-	2.40	-
	c) Change in inventories of finished goods and work-in-progress & Stock In Trade	385.45	(79.20)	33.51	(256.74)	(73.84)
	d) Employee benefits expense	478.83	454.21	392.45	1,824.44	1,741.22
	e) Finance costs	5.84	5.79	24.49	23.73	26.82
	f) Depreciation and amortisation expense	140.74	142.73	133.87	540.93	392.30
	g) Other expenses:				-	-
	- Power & Fuel	373.03	381.38	412.88	1,608.92	1,523.90
	- Other expenses	471.58	431.02	433.03	1,754.80	1,694.29
	Total Expenses	3,523.70	3,059.92	3,372.81	12,892.32	12,491.78
5	Profit/(Loss) before exceptional items and tax (3-4)	949.66	786.56	1,077.72	3,405.33	3,409.62
6	Exceptional items	-	-	-	-	-
7	Profit/(Loss) before tax (5 + 6)	949.66	786.56	1,077.72	3,405.33	3,409.62
8	Tax expense:					
	- Current tax	212.57	161.50	241.23	709.60	813.96
	- Taxes in respect of earlier years	(96.62)	-	1.86	(96.62)	2.80
	- Deferred Tax Charge/ (Credit)	(28.18)	60.65	129.46	178.33	(38.57)
9	Net Profit/(Loss) for the period (7 - 8)	861.89	564.41	705.17	2,614.02	2,631.43
10	Other Comprehensive Income (OCI)					
	i) a) items that will not be reclassified to profit or loss	(1.30)	3.17	(31.42)	8.22	12.69
	b) Income tax relating to items that will not be reclassified to profit or loss	0.38	(0.93)	9.14	(2.39)	(3.70)
	ii) a) items that will be reclassified to profit or loss	4.22	(1.48)	0.34	(0.93)	(4.62)
	b) Income tax relating to items that will be reclassified to profit or loss	(1.23)	0.43	(0.10)	0.27	1.35
11	Total Comprehensive Income for the period (9 + 10)	863.96	565.59	683.14	2,619.19	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
13	Other Equity				19871.87	17740.93
14	Earnings per share of Rs 10 each					
	(a) Basic (Rs)	7.94	5.21	6.50	24.09	24.25
	(b) Diluted (Rs)	7.94	5.21	6.50	24.09	24.25



For Indian Toners & Developers Ltd.

Chairman

NOTES:

1. The above financial results were reviewed by the Audit committee in its meeting held on 23rd May, 2024 and have been approved by the Board of Directors in its meeting held on 23rd May, 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.

**By order of the Board
For Indian Toners and Developers Limited**

**Place : New Delhi
Date : 23rd May, 2024**


**(SUSHIL JAIN)
CHAIRMAN
DIN : 00323952**



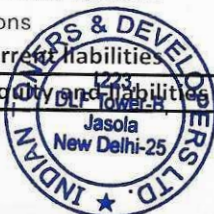
INDIAN TONERS & DEVELOPERS LIMITED

STATEMENT OF ASSETS AND LIABILITIES

(Rs in Lakhs)

Sr. No.	Particulars	STANDALONE	
		As at	As at
		31st Mar 2024 (Audited)	31st Mar 2023 (Audited)
A	ASSETS		
(1)	Non-current assets		
	Property, plant and equipment	7,738.36	6,913.72
	Capital work-in-progress	26.63	160.09
	Intangible assets	3.51	5.78
	Financial assets:		
	Investments	534.18	730.88
	Other financial assets	533.61	484.30
	Other non-current assets	4.14	414.43
	Total non-current assets	8,840.43	8,709.20
(2)	Current assets		
	Inventories	1,651.24	1,855.21
	Financial assets:		
	Trade receivables	2,606.91	2,167.36
	Cash and cash equivalents	2,021.12	1,343.91
	Bank Balances other than above	322.71	320.20
	Investments	6,419.06	5,676.41
	Other financial assets	54.39	48.47
	Current Tax Assets(Net)	251.10	113.34
	Other current assets	1,152.43	886.27
	Total current assets	14,478.96	12,411.17
	Total assets	23,319.39	21,120.37
B	EQUITY AND LIABILITIES		
(1)	Equity		
	Equity capital	1,085.00	1,085.00
	Other equity	19,871.87	17,740.93
	Total equity attributable to equity holders	20,956.87	18,825.93
(2)	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	Other financial liabilities	158.44	200.69
	Provisions	73.03	103.34
	Deferred tax liabilities (net)	799.42	618.96
	Total non-current liabilities	1,030.89	922.99
	Current liabilities		
	Financial liabilities		
	Trade payables		
	' Total Outstanding dues of MSME	3.22	14.76
	' Total outstanding dues of creditors other than Micro Small & Medium Enterprises		
		538.72	629.37
	Other financial liabilities	217.03	188.89
	Other current liabilities	517.49	516.97
	Provisions	55.17	21.46
	Total current liabilities	1,331.63	1,371.45
	Total equity and liabilities	23,319.39	21,120.37

For Indian Toners & Developers Ltd.



Chairman

INDIAN TONERS AND DEVELOPERS LIMITED

Statement of Cash Flow for the year ended March,31,2024

(Rs. In Lakhs)

Sr. No	Particulars	Year ended	
		31.03.2024 (Audited)	31.03.2023 (Audited)
A.	CASH FLOW FROM OPERATING ACTIVITIES :		
	Net Profit Before Tax	3405.33	3409.62
	Adjustment for :		
	Depreciation & Amortization	540.93	392.30
	Loss/(profit) on sale of PPE	4.28	9.37
	Assets written off	0	7.19
	Loss/(profit) on sale of Investments	0.58	(9.84)
	Loss/(profit) on Insurance Claim	-	2.29
	Finance Cost	23.73	26.82
	Interest income	(126.77)	(143.66)
	Bad Debts /Provision for diminution in value of Investment of subsidiary	-	38.08
	Re-measurement of defined benefit obligation	8.22	12.69
	Liabilities / provisions no longer required written back/Sundry Balances write off/ back	(27.32)	(11.26)
	Net Unrealised Foreign Exchange (Gain) / Loss	-	-
	Gain on Mark to Market of Investments	(446.63)	(188.18)
	Operating Profit before Working Capital Changes	3382.35	3545.42
	Adjustment for :		
	(Increase)/Decrease in Inventories	203.97	(62.69)
	(Increase)/Decrease in Trade Receivables	(439.55)	(472.58)
	(Increase)/Decrease in Loans & Other Assets	88.90	(116.19)
	Increase/(Decrease) in Trade & Other Payables	(104.33)	(274.29)
	Cash Generated from Operations	3131.34	2519.67
	Direct Taxes Paid/Refund (Net)	(734.29)	(534.90)
	Net Cash Inflow /(Outflow) from Operating Activities (A)	2397.05	2084.77
B.	CASH FLOW FROM INVESTING ACTIVITIES :		
	Purchase of PPE / Capital Advances & Capital Work-in-Progress	(1205.52)	(2420.99)
	(Purchase) / Sale of Investments	(99.90)	250.00
	Proceeds from Sale of Property ,Plant & Equipments	26.13	11.31
	Movement in Other Bank Balances (including unclaimed dividend)	(2.51)	(253.25)
	Interest Received	126.77	143.66
	Dividend Received	-	-
	Net Cash Inflow/(outflow) from Investing Activities (B)	(1155.04)	(2269.27)
C.	CASH FLOW FROM FINANCING ACTIVITIES :		
	Finance Cost	(23.73)	(26.82)
	Dividend Paid	(488.25)	(379.75)
	Payment of Lease Liabilities	(52.82)	(47.13)
	Net cash Inflow/(outflow) from financing activities (C)	(564.80)	(453.70)
	Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	677.21	(638.20)
	Add: Cash and Cash Equivalents at the Beginning of the year	1343.91	1982.11
	Cash and Cash Equivalents at the End of the year	2021.12	1343.91
	Components of cash & cash equivalents:		
	- Balance with Banks : On current accounts	2016.79	1339.87
	- Cash on hand	4.33	4.04
		2021.12	1343.91
	Note:		
	The Cash Flow Statement has been prepared under the Indirect Method as set out in Indian Accounting Standard - 7 "Cash Flow Statements" as notified by the Central Government of India.		
	Acquisition/Purchase of Property Plant & Equipments includes movement of capital work in progress, Intangible assets under development and capital advances & capital payable, paid during the year.		
	Previous year's figures have been regrouped / re-arranged wherever considered necessary to confirm to make them comparable.		



For Indian Toners & Developers Ltd.

Chairman