

**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 & Nine Months Ended 31st Dec, 2025

S No.	Particulars	Rs. in Lakh					
		Quarter Ended			Nine Months Ended		Year Ended
		Dec 31, 2025 (Unaudited)	Sep 30, 2025 (Unaudited)	Dec 31, 2024 (Unaudited)	Dec 31, 2025 (Unaudited)	Dec 31, 2024 (Unaudited)	March 31, 2025 (Audited)
	<b>Income</b>						
1	Total revenue from operations	4211.03	3885.49	3929.38	12006.78	11228.86	15298.82
2	Other income	150.68	124.20	130.83	432.88	455.95	611.06
3	<b>Total income (1+2)</b>	<b>4,361.71</b>	<b>4,009.69</b>	<b>4,060.21</b>	<b>12,439.66</b>	<b>11,684.81</b>	<b>15,909.88</b>
4	<b>Expenses</b>						
	a) Cost of materials consumed	1712.55	1748.10	1708.61	5283.09	5134.05	6976.28
	b) Purchases of stock-in-trade	24.79	35.11	27.26	73.25	52.88	81.88
	c) Change in inventories of finished goods and work-in-progress & Stock In Trade	276.47	60.71	81.83	215.79	(222.23)	(199.73)
	d) Employee benefits expense	535.52	528.07	500.34	1595.71	1468.50	1976.97
	e) Finance costs	4.37	4.37	5.18	13.55	16.11	21.03
	f) Depreciation and amortisation expense	130.59	133.91	132.92	395.92	423.46	541.57
	g) Other expenses:						
	- Power & Fuel	333.90	348.05	305.36	1035.35	1020.58	1378.42
	- Other expenses	457.25	437.33	438.06	1340.54	1344.09	1782.58
	<b>Total Expenses</b>	<b>3,475.44</b>	<b>3,295.65</b>	<b>3,199.56</b>	<b>9,953.20</b>	<b>9,237.44</b>	<b>12,559.00</b>
5	<b>Profit/(Loss) before exceptional items and tax (3-4)</b>	<b>886.27</b>	<b>714.04</b>	<b>860.65</b>	<b>2,486.46</b>	<b>2,447.37</b>	<b>3,350.88</b>
6	Exceptional items	35.84	-	-	35.84	-	-
7	<b>Profit/(Loss) before tax (5 + 6)</b>	<b>850.43</b>	<b>714.04</b>	<b>860.65</b>	<b>2,450.62</b>	<b>2,447.37</b>	<b>3,350.88</b>
8	Tax expense:						
	- Current tax	203.51	170.81	208.80	570.38	684.98	888.66
	- Taxes in respect of earlier years	-	-	2.51	-	2.51	(2.51)
	- Deferred Tax Charge/ (Credit)	8.30	4.78	11.02	(80.89)	189.84	220.45
9	<b>Net Profit/(Loss) for the period (7 - 8)</b>	<b>638.63</b>	<b>538.45</b>	<b>643.33</b>	<b>1,961.13</b>	<b>1,575.05</b>	<b>2,244.28</b>
10	<b>Other Comprehensive Income (OCI)</b>						
	i) a) items that will not be reclassified to profit or loss	2.81	0.60	3.51	10.47	11.71	28.24
	b) Income tax relating to items that will not be reclassified to profit or loss	(0.71)	(0.15)	1.02	(2.64)	3.41	(8.23)
	ii) a) items that will be reclassified to profit or loss	(0.33)	(1.00)	1.57	(1.48)	0.98	0.46
	b) Income tax relating to items that will be reclassified to profit or loss	0.08	0.25	0.11	0.37	0.28	(0.13)
11	<b>Total Comprehensive Income for the period (9 + 10)</b>	<b>640.49</b>	<b>538.15</b>	<b>649.54</b>	<b>1,967.86</b>	<b>1,591.43</b>	<b>2,264.63</b>
12	Paid-up Equity share capital (Face value per share Rs 10 each)	1039.17	1039.17	1039.17	1039.17	1039.17	1039.17
13	Other Equity						19141.61
14	Earnings per share of Rs 10 each						
	(a) Basic (Rs)	6.15	5.18	6.06	18.87	14.83	21.13
	(b) Diluted (Rs)	6.15	5.18	6.06	18.87	14.83	21.13
	Weighted Average no. shares for calculating EPS	103.92	103.92	106.21	103.92	106.21	106.21

- The above financial results were reviewed by the Audit committee in its meeting held on 02nd Feb, 2026 and have been approved by the Board of Directors in its meeting held on 02nd Feb, 2026.
- 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.
- Company has adopted New Tax Regime u/s 115BAA of Income Tax Act w.e.f. financial year 2025-26 to optimize the net tax liability and which has consequently impacted deferred tax recognition.
- Effective 21 November 2025, The Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes collectively referred to as the 'New Labour Codes'. Under Ind AS 19, changes to employee benefit plans arising from legislative amendments constitute a plan amendment, requiring recognition of past service cost immediately in the statement of profit and Loss. The New Labour Codes has resulted in estimated one time increase in provision for employee benefit of the company of Rs 35.84 lakh and the same has been recognized as an exceptional item in the current reporting period. The Government is in the process of notifying related rules to the New Labour Codes and impact of these will be evaluated and accounted for in accordance with applicable accounting standards in the period in which they are notified.
- The figures of the previous periods have been regrouped/reclassified, wherever necessary, to conform to current period's classification.

Place : New Delhi  
 Date : 02nd Feb, 2026



By Order of the Board  
 For Indian Toners and Developers Limited

(SUSHIL JAIN)  
 Chairman  
 DIN : 00323952