INDIAN TONERS AND DEVELOPERS LIMITED

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

CIN: L74993UP1990PLC015721

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Statement of Unaudited Financial Results for the Quarter & Half Year ended 30th September, 2026

Rs. In Lakh

S No.	Particulars	Quarter Ended			Half Yearly Ended		Year Ended
		Sep 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	Sep 30, 2025 (Unaudited)	Sept 30, 2026 (Unaudited)	Sept 30, 2025 (Unaudited)	Mar 31, 2026 (Audited)
	Income						
1	Total revenue from operations	4111.95	3620.66	3885.49	7732.61	7795.75	16581.14
2	Other income	139.45	249.79	124.20	389.24	282.20	568.14
3	**Total income (1+2)**	**4,251.40**	**3,870.45**	**4,009.69**	**8,121.85**	**8,077.95**	**17,149.28**
4	**Expenses**						
	a) Cost of materials consumed	1934.99	1981.17	1748.10	3916.16	3570.54	7200.50
	b) Purchases of stock-in-trade	-	-	35.11	-	48.46	103.30
	c) Change in inventories of finished goods and work-in-progress & Stock In Trade	67.22	(449.66)	60.71	(382.44)	(60.68)	378.02
	d) Employee benefits expense	531.40	556.12	528.07	1087.52	1060.19	2145.06
	e) Finance costs	4.15	3.87	4.37	8.02	9.18	17.42
	f) Depreciation and amortisation expense	133.60	133.74	133.91	267.34	265.33	525.87
	g) Other expenses:						
	- Power & Fuel	354.02	367.98	348.05	722.00	701.45	1432.69
	- Other expenses	469.16	480.36	437.33	949.52	883.29	1840.17
	Total Expenses	**3,494.54**	**3,073.58**	**3,295.65**	**6,568.12**	**6,477.76**	**13,643.03**
5	**Profit/(Loss) before exceptional items and tax (3-4)**	**756.86**	**796.87**	**714.04**	**1,553.73**	**1,600.19**	**3,506.25**
6	Exceptional items (Refer note no.-4)	-	-	-	-	-	35.84
7	**Profit/(Loss) before tax (5 + 6)**	**756.86**	**796.87**	**714.04**	**1,553.73**	**1,600.19**	**3,470.41**
8	Tax expense:						
	- Current tax	172.18	163.71	170.81	335.89	366.87	789.43
	- Taxes in respect of earlier years	-	-	-	-	-	5.24
	'-Deferred Tax Charge/ (Credit)	26.90	23.47	4.78	50.37	(89.19)	(47.56)
9	**Net Profit/(Loss) for the period (7 - 8)**	**557.78**	**609.69**	**538.46**	**1,167.46**	**1,322.51**	**2,723.30**
10	**Other Comprehensive Income (OCI)**						
	i) a) items that will not be reclassified to profit or loss	5.24	8.00	0.60	13.24	7.66	31.30
	b) Income tax relating to items that will not be reclassified to profit or loss	(1.32)	(2.01)	(0.15)	(3.33)	(1.93)	(7.88)
	c) Revaluation of Land	-	-	-	-	-	1077.44
	d) Income tax expenses on above	-	-	-	-	-	(154.07)
	ii) a) items that will be reclassified to profit or loss	(0.87)	-	(1.00)	(0.87)	(1.15)	(0.90)
	b) Income tax relating to items that will be reclassified to profit or loss	0.22	-	0.25	0.22	0.29	0.23
11	**Total Comprehensive Income for the period (9 + 10)**	**561.04**	**615.66**	**538.16**	**1,176.70**	**1,327.37**	**3,669.41**
12	Paid-up Equity share capital (Face value per share Rs 2 each)	1039.17	1039.17	1039.17	1039.17	1039.17	1039.17
13	Other Equity						
14	Earnings per share of Rs 2 each						
	(a) Basic (Rs)	1.07	1.17	1.04	2.25	2.55	5.24
	(b) Diluted (Rs)	1.07	1.17	1.04	2.25	2.55	5.24
	Weighted Average no. shares for calculating EPS	519.59	519.59	519.59	519.59	519.59	519.59

B.K. SHROFF & Co. CHARTERED ACCOUNTANTS

INDIAN TONERS & DEVELOPERS LTD. 1223, DLF Tower-B, Jasola New Delhi-25

For Indian Toners & Developers Ltd.

Chairman

1 The above financial results were reviewed by the Audit committee in its meeting held on 30th Oct, 2026 and have been approved by the Board of Directors in its meeting held on 30th Oct, 2026.

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 Consequent to the introduction of New Labour Codes, the company had assessed the incremental impact of these changes in accordance with the guidance provided by the Ministry of Labour & Employment and accounted for such impact in accordance with the guidance provided by the Institute of Chartered Accountants of India. Considering that the impact was non-recurring in nature and was driven by the regulatory changes, the incremental impact of ₹ 35.84 Lakh was disclosed as "Exceptional items" in the statement of profit and loss for the year ended March 31, 2026. The company continues to monitor relevant Central/State rules for any further obligations.

4 The Company has sub-divided its 1,03,91,732 Equity Shares having face value of Rs. 10 per share into 5,19,58,660 Equity Shares having face value of Rs. 2 per share effective from July 17, 2026. Accordingly, earnings per share of comparative periods presented is calculated based on number of shares outstanding in respective periods, as increased due to sub-division of its equity shares.

5 The equity shares of the Company have been listed on the National Stock Exchange of India Limited (NSE) with effect from 30 October 2026, in addition to their existing listing on BSE Limited.

6 During the quarter ended 30th sept,2026,company has entered into supply arrangements with manufacturers/suppliers for trading in writing instruments and stationery products.

7 The Board at its meeting held on 30.10.2026 has delared interim dividend @ Rs. 1.20 per equity share (Face Value of Rs. 2/- per equity share).

8 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 : 30th Oct, 2026

B.K. SHROFF & Co. CHARTERED ACCOUNTANTS

INDIAN TONERS & DEVELOPERS LTD. 1223, DLF Tower-B, Jasola New Delhi-25

(SUSHIL JAIN)
Chairman
DIN : 00323952

INDIAN TONERS & DEVELOPERS LIMITED
STATEMENT OF ASSETS AND LIABILITIES

(Rs in Lakhs)

Sr. No.	Particulars	STANDALONE	
		As at 30th Sep 2026 (Unaudited)	As at 31st Mar 2026 (Audited)
A	**ASSETS**		
(1)	**Non-current assets**		
	Property, plant and equipment	8,633.71	8,890.70
	Capital work-in-progress	28.23	27.84
	Intangible assets	-	-
	Financial assets:		
	Investments	527.50	317.01
	Other financial assets	523.50	346.67
	Other non-current assets	80.63	18.38
	Total non-current assets	**9,793.57**	**9,600.60**
(2)	**Current assets**		
	Inventories	2,416.80	1,988.83
	Financial assets:		
	Trade receivables	3,042.95	2,719.22
	Cash and cash equivalents	932.01	862.02
	Bank Balances other than above	306.04	629.98
	Investments	10,438.45	9,888.96
	Other financial assets	52.22	43.52
	Current Tax Assets(Net)	30.38	36.64
	Other current assets	459.78	336.75
	Total current assets	**17,678.62**	**16,505.92**
	Total assets	**27,472.19**	**26,106.52**
B	**EQUITY AND LIABILITIES**		
(1)	**Equity**		
	Equity capital	1,039.17	1,039.17
	Other equity	23,364.22	22,187.50
	Total equity attributable to equity holders	**24,403.39**	**23,226.68**
(2)	**Liabilities**		
	Non-current liabilities		
	Financial liabilities		
	Other financial liabilities	30.54	59.48
	Provisions	86.87	83.93
	Deferred tax liabilities (net)	1,195.86	1,142.38
	Total non-current liabilities	**1,313.27**	**1,285.79**
	Current liabilities		
	Financial liabilities		
	Trade payables		
	' Total Outstanding dues of MSME	68.03	34.84
	' Total outstanding dues of creditors other than Micro Small & Medium Enterprises	528.27	760.59
	Other financial liabilities	238.59	247.74
	Other current liabilities	868.91	498.10
	Provisions	51.73	52.78
	Current Tax Liabilities (Net)	-	0.00
	Total current liabilities	**1,755.53**	**1,594.05**
	Total equity and liabilities	**27,472.19**	**26,106.52**

INDIAN TONERS & DEVELOPERS LTD. 1223, DLF Tower-B, Jasola New Delhi-25

For Indian Toners & Developers Ltd.

B.K. SHROFF & Co. CHARTERED ACCOUNTANTS

INDIAN TONERS AND DEVELOPERS LIMITED

Statement of Cash Flow for the Half Year ended 30th Sept,2026

Sr. No	Particulars	Half Year Ended 30th Sept 2026	Year ended 31st March 2026
	CASH FLOW FROM OPERATING ACTIVITIES :		
A.	Net Profit Before Tax	1553.73	3470.41
	Adjustment for :		
	Depreciation & Amortization	267.34	525.87
	Loss/(profit) on sale of PPE	13.29	(3.54)
	Loss/(profit) on sale of Investments	(21.29)	(6.99)
	Finance Cost	8.02	17.42
	Interest income	(63.48)	(197.78)
	Statutory impact of new Labour Codes	0.00	35.84
	Liabilities / provisions no longer required written back/Sundry Balances write off/ back	(1.66)	(11.63)
	Gain on Mark to Market of Investments	(300.95)	(341.02)
	Operating Profit before Working Capital Changes	**1455.00**	**3488.58**
	Adjustment for :		
	(Increase)/Decrease in Inventories	(427.97)	336.05
	(Increase)/Decrease in Trade Receivables	(323.72)	(377.41)
	(Increase)/Decrease in Loans & Other Assets	(370.15)	936.15
	Increase/(Decrease) in Trade & Other Payables	173.69	44.01
	Cash Generated from Operations	**506.84**	**4427.37**
	Direct Taxes Paid/Refund (Net)	**(329.63)**	(835.94)
	Net Cash Inflow /(Outflow) from Operating Activities (A)	**177.21**	**3591.43**
	CASH FLOW FROM INVESTING ACTIVITIES :		
B.	Purchase of PPE / Capital Advances & Capital Work-in-Progress	(66.02)	(351.57)
	(Purchase) / Sale of Investments	(437.73)	(4,631.28)
	Proceeds from Sale of Property ,Plant & Equipments	41.30	22.68
	Movement in Other Bank Balances (including unclaimed dividend)	323.94	(448.94)
	Interest Received	63.48	197.78
	Net Cash Inflow/(outflow) from Investing Activities (B)	**(75.03)**	**(5,211.34)**
	CASH FLOW FROM FINANCING ACTIVITIES :		
C	Finance Cost	(1.70)	(2.88)
	Dividend Paid	-	(623.50)
	Buyback of Shares (Including Transaction Cost & Tax)	-	-
	Payment of Lease Liabilities	(30.49)	(58.23)
	Net cash Inflow/(outflow) from financing activities (C)	**(32.19)**	**(684.61)**
	Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	69.99	(2304.53)
	Add: Cash and Cash Equivalents at the Beginning of the year	862.02	3166.55
	Cash and Cash Equivalents at the End of the year	**932.01**	**862.02**
	Components of cash & cash equivalents:		
	- Balance with Banks : On current accounts	928.12	858.79
	- Cash on hand	3.89	3.23
		932.01	**862.02**

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 re-grouped / re-arranged whererver considered necessary to confirm and to make them comparable.

INDIAN TONERS & DEVELOPERS LTD. 1223, DLF Tower-B, Jasola New Delhi-25

For Indian Toners & Developers Ltd.

Chairman

B.K. SHROFF & Co. CHARTERED ACCOUNTANTS