



# Indian Toners & Developers Ltd.

(A Govt. recognized Export House) CIN No. : L74993UP1990PLC015721  
Corporate Office : 1223, DLF Tower B, Jasola, New Delhi - 110 025 (India)

ITDL/STOCK/27-B

11.11.2022

The Secretary,  
**M/s. B S E Limited,**  
Phiroze Jeejeebhoy Tower,  
Dalal Street,  
**Mumbai - 400 001.**

**SCRIP CODE : 523586**

Sub. : **UNAUDITED FINANCIAL RESULTS ALONGWITH  
LIMITED REVIEW REPORT  
(STANDALONE & CONSOLIDATED)**

Dear Sir,

Pursuant to the provisions of Listing Regulations, we are sending herewith the following :

1. Unaudited Financial Results (Standalone & Consolidated) of the Company for the quarter and half year ended **30.09.2022**.
2. Limited Review Report on (Standalone & Consolidated) Unaudited Financial Results for the quarter and half year ended **30.09.2022**.

This is for your information and record.

Thanking you,

Yours faithfully,  
for **INDIAN TONERS & DEVELOPERS LTD.**

  
(Vishesh Chaturvedi)  
Company Secretary



**Encl. As Above.**

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**Registered. Office & UNIT (1) :** 10.5 km, Milestone, Rampur-Bareilly Road, Rampur – 244901 (U.P.) INDIA

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**Independent Auditors Limited Review Report on Unaudited Half yearly Financial Results of INDIAN TONERS & DEVELOPERS LIMITED under Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation 2015, as amended.**

**Review report to  
The Board of Directors of  
INDIAN TONERS & DEVELOPERS LIMITED**

1. We have reviewed the accompanying statement of unaudited Standalone financial results of INDIAN TONERS & DEVELOPERS LIMITED (the "Company") for the quarter ended 30<sup>th</sup> September, 2022 ("the Statement") and half year ended from April 1, 2022 to 30.09.2022 attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation 2015, as amended.
2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, is the responsibility of the Company's Management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.





# B. K. SHROFF & CO.

Chartered Accountants

3/7-B, Asaf Ali Road,  
1st Floor, Flat No. 4,  
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23270362

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5. The comparative IND AS financial information of the Company for the corresponding quarter and six month ended 30<sup>TH</sup> September, 2021 provided to us by the management, were reviewed by the predecessor auditor, who expressed an unmodified conclusion on those financial information. Also the IND AS financial statements of the Company for the year ended 31<sup>st</sup> March 2022, provided to us by the management, were audited by predecessor auditor who expressed an unmodified opinion on those financial information.

For B.K. Shroff & Co.  
Chartered Accountants  
Firm Registration No. 302166E

*Kavita Nangia*

(KAVITA NANGIA )  
PARTNER  
Membership Number: 090378

Place: New Delhi  
Date: 11.11.2022  
UDIN: 22090378BCUSTY1828



**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
	<b>Total revenue from operations</b>	<b>3,947.76</b>	<b>3,488.94</b>	<b>3,320.18</b>	<b>7,436.70</b>	<b>5,481.99</b>	<b>11,899.27</b>
2	Other income	17.36	118.81	122.52	136.17	239.98	439.68
3	<b>Total Income (1+2)</b>	<b>3,965.12</b>	<b>3,607.75</b>	<b>3,442.70</b>	<b>7,572.87</b>	<b>5,721.97</b>	<b>12,338.95</b>
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
	<b>Total Expenses</b>	<b>3,193.13</b>	<b>2,894.61</b>	<b>2,629.15</b>	<b>6,087.74</b>	<b>4,591.01</b>	<b>9,992.09</b>
5	<b>Profit/(Loss) before exceptional items and tax (3-4)</b>	<b>771.99</b>	<b>713.14</b>	<b>813.55</b>	<b>1,485.13</b>	<b>1,130.96</b>	<b>2,346.86</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit/(Loss) before tax (5 + 6)</b>	<b>771.99</b>	<b>713.14</b>	<b>813.55</b>	<b>1,485.13</b>	<b>1,130.96</b>	<b>2,346.86</b>
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	-	-	-	-	-	(5.47)
	- Deferred Tax Charge/ (Credit)	25.68	(53.58)	31.45	(27.90)	30.17	(5.47)
9	<b>Net Profit/(Loss) for the period (7 - 8)</b>	<b>565.77</b>	<b>570.48</b>	<b>563.12</b>	<b>1,136.25</b>	<b>808.09</b>	<b>1,894.25</b>
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	<b>Total Comprehensive Income for the period (9 + 10)</b>	<b>576.20</b>	<b>580.90</b>	<b>568.03</b>	<b>1,157.10</b>	<b>817.90</b>	<b>1,935.93</b>
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 & 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)
<b>A</b>	<b>ASSETS</b>				
(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>B</b>	<b>EQUITY AND LIABILITIES</b>				
(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)
	<b>CASH FLOW FROM OPERATING ACTIVITIES :</b>		
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)
	<b>Operating Profit before Working Capital Changes</b>	<b>1585.76</b>	<b>1128.16</b>
	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
	<b>Cash Generated from Operations</b>	<b>374.40</b>	<b>669.14</b>
	Direct Taxes Paid/Refund (Net)	(145.00)	(76.72)
	<b>Net Cash Inflow /(Outflow) from Operating Activities (A)</b>	<b>229.40</b>	<b>592.42</b>
	<b>CASH FLOW FROM INVESTING ACTIVITIES :</b>		
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	-	-
	<b>Net Cash Inflow/(outflow) from Investing Activities (B)</b>	<b>(670.14)</b>	<b>424.65</b>
	<b>CASH FLOW FROM FINANCING ACTIVITIES :</b>		
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)
	<b>Net cash Inflow/(outflow) from financing activities (C)</b>	<b>(1.67)</b>	<b>(1167.68)</b>
	<b>Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>(442.41)</b>	<b>(150.61)</b>
	Add: Cash and Cash Equivalents at the Beginning of the year	1982.11	1672.31
	<b>Cash and Cash Equivalents at the End of the year</b>	<b>1539.70</b>	<b>1521.70</b>
	<b>Components of cash &amp; cash equivalents:</b>		
	- Balance with Banks : On current accounts	1535.77	1515.29
	- Cash on hand	3.93	6.41
		<b>1539.70</b>	<b>1521.70</b>



For Indian Toners & Developers Ltd.

Chairman



**Independent Auditor's Review Report on Consolidated Unaudited half yearly financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors of  
INDIAN TONERS & DEVELOPERS LTD.

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Indian Toners & Developers Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter ended 30<sup>th</sup> September 2022 & for the period 01.04.2022 to 30.09.2022 attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulation").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entity:  
Indian Toners USA Company



# B. K. SHROFF & CO.

Chartered Accountants

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1st Floor, Flat No. 4,  
New Delhi - 110002.

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23270362

E-mail : bkshroffdelhi@yahoo.com  
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5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Emphasis of matter –

We draw attention to non-Carrying out of operations of foreign subsidiary & erosion of its net worth, however, accounts of subsidiary have been prepared as a going concern.

7. The consolidated unaudited financial results include the interim financial results of one Foreign subsidiary whose Results have not been reviewed, as Review/Audit is not mandatory in the country of its incorporation, its interim financial results reflect total assets of Rs. 0.03 lakhs as on 30.09.2022 and total revenue of Rs. Nil lakhs & Nil lakhs, total Net Profit after tax of Rs. 32.19 lakhs & 32.22 lakhs and total comprehensive income of Rs. 33.56 lakhs & Rs. 32.22 lakhs for the quarter ended 30<sup>th</sup> September, 2022, and for the period from 1<sup>st</sup> April, 2022 to 30<sup>th</sup> September, 2022 respectively & cash flow net of Rs. (0.11) lakhs for the period from 1<sup>st</sup> April, 2022 to 30<sup>th</sup> September, 2022, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial results are certified by the management.

Our conclusion on the Statement is not modified in respect of the above matter.

8. The comparative IND AS financial information of the Company for the corresponding quarter and half year ended September, 2021 provided to us by the management, were reviewed by the predecessor auditor, who expressed an unmodified conclusion on those financial information. Also the IND AS financial statements of the Company for the year ended 31<sup>st</sup> March 2022, provided to us by the management, were audited by predecessor auditor who expressed an unmodified opinion on those financial information.

For B. K. Shroff & Co  
Chartered Accountants  
Firm Registration No. 302166E

*Kavita Nangia*  
(KAVITA NANGIA)  
PARTNER

Membership Number: 090378

Place :-New Delhi

Date :-11.11.2022

UDIN: 22090378BCUTIY8725





**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)
	<b>CASH FLOW FROM OPERATING ACTIVITIES :</b>		
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)
	<b>Operating Profit before Working Capital Changes</b>	<b>1585.65</b>	<b>1112.93</b>
	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
	<b>Cash Generated from Operations</b>	<b>374.74</b>	<b>678.38</b>
	Direct Taxes Paid/Refund (Net)	(145.00)	(76.72)
	<b>Net Cash Inflow/(Outflow) from Operating Activities (A)</b>	<b>229.74</b>	<b>601.66</b>
	<b>CASH FLOW FROM INVESTING ACTIVITIES :</b>		
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	158.66	(18.05)
	Movement in Other Bank Balances (including unclaimed dividend)	77.11	96.23
	Interest Received	-	-
	Dividend Received	-	-
	<b>Net Cash Inflow/(outflow) from Investing Activities (B)</b>	<b>(670.58)</b>	<b>424.65</b>
	<b>CASH FLOW FROM FINANCING ACTIVITIES :</b>		
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	-	-
	<b>Net cash Inflow/(outflow) from financing activities (C)</b>	<b>(1.67)</b>	<b>(1167.68)</b>
D.	<b>FOREIGN CURRENCY TRANSACTION DIFFERENCE ON CONSOLIDATION</b>		
	<b>Net Cash Flow/(outflow) in course of Foreign Currency (D)</b>	<b>0.00</b>	<b>0.46</b>
	<b>Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C+D)</b>	<b>(442.51)</b>	<b>(140.81)</b>
	Add: Cash and Cash Equivalents at the Beginning of the year	1962.25	1675.80
	<b>Cash and Cash Equivalents at the End of the year</b>	<b>1539.74</b>	<b>1534.89</b>
	<b>Components of cash &amp; cash equivalents:</b>		
	- Balance with Banks : On current accounts	1535.80	1528.48
	- Cash on hand	3.93	6.41
		<b>1539.73</b>	<b>1534.89</b>

For Indian Toners & Developers Ltd.



Chairman



**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

