

# International Combustion (India) Limited Regd. Off.: Infinity Benchmark, 11th Fl., Plot No. G-1, Block-EP & GP, Sector-V, Salt Lake, Kolkata - 700 091, India

4th November, 2022

M/s. Bombay Stock Exchange Ltd. Corporate Relationship Department Phiroze Jeejeebhov Towers Dalal Street Mumbai - 400 001

Scrip Code: 505737

Sub: Unaudited Financial Results (Standalone) for the Second Quarter and Half-Year ended 30th September, 2022

Dear Sir,

In terms of Regulation 33 of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the Unaudited Financial Results (Standalone) of the Company for the second quarter and half-year ended 30th September, 2022 in the prescribed format.

The said results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held today i.e. on 4th November, 2022. The said meeting of the Board of Directors commenced at 11.45 A.M. and concluded at 4.35 P.M.

We also enclose herewith a copy of the Report dated 4th November, 2022 on the Limited Review of the said Unaudited Financial Results (Standalone) conducted by M/s. Ray & Ray, the Statutory Auditors of the Company.

Thanking You,

Yours faithfully, For International Combustion (India) Limited

> P. R. Sivasankar Company Secretary

Encl.: As above



Webel Bhavan, Ground Floor, Block - EP & GP, Sector V, Salt Lake, Kolkata - 700 091

Tel.: +91-33-4064 8107 / 8108 / 8109

E-mail: raynray@raynray.net

## REVIEW REPORT TO THE BOARD OF DIRECTORS OF INTERNATIONAL COMBUSTION (INDIA) LIMITED.

We have reviewed the accompanying statement of unaudited financial results of International Combustion (India) Limited ("the Company") for the quarter and six months ended September 30, 2022.

This statement which is the responsibility of the Company's Management and approved by the 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 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

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 statement. A review is limited primarily to enquiries 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.

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 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For RAY & RAY

Chartered Accountants (Firm's Registration No. 301072E)

Place: Kolkata

Date: November 4, 2022

(K. K. Ghosh)

Partner Membership No. 059781

UDIN: 22059781BCAZSV1092

E-mail: raynrayho@raynray.net; raynray@airtelmail.in



### INTERNATIONAL COMBUSTION (INDIA) LIMITED CIN: L36912WB1936PLC008588

Registered Office: Infinity Benchmark, 11th Floor, Plot No. G-1, Block EP & GP, Sector V, Salt Lake Electronics Complex, Kolkata 700 091

Tel. No.:+91{33} 4080 3000; e-mail: info@internationalcombustion.in Website: www.internationalcombustion.in

(Rs. in Lakh)

### STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER & HALF YEAR ENDED 30th September , 2022

			Quarter Ended			Half-Year Ended	
	Particulars		30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
			(Unaudited)		(Una	nudited)	(Audited)
1 Double	From engentians	5531.92	4284.19	4539.31	9816.11	6959.49	16889.4
A	e from operations	33.69	14.28	27.47	47.97	47.80	98.1
Control of the Contro	come (1+2)	5565.61	4298.47	4566.78	9864.08	7007.29	16987.5
4. Expense:		3303.01	4230.47	4300.78	3004.00	7007.23	10307.3
	of materials consumed	3020.87	2684.59	2206.67	5705.46	3433.49	8703.5
	nases of stock-in-trade	3020.07	2004.55	2200.07	3703.40	3433.43	6703.3
	ges in inventories of finished goods,						_
1,071182	-in-progress and stock-in-trade	(72.11)	(407.79)	245.21	(479.90)	17.44	57.2
Transmission as	oyee benefits expense	1305.67	1071.66	1093.21	2377.33	1990.23	4153.7
(e) Finan		50.93	47.28	26.57	98.21	89.66	169.3
the second contract	eciation and amortisation expense	105.88	102.15	122.75	208.03	237.30	468.4
	r expenses	984.21	767.36	732.05	1751.57	1200.71	2907.8
5. Total Exp		5395.45	4265.25	4426.46	9660.70	6968.83	16460.1
	(Loss) before exceptional items and tax (3 - 5)	170.16	33.22	140.32	203.38	38.46	527.4
	anal Items	2,0,20	33,22	210.52	205.50	30.40	327.
	(Loss) before tax (6 - 7)	170.16	33.22	140.32	203.38	38.46	527.4
		170.10	33.22	140.32	203.30	30.40	327.
9. Tax expe		28.40	5.55	5.77	33.95	5.77	109.7
(1) Curre		24.27	2.14	13.92	26.41	(2.17)	2.4
-	rred tax charge / (reversal)	117.49	25.53				-
	(Loss) for the period (8 - 9)	117.49	23.33	120.63	143.02	34.86	415.2
and the second	omprehensive Income	16.15	16.16	12.22	32.31	24.44	501
_	ns that will not be reclassified to profit or loss			(300)		A CONTRACTOR OF THE PARTY OF TH	64.6
-	ne tax relating to items that will not be reclassified to profit or loss	(4.50)	(4.49)	(3.17)	(8.99)	(6.35)	(17.9
111	ns that will be reclassified to profit or loss		-				
	ne tax relating to items that will be reclassified to profit or loss			-	-	-	
Sec. A property property of the	mprehensive Income for the period (10+11)	129.14	37.20	129.68	166.34	52.95	461.
3. Paid-up I	Equity Share Capital (Face value - Rs. 10/- per Equity Share)	239.03	239.03	239.03	239.03	239.03	239.0
	quity excluding Revaluation reserve						9157.4
5. Earnings	Per Share (Face Value of Rs.10/- each):						
1000	asic (Rs.)	4.91 4.91	1.07	5.05 5.05	5.98 5.98	1.46 1.46	
100000000000000000000000000000000000000	asic (Rs.) luted (Rs.)	4.91	1.07 1.07	5.05 5.05	5.98 5.98	1.46 1.46	
(2) Dil		4.91	1.07	5.05			17.3 17.3 (Rs.in lakhs)
(2) Dil Segme	luted (Rs.) ent Wise Revenue, Results, Assets and Liabilities for the second quarter and h	4.91	1.07 ember, 2022 are	5.05	5.98	1.46	17.3 (Rs.in lakhs)
(2) Dil	luted (Rs.)	4.91	1.07	5.05	5.98 Half Ye	1.46	17.3
Segme	luted (Rs.) ent Wise Revenue, Results, Assets and Liabilities for the second quarter and h Particulars	4.91	1.07 ember, 2022 are Quarter Ended	5.05 as follows:	5.98	1.46	17.3 (Rs.in lakhs Year Ende
Segme	luted (Rs.) ent Wise Revenue, Results, Assets and Liabilities for the second quarter and h Particulars t Revenue	4.91 alf year ended 30th Sept 30.09.2022	1.07 ember, 2022 are Quarter Ended 30.06.2022	5.05 as follows: 30.09.2021	5.98 Half Ye 30.09.2022	1.46 ear Ended 30.09.2021	17.3 (Rs.in lakhs Year Ende 31.03.202
Segme SI. o. Segment Mineral 8	luted (Rs.) ent Wise Revenue, Results, Assets and Liabilities for the second quarter and h  Particulars t Revenue & Material Processing & Handling Equipment	4.91 alf year ended 30th Sept 30.09.2022 3296.48	1.07 ember, 2022 are Quarter Ended	5.05 as follows: 30.09.2021 2596.72	5.98 Half Ye 30.09.2022 5744.83	1.46 ear Ended 30.09.2021 4025.79	17.5 (Rs.in lakhs) Year Ende 31.03.202
Segme  I. o. Segment Mineral & Geared N	luted (Rs.) ent Wise Revenue, Results, Assets and Liabilities for the second quarter and h  Particulars  t Revenue & Material Processing & Handling Equipment  Motor & Gear Box	30.09.2022 3296.48 1778.41	1.07 ember, 2022 are Quarter Ended 30.06.2022 2448.35 1403.79	5.05 as follows: 30.09.2021 2596.72 1519.78	5.98 Half Ye 30.09.2022 5744.83 3182.20	1.46 ear Ended 30.09.2021 4025.79 2289.02	17.: (Rs.in lakhs Year Ende 31.03.202 10021.: 5398.:
Segme  I. o. Segment Mineral & Geared N Building	Interest (Rs.)  Particulars  t Revenue  Material Processing & Handling Equipment  Motor & Gear Box  Material	30.09.2022 3296.48 1778.41 520.97	1.07 ember, 2022 are Quarter Ended 30.06.2022 2448.35 1403.79 479.33	5.05 as follows: 30.09.2021 2596.72 1519.78 431.68	5.98 Half Ye 30.09.2022 5744.83 3182.20 1000.30	1.46 ear Ended 30.09.2021 4025.79 2289.02 654.64	17.: (Rs.in lakhs Year Ende 31.03.202 10021.: 5398.: 1553.4
Segme  Segme  S. Segment  Mineral & Geared N  Building  Net Reve	ent Wise Revenue, Results, Assets and Liabilities for the second quarter and h Particulars  t Revenue & Material Processing & Handling Equipment Motor & Gear Box Material enue from Operations and interdivisional transfers	30.09.2022 3296.48 1778.41 520.97 5595.86	1.07 ember, 2022 are Quarter Ended 30.06.2022 2448.35 1403.79 479.33 4331.47	5.05 as follows: 30.09.2021 2596.72 1519.78 431.68 4548.18	5.98 Half Ye 30.09.2022 5744.83 3182.20 1000.30 9927.33	1.46 ear Ended 30.09.2021 4025.79 2289.02 654.64 6969.45	17.: (Rs.in lakhs) Year Ende 31.03.202 10021 5398 1553 16973.:
Segme Si. O. Segment Mineral & Geared N Building Net Reve Less:Inte	ent Wise Revenue, Results, Assets and Liabilities for the second quarter and h Particulars  t Revenue & Material Processing & Handling Equipment Wotor & Gear Box Material enue from Operations and interdivisional transfers er-segment transfers	30.09.2022 3296.48 1778.41 520.97 5595.86 63.94	1.07 ember, 2022 are Quarter Ended 30.06.2022 2448.35 1403.79 479.33 4331.47 47.28	5.05 as follows: 30.09.2021 2596.72 1519.78 431.68 4548.18 8.87	5.98  Half Ye 30.09.2022  5744.83 3182.20 1000.30 9927.33 111.22	1.46 ear Ended 30.09.2021 4025.79 2289.02 654.64 6969.45 9.96	17.5 (Rs.in lakhs Year Ende 31.03.202 10021.5 5398.7 1553.4 16973.5 83.8
Segme  S. Segment  Mineral & Geared & Building   Net Reve   Less:Inte   Net Reve	ent Wise Revenue, Results, Assets and Liabilities for the second quarter and h  Particulars  It Revenue  & Material Processing & Handling Equipment  Motor & Gear Box  Material  enue from Operations and interdivisional transfers  enue from Operations	30.09.2022 3296.48 1778.41 520.97 5595.86	1.07 ember, 2022 are Quarter Ended 30.06.2022 2448.35 1403.79 479.33 4331.47	5.05 as follows: 30.09.2021 2596.72 1519.78 431.68 4548.18	5.98 Half Ye 30.09.2022 5744.83 3182.20 1000.30 9927.33	1.46 ear Ended 30.09.2021 4025.79 2289.02 654.64 6969.45	17.: (Rs.in lakhs) Year Ende 31.03.202 10021 5398 1553 16973 83.8
Segment  Segment  Segment  Segment  Mineral & Geared & Building   Net Reve Less:Inte Net Reve & Segment	ent Wise Revenue, Results, Assets and Liabilities for the second quarter and h  Particulars  It Revenue  & Material Processing & Handling Equipment  Motor & Gear Box  Material  enue from Operations and interdivisional transfers  er-segment transfers enue from Operations  It Results	30.09.2022 30.09.2022 3296.48 1778.41 520.97 5595.86 63.94 5531.92	1.07 ember, 2022 are Quarter Ended 30.06.2022 2448.35 1403.79 479.33 4331.47 47.28 4284.19	5.05 as follows: 30.09.2021 2596.72 1519.78 431.68 4548.18 8.87 4539.31	5.98  Half Ye 30.09.2022  5744.83 3182.20 1000.30 9927.33 111.22 9816.11	1.46 aar Ended 30.09.2021 4025.79 2289.02 654.64 6969.45 9.96 6959.49	17.: (Rs.in lakhs Year Ende 31.03.202 10021.: 5398.: 1553.4 16973.: 83.: 16889.4
Segment  Segment  Segment  Mineral & Geard M  Building  Net Reve  Less:Inte  Net Reve  Segment  Mineral & Segment	ent Wise Revenue, Results, Assets and Liabilities for the second quarter and h  Particulars  t Revenue & Material Processing & Handling Equipment  Wotor & Gear Box  Material enue from Operations and interdivisional transfers er-segment transfers enue from Operations t Results & Material Processing & Handling Equipment	30.09.2022 30.09.2022 3296.48 1778.41 520.97 5595.86 63.94 5531.92	1.07 ember, 2022 are Quarter Ended 30.06.2022  2448.35 1403.79 479.33 4331.47 47.28 4284.19 608.55	5.05 as follows: 30.09.2021 2596.72 1519.78 431.68 4548.18 8.87 4539.31	5.98  Half Ye 30.09.2022  5744.83 3182.20 1000.30 9927.33 111.22 9816.11	1.46 ear Ended 30.09.2021 4025.79 2289.02 654.64 6969.45 9.96 6959.49	17.: (Rs.in lakhs) Year Ende 31.03.202 10021.: 5398.: 1553.4 16973.: 83.: 16889.4
Segme  Segment  Segment  Mineral & Geard N  Building N  Less:Inte Net Reve  Segment  Mineral & Geard N	ent Wise Revenue, Results, Assets and Liabilities for the second quarter and h  Particulars  t Revenue  & Material Processing & Handling Equipment  Motor & Gear Box  Material  enue from Operations and interdivisional transfers  er-segment transfers  enue from Operations  t Results  & Material Processing & Handling Equipment  Motor & Gear Box	30.09.2022 30.09.2022 3296.48 1778.41 520.97 5595.86 63.94 5531.92 780.52 99.85	1.07 ember, 2022 are Quarter Ended 30.06.2022  2448.35 1403.79 479.33 4331.47 47.28 4284.19  608.55 24.92	5.05 as follows: 30.09.2021 2596.72 1519.78 431.68 4548.18 8.87 4539.31 590.90 146.90	5.98  Half Ye 30.09.2022  5744.83 3182.20 1000.30 9927.33 111.22 9816.11 1389.07 124.77	1.46 aar Ended 30.09.2021 4025.79 2289.02 654.64 6969.45 9.96 6959.49 1068.82 109.11	17.: (Rs.in lakhs) Year Ende 31.03.202 10021.: 5398.: 1553.4 16973.: 83.8 16889.4
Segment  Segment  Segment  Mineral & Geared N  Building I  Net Reve  Less:Inte  Net Reve  Segment  Mineral & Geared N  Building I  Building I  Building I	ent Wise Revenue, Results, Assets and Liabilities for the second quarter and h  Particulars  t Revenue  & Material Processing & Handling Equipment  Motor & Gear Box  Material enue from Operations and interdivisional transfers er-segment transfers enue from Operations t Results  & Material Processing & Handling Equipment  Motor & Gear Box  Material Processing & Handling Equipment  Motor & Gear Box  Material	30.09.2022 30.09.2022 3296.48 1778.41 520.97 5595.86 63.94 5531.92 780.52 99.85 (35.84)	1.07 ember, 2022 are Quarter Ended 30.06.2022  2448.35 1403.79 479.33 4331.47 47.28 4284.19  608.55 24.92 (35.41)	5.05 as follows: 30.09.2021 2596.72 1519.78 431.68 4548.18 8.87 4539.31 590.90 146.90 (63.10)	5.98  Half Ye 30.09.2022  5744.83 3182.20 1000.30 9927.33 111.22 9816.11  1389.07 124.77 (71.25)	1.46 aar Ended 30.09.2021 4025.79 2289.02 654.64 6969.45 9.96 6959.49 1068.82 109.11 (141.23)	17.: (Rs.in lakhs) Year Ende 31.03.202  10021: 5398: 1553.4 16973.: 83.8 16889.4
Segment  Segment  Segment  Mineral & Geared N  Building   Net Reve Less:Inte Net Reve Less:Inte Sigment  Mineral & Geared N  Building   Sub-Tota	ent Wise Revenue, Results, Assets and Liabilities for the second quarter and h  Particulars  t Revenue  & Material Processing & Handling Equipment  Motor & Gear Box  Material enue from Operations and interdivisional transfers er-segment transfers enue from Operations t Results  & Material Processing & Handling Equipment  Motor & Gear Box  Material Processing & Handling Equipment  Motor & Gear Box  Material	30.09.2022 30.09.2022 3296.48 1778.41 520.97 5595.86 63.94 5531.92 780.52 99.85	1.07 ember, 2022 are Quarter Ended 30.06.2022  2448.35 1403.79 479.33 4331.47 47.28 4284.19  608.55 24.92	5.05 as follows: 30.09.2021 2596.72 1519.78 431.68 4548.18 8.87 4539.31 590.90 146.90	5.98  Half Ye 30.09.2022  5744.83 3182.20 1000.30 9927.33 111.22 9816.11 1389.07 124.77	1.46 aar Ended 30.09.2021 4025.79 2289.02 654.64 6969.45 9.96 6959.49 1068.82 109.11	17.3 (Rs.in lakhs Year Ende 31.03.202 10021.1 5398.7 15973.3 83.8 16889.4 2652.8 295.2 (299.7
(2) Dili Segme  I. O. A. Segment Mineral & Geared N Building   Net Reve Less:Inte	ent Wise Revenue, Results, Assets and Liabilities for the second quarter and h  Particulars  t Revenue & Material Processing & Handling Equipment  Motor & Gear Box  Material enue from Operations and interdivisional transfers er-segment transfers enue from Operations t t Results & Material Processing & Handling Equipment  Motor & Gear Box  Material Processing & Handling Equipment  Motor & Gear Box  Material  Material	30.09.2022 30.09.2022 3296.48 1778.41 520.97 5595.86 63.94 5531.92 780.52 99.85 (35.84) 844.53	1.07 ember, 2022 are Quarter Ended 30.06.2022  2448.35 1403.79 479.33 4331.47 47.28 4284.19 608.55 24.92 (35.41) 598.06	5.05 as follows: 30.09.2021 2596.72 1519.78 431.68 4548.18 590.90 146.90 (63.10) 674.70	5.98  Half Ye 30.09.2022  5744.83 3182.20 1000.30 9927.33 111.22 9816.11  1389.07 124.77 (71.25) 1442.59	1.46 ar Ended 30.09.2021 4025.79 2289.02 654.64 6969.45 9.96 6959.49 1068.82 109.11 (141.23) 1036.70	17.: (Rs.in lakhs) Year Ende 31.03.202  10021.: 5398.: 1553.4 16973.: 83.8 16889.4 2652.4 295.: (299.: 2648.:
(2) Dili Segment I. O. Segment Mineral & Geared N Building Net Reve Less:Inte Net Reve Segment Mineral & Geared N Building Sub-Tota Less: Finance O	ent Wise Revenue, Results, Assets and Liabilities for the second quarter and h  Particulars  It Revenue  & Material Processing & Handling Equipment  Motor & Gear Box  Material  enue from Operations and interdivisional transfers  er-segment transfers enue from Operations  It Results  & Material Processing & Handling Equipment  Motor & Gear Box  Material Processing & Handling Equipment  Motor & Gear Box  Material  Material  Costs	30.09.2022 30.09.2022 3296.48 1778.41 520.97 5595.86 63.94 5531.92 780.52 99.85 (35.84) 844.53	1.07 ember, 2022 are Quarter Ended 30.06.2022  2448.35 1403.79 479.33 4331.47 47.28 4284.19  608.55 24.92 (35.41) 598.06	5.05 as follows: 30.09.2021 2596.72 1519.78 431.68 4548.18 8.87 4539.31 590.90 146.90 (63.10) 674.70 26.57	5.98  Half Ye 30.09.2022  5744.83 3182.20 1000.30 9927.33 111.22 9816.11  1389.07 124.77 (71.25) 1442.59	1.46 ear Ended 30.09.2021 4025.79 2289.02 654.64 6969.45 9.96 6959.49 1068.82 109.11 (141.23) 1036.70 89.66	17.: (Rs.in lakhs) Year Ende 31.03.202 10021.: 5398.: 1553.4 16973.: 83.8 16889.4 2652.4 295.: (299.: 2648.:
(2) Dili Segment I. O. Segment Mineral & Geared N Building I Net Reve Less:Inte Net Reve Segment Mineral & Geared N Building I Sub-Tota Less: Finance C Other un	ent Wise Revenue, Results, Assets and Liabilities for the second quarter and h  Particulars  It Revenue  & Material Processing & Handling Equipment  Motor & Gear Box  Material  enue from Operations and interdivisional transfers  er-segment transfers  enue from Operations  It Results  & Material Processing & Handling Equipment  Motor & Gear Box  Material Processing & Handling Equipment  Motor & Gear Box  Material  All  Costs allocable expenditure, net of unallocable Income	30.09.2022 30.09.2022 3296.48 1778.41 520.97 5595.86 63.94 5531.92 780.52 99.85 (35.84) 844.53 50.93 623.44	1.07 ember, 2022 are Quarter Ended 30.06.2022  2448.35 1403.79 479.33 4331.47 47.28 4284.19  608.55 24.92 (35.41) 598.06	5.05 as follows: 30.09.2021 2596.72 1519.78 431.68 4548.18 8.87 4539.31 590.90 146.90 (63.10) 674.70 26.57 507.81	5.98  Half Ye 30.09.2022  5744.83 3182.20 1000.30 9927.33 111.22 9816.11  1389.07 124.77 (71.25) 1442.59  98.21 1141.00	1.46 ar Ended 30.09.2021 4025.79 2289.02 654.64 6969.45 9.96 6959.49 1068.82 109.11 (141.23) 1036.70 89.66 908.58	17.: (Rs.in lakhs) Year Ende 31.03.202 10021.: 5398.: 1553.4 16973.: 83.8 16889.4 2652.8 295 (299 2648.:
(2) Dili Segment I. O. Segment Mineral & Geared N Building I Net Reve Less:Inte Net Reve Less:Inte Net Reve Less:Inte Net Reve Less:Inte Other un Profit be	ent Wise Revenue, Results, Assets and Liabilities for the second quarter and h  Particulars  It Revenue  & Material Processing & Handling Equipment  Motor & Gear Box  Material  enue from Operations and interdivisional transfers  ensegment transfers  enue from Operations  It Results  & Material Processing & Handling Equipment  Motor & Gear Box  Material  Motor & Gear Box  Material  Costs allocable expenditure, net of unallocable Income  effore Tax	30.09.2022 30.09.2022 3296.48 1778.41 520.97 5595.86 63.94 5531.92 780.52 99.85 (35.84) 844.53	1.07 ember, 2022 are Quarter Ended 30.06.2022  2448.35 1403.79 479.33 4331.47 47.28 4284.19  608.55 24.92 (35.41) 598.06	5.05 as follows: 30.09.2021 2596.72 1519.78 431.68 4548.18 8.87 4539.31 590.90 146.90 (63.10) 674.70	5.98  Half Ye 30.09.2022  5744.83 3182.20 1000.30 9927.33 111.22 9816.11  1389.07 124.77 (71.25) 1442.59	1.46 ear Ended 30.09.2021 4025.79 2289.02 654.64 6969.45 9.96 6959.49 1068.82 109.11 (141.23) 1036.70	17.: (Rs.in lakhs) Year Ende 31.03.202 10021.: 5398.: 1553.4 16973.: 83.8 16889.4 2652.8 295 (299 2648.:
(2) Dili Segment L. Segment Mineral & Geared N Building I Net Reve Less:Inte Net Reve Less:Inte Segment Mineral & Geared N Building I Sub-Tota Less: Finance C Other un Profit be	ent Wise Revenue, Results, Assets and Liabilities for the second quarter and h  Particulars  It Revenue  & Material Processing & Handling Equipment  Motor & Gear Box  Material  enue from Operations and interdivisional transfers  enue from Operations  It Results  & Material Processing & Handling Equipment  Motor & Gear Box  Material Processing & Handling Equipment  Motor & Gear Box  Material  al  Costs  in-allocable expenditure, net of unallocable Income  effore Tax  It Assets	30.09.2022  3296.48 1778.41 520.97 5595.86 63.94 5531.92 780.52 99.85 (35.84) 844.53 50.93 623.44 170.16	1.07 ember, 2022 are Quarter Ended 30.06.2022  2448.35 1403.79 479.33 4331.47 47.28 4284.19  608.55 24.92 (35.41) 598.06  47.28 517.56 33.22	5.05 as follows: 30.09.2021 2596.72 1519.78 431.68 4548.18 8.87 4539.31 590.90 146.90 (63.10) 674.70 26.57 507.81 140.32	5.98  Half Ye 30.09.2022  5744.83 3182.20 1000.30 9927.33 111.22 9816.11  1389.07 124.77 (71.25) 1442.59 98.21 1141.00 203.38	1.46 ar Ended 30.09.2021 4025.79 2289.02 654.64 6969.45 9.96 6959.49 1068.82 109.11 (141.23) 1036.70 89.66 908.58	17.: (Rs.in lakhs) Year Ende 31.03.202  10021.: 5398.: 1553.4 16973.: 83.: 16889.4 2652.! (299.: 2648.: 169.: 1951.! 527.4
Segment Mineral & Geared N Building   Net Reve Less:Inte Net Reve Segment Mineral & Geared N Building   Sub-Tota Less: Finance C Other un Profit be Segment Mineral &	ent Wise Revenue, Results, Assets and Liabilities for the second quarter and h  Particulars  It Revenue  & Material Processing & Handling Equipment  Motor & Gear Box  Material  enue from Operations and interdivisional transfers  enue from Operations  It Results  & Material Processing & Handling Equipment  Motor & Gear Box  Material Processing & Handling Equipment  Costs  Hallocable expenditure, net of unallocable income  effore Tax  It Assets  & Material Processing & Handling Equipment	30.09.2022  3296.48 1778.41 520.97 5595.86 63.94 5531.92 780.52 99.85 (35.84) 844.53 50.93 623.44 170.16	1.07 ember, 2022 are Quarter Ended 30.06.2022  2448.35 1403.79 479.33 4331.47 47.28 4284.19 608.55 24.92 (35.41) 598.06  47.28 517.56 33.22	5.05 as follows: 30.09.2021 2596.72 1519.78 431.68 4548.18 8.87 4539.31 590.90 146.90 (63.10) 674.70 26.57 507.81 140.32	5.98  Half Ye 30.09.2022  5744.83 3182.20 1000.30 9927.33 111.22 9816.11  1389.07 124.77 (71.25) 1442.59  98.21 1141.00 203.38  5881.69	1.46 aar Ended 30.09.2021 4025.79 2289.02 654.64 6969.45 9.96 6959.49 1068.82 109.11 (141.23) 1036.70 89.66 908.58 38.46	17. (Rs.in lakhs) Year Ende 31.03.202  10021. 5398. 1553. 16973. 83. 16889. 2652. (299. 2648. 169. 1951. 527.
Segment  Segment  Segment  Mineral & Geared N  Building   Net Reve Less:Inte Net Reve Segment Mineral & Geared N  Building   Sub-Tota Less: Finance C Other un Profit be Segment Mineral & Segment	ent Wise Revenue, Results, Assets and Liabilities for the second quarter and h  Particulars  It Revenue  & Material Processing & Handling Equipment  Motor & Gear Box  Material  enue from Operations and interdivisional transfers  enue from Operations  It Results  & Material Processing & Handling Equipment  Motor & Gear Box  Material Processing & Handling Equipment  Motor & Gear Box  Material  al  Costs  in-allocable expenditure, net of unallocable Income  effore Tax  It Assets	30.09.2022  3296.48 1778.41 520.97 5595.86 63.94 5531.92 780.52 99.85 (35.84) 844.53 50.93 623.44 170.16	1.07 ember, 2022 are Quarter Ended 30.06.2022  2448.35 1403.79 479.33 4331.47 47.28 4284.19  608.55 24.92 (35.41) 598.06  47.28 517.56 33.22	5.05 as follows: 30.09.2021 2596.72 1519.78 431.68 4548.18 8.87 4539.31 590.90 146.90 (63.10) 674.70 26.57 507.81 140.32	5.98  Half Ye 30.09.2022  5744.83 3182.20 1000.30 9927.33 111.22 9816.11  1389.07 124.77 (71.25) 1442.59 98.21 1141.00 203.38	1.46 aar Ended 30.09.2021 4025.79 2289.02 654.64 6969.45 9.96 6959.49 1068.82 109.11 (141.23) 1036.70 89.66 908.58 38.46	17. (Rs.in lakhs) Year Ende 31.03.202  10021. 5398. 1553. 16973. 83. 16889. 2652. (299. 2648. 169. 1951. 527.
Segment  Segment  Segment  Mineral & Geared N  Building   Net Reve Less:Inte Net Reve Segment Mineral & Geared N  Building   Sub-Tota Less: Finance C Other un Profit be Segment Mineral & Segment	ent Wise Revenue, Results, Assets and Liabilities for the second quarter and h  Particulars  It Revenue  & Material Processing & Handling Equipment  Motor & Gear Box  Material  enue from Operations and interdivisional transfers  enue from Operations  It Results  & Material Processing & Handling Equipment  Motor & Gear Box  Material Processing & Handling Equipment  Motor & Gear Box  Material  Costs allocable expenditure, net of unallocable Income  effore Tax  It Assets  & Material Processing & Handling Equipment  Motor & Gear Box	30.09.2022  3296.48 1778.41 520.97 5595.86 63.94 5531.92 780.52 99.85 (35.84) 844.53 50.93 623.44 170.16	1.07 ember, 2022 are Quarter Ended 30.06.2022  2448.35 1403.79 479.33 4331.47 47.28 4284.19 608.55 24.92 (35.41) 598.06  47.28 517.56 33.22	5.05 as follows: 30.09.2021 2596.72 1519.78 431.68 4548.18 8.87 4539.31 590.90 146.90 (63.10) 674.70 26.57 507.81 140.32	5.98  Half Ye 30.09.2022  5744.83 3182.20 1000.30 9927.33 111.22 9816.11  1389.07 124.77 (71.25) 1442.59  98.21 1141.00 203.38  5881.69	1.46 aar Ended 30.09.2021 4025.79 2289.02 654.64 6969.45 9.96 6959.49 1068.82 109.11 (141.23) 1036.70 89.66 908.58 38.46	17. (Rs.in lakhs) Year Ende 31.03.202  10021. 5398. 1553. 16973. 83. 16889. 2652. 295. (299. 2648. 169. 1951. 527. 5603.
Segment  Segment  Mineral & Geared N  Building  Net Reve  Less:Inte Net Reve  Segment  Mineral & Geared N  Building:  Sub-Tota  Less: Finance C  Other un  Profit be  Segment  Mineral & Building I  Building I  Sub-Tota  Less:	ent Wise Revenue, Results, Assets and Liabilities for the second quarter and h  Particulars  It Revenue  & Material Processing & Handling Equipment  Motor & Gear Box  Material  enue from Operations and interdivisional transfers  enue from Operations  It Results  & Material Processing & Handling Equipment  Motor & Gear Box  Material Processing & Handling Equipment  Motor & Gear Box  Material  Costs allocable expenditure, net of unallocable Income  effore Tax  It Assets  & Material Processing & Handling Equipment  Motor & Gear Box	30.09.2022  3296.48 1778.41 520.97 5595.86 63.94 5531.92 780.52 99.85 (35.84) 844.53 50.93 623.44 170.16 5881.69 4664.14	1.07 ember, 2022 are Quarter Ended 30.06.2022  2448.35 1403.79 479.33 4331.47 47.28 4284.19 608.55 24.92 (35.41) 598.06  47.28 517.56 33.22 5830.09 4204.08	5.05 as follows: 30.09.2021 2596.72 1519.78 431.68 4548.18 8.87 4539.31 590.90 146.90 (63.10) 674.70 26.57 507.81 140.32 4897.30 3750.67	5.98  Half Ye 30.09.2022  5744.83 3182.20 1000.30 9927.33 111.22 9816.11  1389.07 124.77 (71.25) 1442.59  98.21 1141.00 203.38  5881.69 4664.14	1.46 aar Ended 30.09.2021 4025.79 2289.02 654.64 6969.45 9.96 6959.49 1068.82 109.11 (141.23) 1036.70 89.66 908.58 38.46 4897.30 3750.67	17. (Rs.in lakhs) Year Ende 31.03.202 10021. 5398. 1553. 16973. 83.1 16889. 2652. 295. (299. 2648. 169. 15951. 527. 5603. 3684. 3006.
(2) Dili Segment Mineral & Geared N Building   Net Reve Less:Inte Segment Mineral & Geared N Building   Unallocai	ent Wise Revenue, Results, Assets and Liabilities for the second quarter and h  Particulars  It Revenue  & Material Processing & Handling Equipment  Wotor & Gear Box  Material  enue from Operations and interdivisional transfers  enue from Operations  It Results  & Material Processing & Handling Equipment  Motor & Gear Box  Material  Costs  Hallocable expenditure, net of unallocable Income  effore Tax  It Assets  & Material Processing & Handling Equipment  Motor & Gear Box  Material Processing & Handling Equipment	30.09.2022  3296.48 1778.41 520.97 5595.86 63.94 5531.92 780.52 99.85 (35.84) 844.53 50.93 623.44 170.16 5881.69 4664.14 3002.54	1.07 ember, 2022 are Quarter Ended 30.06.2022  2448.35 1403.79 479.33 4331.47 47.28 4284.19 608.55 24.92 (35.41) 598.06  47.28 517.56 33.22 5830.09 4204.08 2982.47	5.05 as follows: 30.09.2021 2596.72 1519.78 431.68 4548.18 8.87 4539.31 590.90 146.90 (63.10) 674.70 26.57 507.81 140.32 4897.30 3750.67 3055.96	5.98  Half Ye 30.09.2022  5744.83 3182.20 1000.30 9927.33 111.22 9816.11 1389.07 124.77 (71.25) 1442.59  98.21 1141.00 203.38  5881.69 4664.14 3002.54	1.46 ar Ended 30.09.2021 4025.79 2289.02 654.64 6969.45 9.96 6959.49 1068.82 109.11 (141.23) 1036.70 89.66 908.58 38.46 4897.30 3750.67 3055.96	17. (Rs.in lakh: Year Ende 31.03.202 10021. 5398. 1553. 16973. 2652. 295. (299. 2648. 169. 1951. 527. 5603. 3684. 3006. 2292.
(2) Dili Segment  I. O. O. Segment Mineral & Geared N Building Net Reve Less:Inte Net Reve Less:Inte Net Reve Less:Inte Net Reve Less:Inte Mineral & Geared N Building I Sub-Tota Less: Finance ( Other un Profit be Segment Mineral & Geared N Building I Unallocat Total Seg	ent Wise Revenue, Results, Assets and Liabilities for the second quarter and h  Particulars  t Revenue & Material Processing & Handling Equipment  Motor & Gear Box Material enue from Operations and interdivisional transfers enue from Operations t Results & Material Processing & Handling Equipment  Motor & Gear Box Material Processing & Handling Equipment  Motor & Gear Box Material al  Costs h-allocable expenditure, net of unallocable Income effore Tax t Assets & Material Processing & Handling Equipment  Motor & Gear Box  Material Processing & Handling Equipment  Motor & Gear Box  Material Processing & Handling Equipment  Motor & Gear Box  Material Processing & Handling Equipment  Motor & Gear Box  Material Processing & Handling Equipment  Motor & Gear Box  Material Processing & Handling Equipment	30.09.2022  3296.48 1778.41 520.97 5595.86 63.94 5531.92 780.52 99.85 (35.84) 844.53 50.93 623.44 170.16 5881.69 4664.14 3002.54 2279.91	1.07 ember, 2022 are Quarter Ended 30.06.2022  2448.35 1403.79 479.33 4331.47 47.28 4284.19 608.55 24.92 (35.41) 598.06  47.28 517.56 33.22 5830.09 4204.08 2982.47 1968.77	5.05 as follows: 30.09.2021 2596.72 1519.78 431.68 4548.18 8.87 4539.31 590.90 146.90 (63.10) 674.70 26.57 507.81 140.32 4897.30 3750.67 3055.96 1889.10	5.98  Half Ye 30.09.2022  5744.83 3182.20 1000.30 9927.33 111.22 9816.11 1389.07 124.77 (71.25) 1442.59  98.21 1141.00 203.38  5881.69 4664.14 3002.54 2279.91	1.46 ar Ended 30.09.2021 4025.79 2289.02 654.64 6969.45 9.96 6959.49 1068.82 109.11 (141.23) 1036.70 89.66 908.58 38.46 4897.30 3750.67 3055.96 1889.10	17. (Rs.in lakhs) Year Ende 31.03.202 10021. 5398. 1553. 16973. 83.1 16889. 2652. 295. (299. 2648. 169. 1951. 527. 5603. 3684. 3006. 2292.
(2) Dili Segment  A. Segment Mineral & Geared N Building Net Reve Less:Inte Net Reve S. Segment Mineral & Geared N Building Sub-Tota Less: Finance O Other un Profit be C. Segment Mineral & Geared N Building Unallocat Total Seg	ent Wise Revenue, Results, Assets and Liabilities for the second quarter and h  Particulars  It Revenue  & Material Processing & Handling Equipment  Motor & Gear Box  Material enue from Operations and interdivisional transfers er-segment transfers enue from Operations It Results  & Material Processing & Handling Equipment  Motor & Gear Box  Material  Costs  —allocable expenditure, net of unallocable Income effore Tax It Assets  & Material Processing & Handling Equipment  Motor & Gear Box  Material  Material  Material Processing & Handling Equipment  Motor & Gear Box  Material Processing & Handling Equipment  Motor & Gear Box  Material Processing & Handling Equipment  Motor & Gear Box  Material  Material Processing & Handling Equipment  Motor & Gear Box  Material  Material Processing & Handling Equipment  Motor & Gear Box  Material  Material Processing & Handling Equipment  Motor & Gear Box	30.09.2022  3296.48 1778.41 520.97 5595.86 63.94 5531.92 780.52 99.85 (35.84) 844.53 50.93 623.44 170.16 5881.69 4664.14 3002.54 2279.91	1.07 ember, 2022 are Quarter Ended 30.06.2022  2448.35 1403.79 479.33 4331.47 47.28 4284.19 608.55 24.92 (35.41) 598.06  47.28 517.56 33.22 5830.09 4204.08 2982.47 1968.77	5.05 as follows: 30.09.2021 2596.72 1519.78 431.68 4548.18 8.87 4539.31 590.90 146.90 (63.10) 674.70 26.57 507.81 140.32 4897.30 3750.67 3055.96 1889.10	5.98  Half Ye 30.09.2022  5744.83 3182.20 1000.30 9927.33 111.22 9816.11 1389.07 124.77 (71.25) 1442.59  98.21 1141.00 203.38  5881.69 4664.14 3002.54 2279.91	1.46 ar Ended 30.09.2021 4025.79 2289.02 654.64 6969.45 9.96 6959.49 1068.82 109.11 (141.23) 1036.70 89.66 908.58 38.46 4897.30 3750.67 3055.96 1889.10	17.: (Rs.in lakhs) Year Ende 31.03.202 10021.: 5398.: 1553.4 16973.: 83.8 16889.4 2652.4 295.: (299.: 2648.: 169.: 527.4 5603.: 3684.6 3006.: 2292.8
(2) Dili Segment I. O. Segment Mineral & Geared N Building I Net Reve Less:Inte Net Reve S. Segment Mineral & Geared N Building I Sub-Tota Less: Finance C Other un Profit be C. Segment Mineral & Geared N Building I Unallocat Total Seg	ent Wise Revenue, Results, Assets and Liabilities for the second quarter and h  Particulars  It Revenue  & Material Processing & Handling Equipment  Motor & Gear Box  Material  enue from Operations and interdivisional transfers  er-segment transfers  enue from Operations  It Results  & Material Processing & Handling Equipment  Motor & Gear Box  Material  Costs  Material  Costs  —allocable expenditure, net of unallocable Income  fore Tax  It Assets  & Material Processing & Handling Equipment  Motor & Gear Box  Material  Material  Motor & Gear Box  Material  Material Processing & Handling Equipment  Motor & Gear Box  Material  Material  Motor & Gear Box  Material  Mat	30.09.2022  3296.48 1778.41 520.97 5595.86 63.94 5531.92  780.52 99.85 (35.84) 844.53  50.93 623.44 170.16 5881.69 4664.14 3002.54 2279.91 15828.28	1.07 ember, 2022 are Quarter Ended 30.06.2022  2448.35 1403.79 479.33 4331.47 47.28 4284.19  608.55 24.92 (35.41) 598.06  47.28 517.56 33.22  5830.09 4204.08 2982.47 1968.77	5.05 as follows: 30.09.2021 2596.72 1519.78 431.68 4548.18 8.87 4539.31 590.90 146.90 (63.10) 674.70 26.57 507.81 140.32 4897.30 3750.67 3055.96 1889.10 13593.03	5.98  Half Ye 30.09.2022  5744.83 3182.20 1000.30 9927.33 111.22 9816.11  1389.07 124.77 (71.25) 1442.59  98.21 1141.00 203.38  5881.69 4664.14 3002.54 2279.91 15828.28	1.46 ar Ended 30.09.2021 4025.79 2289.02 654.64 6969.45 9.96 6959.49 1068.82 109.11 (141.23) 1036.70 89.66 908.58 38.46 4897.30 3750.67 3055.96 1889.10 13593.03	17.: (Rs.in lakhs) Year Ende 31.03.202 10021.: 5398.: 1553 16973.: 83.: 16889 2652.: (299.: 2648.: 169.: 1951.: 527 5603.: 3684.: 3006.: 2292.: 14586 2933.:
Segment Mineral & Geared N Building I Subhrota Segment Mineral & Geared N Building I Subhrota Less:Inte Net Reve Segment Mineral & Geared N Building I Subhrota Less: Finance C Other un Profit be Segment Mineral & Geared N Building I Unallocat Total Seg Segment Mineral & Geared N Building I Unallocat Total Seg Geared N	ent Wise Revenue, Results, Assets and Liabilities for the second quarter and h  Particulars  It Revenue  & Material Processing & Handling Equipment  Motor & Gear Box  Material  enue from Operations and interdivisional transfers  ensegment transfers  enue from Operations  It Results  & Material Processing & Handling Equipment  Motor & Gear Box  Material  Costs  Hallocable expenditure, net of unallocable Income  enfore Tax  It Assets  & Material Processing & Handling Equipment  Motor & Gear Box  Material Processing & Handling Equipment  Motor & Gear Box  Material Processing & Handling Equipment  Motor & Gear Box  Material Processing & Handling Equipment  Motor & Gear Box  Material Ited/Corporate Assets  gment Assets  Liabilities  & Material Processing & Handling Equipment  Motor & Gear Box	30.09.2022  3296.48 1778.41 520.97 5595.86 63.94 5531.92 780.52 99.85 (35.84) 844.53 50.93 623.44 170.16 5881.69 4664.14 3002.54 2279.91 15828.28	1.07  ember, 2022 are  Quarter Ended 30.06.2022  2448.35 1403.79 479.33 4331.47 47.28 4284.19  608.55 24.92 (35.41) 598.06  47.28 517.56 33.22  5830.09 4204.08 2982.47 1968.77 14985.41  3312.08 1525.13	5.05 as follows: 30.09.2021 2596.72 1519.78 431.68 4548.18 8.87 4539.31 590.90 146.90 (63.10) 674.70 26.57 507.81 140.32 4897.30 3750.67 3055.96 1889.10 13593.03	5.98  Half Ye 30.09.2022  5744.83 3182.20 1000.30 9927.33 111.22 9816.11  1389.07 124.77 (71.25) 1442.59  98.21 1141.00 203.38  5881.69 4664.14 3002.54 3002.54 15828.28	1.46 ar Ended 30.09.2021 4025.79 2289.02 654.64 6969.45 9.96 6959.49 1068.82 109.11 (141.23) 1036.70 89.66 908.58 38.46 4897.30 3750.67 3055.96 1889.10 13593.03	17.: (Rs.in lakhs) Year Ende 31.03.202 10021.: 5398.: 1553.4 16973.: 83.8 16889.4 2652.4 295 (299.: 2648.: 169.: 527.4 5603.: 3684.6 3006.: 2292.8 14586.4
Segment Mineral & Geared Mineral & Geare	ent Wise Revenue, Results, Assets and Liabilities for the second quarter and h  Particulars  It Revenue  & Material Processing & Handling Equipment  Motor & Gear Box  Material  enue from Operations and interdivisional transfers  ensegment transfers  enue from Operations  It Results  & Material Processing & Handling Equipment  Motor & Gear Box  Material  Costs  Hallocable expenditure, net of unallocable Income  enfore Tax  It Assets  & Material Processing & Handling Equipment  Motor & Gear Box  Material Processing & Handling Equipment  Motor & Gear Box  Material Processing & Handling Equipment  Motor & Gear Box  Material Processing & Handling Equipment  Motor & Gear Box  Material Ited/Corporate Assets  gment Assets  Liabilities  & Material Processing & Handling Equipment  Motor & Gear Box	30.09.2022  3296.48 1778.41 520.97 5595.86 63.94 5531.92  780.52 99.85 (35.84) 844.53  50.93 623.44 170.16  5881.69 4664.14 3002.54 2279.91 15828.28	1.07 ember, 2022 are Quarter Ended 30.06.2022  2448.35 1403.79 479.33 4331.47 47.28 4284.19  608.55 24.92 (35.41) 598.06  47.28 517.56 33.22  5830.09 4204.08 2982.47 1968.77 14985.41  3312.08	5.05 as follows: 30.09.2021 2596.72 1519.78 431.68 4548.18 8.87 4539.31 590.90 146.90 (63.10) 674.70 26.57 507.81 140.32 4897.30 3750.67 3055.96 1889.10 13593.03	5.98  Half Ye 30.09.2022  5744.83 3182.20 1000.30 9927.33 111.22 9816.11  1389.07 124.77 (71.25) 1442.59  98.21 1141.00 203.38  5881.69 4664.14 3002.54 2279.91 15828.28	1.46 ar Ended 30.09.2021 4025.79 2289.02 654.64 6969.45 9.96 6959.49 1068.82 109.11 (141.23) 1036.70 89.66 908.58 38.46 4897.30 3750.67 3055.96 1889.10 13593.03	17.5 (Rs.in lakhs) Year Ende 31.03.202



INFINITY
BENCYMARK

KOLVATA

TOPO91

ASSENCE:

Statement of Assets & Liabilities	As on 30.09.2022	As on 31-0 2022	
	Rs.in	lakhs	
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	3795.43	3879.	
(b) Capital work-in-progress	5.11		
(c) Other Intangible Assets	8.93	15.	
(d) Financial Assets			
(i) Investments	-	463	
(ii) Other financial assets	411.33	161	
(e) Other non-current assets	-	4	
(f) Deferred Tax Assets	344.73	265	
Total Non-Current Assets	4565.53	4785	
Current assets			
(a) Inventories	5517.70	4545	
(b) Financial Assets			
(i) Investments	1,083.14	664	
(ii) Trade receivables	3380.47	3553	
(iii) Cash and cash equivalents	536.70	490	
(iv) Bank balances other than (iii) above	141.48	138	
(v) Loans			
(vi) Other financial assets	12.31	9	
(c) Other current assets	935.68	663	
(d) Asset held for sale	_		
Total Current Assets	11607.48	10065	
Total Assets	16173.01	14851	
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	239.03	239	
(b) Other Equity	9390.92	9157	
Total Equity	9629.95	9396	
Liabilities			
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	111.42	87	
(ia) Lease liabilities		14.	
(b) Provisions	85.17	85.	
Total Non-Current Liabilities	196.59	187.	
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	898.98	779	
(ia) Lease liabilities	17.42	6.	
(ii) Trade Payables due to			
- Micro & Small Enterprises	721.52	816.	
- Other than Micro & Small Enterprises	2472.12	1942.	
(iii) Other financial liabilities	4.45	3	
(b) Other current liabilities	2146.43	1598.	
(c) Provisions	79.91	98.	
(d) Current Tax Liabilities (Net)	5.64	22.	
Total Current Liabilities	6346.47	5268.	
Total Equity and Liabilities	16173.01	14851	

SINFINITY
BENCYMARK
KOLATA
H091

Cash Flow Statement		Six month period ended				
Particulars	30.09.2022		30.09.2021			
, at ticulors	Rs.in la					
A. CASH FLOW FROM OPERATING ACTIVITIES						
Profit before Tax		203.38		38.46		
Add: Depreciation and amortisation expenses	208.03		237.30			
Irrecoverable Debts/Advances written off	31.81		32.19			
Provision for Expected Credit losses	(0.10)		(1.39)			
Finance Cost	98.21	337.95	89.66	357.76		
		541.33		396.22		
Less: Interest income	7.50		5.22			
Net gain/(loss) on sale of current investments	4.69		1.00			
Net gain/(loss) on fair valuation of investments through Profit & Loss account	19.37		32.31			
Provisions/Liabilities no longer required written back	53.55		3.44			
Profit and (loss) on sale/discard of Fixed Assets (net)	3.45	88.56	-	41.97		
Operating Profit before Working Capital changes		452.77		354.25		
Less: Increase / (Decrease) in Inventories	972.69		344.35			
Increase / (Decrease) in Trade Receivables	(141.60)		(194.19)			
Increase / (Decrease) in Loans & Advances, other financial & non-financial assets	346.13		6.96			
Increase / (Decrease) in Trade payables, other financial & non-financial liabilities and	-					
provisions	(1049.16)	128.06	(263.20)	(106.08		
Cash generated from Operations		324.71		460.33		
Less: Direct Taxes paid (net)		(50.85)		0.31		
Net Cash Flow from Operating activities (A)		273.86		460.64		
B. CASH FLOW FROM INVESTING ACTIVITIES						
Purchase of Property, Plant and Equipment and movements in Capital work-in progress	(293.66)	.	(108.18)			
(Purchase)/Sale of Investment (net)	69.19		380.14			
Interest Received	3.71		2.31			
Investment in fixed deposits (having original maturity of more than 3 months)	(2.63)	(223.39)	(1.57)	272.70		
Net Cash Flow from Investing activities (B)		(223.39)		272.70		
C. CASH FLOW FROM FINANCING ACTIVITIES						
Proceeds/(Repayments) from short term borrowings (net)	63.73		(600.50)			
Proceeds/(Repayments) from long term borrowings (net)	76.62		(40.01)			
Interest and other borrowing cost paid	(98.21)		(89.66)			
Dividends	(46.58)	(4.44)	0.02	(730.15		
Net Cash Flow from Financing activities (C)		(4.44)		(730.15		
Cash and Cash equivalents (A+B+C)		46.03		3.19		
Cash and Cash equivalents as at Opening of the period		490.67		211.77		
Cash and Cash equivalents as at Closing of the period		536.70		214.96		

#### Notes:

- The above financial results have been reviewed by Audit Committee and then approved by the Board of Directors at their respective meetings held 04th , November 2022 and have been subject to a Limited review by the Statutory Auditors.
- Security Deposits include Rs.57.79 lakhs deposited with the Appellate side of High Court Mumbai against an appeal filed by the Company. Adjustment towards refund/claim, if any, has been treated as contingent, pending decision of the Judicial Authorities.
- 3. The impact of COVID-19 pandemic on the operations of the Company is being assessed on a continuous basis.
- 4. Previous periods' figures have been regrouped / rearranged wherever necessary.

For International Compustion (India) Ltd.

Indra & Sen Managing Director (DIN: 00216190)

NAL COMB INFINIT BENCHM.

Kolkata November 4, 2022