



(Amount in Lakhs except EPS)

Statement of Audited Financial Results for the Quarter and Year ended 31st March 2022						
Particulars	Quarter Ended			Year Ended		
	March 31, 2022	December 31, 2021	March 31, 2021	March 31, 2022	March 31, 2021	
	Audited	Un-Audited	Audited	Audited	Audited	
<b>I</b> Revenue from Operation	101.17	99.83	169.04	489.62	321.71	
<b>II</b> Other Income	9.26	0.11	(9.40)	9.54	(2.84)	
<b>III</b> Total Income	<b>110.42</b>	<b>99.94</b>	<b>159.64</b>	<b>499.15</b>	<b>318.87</b>	
<b>IV</b> Expenses						
(a) Cost of materials consumed	35.57	44.95	85.98	175.98	169.87	
(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	3.66	(27.31)	(1.00)	(27.53)	(40.39)	
(d) Employee benefits expense	29.41	28.13	35.08	124.73	90.41	
(e) Finance Cost	3.54	2.36	(92.91)	21.37	40.71	
(f) Depreciation and Amortisation Expense	18.15	17.73	18.53	71.78	71.54	
(g) Manufacturing expenses	24.61	12.58	27.63	121.10	43.45	
(g) Other expenses	3.77	17.68	7.70	54.22	74.99	
<b>Total expenses</b>	<b>118.71</b>	<b>96.12</b>	<b>81.01</b>	<b>541.65</b>	<b>450.58</b>	
<b>V</b> Profit/ (Loss) before exceptional items and tax	(8.29)	3.82	78.63	(42.50)	(131.71)	
<b>VI</b> Exceptional Items					0.00	
<b>VII</b> Profit/ (Loss) before tax	(8.29)	3.82	78.63	(42.50)	(131.71)	
<b>VIII</b> Tax expense:						
(1) Current tax	-	-	-	-	-	
(2) Deferred tax	(15.63)	-	-	(15.63)	197.53	
<b>Total Tax expenses</b>	<b>(15.63)</b>	<b>-</b>	<b>-</b>	<b>(15.63)</b>	<b>197.53</b>	
<b>IX</b> Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement						
<b>X</b> Profit/(Loss) for the period from continuing operation	7.34	3.82	78.63	(26.87)	(329.24)	
<b>XI</b> Profit/(Loss) for the period for dis-continued operation	-	-	-	-	-	
<b>XII</b> Tax expenses of discontinued operation	-	-	-	-	-	
<b>XIII</b> Profit/(Loss) for the period for dis-continued operation after tax	-	-	-	-	-	
<b>XIV</b> Profit/ (Loss) for the period	7.34	3.82	78.63	(26.87)	(329.24)	
<b>XV</b> Other Comprehensive Income						
A) (I) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	
(II) Income Tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	
B) (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	
(II) Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	
<b>XVI</b> Total Comprehensive Income for the period (XIII + XIV) (Comprising Profit or Loss and other Comprehensive income for the period)	7.34	3.82	78.63	(26.87)	(329.24)	
<b>XVII</b> Paid-Up equity share capital (face value of Rs 10/- each)	647.71	647.71	647.71	647.71	647.71	
<b>XVIII</b> Reserves (Excluding Revaluation Reserve)	-	-	-	(1183.16)	(1156.29)	
<b>XIX</b> Earnings per equity shares (for continuing operation):						
(1) Basic (Rs)	0.11	0.06	1.21	(0.41)	(5.08)	
(2) Diluted (Rs)	0.11	0.06	1.21	(0.41)	(5.08)	
<b>XX</b> Earnings Per Equity Share (for discontinued operation)						
(1) Basic (Rs)						
(2) Diluted (Rs)						
<b>XXI</b> Earnings Per Equity Share (for continuing & discontinued operation)						
(1) Basic (Rs)	0.11	0.06	1.21	(0.41)	(5.08)	
(2) Diluted (Rs)	0.11	0.06	1.21	(0.41)	(5.08)	

Vinendra K Jaim



Regd. Off. : 406, Airen Heights,  
Opp. Orbit Mall, A.B. Road,  
INDORE - 452010 (M.P.) INDIA  
Tel. : +91 731 4989811, 4989822  
Email : info@indraindustries.in  
Website : www.indraindustries.in  
CIN : L74140MP1984PLC002592  
GSTIN : 23AACC3745F1ZM



**INDRA INDUSTRIES LTD.**  
FERTILIZER | POLYMER

**Note :**

1	The standalone audited financial results of "the company" for the quarter and year ended 31st March 2022 were reviewed by the Audit committee and approved by the Board of Directors at their meeting held on 30th May 2022. The above results for the quarter and Year ended March, 2022 have been reviewed by the statutory auditors of the company in terms of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015. The company management has exercised necessary due diligence to ensure that the company financial result provide true and fair view of its affairs.
2	This Financial Results has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
3	The Company has reported segment wise information as per Indian Accounting Standard (Ind AS-108). The operations of the Company are conducted within India, there is no separate reportable geographical segment and the Company reported the following business segments i.e. Manufacturing of Fertilizer and Polymer.
4	Statutory Auditors of the Company has carried out audit of the books of accounts for the financial year 2020-2022 and issued us an Audit Report with unmodified opinion on Audited Financial Year for the quarter/year ended on 31st March, 2022, therefore the Company is not required to give statement of impact of Audit Qualification for Audit Report with modified opinion.
5	The figures of the previous period / year have been re-stated/ re-grouped / re-arranged/ reclassified and / or recasted wherever found necessary.
6	The figures of the quarter ended March 31, 2022 and March 31, 2021 are the balancing figure between the audited figures in respect of the full financial year ended March 31, 2022 and March 31, 2021 respectively and published year-to-date figures up to the third quarter ended December 31, 2021 and December 31, 2020, respectively which were subject to limited review
7	The aforesaid financial Results will be uploaded on the Company's website www.indraindustries.in and will also be available on the websites of the Stock exchanges i.e. www.bseindia.com and for the benefit of shareholders and investors

Date: 30/05/2022  
Place: INDORE

FOR INDRA INDUSTRIES LIMITED

Virendra Jain  
MANAGING DIRECTOR  
(DIN 00326050)





**Audited statement of assets & liabilities as at 31-03-2022**

Particulars	(Amount in Lakhs)	
	As at 31/03/2022	As at 31/03/2021
	Audited	Audited
<b>A ASSETS</b>		
<b>1 Non-current assets:</b>		
(a) Property, Plant & Equipment	533.06	603.66
(b) Capital work in Progress	921.90	921.90
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible assets	-	-
(f) Intangible Assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financial Assets:	-	-
i. Investments	9.68	1.83
ii. Trade receivables	-	-
iii. Loans	-	-
iv. Others (to be specified)	-	-
(i) Deferred tax assets (net)	-	-
(j) Other Non- Current Assets	52.41	41.51
<b>Sub-total - Non-current assets</b>	<b>1,517.05</b>	<b>1,568.90</b>
<b>2 Current assets</b>		
(a) Inventories	214.89	205.10
(b) Financial Assets:	-	-
(i) Investment	-	-
(ii) Trade receivables	229.52	315.52
(iii) Cash and cash equivalents	5.40	3.38
(iv) Bank balances other than (iii) above	2.82	8.71
(v) Loans	2.26	2.54
(vi) Others (to be specified)	-	-
(c) Current Tax Asset (Net)	-	-
(d) Other Currents Assets	114.03	107.56
<b>Sub-total - Current assets</b>	<b>568.92</b>	<b>642.81</b>
<b>TOTAL - ASSETS</b>	<b>2,085.97</b>	<b>2,211.71</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>1 Equity</b>		
(i) Equity Share Capital	647.71	647.71
(ii) Other Equity	(1,183.16)	(1,156.29)
<b>Sub-total- Equity</b>	<b>(535.45)</b>	<b>(508.58)</b>
<b>2 Liabilities</b>		
<b>Non-current Liabilities :</b>		
a. Financial Liabilities		
(i) Borrowings	687.35	681.12
(ia) Lease Liabilities	-	-
(ii) Trade Payable	-	-
(a) total outstanding dues of micro enterprises and small enterprises; and	-	-
(b) total outstanding dues of creditors other than micro enterprises and small Enterprises.	-	-
(iii) other Financial Liabilities (other than those specified in item (b), to be specified)	-	-
b. Provisions	1.43	2.23
c. Deferred tax liabilities (net)	17.16	32.79
d. Other Non-current Liabilities	-	-
<b>Sub-total - Non-current liabilities</b>	<b>705.94</b>	<b>716.14</b>
<b>3 Current liabilities</b>		
a. Financial Liabilities		
(i) Borrowings	220.00	220.00
(ia) Lease Liabilities	-	-
(ii) Trade Payables :-	-	-
(a) total outstanding dues of micro enterprises and small enterprises; and	0.72	0.98
(b) total outstanding dues of creditors other than micro enterprises and small Enterprises.	836.73	924.94
(iii) other Financial Liabilities [other than those specified in item (b)]	799.32	841.07
b. Other Current Liabilities	58.71	17.16
c. Provisions	-	-
d. Current Tax Liabilities (Net)	-	-
<b>Sub-total - Current liabilities</b>	<b>1,915.48</b>	<b>2,004.15</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>2,085.97</b>	<b>2,211.71</b>

Date: 30/05/2022  
Place: INDORE

FOR INDRA INDUSTRIES LIMITED

Virendra Jain  
MANAGING DIRECTOR  
(DIN 00326050)





**Segmentwise Revenue, Results and Capital Employed for year ended 31st March 2022**

S. No.	Particulars	Quarter Ended			Year Ended	
		March 31, 2022	December 31, 2021	March 31, 2021	March 31, 2022	March 31, 2021
		Audited	Un-Audited	Audited	Audited	Audited
1	<b>Segment Revenue</b>					
	(A) Fertilizer	19.62	19.20	1.10	41.06	60.74
	(B) Polymer	81.54	80.63	167.94	448.55	260.97
	Other	9.26	0.11	(9.40)	9.54	(2.84)
	<b>Net sales/Income From Operations</b>	<b>110.42</b>	<b>99.94</b>	<b>159.64</b>	<b>499.15</b>	<b>318.87</b>
2	<b>Segment Results (Profit)(+)/ Loss (-) before tax and interest</b>					
	(A) Fertilizer	(10.19)	2.04	(28.22)	(50.12)	(25.89)
	(B) Polymer	(3.82)	4.03	13.93	19.45	(65.17)
	Other	(0.28)	0.11	(2.89)	0.00	(2.84)
	<b>Total Segment Profit Before Tax</b>	<b>(14.29)</b>	<b>6.18</b>	<b>(17.18)</b>	<b>(30.67)</b>	<b>(93.90)</b>
	Interest Income	0.71	0.00	(2.89)	0.71	(2.89)
	Interest Expenses	3.54	2.36	(92.92)	21.37	40.70
	Other Unallocable Income net of Expenditure	8.83	0.00	0.00	8.83	0.00
	<b>Profit Before Tax</b>	<b>(8.29)</b>	<b>3.82</b>	<b>78.63</b>	<b>(42.50)</b>	<b>(131.71)</b>
3	<b>Capital Employed</b>					
	<b>Segment Assets (A)</b>					
	(A) Fertilizer	1,661.16	1,687.14	1,678.53	1,661.16	1,678.53
	(B) Polymer	424.81	441.90	533.18	424.81	533.18
	Other					0.00
	<b>Total (A)</b>	<b>2,085.97</b>	<b>2,129.04</b>	<b>2,211.71</b>	<b>2,085.97</b>	<b>2,211.71</b>
	<b>Segment Liabilities (B)</b>					
	(A) Fertilizer	1,873.15	1,910.49	1,904.00	1,873.15	1,904.00
	(B) Polymer	748.27	761.32	816.29	748.27	816.29
	Other					0.00
	<b>Total (B)</b>	<b>2,621.42</b>	<b>2,671.81</b>	<b>2,720.29</b>	<b>2,621.42</b>	<b>2,720.29</b>
4	<b>Total Capital Employed (Segment Assets-Segment Liabilities)</b>					
	(A) Fertilizer	(211.99)	(223.35)	(225.47)	(211.99)	(225.47)
	(B) Polymer	(323.46)	(319.42)	(283.11)	(323.46)	(283.11)
	Other	0.00	0.00	0.00	0.00	0.00
	<b>Total Capital Employed (Segment Assets-Segment Liabilities)</b>	<b>(535.45)</b>	<b>(542.77)</b>	<b>(508.58)</b>	<b>(535.45)</b>	<b>(508.58)</b>

Date: 30/05/2022

Place: INDORE

FOR INDRA INDUSTRIES LIMITED

Virendra Jain  
MANAGING DIRECTOR  
(DIN 00326050)





**Statement of cash flows for the year ended 31st March 2022**

		( Amount in Lakhs)	
Sr No.	Particulars	For the year ended March 31, 2022 Audited	For the year ended March 31, 2021 Audited
<b>A )</b>	<b>Cash flow from operating activities</b>		
	Profit before tax	(42.50)	(131.71)
	Adjustments to reconcile profit before tax to net cash used in operating activities		
	Depreciation of property, plant and equipment	71.78	71.54
	(Profit) / loss on sale of Fixed Assets	(0.98)	0.00
	Interest received	(0.71)	(3.52)
	Finance cost	21.37	40.71
	Net (gain)/ loss on derivative contracts on account of Ind AS adjustments	(8.65)	(0.68)
	Provision for doubtful advances/debts	0.00	0.00
	Working capital adjustments	0.00	0.00
	Increase/ (Decrease) in Inventory	(9.79)	(17.27)
	(Increase)/ Decrease in Trade Receivable, Current	86.00	(15.59)
	(Increase)/ Decrease in Trade Receivable, Non Current	0.00	0.00
	(Increase)/ Decrease in other current assets	(3.66)	7.79
	(Increase)/ Decrease in other non current assets	0.00	0.00
	(Increase)/ Decrease in other financial assets, current	(2.52)	138.64
	(Increase)/ Decrease in other financial assets, non-current	(10.90)	(1.67)
	Increase/ (Decrease) in trade payables- Current	(88.47)	116.62
	Increase/ (Decrease) in trade payables- Non-Current	0.00	0.00
	Increase/ (Decrease) in other financial liabilities- current	(41.75)	(63.77)
	Increase/ (Decrease) in other financial liabilities- Non-current	0.00	(38.34)
	Increase/ (Decrease) in other liabilities	41.55	(22.02)
	Cash generated from operations	<b>10.76</b>	<b>80.73</b>
	<b>Tax Expenses</b>		
	Current tax	0.00	0.00
	Deferred tax	0.00	0.00
	Adjustment of tax relating to earlier periods		
	<b>Net cash flows from operating activities ( A )</b>	<b>10.76</b>	<b>80.73</b>
<b>B )</b>	<b>Cash flow from investing activities</b>		
	Payment for purchase and construction of property, plant and equipment	(1.62)	(16.65)
	Proceeds from sale of property, plant and equipment	1.42	0.00
	(Increase)/ Decrease in other bank balances		
	Interest received	0.71	3.52
	<b>Net cash flows from investing activities ( B )</b>	<b>0.51</b>	<b>(13.13)</b>
<b>C )</b>	<b>Cash flow from financing activities</b>		
	Increase/(decrease) in Borrowings	6.23	(136.33)
	Deemed Investment by Holding Company	0.00	
	Finance cost	(21.37)	(40.71)
	<b>Net cash flows from financing activities ( C )</b>	<b>(15.14)</b>	<b>(177.04)</b>
	Net increase / (decrease) in cash and cash equivalents	(3.87)	(109.44)
	Cash and cash equivalents at the beginning of the year	12.09	121.53
	Cash and cash equivalents at the end of the year	<b>8.22</b>	<b>12.09</b>
	<b>Increase / (Decrease) in cash and cash equivalents</b>	<b>3.87</b>	<b>109.44</b>

Date: 30/05/2022  
Place: INDORE

FOR INDRA INDUSTRIES LIMITED

*Nirendra Jain*  
Virendra Jain  
MANAGING DIRECTOR  
(DIN 00326050)