



Statement of Unaudited Financial Results for the quarter and Half Year ended 30th September 2023

(Amount in Lakhs except EPS)

Sr No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		3 Month Ended 30/09/2023	Preceding 3 Month Ended 30/06/2023	Corresponding 3 Month Ended in previous year 30/09/2022	Year to date figures for current period ended (30/09/23)	Year to date figures for current period ended (30/09/22)	Previous year ended on March 31 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operation	0.27	10.96	29.14	11.23	66.43	241.69
II	Other Income	51.47	0.06	0.17	51.53	0.34	89.89
III	<b>Total Revenue (I + II)</b>	51.74	11.02	29.31	62.76	66.77	331.58
IV	<b>Expenses</b>						
	(a) Cost of materials consumed	0.00	12.13	2.66	12.13	3.09	21.59
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.70	0.00	1.63	31.65
	(d) Employee benefits expense	4.09	5.05	18.81	9.15	41.29	60.56
	(e) Finance Cost	0.00	0.00	0.00	0.00	0.00	75.49
	(f) Depreciation and Amortisation Expense	3.42	12.74	17.48	16.15	34.96	67.41
	(g) Manufacturing Expenses	1.54	1.74	17.88	3.28	37.08	64.02
	(h) Other expenses	7.39	12.53	11.55	19.91	22.07	49.15
	<b>Total expenses (IV)</b>	16.44	44.18	69.08	60.62	140.13	369.88
V	<b>Profit/ (Loss) before exceptional and extraordinary items and tax (III-IV)</b>	35.30	-33.17	-39.77	2.14	-73.36	-38.31
VI	<b>Exceptional Items</b>						
VII	<b>Profit/ (Loss) before tax (V - VI)</b>	35.30	-33.17	-39.77	2.14	-73.36	-38.31
VIII	<b>Tax expense:</b>						
	(1) Current tax						
	(2) Deferred tax Credit/(Charge)				0.00	-14.91	59.97
IX	<b>Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement</b>						
X	<b>Net Profit/(Loss) for the period from continuing operation (VII-VIII)</b>	35.30	-33.17	-39.77	2.14	-58.45	-98.28
XI	<b>Profit/(Loss) from dis-continued operation before tax</b>						
XII	<b>Tax expenses of discontinued operation</b>						
XIII	<b>Profit/(Loss) from dis-continued operation after tax (XI-XII)</b>						
XIV	<b>Share of profit (loss) of associates and joint ventures accounted for using equity method</b>						
XV	<b>Profit/ (Loss) for the period (X+XIII)</b>	35.30	-33.17	-39.77	2.14	-58.45	-98.28
XVI	<b>Other Comprehensive Income</b>						
	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						
XVII	<b>Total Comprehensive Income for the period (XV + XVI) (Comprising Profit or Loss and other Comprehensive income for the period)</b>	35.30	-33.17	-39.77	2.14	-58.45	-98.28
XVIII	<b>Paid-Up equity share capital (face value of Rs 10/- each)</b>	647.71	647.71	647.71	647.71	647.71	647.71
XIX	<b>Reserves (Excluding Revaluation Reserve)</b>						0.00
XX	<b>Earnings per equity shares (for continuing operation):</b>						
	(1) Basic (Rs)	0.55	-0.51	-0.61	0.03	-0.90	-1.52
	(2) Diluted (Rs)	0.55	-0.51	-0.61	0.03	-0.90	-1.52
XXI	<b>Earnings Per Equity Share (for discontinued operation)</b>						
	(1) Basic (Rs)						
	(2) Diluted (Rs)						
XXII	<b>Earnings Per Equity Share (for continuing &amp; discontinued operation)</b>						
	(1) Basic (Rs)	0.55	-0.51	-0.61	0.03	-0.90	-1.52
	(2) Diluted (Rs)	0.55	-0.51	-0.61	0.03	-0.90	-1.52

Regd. Off. : 406, Airen Heights,  
Opp. Orbit Mall, AB Road,  
Indore - 452 010, MP, INDIA.  
Tel: + 91 731 2553791, 2553792, 2553793  
E-mail: info@indraindustries.in  
Web. : www.indraindustries.in  
CIN : L74140MP1984PLC002592



**INDRA INDUSTRIES LTD.**  
FERTILIZER | POLYMER

1	The standalone Un-audited financial results of "the company" for the quarter ended 30th Sep., 2023 were reviewed by the Audit committee and approved by the Board of Directors at their meeting held on 09 November 2023, the above result were subject to limited review by the statutory auditors of the company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015, who has expressed an unmodified opinion. The company management has exercised necessary due diligence to ensure that the company financial result provide true and fair view.
2	This statement 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	Figures of previous period/year have been regrouped/reclassified/regrouped when found necessary.
4	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 business segments i.e Manufacturing of Fertilizer and Polymer.
5	The aforesaid un-audited financial Results will be uploaded on the Company's website www.indraindustries.in and will also be available on the website of the Stock exchange i.e. www.bseindia.com and for the benefit of shareholders and investors

Date : 09/11/2023  
Place : Indore

FOR Indra Industries Limited

*Virendra K Jain*  
(Virendra K Jain)  
MANAGING DIRECTOR  
(DIN: 00326050)





Reporting of Segment wise Revenue, Results and Capital Employed for quarter and half year ended 30th September 2023  
( Amount in Lakhs)

Sr No.	Segment Revenue	Quarter Ended			Half Year Ended		Year Ended
		3 Month Ended 30/09/2023	Preceeding 3 Month Ended 30/06/2023	Corresponding 3 Month Ended in previous year 30/09/2022	Year to date figures for current period ended (30/09/23)	Year to date figures for current period ended (30/09/22)	Previous year ended on March 31 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Segment Revenue</b>						
	(a) Fertilizer Division	0.00	0.54	0.00	0.54	0.00	122.03
	(b) Polymer Division	0.27	10.42	29.14	10.69	66.43	119.66
	Unallocated	51.47	0.06	0.17	51.53	0.34	89.89
	<b>Total</b>	<b>51.74</b>	<b>11.02</b>	<b>29.31</b>	<b>62.76</b>	<b>66.77</b>	<b>331.58</b>
	Less: Inter Segment Revenue						
	<b>Net sales/Income From Operations</b>	<b>51.74</b>	<b>11.02</b>	<b>29.31</b>	<b>62.76</b>	<b>66.77</b>	<b>331.58</b>
2	<b>Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)</b>						
	(a) Fertilizer Division	100.78	(11.56)	-14.73	89.22	(29.11)	28.95
	(b) Polymer Division	-65.47	(21.61)	-24.87	-87.09	(44.25)	(82.50)
	Unallocated	0.32	0.00	0.00	0.32	0.34	0.84
	<b>Total</b>	<b>35.62</b>	<b>(33.17)</b>	<b>(39.61)</b>	<b>2.46</b>	<b>(73.02)</b>	<b>(52.70)</b>
	Interest Income	0.32	0.00	0.17	0.32	0.34	0.68
	Interest Expenses	0.00	0.00	0.00	0.00	0.00	75.49
	Other Unallocable income net of Expenditure	0.00	0.00	0.00	0.00	0.00	89.20
	<b>Total Profit Before Tax</b>	<b>35.30</b>	<b>(33.17)</b>	<b>(39.77)</b>	<b>2.14</b>	<b>(73.36)</b>	<b>(38.31)</b>
3	<b>Capital Employed</b>						
	<b>Segment Assets (A)</b>						
	(a) Fertilizer Division	859.31	1,460.86	1645.31	859.31	1645.31	1,546.31
	(b) Polymer Division	358.24	314.47	408.33	358.24	408.33	402.08
	Unallocated	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total (A)</b>	<b>1217.55</b>	<b>1775.33</b>	<b>2053.64</b>	<b>1217.55</b>	<b>2053.64</b>	<b>1948.39</b>
	<b>Segment Liabilities (B)</b>						
	(a) Fertilizer Division	1498.37	1,577.77	1860.57	1498.37	1860.57	1,637.94
	(b) Polymer Division	350.78	864.46	786.96	350.78	786.96	944.18
	Unallocated	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total (B)</b>	<b>1849.15</b>	<b>2442.23</b>	<b>2647.54</b>	<b>1849.15</b>	<b>2647.54</b>	<b>2582.12</b>
4	<b>Total Capital Employed (Segment Assets- Segment Liabilities)</b>						
	(a) Fertilizer Division	-639.07	-116.91	-215.26	-639.07	-215.26	-91.63
	(b) Polymer Division	7.46	-549.99	-378.63	7.46	-378.63	-542.10
	Unallocated	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Capital Employed (Segment Assets- Segment Liabilities)</b>	<b>(631.60)</b>	<b>(666.90)</b>	<b>(593.89)</b>	<b>(631.60)</b>	<b>(593.89)</b>	<b>(633.73)</b>

Date: 09/11/2023  
Place: INDORE

FOR INDRA INDUSTRIES LIMITED

VIRENDRAA K JAIN  
(DIN. 00326050)

Regd. Off. : 406, Airen Heights,  
Opp. Orbit Mall, AB Road,  
Indore - 452 010, MP, INDIA.  
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(Virendraa K Jain)  
MANAGING DIRECTOR  
(DIN: 00326050)

**INDRA INDUSTRIES LTD.**  
FERTILIZER | POLYMER

Statement of cash flows for the half year ended 30th Sep. 2023

( Amount in Lakhs)

Sr No.	Particulars	For the half year ended	For the half year ended
		Sep. 30, 2023	Sep. 30, 2022
		Unaudited	Unaudited
A)	<b>Cash flow from operating activities</b>		
	Profit before tax	2.14	(73.36)
	Adjustments to reconcile profit before tax to net cash used in operating activities		
	Depreciation of property, plant and equipment	16.15	34.96
	(Profit) / loss on sale of Fixed Assets	91.35	0.00
	Interest Received	(0.32)	0.00
	Finance cost	(119.88)	0.00
	Net (gain)/ loss on derivative contracts on account of Ind AS adjustments	0.00	0.00
	Provision for doubtful advances/debts	0.00	0.00
	<b>Working capital adjustments</b>		
	(Increase)/ Decrease in Inventory	13.54	8.34
	(Increase)/ Decrease in Trade Receivable, Current	119.16	0.00
	(Increase)/ Decrease in Trade Receivable, Non Current	0.00	0.00
	(Increase)/ Decrease in Loans	0.05	0.00
	(Increase)/ Decrease in other current assets	3.14	0.73
	(Increase)/ Decrease in other non current assets	0.00	0.00
	(Increase)/ Decrease in other financial assets, current	7.93	2.81
	(Increase)/ Decrease in other financial assets, non-current	19.04	0.00
	Increase/ (Decrease) in trade payables- Current	(116.84)	15.21
	Increase/ (Decrease) in trade payables- Non-Current	0.00	0.00
	Increase/ (Decrease) in other financial liabilities- current	(438.10)	12.05
	Increase/ (Decrease) in other financial liabilities- Non-current	(1.00)	15.01
	Increase/ (Decrease) in other liabilities	380.52	1.57
	<b>Net Cash Generated from Operations</b>	<b>(23.11)</b>	<b>17.31</b>
	<b>Tax Expenses</b>		
	Current tax	0.00	0.00
	Deferred tax	0.00	2.25
	Adjustment of tax relating to earlier periods		
	<b>Net cash flows from operating activities ( A )</b>	<b>(23.11)</b>	<b>15.06</b>
B)	<b>Cash flow from investing activities</b>		
	Payment for purchase and construction of property, plant and equipment	0.00	0.00
	Loss on valuation of Investments	0.00	0.00
	Proceeds from sale of property, plant and equipment	653.37	0.00
	(Increase)/ Decrease in other bank balances	0.00	(0.00)
	Interest received	0.32	0.34
	<b>Net cash flows from investing activities ( B )</b>	<b>653.69</b>	<b>0.33</b>
C)	<b>Cash flow from financing activities</b>		
	Increase/(decrease) in Borrowings	(437.68)	(3.51)
	Deemed Investment by Holding Company	0.00	0.00
	Finance cost	0.00	0.00
	<b>Net cash flows from financing activities ( C )</b>	<b>(437.68)</b>	<b>(3.51)</b>
	Net increase / (decrease) in cash and cash equivalents	192.90	11.88
	Cash and cash equivalents at the beginning of the year	7.49	8.22
	Cash and cash equivalents at the end of the year	200.40	3.66
	Increase / (Decrease) in cash and cash equivalents	192.90	3.66

Date: 09/11/2023  
Place: INDORE

FOR INDRA INDUSTRIES LIMITED

Virendraa K Jain  
MANAGING DIRECTOR  
(DIN 00326050)





Unaudited statement of assets & liabilities as at 30-09-2023

(Amount in Lakhs)

Particulars	As at 30/09/2023	As at 31/03/2023
	Unaudited	Audited
<b>A ASSETS</b>		
<b>1 Non-current assets:</b>		
(a) Property, Plant & Equipment	61.167	465.57
(b) Capital work in Progress	565.424	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	4.124	4.12
ii. Trade receivables	-	-
iii. Loans	-	-
iv. Others (to be specified)	-	-
(i) Deferred tax assets (net)	-	-
(j) Other Non- Current Assets	32.257	51.30
<b>Sub-total - Non-current assets</b>	<b>662.97</b>	<b>1,442.89</b>
<b>2 Current assets</b>		
(a) Inventories	189.61	203.15
(b) Financial Assets:		
(i) Investment	-	-
(ii) Trade receivables	53.31	172.47
(iii) Cash and cash equivalents	197.56	4.65
(iv) Bank balances other than (iii) above	2.84	2.84
(v) Loans	-	0.05
(vi) Others (to be specified)	-	-
(c) Current Tax Asset (Net)	-	-
(d) Other Currents Assets	111.26	122.33
<b>Sub-total - Current assets</b>	<b>554.58</b>	<b>505.50</b>
<b>TOTAL - ASSETS</b>	<b>1,217.55</b>	<b>1,948.39</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>1 Equity</b>		
(i) Equity Share Capital	647.71	647.71
(ii) Other Equity	(1,279.30)	(1,281.44)
<b>Sub-total- Equity</b>	<b>(631.59)</b>	<b>(633.73)</b>
<b>2 Liabilities</b>		
<b>Non-current Liabilities :</b>		
a. Financial Liabilities		
(i) Borrowings		
(ia) Lease Liabilities	304.54	742.22
(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	0.43	1.43
c. Deferred tax liabilities (net)	77.14	77.14
d. Other Non-current Liabilities		
<b>Sub-total - Non-current liabilities</b>	<b>382.11</b>	<b>820.78</b>
<b>3 Current liabilities</b>		
a. Financial Liabilities		
(i) Borrowings		
(ia) Lease Liabilities	-	-
(ii) Trade Payables :-		
(a) total outstanding dues of micro enterprises and small enterprises; and	-	0.70
(b) total outstanding dues of creditors other than micro enterprises and small Enterprises.	638.74	754.88
(iii) other Financial Liabilities [other than those specified in item (b)]	25.19	583.18
b. Other Current Liabilities	803.10	422.58
c. Provisions	-	-
d. Current Tax Liabilities (Net)	-	-
<b>Sub-total - Current liabilities</b>	<b>1,467.04</b>	<b>1,761.34</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,217.55</b>	<b>1,948.39</b>

Date: 09/11/2023  
Place: INDORE

FOR INDRA INDUSTRIES LTD.

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