

Indu Engineering and Textiles Limited

Reg Office: 12/16A, Nawalganj, Nunhai, Agra-282006(UP)

CIN: L74899UP1972PLC086068

Phn. +91-9319155001 , e-mail: induagracs@gmail.com

Date: 12-Feb-2024

To Calcutta Stock Exchange, 7, Lyons Range, Kolkata, West Bengal, India Scrip Code: CSE19114	To, Metropolitan Stock Exchange of India Ltd. (MSE) (formerly known as MCX Stock Exchange Limited) Vibgyor Towers, 4 th Floor, Plot NoC 62, G block, Opp. Trident Hotel, BandraKurla Complex, Bandra (E), Mumbai-400098 Symbol: INDUENG
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ISIN Code: INE022S01018

Ref.: Indu Engineering and Textiles Limited

Sub.: Outcome of Board Meeting held on 12th February, 2024

Dear Madam/Sir,

This is to inform you that the Board of Directors of the Company at their meeting held today 12th February, 2024 (which commenced at 2:30PM and concluded at 5:00PM) has inter alia transacted following businesses:

Approved and taken on record un-audited financial results and limited review report of the company for the quarter ended 31st December, 2023 pursuant to regulation 33 of SEBI (LODR), Regulations, 2015

Kindly acknowledge the receipt and please take the same on record.

Thanking you.

For Indu Engineering and Textiles Limited


Rupendra Kumar Kushwaha
(Company Secretary)

Enclosed: as above



PSA & CO.

CHARTERED ACCOUNTANTS

109, First Floor, Block No. 27, Sanjay Place Agra-282002

Ph. - 0562-4304735, 09412455735, Email: - psaagra@gmail.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON INTERIM FINANCIAL RESULTS

To,
The Board of Directors,
Indu Engineering & Textiles Limited

We have reviewed the accompanying statement of Standalone unaudited financial results of **INDU ENGINEERING & TEXTILES LIMITED**["the Company"] for the quarter and three months ended 31st December, 2023 attached herewith, being submitted by the Company pursuant to requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016. This Statement which is the responsibility of Company's management approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard-34 "Interim Financial Reporting ["Ind AS 34"] prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review 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 Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide 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 accompanying Statement prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For PSA & Co.
Chartered Accountants

CA Ravinder Goyal
(Partner)

M.No: 400976

UDIN: 24400976BKDYB6505

Date:- 12.02.2024

Place:- Agra



Statement of Standalone Unaudited Results for the Quarter Ended 31/12/2023						
Particulars	3 months ended (31/12/2023)	Preceding 3 months ended (30/09/2023)	Corresponding 3 months ended in the previous year (31/12/2022)	Year to date figures for current period ended (31/12/2023)	Year to date figures for the previous year ended (31/12/2022)	Previous year ended (31/03/2023)
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income from Operations						
(a) Net Sales/Income from Operations (Net of excise duty)	366.22	400.20	417.69	1,167.60	1,436.57	1,826.30
(b) Other Operating Income	0.24	0.09	0.14	0.32	0.39	-
Total income from Operations (net)	366.46	400.29	417.82	1,167.92	1,436.96	1,826.30
2. Expenses						
(a) Cost of Materials consumed	223.71	256.93	262.84	759.99	901.76	1,185.91
(b) Purchase of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-	(12.11)	(15.84)	6.85	(60.80)	37.26	(19.59)
(d) Employee benefits expense	19.00	15.01	10.02	47.30	38.06	62.37
(e) Depreciation and amortisation expense	8.39	8.39	9.04	25.16	26.35	35.30
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	85.54	97.57	95.11	270.08	315.89	409.65
Total Expenses	324.53	362.06	383.86	1,041.74	1,319.32	1,673.63
3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	41.93	38.23	33.96	126.18	117.64	152.67
4. Other Income	-	-	-	-	-	-
5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)	41.93	38.23	33.96	126.18	117.64	152.67
6. Finance Costs	36.00	35.95	31.85	112.68	101.83	132.08
7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)	5.93	2.28	2.11	13.50	15.81	20.59
8. Exceptional Items	-	-	-	-	-	-
9. Profit / (Loss) from ordinary activities before tax (7 ± 8)	5.93	2.28	2.11	13.50	15.81	20.59
10. Tax expense	-	-	-	-	-	-
11. Net Profit / (Loss) from ordinary activities after tax (9 ± 10)	5.93	2.28	2.11	13.50	15.81	20.59
12. Extraordinary items (net of tax Rs expense _____ Lakhs)	-	-	-	-	-	-
13. Net Profit / (Loss) for the period (11 ± 12)	5.93	2.28	2.11	13.50	15.81	20.59
14. Share of Profit / (loss) of associates *						
15. Minority Interest*						
16. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 ± 14 ± 15) *	5.93	2.28	2.11	13.50	15.81	20.59
17. Paid-up equity share capital (Face Value Rs. 10/-)	514.53	514.53	514.53	514.53	514.53	514.53
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year						
19.i Earnings Per Share (before extraordinary items) (of Rs 10/- each) (not annualised):						
(a) Basic	0.12	0.04	0.04	0.26	0.31	0.40
(b) Diluted	0.12	0.04	0.04	0.26	0.31	0.40
19.ii Earnings Per Share (after extraordinary items) (of Rs 10/- each) (not annualised):						
(a) Basic	0.12	0.04	0.04	0.26	0.31	0.40
(b) Diluted	0.12	0.04	0.04	0.26	0.31	0.40

For and on behalf of the Board
Indu Engineering and Textiles Limited

Pramod Kumar Agarwal
(Managing Director)
DIN: 01469533

Gaurav Agarwal
(Director)
DIN: 00037004

Date: 12.02.2024
Place: Agra

For P S A & Co.
(Chartered Accountant)
FRN: 010685C

CA. Ravindra Goyal
Partner
M.No. 400976

UDIN: 24400976BKDY2B60