Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

G. P. AGRAWAL & Co.

Review Report To The Board of Directors of International Conveyors Limited

- We have reviewed the accompanying statement of unaudited standalone financial results of International Conveyors Limited ("the Company"), for the quarter and half year ended 30<sup>th</sup> September, 2024 ("the statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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 hereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on this Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 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 could become aware of all significant matters that might be identified in 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 standalone financial results prepared in accordance with applicable Indian accounting standards and other recognized 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.

For G.P. Agrawal & Co. Chartered Accountants Firm's Registration No. 302082E

ĆA. Sunita Kedia Partner Membership No. 060162 UDIN: 24060162BKAKDB8335 Place of Signature: Kolkata Date: The 14 <sup>th</sup> day of November, 2024





GSTN :

Diamond Heritage 16, Strand Road Kolkata - 700001 INDIA Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

G. P. AGRAWAL & Co.

Review Report To The Board of Directors of International Conveyors Limited

- We have reviewed the accompanying statement of unaudited consolidated financial results of International Conveyors Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter and half year ended 30th September, 2024 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's 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 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. 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 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.

SI. No.	Name of the entity	Nature of relationship
1	International Belting Limited	Subsidiary
2	Conveyors Holdings Pte Limited	Subsidiary
3	International Conveyors America Limited, INC	Subsidiary
4	International Conveyors Australia PTY LTD	Step down subsidiary

4. The Statement includes the results of the following entities:





5. Based on our review conducted and procedures performed as stated in paragraph 3 above, 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. Other Matter

The consolidated unaudited financial results include the interim financial results of three subsidiaries (including step down subsidiary) which have not been reviewed by their auditors, whose interim financial results reflect total assets of Rs. 991.57 lakh as at 30<sup>th</sup> September, 2024, total revenue of Rs. 101.04 lakh and Rs.1,053.58 lakh, total loss after tax of Rs. 3.18 lakh and total profit after tax of Rs. 99.43 lakh and total comprehensive loss of Rs. 3.18 lakh and total comprehensive income of Rs. 99.43 Lakh for the quarter and half year ended 30<sup>th</sup> September, 2024 respectively, as considered in the consolidated unaudited financial results and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries, is based solely on such unreviewed interim financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

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

Place of Signature: Kolkata Date: The 14th day of November, 2024 RED ACCOUNT

For G.P. Agrawal & Co. Chartered Accountants Firm's Registration No. 302082E

CA. Sunita Kedia Partner Membership No. 060162 UDIN: 24060162BKAKDC1086

### INTERNATIONAL CONVEYORS LIMITED

REGD. OFF: FALTA SEZ, VILL & MOUZA : AKALMEGH, SOUTH 24 PARGANAS - 743 504, WEST BENGAL

CIN: L21300WB1973PLC028854

EMAIL : icltd@iclbelting.com & WEB SITE : www.iclbelting.com

STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

		the second s											(₹ In Lakhs)
		THREE MONTHS ENDED HALF YEAR ENDED YEAR ENDED THREE MONTHS ENDED HAL											
or	DA DEFOLIT A DO		THREE MONTHS ENDE 30.09.2024 30.06.2024 30.				YEAR ENDED					CAR ENDED	YEAR ENDED
SL NO.	PARTICULARS	30.09.2024 Unaudited	Unaudited		30.09.2024 Unaudited	30.09.2023 Unaudited		30.09.2024 Unaudited	30.06.2024	30.09.2023	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024
I I	Revenue from operations	3234	Unaudited 2912	4219	Unaudited 6146	Unaudited 8409	Audited 13822	Unaudited 3077	Unaudited 4039	Unaudited 4276	7116	Unaudited 8542	Audited 1339
1	Other income	3182	4231	2134	7413	3578	6635	3190	4039	2158	. 7428	3592	666
	TOTAL INCOME (I)	6416	7143		13559	11987	20457	6267	4230 8277	6434	14544		20056
II	EXPENSES :	0410	1140	0000	10009	11907	20457	0201	0211	0404	14044	12104	20030
	Cost of material consumed	1370	1516	1584	2886	3596	6139	1406	1591	1584	2997	3596	6030
	Purchases of stock-in-trade	93	8	70	101	224	541	93	8	(48)	101	107	849
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	84	(200)	480	1000	678	625	(72)	672	493	600	719	(358
	Employee benefits expense	451	489	480	(116) 940	889	1780	505	564	570	1069	1031	209
	Finance costs	227	285	259	512	489	932	218	275	248	493	466	89
	Depreciation and amortisation expense	44	43		87	93	193	44	43	47	87	94	194
	Other expenses	623	563	684	1186	1461	2584	654	638	729	1292	1537	265
	TOTAL EXPENSES (II)	2892	2704	3616	5596	7430	12794	2848	3791	3623	6639	7550	1235
_									0.00	0010			
ш	PROFIT BEFORE TAX (I-II)	3524	4439	2737	7963	4557	7663	3419	4486	2811	7905	4584	7703
IV	TAX EXPENSE												
	-Current Tax	300	190	257	490	425	648	304	193	261	497	432	66
	-Deferred Tax	434	1106	260		451	802	434	1106	260	1540	7.000 0.00	80
		757	1100	200	1340	401	602	434	1100	200	1040	401	00.
v	PROFIT AFTER TAX (III-IV)	2790	3143	2220	5933	3681	6213	2681	3187	2290	5868	3701	623
VI	OTHER COMPREHENSIVE INCOME												
	Items that will not be reclassified to Profit or Loss	011				1100	1001				000	1100	100
	items that will not be reclassified to Profit or Loss	211	781	65	992	1186	1381	211	781	65	992	1186	138
	To some Tax solution to its	(33)	(1.00)	1.000	(000)	(1206)	(104)	(33)	(160)		10001	(100)	1.010.000.000.000.000.000.000.000.000.0
	Income Tax relating to items that will not be reclassified to Profit or Loss	(00)	(169)	(7)	(202)	(136)	(184)	(00)	(169)	(7)	(202)	(136)	(185
T	-	(33)	(169)	(7)	(202)	(130)	(104)	(55)	(109)	(7)	(202)	(136)	
B	Items that will be reclassified to Profit or Loss	(33)	(109)	(7)	(202)	(130)	(104)	(53)	(169)	- (7)	(202)	(136)	
B	-	(33)	(169)	(7)	(202)	(130)	(184)	(33)	(169)	(7) - -	(202)	(136)	(185
E	Items that will be reclassified to Profit or Loss	(33)	(169) 612	(7)		(136)	-	(33)	(169) - - 612	(7) - - 58	(202)	-	(1
	Items that will be reclassified to Profit or Loss Income Tax relating to items that will be reclassified to Profit or Loss Other Comprehensive Income for the period, net of tax			-		-	-	-		-		-	(1
VII	Items that will be reclassified to Profit or Loss Income Tax relating to items that will be reclassified to Profit or Loss Other Comprehensive Income for the period, net of tax			-		-	-	-		-		-	(1
VII	Items that will be reclassified to Profit or Loss Income Tax relating to items that will be reclassified to Profit or Loss Other Comprehensive Income for the period, net of tax TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (V+VI) (Comprising Profit and Other Comprehensive Income for the period)	178	612	58	790	1050	1197	178	612	- 58	790	1050	(1
VII	Items that will be reclassified to Profit or Loss Income Tax relating to items that will be reclassified to Profit or Loss Other Comprehensive Income for the period, net of tax TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (V+VI) (Comprising Profit and Other Comprehensive Income for the period) PROFIT FOR THE YEAR	178	612	58	790	1050	1197	178	612	- 58	790	1050	(1
VII	Items that will be reclassified to Profit or Loss Income Tax relating to items that will be reclassified to Profit or Loss Other Comprehensive Income for the period, net of tax TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (V+VI) (Comprising Profit and Other Comprehensive Income for the period) PROFIT FOR THE YEAR Attributable to:	178 2968	612			1050 	 	178 2859	- 			- 1050 4751	(1 119 7430
VII	Items that will be reclassified to Profit or Loss Income Tax relating to items that will be reclassified to Profit or Loss Other Comprehensive Income for the period, net of tax TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (V+VI) (Comprising Profit and Other Comprehensive Income for the period) PROFIT FOR THE YEAR Attributable to: Owners of the parent	178 2968 NA	612 3755	58 2278 NA	6723	1050 4731 NA	1197 7410 NA		612 3799 3187		<b>790</b> 6658 5868	<b>1050</b> 4751 3701	(1 119 7430 6230
VII	Items that will be reclassified to Profit or Loss Income Tax relating to items that will be reclassified to Profit or Loss Other Comprehensive Income for the period, net of tax TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (V+VI) (Comprising Profit and Other Comprehensive Income for the period) PROFIT FOR THE YEAR Attributable to:	178 2968	612			1050 	 	178 2859	- 			- 1050 4751	(1 119 7430 6230
VII	Items that will be reclassified to Profit or Loss Income Tax relating to items that will be reclassified to Profit or Loss Other Comprehensive Income for the period, net of tax TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (V+VI) (Comprising Profit and Other Comprehensive Income for the period) PROFIT FOR THE YEAR Attributable to: Owners of the parent	178 2968 NA	612 3755	58 2278 NA	6723	1050 4731 NA	1197 7410 NA		612 3799 3187		<b>790</b> 6658 5868	<b>1050</b> 4751 3701	(1
VII	Items that will be reclassified to Profit or Loss Income Tax relating to items that will be reclassified to Profit or Loss Other Comprehensive Income for the period, net of tax TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (V+VI) (Comprising Profit and Other Comprehensive Income for the period) PROFIT FOR THE YEAR Attributable to: Owners of the parent Non-controlling interests	178 2968 NA	612 3755	58 2278 NA	6723	1050 4731 NA	1197 7410 NA		612 3799 3187		<b>790</b> 6658 5868	<b>1050</b> 4751 3701	(1 119 7430 6230
VII	Items that will be reclassified to Profit or Loss Income Tax relating to items that will be reclassified to Profit or Loss Other Comprehensive Income for the period, net of tax TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (V+VI) (Comprising Profit and Other Comprehensive Income for the period) PROFIT FOR THE YEAR Attributable to: Owners of the parent Non-controlling interests Total comprehensive income for the year	178 2968 NA	612 3755	58 2278 NA	6723	1050 4731 NA	1197 7410 NA		612 3799 3187		<b>790</b> 6658 5868	<b>1050</b> 4751 3701	(1 1197 7436 6239
VII	Items that will be reclassified to Profit or Loss Income Tax relating to items that will be reclassified to Profit or Loss Other Comprehensive Income for the period, net of tax TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (V+VI) (Comprising Profit and Other Comprehensive Income for the period) PROFIT FOR THE YEAR Attributable to: Owners of the parent Non-controlling interests Total comprehensive income for the year Attributable to:	178 2968 NA NA	612 3755 NA NA		790 6723 NA NA	1050 4731 NA NA	1197 7410 NA NA	2681 NA	612 3799 3187 NA	2348 2290 NA	790 66558 5868 NA	1050 4751 3701 NA	(1 1199 743e 6239 N/
VII	Items that will be reclassified to Profit or Loss Income Tax relating to items that will be reclassified to Profit or Loss Other Comprehensive Income for the period, net of tax TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (V+VI) (Comprising Profit and Other Comprehensive Income for the period) PROFIT FOR THE YEAR Attributable to: Owners of the parent Non-controlling interests Total comprehensive income for the year Attributable to: Owners of the parent Non-controlling interests	178 2968 NA NA NA	612 3755 NA NA		790 6723 NA NA NA	1050 4731 NA NA NA	1197 7410 NA NA NA	2859 2681 NA 2859	612 3799 3187 NA 3799 NA	2348 2290 NA 2348 NA	790 66558 5868 NA 6658 NA	1050 4751 3701 NA 4751 4751 NA	(1 119 743 623 N 743
VII	Items that will be reclassified to Profit or Loss Income Tax relating to items that will be reclassified to Profit or Loss Other Comprehensive Income for the period, net of tax TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (V+VI) (Comprising Profit and Other Comprehensive Income for the period) PROFIT FOR THE YEAR Attributable to: Owners of the parent Attributable to: Owners of the parent Owners of the parent Owners of the parent	178 2968 NA NA	612 3755 NA NA	58 2278 NA NA	790 6723 NA NA	1050 4731 NA NA	1197 7410 NA NA	178 2859 2681 NA 2859	612 3799 3187 NA 3799	2348 2290 NA 2348	790 6658 5868 NA 6658	1050 4751 3701 NA 4751	(119 743 623 N 743 N 63
VII VIII IX	Items that will be reclassified to Profit or Loss Income Tax relating to items that will be reclassified to Profit or Loss Other Comprehensive Income for the period, net of tax TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (V+VI) (Comprising Profit and Other Comprehensive Income for the period) PROFIT FOR THE YEAR Attributable to: Owners of the parent Non-controlling interests PAID UP EQUITY SHARE CAPITAL [Face Value of ₹ 1/- Per Share] OTHER EQUITY	178 2968 NA NA NA NA 634	612 3755 NA NA NA A A A A A A A A A A A A A A		790 6723 NA NA NA SA	1050 4731 NA NA NA NA 634	1197 7410 NA NA NA NA 634	2681 2859 2681 NA 2859 NA 634	612 3799 3187 NA 3799 NA 634	2348 2348 2290 NA 2348 NA 634	790 6658 5868 NA 6658 NA 634	1050 4751 3701 NA 4751 NA 634	(119 743 623 N 743 N 63
VII VIII IX X	Items that will be reclassified to Profit or Loss Income Tax relating to items that will be reclassified to Profit or Loss Other Comprehensive Income for the period, net of tax TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (V+VI) (Comprising Profit and Other Comprehensive Income for the period) PROFIT FOR THE YEAR Attributable to: Owners of the parent Non-controlling interests PAID UP EQUITY SHARE CAPITAL [Face Value of ₹ 1/- Per Share] OTHER EQUITY	178 2968 NA NA NA NA 634	612 3755 NA NA NA A A A A A A A A A A A A A A		790 6723 NA NA NA SA	1050 4731 NA NA NA NA 634	1197 7410 NA NA NA NA 634	2681 2859 2681 NA 2859 NA 634	612 3799 3187 NA 3799 NA 634	2348 2348 2290 NA 2348 NA 634	790 6658 5868 NA 6658 NA 634	1050 4751 3701 NA 4751 NA 634	(119 743 623 N 743 N



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### Segment wise Revenue, Results and Capital Employed

		STANDALONE					CONSOLIDATED						
		THREE MONTHS ENDED			HALF YEAR ENDED YEAR ENDED		THREE MONTHS ENDED		NDED	HALF YEAR ENDED		YEAR ENDED	
SL	PARTICULARS	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
NO.		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue (Net sales / Income from Operations)												
	a Conveyor Belts	3037	2739	4015	5776	8004	12956	2880	3866	4072	6746	8137	1252
	b Wind Energy	58	43	64	101	106	152	58	43	64	101	106	15
	c Trading Goods	119	128	137	247	287	691	119	128	137	247	287	69
	d Investment	-	-	-		-		1.00				-	
	e Unallocated	25	7	9	32	22	42	25	7	9	32	22	
	Total segment Revenue	3239	2917	4225	6156	8419	13841	3082	4044	4282	7126	8552	1341
	Less : Inter-Segment Revenue	5	5	6	10	10		5	5	6	10	10	
	Net sales/ Income from Operations	3234	2912	4219	6146	8409	13822	3077	4039	4276	7116	8542	1339
2	Segment Result Profit/(Loss) before Tax & Interest from each segment *												
	a Conveyor Belts	824	687	1084	1511	1900	2869	702	717	1140	1419	1890	284
	b Wind Energy	30	17	36	47	17	6	30	17	36	47	17	
	c Trading Goods	20	29	24	49	62		20	29	24	49	62	
	d Investment ^	2943	3952	1862	6895	3094		2943	3952	1862	6895	3094	
	Total	3817	4685	3006	8502	5073	8660	3695	4715	3062	8410	5063	863
	Less									100			-
	(i) Interest	47	67	62	114	136		38	57	51	95	113	
	(ii) Other Un-allocable expenditure net off Un-allocable	246	179	207	425	380	747	238	172	200	410	366	71
	income	1010000	3/6/7	S and a second second	-	Constant and		and the second					
_	Total Profit Before Tax	3524	4439	2737	7963	4557	7663	3419	4486	2811	7905	4584	770
3	Segment Assets :												
	a Conveyor Belts	5105	6263	4997	5105	4997		5775	6598	5430	5775	5430	
	b Wind Energy	282	276	302	282	302	Taires.	282	276	302	282	302	
	c Trading Goods	193	179	299	193	299		193	179	299	193	299	
	d Investment	43213	41906	34898	43213	34898		41551	40244	34898	41551	34898	
	e other (being unallocated)	1284	857	1691	1284	1691		1036	639	(235)	1036		
_	Total Segment Assets	50077	49481	42187	50077	42187	45155	48837	47936	40694	48837	40694	4392
4	Segment Liabilities :												
	a Conveyor Belts	1823	2316	2163	1823	2163	2332	2502	2528	2514	2502	2514	291
	b Wind Energy	55	54	60	55	60		55	54	60	55	60	
	c Trading Goods	56	7	8	56	8	37	56	7	8	56	8	1
	d investment	7521	9040		7521	9636		7521	9040	9636	7521	9636	
	e other (being unallocated)	5849	5560	3552	5849	3552		5444	5198	3169	5444	3169	
	Total Segment Liabilities	15304	16977	15419	15304	15419	16407	15578	16827	15387	15578	15387	1662

\* Segment result includes Interest Income/ Other Income pertaining to the respective segments.

^ Segment results of the Investment segment include finance cost relating to the segment. The difference between finance cost in financial results and segment information is on account of finance cost relating to Investment segment.

### Notes :

1 The above unaudited financial results were reviewed by the Audit Committee and thereafter, approved by the Board of Directors and was taken on record at their meetings held on 14th November, 2024. The statutory auditors have carried out "Limited Reveiw" of the aforesaid financial results and have expressed an unqualified opinion on the said results.



Place : Mumbai Date : 14.11.2024



INTERNATIONAL CONVEYORS LIMITED REGD. OFF: FALTA SEZ, VILL & MOUZA : AKALMEGH, SOUTH 24 PARGANAS - 743 504, WEST BENGAL CIN : L21300WB1973PLC028854 EMAIL : icltd@iclbelting.com & WEB SITE : www.iclbelting.com STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024

Particulars (. ASSETS (1) Non - current assets (a) Property, plant and equipment	As at Sep 30, 2024	As at March 31, 2024	As at	As at
I. ASSETS (1) Non - current assets	Sep 30, 2024	Monch 21 0004		
1) Non - current assets		March 31, 2024	Sep 30, 2024	March 31, 2024
(a) Property, plant and equipment				
	1324	1384	1325	138
(b) Goodwill on consolidation	-	-	101	10
(c) Right of use assets	6	8	6	
(d) Intangible assets	-	- 1	-	-
(e) Financial assets				
(i) Investments	7217	9923	4826	753
(ii) Other financial assets	180	214	180	21
(f) Non - current tax assets (net)	-	75	-	11
(g) Other non - current assets	4	4	4	
2) Current Assets				
(a) Inventories	1921	1729	2354	287
(b) Financial assets	100 B (B)			201
(i) Investments	20085	17660	20085	1766
(ii) Trade receivables	2081	2645	1728	206
(iii) Cash and cash equivalents	6	16	605	11
(iv) Bank balances other than cash and cash			000	
equivalents	270	220	270	22
(v) Loans	15911	10797	16256	1112
(vi) Other financial assets	910	119	914	12
(c) Other current assets	162	361	183	37
(c) oner current assets	102	501	105	57
Total Assets	50077	45155	48837	4392
Equity and Liabilities				
Equity				
(a) Equity share capital	634	634	634	634
(b) Other equity	34139	28114	32625	26662
Liabilities				
1) Non- current liabilities		1		
(a) Financial liabilities				
(i) Borrowings	3	5	3	
(ii) Lease Liabilities	-	3	-	
(b) Provisions	43	39	43	3
(c) Non-current tax liabilities (net)	397	-	417	-
(d) Deferred tax liabilities (net)	2608	942	2608	94
2) Current liabilites				
(a) Financial liabilites		1		
(i) Borrowings	9587	12871	9163	1245
(ii) Lease Liabilities	6	5	6	
(iii) Trade payables				
Total Outstanding dues of micro enterprises				
and small enterprises	99	24	99	2
Total Outstanding dues of andires ather				
Total Outstanding dues of creditors other	100.1	1011		(Maria)
than micro enterprises and small enterprises	1224	1911	1225	199
(iv) Other financial liabilities	730	4	742	
(b) Other current liabilites	54	105	719	60-
(c) Provisions	553	498	553	49
(d) Current tax liabilities (net) Total Liabilities	50077	45155	48837	43924



UDIT SETHIA

## INTERNATIONAL CONVEYORS LIMITED

CIN No.- L21300WB1973PLC028854 STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

	STAND	ALONE	(₹ in lakh) CONSOLIDATED			
	Half Year ended	Half Year ended	Half Year ended	Half Year ended		
	September 30, 2024	September 30, 2023	September 30, 2024	September 30, 202		
. CASH FLOW FROM OPERATING ACTIVITIES						
Net Profit before tax	7963	4557	7905	458		
Adjustments to reconcile profit before tax to net cash flow provided by	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1007	1505			
operating activities :						
	07	0.2	07			
Depreciation and amortisation expense	87	93	87	9		
Provision for Doubtful debt written back	-	(1)	-			
Profit on sale of current investment	(6406)	(2895)	(6406)	(289		
Profit on Securities Lending		(1)				
Expenses (STT, Professional fees etc.) related to Investment	16	23	16	1		
Liquidated damages / Rebate and discount	74	300	74	3		
Dividend from investment	(159)	(142)	(159)	(1		
Finance costs	512	489	493	4		
Interest income	(762)	(461)	(777)	(4		
Sundry balance written back	(17)		(17)			
Unrealised foreign exchange (gain)/loss	10	11	10			
Operating profit before working capital changes	1318	1973	1226	19		
Adjustmens to reconcile operating profit to cash flow provided by changes in		1 1	(	l		
working capital :						
(Increase)/ Decrease in inventories	(192)	625	524	4		
(Increase)/ Decrease in other non current and current financial assets	(27)	274	(28)	2		
(Increase)/ Decrease in trade receivables	480	(366)	254	3		
(Increase)/ Decrease in other non-current and current assets	199	144	194	(4		
Increase/ (Decrease) in trade payables	(595)	(655)	(674)	(5		
Increase/ (Decrease) in other non-current and current liabilities	(50)	(114)	116	1		
Increase/ (Decrease) in other financial liabilities	9	1	21	-		
Increase/ (Decrease) in long term and short term provisions	26	20	26			
increase/ (Decrease/ in long term and short term provisions	(150)	(71)	433	2		
Cash generated from operations	1168	1902	1659	22		
Direct Taxes (paid)/refund received	(94)	(277)	(95)	(2		
Net cash from/(used in) operating activities	1074	1625	1564	19		
Net cash from (used in) operating activities	10/4	1025	1504	19		
CASH FLOW FROM INVESTING ACTIVITIES			1			
Addition to property, plant and equipment and intangible assets	(24)	(21)	(24)	(		
Sale of property, plant and equipment		3	(2-1)	,		
Purchase of investments	(3209)	(10157)	(3209)	(101		
Proceeds from sale of investments	10903	5385	10903	53		
Loan given to parties	(7938)	(4658)				
			(7954)	(46		
Loan repaid by parties	2823	3363	2823	33		
Dividend received	153	153	153	1		
Profit on Securities Lending	-	1	-			
Deposits made with bank (original maturity more than 3 months)	(16)		(16)			
Balances with other bank (Escrow Account for Buyback of shares)	•	180		1		
Interest received	5	3	20			
Net cash from/(used in) investing activities	2697	(5748)	2696	(57		
			1	107		
CASH FLOW FROM FINANCING ACTIVITIES	1	1 1	1	1		
Repayment of long term borrowings	(2)	(1)	(2)			
Proceeds/ (repayment) of short term borrowings (net)	(3252)	5530	(3262)	55		
Principal payment of lease liabilities	(2)		(2)			
Buyback of Equity shares (Includes Share Cost, Expenses & Tax)		(942)	-	(9		
Interest paid	(525)	(466)	(506)	(4		
Net cash from/(used in) Financing Activities	(3781)	4121		41		
Net cash from/ (used in) rmancing Activities	(5/81)	4121	(3772)	41		
Net Increase/(Decrease) in Cash and Cash Equivalents	(10)	(2)	488	3		
Cash and Cash Equivalents at the begining of the year	16	13	117	2		
Cash and Cash Equivalents at the end of the year	6	11	605	5		
cosh and cosh cyulvalents at the chu of the year	0	11	005			





Ay signed by UDIT SITTINA Six, postal Code-40011, Microsoft Biological Antonia Contact Microsoft Biological Antonia Distribution (Microsoft Biological Antonia Distribution) Microsoft Biological Antonia Distribution Biological Antonia Distribution Biological Antonia Distribution Biological Distribution Biological Distribution Microsoft Biological Microsoft Biol - 1



Corporate Office : 10, Middleton Row Post Box No. 9282, Kolkata - 700 071 CIN : L21300WB1973PLC028854 Facsimile : +91 - 33 - 2217 2269 Phone : +91 - 33 - 4001 0061 Mail : icltd@iclbelting.com Url : iclbelting.com

# CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE 287<sup>TH</sup> MEETING OF BOARD OF DIRECTORS OF M/S INTERNATIONAL CONVEYORS LIMITED HELD THROUGH VIDEO CONFERENCE ON THURSDAY, THE 14TH DAY OF NOVEMBER, 2024 WHICH COMMENCED AT 1:30 P.M. AND CONCLUDED AT 3:50 P.M.

# UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

**"RESOLVED THAT** un-audited Financial Results of the Company (Standalone & Consolidated) for the quarter and half year ended September 30, 2024 as placed before the Board be and is hereby taken on record."

**"RESOLVED FURTHER THAT** Shri Udit Sethia (DIN-08722143), Director of the company be and is hereby authorized to sign the said Financial Statements for and on behalf of the Company and Ms. Dipti Sharma, Company Secretary & Compliance Officer of the Company be and is hereby authorized to arrange for publication of the same in the newspapers in terms of Listing Regulation and also arrange to forward the copies of the same to the Stock Exchanges and upload on Company's website."

**"RESOLVED FURTHER THAT** Certificate received from Chief Financial Officer of the Company certifying that the above mentioned un-audited Financial Results (Standalone & Consolidated) do not contain any false or misleading statement or figures and do not omit any material facts which may make the statements or figures contained therein misleading, as placed before the Board be and is hereby taken on record."

# CERTIFIED TRUE COPY For International Conveyors Limited

Shouma

Dipti Sharma Company Secretary & Compliance Officer



Registered Office & Works I : Falta SEZ, Sector - II, Near Pump House No. 3 Village & Mouza - Akalmegh Dist. South 24 Parganas, West Bengal -743 504

Kolkata

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