

Dept. of Corporate Services – Corporate Relationship,
BSE Limited,
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai 400 001
(Fax # 2272 3121 / 2037 / 2039 / 2041 / 2061 / 3719)
(Email: corp.relations@bseindia.com)

National Stock Exchange of India
Limited,
Listing Department,
Exchange Plaza, C-1, Block G,
Bandra-Kurla Complex, Bandra
(East),
Mumbai 400 051

Date
08th August, 2024

Our Reference No.
SEC/08/2024

Our Contact
RAHUL NEOGI

Direct Line
91 22 67680814
rahul.neogi@itdcem.co.in

Dear Sir,

Re: Limited Review Reports with UDIN Number

Scrip Code No: 509496 and NSE: ITD CEM

This is to inform you that, pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), we have submitted the standalone and consolidated unaudited financial results for the quarter ended June 30, 2024, on August 7, 2024 after conclusion of the Board meeting of the Company, within the stipulated time.

We would like to inform you that, inadvertently, the Limited Review Reports of the Auditors were submitted without mentioning UDINs in respect of the abovementioned unaudited financial results. Therefore, we would like to re-submit the standalone and consolidated unaudited financial results for the quarter ended June 30, 2024 alongwith Limited Review Reports with UDINs, to regularize compliance.

We send herewith, for your record, a copy of each of the following Standalone and Consolidated Statements:

- Unaudited Financial Results for the quarter ended 30th June, 2024;
- Limited Review Report of the Auditors mentioning UDINs in respect of the abovementioned Unaudited Financial results;

Thanking you,
Yours faithfully,
For ITD Cementation India Limited

(RAHUL NEOGI)
COMPANY SECRETARY

ITD Cementation India Limited

Registered & Corporate Office : 9th Floor, Prima Bay,
Tower - B, Gate No. 5, Saki Vihar Road, Powai, Mumbai - 400 072.
Tel.: 91-22-66931600 Fax : 91-22-66931628 www.itdcem.co.in
Corporate Identity Number : L61000MH1978PLC020435



Independent Auditor's Review Report on Standalone unaudited quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

**TO THE BOARD OF DIRECTORS OF
ITD CEMENTATION INDIA LIMITED**

1. We have reviewed the accompanying statement of standalone unaudited financial results of **ITD Cementation India Limited** for the quarter ended 30th June, 2024 (hereinafter referred to as "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.
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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, 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 financial statements are 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.
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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") 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.



Date: 7th August, 2024
Place: Mumbai

For T R Chadha & Co LLP
Chartered Accountants
Firm Registration No. 006711N/N500028


Pramod Tilwani
Partner

Membership No. 076650

UDIN: 24076650BKEG8069

ITD Cementation India Limited

Regd. Office: 9th Floor, Prima Bay, Tower - B, Gate No. 5, Saki Vihar Road, Powai, Mumbai-400072.

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2024

(₹ in Lakhs unless specified)

Sr. No.	Particulars	Quarter ended	Preceding Quarter ended	Corresponding quarter ended in the previous year	Previous year ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Refer note 3	Unaudited	Audited
1	Income				
	a) Revenue from operations	2,37,648.75	2,23,678.59	1,79,996.23	7,54,211.45
	b) Other income	1,495.18	2,035.73	905.59	4,637.43
	Total Income (a+b)	2,39,143.93	2,25,714.32	1,80,901.82	7,58,848.88
2	Expenses				
	a) Cost of construction materials consumed	87,944.66	86,716.69	62,830.46	2,91,009.45
	b) Subcontracting expenses	73,336.43	63,521.35	52,443.29	1,92,312.36
	c) Employee benefits expense	17,148.29	16,237.51	14,033.68	60,795.09
	d) Finance costs	5,281.51	5,738.01	5,027.74	21,540.55
	e) Depreciation and amortisation expense	4,859.47	5,359.35	4,358.13	20,399.96
	f) Other expenses	37,063.74	35,241.14	34,481.21	1,35,129.44
	Total expenses (a+b+c+d+e+f)	2,25,634.10	2,12,814.05	1,73,174.51	7,21,186.85
3	Profit before exceptional item and tax (1-2)	13,509.83	12,900.27	7,727.31	37,662.03
4	Exceptional item	-	-	-	-
5	Profit before tax (3-4)	13,509.83	12,900.27	7,727.31	37,662.03
6	Tax expense/ (credit)				
	(a) Current tax	3,753.42	3,750.45	3,308.21	12,314.30
	(b) Deferred tax	(262.53)	198.30	(801.65)	(2,026.04)
	Total tax expense (a+b)	3,490.89	3,948.75	2,506.56	10,288.26
7	Profit for the quarter/ year (5-6)	10,018.94	8,951.52	5,220.75	27,373.77
8	Other comprehensive income/(loss)				
	a) (i) Items that will not be reclassified to profit or loss	(875.33)	(15.45)	88.20	(686.98)
	(ii) Tax effect on above	220.30	3.89	(22.20)	172.90
	b) (i) Items that will be reclassified to profit or loss	134.80	17.40	2.84	48.77
	(ii) Tax effect on above	-	-	-	-
	Other comprehensive income/(loss) for the quarter/ year, net of	(520.23)	5.84	68.84	(465.31)
9	Total comprehensive income for the quarter/ year, net of tax	9,498.71	8,957.36	5,289.59	26,908.46
10	Paid-up equity share capital (Face Value: ₹ 1 per	1,717.88	1,717.88	1,717.88	1,717.88
11	Other equity (excluding revaluation reserve)				1,47,655.35
12	Earnings per share (Face Value: ₹ 1 per share)				
	a) Basic (₹)	* 5.83	* 5.21	3.04	15.93
	b) Diluted (₹)	* 5.83	* 5.21	3.04	15.93
	*not annualised				
	See accompanying notes to the standalone audited financial results				

Notes to the Standalone Audited Financial Results:

- The standalone unaudited financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with Companies (Indian Accounting Standards) Rules as amended from time to time. The above standalone unaudited financial results have been reviewed and recommended to the Board of Directors by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held on 7 August 2024.
- The Company is principally engaged in a single business segment viz. Construction and has operations mainly in India.
- Figures of the quarter ended 31 March 2024 is the balancing figures between the audited consolidated figures for the year ended 31 March 2024 and the unaudited consolidated published year to date figures up to the nine months period ended 31 December 2023 which was subjected to limited review by the statutory auditors.
- The figures for the previous periods have been regrouped/ rearranged wherever considered necessary to conform to current period's classification.



For and on behalf of the Board of Directors

Jayanta Basu
Managing Director
DIN. 08291114



Place : Mumbai
Date : 7 August 2024

Independent Auditor's Review Report on consolidated unaudited quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

**TO THE BOARD OF DIRECTORS OF
ITD CEMENTATION INDIA LIMITED**

1. We have reviewed the accompanying Statement of Consolidated unaudited financial Results of **ITD Cementation India Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit/ (loss) after tax and total comprehensive profit / (loss) of its joint ventures for the quarter ended 30th June, 2024 ("the Statement"), being submitted by the Parent 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 Parent's Management and approved by the Parent's 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, 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. 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.

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

Sr No.	Name of Entity	Relationship
1	ITD Cementation Projects India Limited	Subsidiary
2	ITD Cem – Maytas Consortium	Unincorporated entity (treated as subsidiary)
3	ITD CemIndia Joint Venture	Unincorporated entity (treated as subsidiary)
4	ITD – ITD Cem Joint Venture (Consortium of ITD – ITD Cementation)	Unincorporated entity (treated as joint venture)
5	ITD – ITD Cem Joint Venture	Unincorporated entity (treated as joint venture)
6	CEC - ITD Cem– TPL Joint Venture	Unincorporated entity (treated as joint venture)



7	ITD Cem - BBJ Joint Venture	Unincorporated entity (treated as joint venture)
8	ITD Cementation India Limited – Transrail Lighting Limited Joint Venture	Unincorporated entity (treated as joint venture)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, 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. We did not review the interim financial statements (before eliminating inter-company transactions) and other financial information of one subsidiary, whose unaudited interim financial results and other financial information reflects total revenues of Rs. 0.03 Lakhs, total net profit / (loss) after tax of Rs. (0.09) lakhs and total comprehensive profit / (loss) of Rs. (0.09) lakhs for the quarter ended 30th June, 2024 as considered in the consolidated unaudited financial results. These financial statements have been reviewed by other auditor whose review report has been furnished to us by the management. Further, Group's share in profit of Rs Nil for the quarter ended 30th June, 2024 in respect of two joint venture is also considered in the consolidated financial results based on financial statement certified by management.

Our conclusion in so far as it relates to the amounts and disclosures included in respect of said subsidiary and joint ventures, is based solely on the review reports of the other auditors and management certification and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

For T R Chadha & Co LLP
Chartered Accountants
Firm Registration No. 006711N/N500028




Pramod Tilwani
Partner
Membership No. 076650
UDIN: 24076650BKEG8C6017

Date: 7th August, 2024
Place: Mumbai

ITD Cementation India Limited

Regd. Office: 9th Floor, Prima Bay, Tower - B, Gate No. 5, Saki Vihar Road, Powai, Mumbai-400072.

CIN No. L61000MH1978PLC020435

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2024

('₹ in Lakhs unless specified)

Sr. No.	Particulars	Quarter ended	Preceding Quarter ended	Corresponding quarter ended in the previous year	Previous year ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Refer note 3	Unaudited	Audited
1	Income				
	a) Revenue from operations	2,38,148.97	2,25,772.11	1,83,257.06	7,71,787.28
	b) Other income	1,593.68	2,136.18	857.31	4,802.60
	Total Income (a+b)	2,39,742.65	2,27,908.29	1,84,114.37	7,76,589.88
2	Expenses				
	a) Cost of construction materials consumed	87,949.73	86,771.34	63,111.57	2,91,942.74
	b) Subcontracting expenses	73,802.05	63,564.61	57,613.95	2,09,170.31
	c) Employee benefits expense	17,338.32	16,469.63	14,387.13	61,928.75
	d) Finance costs	5,287.52	5,741.51	5,094.55	21,798.62
	e) Depreciation and amortisation expense	4,943.10	5,434.92	4,468.26	20,788.30
	f) Other expenses	36,916.58	36,911.88	31,989.81	1,34,239.30
	Total expenses (a+b+c+d+e+f)	2,26,237.30	2,14,893.89	1,76,665.27	7,39,868.02
3	Profit/(loss) before share of profit of joint ventures, exceptional item and tax (1-2)	13,505.35	13,014.40	7,449.10	36,721.86
4	Share of profit of joint ventures (net)	3.94	23.33	430.71	1,582.54
5	Profit before exceptional item and tax (3+4)	13,509.29	13,037.73	7,879.81	38,304.40
6	Exceptional item	-	-	-	-
7	Profit before tax (5-6)	13,509.29	13,037.73	7,879.81	38,304.40
8	Tax expense				
	(a) Current tax	3,753.42	3,883.87	3,447.88	12,911.96
	(b) Deferred tax	(262.53)	198.30	(801.66)	(2,026.04)
	Total tax expense (a+b)	3,490.89	4,082.17	2,646.22	10,885.92
9	Profit for the quarter/ year (7-8)	10,018.40	8,955.56	5,233.59	27,418.48
10	Other comprehensive income/(loss)				
	a) (i) Items that will not be reclassified to profit or loss	(875.33)	(15.45)	88.20	(686.98)
	(ii) Tax effect on above	220.30	3.89	(22.20)	172.90
	b) (i) Items that will be reclassified to profit or loss	134.80	17.40	2.84	48.77
	(ii) Tax effect on above	-	-	-	-
	Other comprehensive income/(loss) for the quarter/ year, net of tax (a+b)	(520.23)	5.84	68.84	(465.31)
11	Total comprehensive income for the quarter/ year, net of tax (9+10)	9,498.17	8,961.40	5,302.43	26,953.17
	Net Profit for the quarter/ year attributable to:				
	- Owners of the parent	10,018.85	8,951.32	5,220.72	27,373.34
	- Non-controlling interest	(0.45)	4.24	12.87	45.14
	Other comprehensive income/(loss) for the quarter/ year attributable to:				
	- Owners of the parent	(520.23)	5.84	68.84	(465.31)
	- Non-controlling interest	-	-	-	-
	Total comprehensive income for the quarter/ year attributable to:				
	- Owners of the parent	9,498.62	8,957.16	5,289.56	26,908.03
	- Non-controlling interest	(0.45)	4.24	12.87	45.14
12	Paid-up equity share capital (Face Value: ₹ 1 per share)	1,717.88	1,717.88	1,717.88	1,717.88
13	Other equity (excluding revaluation reserve)				1,47,652.29
14	Earnings per share (Face Value: ₹ 1 per share)				
	a) Basic (₹)	* 5.83	* 5.21	3.04	15.93
	b) Diluted (₹)	* 5.83	* 5.21	3.04	15.93
	*not annualised				
	See accompanying notes to the consolidated audited financial results				

Notes to the Consolidated Audited Financial Results:

- The consolidated unaudited financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with Companies (Indian Accounting Standards) Rules as amended from time to time. The above consolidated unaudited financial results have been reviewed and recommended to the Board of Directors by the Audit Committee and subsequently approved by the Board of Directors of the Holding Company at their respective meetings held on 7 August 2024. ITD Cementation India Limited (the 'Holding Company') and its subsidiaries are together referred to as 'the Group' in the following notes.
- The Group is principally engaged in a single business segment viz Construction and has operations mainly in India.
- Figures of the quarter ended 31 March 2024 is the balancing figures between the audited consolidated figures for the year ended 31 March 2024 and the unaudited consolidated published year to date figures up to the nine months period ended 31 December 2023 which was subjected to limited review by the statutory auditors.
- The figures for the previous periods have been regrouped/ rearranged wherever considered necessary to conform to current period's classification.



For and on behalf of the Board of Directors

Jayanta Basu
Managing Director
DIN. 08291114



Place : Mumbai
Date : 7 August 2024

ITD Cementation India Limited

Regd. Office: 9th Floor, Prima Bay, Tower - B, Gate No. 5, Saki Vihar Road, Powai, Mumbai-400072.

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EXTRACT OF STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2024

(₹ in Lakhs unless specified)

Particulars	Consolidated		
	Three months ended	Year ended	Corresponding 3 months ended in the previous year
	30.06.2024	31.03.2024	30.06.2023
	Unaudited	Audited	Unaudited
1 Revenue from operations	2,38,148.97	7,71,787.28	1,83,257.06
2 Net Profit/(loss) for the period (before tax, Exceptional and/or Extraordinary items)	13,509.29	38,304.40	7,879.81
3 Net Profit/(loss) for the period before tax (after Exceptional and/or Extraordinary items)	13,509.29	38,304.40	7,879.81
4 Net Profit/(loss) for the period after tax (after Exceptional and/or Extraordinary items)	10,018.40	27,418.48	5,233.59
5 Total Comprehensive Income/(loss) for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	9,498.17	26,953.17	5,302.43
6 Equity share capital	1,717.88	1,717.88	1,717.88
7 Reserves (excluding Revaluation Reserves as shown in the Audited Balance Sheet of the previous year)		1,47,652.29	
8 Earnings Per Share (face value of ₹ 1/- each) (for continuing and discontinued operations)-			
1. Basic: (₹)	• 5.83	15.93	• 3.04
2. Diluted: (₹)	• 5.83	15.93	• 3.04

**not annualised*

Standalone information:

(₹ in Lakhs unless specified)

Particulars	Three months ended	Year ended	Corresponding 3 months ended in the previous year
	30.06.2024	31.03.2024	30.06.2023
	Unaudited	Audited	Unaudited
	1 Revenue from operations	2,37,648.75	7,54,211.45
2 Profit/(loss) before tax	13,509.83	37,662.03	7,727.31
3 Profit/(loss) after tax	10,018.94	27,373.77	5,220.75
4 Total comprehensive income/(loss) for the period (net of tax)	9,498.71	26,908.46	5,289.59

- 1) The above is an extract of the detailed format of quarter and year ended 30 June 2024 Financial Results filed with the Stock Exchanges under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the quarter and year ended 30 June 2024 Financial Results are available on the websites of BSE and NSE at www.bseindia.com and www.nseindia.com respectively and also on the Company's website at <http://www.itdcem.co.in/investors/financial/financial-results/>

For and on behalf of the Board of Directors



Jayanta Basu
(Managing Director)
DIN No. 08291114

Place : Mumbai

Date : 7 August 2024

ITD Cementation India Limited

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EXTRACT OF STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2024

(₹ in Lakhs unless specified)

Particulars	Consolidated		
	Three months ended	Year ended	Corresponding 3 months ended in the previous year
	30.06.2024	31.03.2024	30.06.2023
	Unaudited	Audited	Unaudited
1 Revenue from operations	2,38,148.97	7,71,787.28	1,83,257.06
2 Net Profit/(loss) for the period (before tax, Exceptional and/or Extraordinary items)	13,509.29	38,304.40	7,879.81
3 Net Profit/(loss) for the period before tax (after Exceptional and/or Extraordinary items)	13,509.29	38,304.40	7,879.81
4 Net Profit/(loss) for the period after tax (after Exceptional and/or Extraordinary items)	10,018.40	27,418.48	5,233.59
5 Total Comprehensive Income/(loss) for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	9,498.17	26,953.17	5,302.43
6 Equity share capital	1,717.88	1,717.88	1,717.88
7 Reserves (excluding Revaluation Reserves as shown in the Audited Balance Sheet of the previous year)		1,47,652.29	
8 Earnings Per Share (face value of ₹ 1/- each) (for continuing and discontinued operations)-			
1. Basic: (₹)	• 5.83	15.93	• 3.04
2. Diluted: (₹)	• 5.83	15.93	• 3.04

*not annualised

Standalone information:

(₹ in Lakhs unless specified)

Particulars	Three months ended	Year ended	Corresponding 3 months ended in the previous year
	30.06.2024	31.03.2024	30.06.2023
	Unaudited	Audited	Unaudited
	1 Revenue from operations	2,37,648.75	7,54,211.45
2 Profit/(loss) before tax	13,509.83	37,662.03	7,727.31
3 Profit/(loss) after tax	10,018.94	27,373.77	5,220.75
4 Total comprehensive income/(loss) for the period (net of tax)	9,498.71	26,908.46	5,289.59

- 1) The above is an extract of the detailed format of quarter and year ended 30 June 2024 Financial Results filed with the Stock Exchanges under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the quarter and year ended 30 June 2024 Financial Results are available on the websites of BSE and NSE at www.bseindia.com and www.nseindia.com respectively and also on the Company's website at <http://www.itdcem.co.in/investors/financial/financial-results/>

For and on behalf of the Board of Directors



Jayanta Basu
(Managing Director)
DIN No. 08291114

Place : Mumbai

Date : 7 August 2024