

Ref.No.INCON/SEC/2024
Date: 12-11-2024

The Secretary
BSE Limited
Phrioze Jeejeebhoy Towers
Dalal street,
Mumbai-400 001
Scrip.531594

CSE Limited
Lyons Range, Dalhousie, 7
Kolkatta - 700001
Scrip.19098

Sir/Madam,

Sub: Outcome of Board Meeting held on 12th November 2024 and Unaudited Financial Result for the Quarter ended 30th September 2024.

Further to our letter dated 24.10.2024 and pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. We inform that the Board of Directors at its meeting held on Tuesday, 12th November, 2024 considered and approved inter alia the Un-audited Financial Results for the quarter ended 30th September 2024 and Limited Review Report of the Auditors.

The Board Meeting commenced at 11.30 A.M and concluded at 12.30 P.M.

Thanking you,

Yours faithfully,
For Incon Engineers Limited

SREEDHAR
CHOWDHURY

Digitally signed by
SREEDHAR CHOWDHURY
Date: 2024.11.12 12:31:50
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Sreedhar Chowdhury
Managing Director

INCON ENGINEERS LIMITED
B-6/3,IDA,UPPAL,HYDERABAD 500 039

Unaudited Results for the Quarter and Half-year ended 30.09.2024

(Rupees in Lakhs)

S.No	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEARLY
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	-	-	-	-	-	0.45
	Other income	3.62	3.66	3.82	7.28	7.63	23.61
	Total Income	3.62	3.66	3.82	7.28	7.63	24.06
II	Expenses						
	Cost of Materials Consumed	2.36	3.66	-	6.02	-	0.09
	Change in inventories of finished goods work in progress and stock in trade	(5.56)	(4.78)	-	(10.34)	-	-
	Employee benefits expenses	8.80	8.74	8.86	17.54	17.21	35.48
	Finance Cost	1.57	1.33	0.83	2.90	1.14	3.35
	Depreciation and amortisation	0.45	0.47	0.53	0.92	0.88	1.89
	Other Expenses	7.09	7.65	6.97	14.74	13.13	30.42
	Total Expenses	14.71	17.07	17.19	31.78	32.36	71.23
III	Profit/(Loss)before tax	(11.09)	(13.41)	(13.37)	(24.50)	(24.73)	(47.17)
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
IV	Profit/(Loss) after tax	(11.09)	(13.41)	(13.37)	(24.50)	(24.73)	(47.17)
V	Other comprehensive Income	-	-	-	-	-	(0.74)
VI	Total Other comprehensive income	(11.09)	(13.41)	(13.37)	(24.50)	(24.73)	(47.91)
VII	Paid-up equity Share capital (Face value of the share Rs.10/each)	432.71	432.71	432.71	432.71	432.71	432.71
VIII	Other Equity						(565.96)
IX	Earning per equity share (Face Value Rs.10/-) Basic and Diluted (calculated on Net Profit/ (loss))	(0.26)	(0.31)	(0.31)	(0.57)	(0.57)	(1.09)



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STATEMENT OF ASSETS AND LIABILITIES		Rs. in lakhs	Rs. in lakhs
Sl No	Particulars	As at 30.09.2024	As at 31.03.2024
		(Unaudited)	(Audited)
	ASSETS		
	Non Current Assets		
a)	Property, Plant and Equipment	48.12	48.95
b)	Intangible assets	0.04	0.11
c)	Financial Assets		
	Other financial assets	1.19	1.19
d)	Deferred tax assets (net)	-	-
e)	Other Non-Current assets	-	-
	Total Non-Current Assets	49.35	50.25
	Current Assets		
a)	Inventories	10.67	0.35
b)	Financial Assets		
	(i) Trade Receivables	-	1.50
	(ii) Cash and Cash equivalents	3.35	1.87
	(iii) Other financial assets	4.89	15.82
c)	Current Tax Assets	2.25	1.53
d)	Other Current Assets	6.50	2.59
	Total Current Assets	27.66	23.66
	Total - Assets	77.01	73.91
II	EQUITY AND LIABILITIES		
	Equity		
a)	Equity share capital	571.38	571.38
b)	Other Equity	(590.46)	(565.96)
	Total Equity	(19.08)	5.42
	Liabilities		
	Non-current liabilities		
a)	Financial Liabilities		
	Borrowings	62.50	51.5
b)	Provisions	4.78	4.78
	Total Non- Current liabilities	67.28	56.28
	Current Liabilities		
a)	Financial Liabilities		
	i) Trade payables	2.65	2.30
	ii) Other financial liabilities	24.57	8.86
b)	Other current liabilities	0.75	0.79
c)	Provisions	0.84	0.26
	Total Current Liabilities	28.81	12.21
	Total Equity and Liabilities	77.01	73.91

Notes:

01. The above un-audited financial results and its release, as reviewed by the Audit Committee of the Board, were approved and taken on the record the Board of Directors at their meeting held on 12th November 2024.
02. Segment wise reporting is not applicable to the company for the time being.
03. Figures of previous quarter/year have been re-grouped wherever necessary
04. The above results were subjected to Limited Review by the Auditors of the company and their report was placed before the Board.

Place : Hyderabad
Date : 12.11.2024



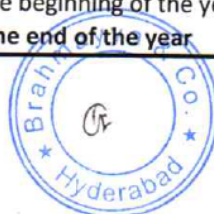
for and on behalf of the Board of Directors


Sreedhar Chowdhury
Managing Director
DIN:00188924

STATEMENT OF CASH FLOW FOR THE QUARTER ENDED SEPTEMBER 30, 2024

Rs. in lakhs

Particulars	Half Year Ended		Year Ended
	30.09.2024	30.09.2023	31.03.2024
I Cash flow from operating activities:			
Profit before tax	(24.50)	(24.73)	(47.17)
Add: Other Comprehensive Income before Tax	-	-	(0.74)
	(24.50)	(24.73)	(47.91)
Adjustment for non-cash transactions:			
Depreciation and amortization expenses	0.92	0.88	1.89
Provision for Expected credit loss	1.50	-	1.88
Excess Provisions written back	-	-	(0.09)
Provision for Warranties	-	-	(8.13)
	(22.08)	(23.85)	(52.36)
Adjustment for Investing and financing activities:			
Interest Income:			
From bank deposits and others	(0.08)	(0.43)	(0.89)
Interest on rental Deposits (finance cost)	-	-	-
Interest on Unsecured Loan	2.90	1.14	3.35
	2.82	0.71	2.46
Adjustment for changes in working capital			
Decrease/(increase) in inventories	(10.32)	-	-
Decrease/(increase) in trade receivables	-	0.12	0.12
Decrease/(increase) in other non current financial assets	-	-	(0.05)
Decrease/(increase) in other current financial assets	10.93	(8.82)	1.01
Decrease/(increase) in other non current assets	-	-	-
Decrease/(increase) in other current assets	(3.91)	(2.52)	1.45
Decrease/increase in trade payables	0.35	0.83	0.20
Decrease/increase in other current financial liabilities	16.41	1.59	0.41
Decrease/increase in other current liabilities	(0.04)	0.11	0.12
Decrease/increase in long term provisions	-	(0.45)	1.40
Decrease/Increase in short term provisions	0.58	0.28	(0.50)
	14.00	(8.86)	4.16
Cash generated from operations	(5.26)	(32.00)	(45.74)
Less: Direct taxes paid (net of refunds)	(0.72)	(0.84)	(0.06)
Net cash flow from operating activities (I)	(5.98)	(32.84)	(45.80)
II Cash flows from investing activities			
Purchase of fixed assets, including CWIP	(0.02)	(0.05)	(0.05)
Interest income received	0.08	-	0.08
Net cash flow from/(used in) investing activities (II)	0.06	(0.05)	0.03
III. Cash flows from financing activities			
Proceeds from Long Term Borrowings	11.00	30.00	40.50
Interest paid during the year	(3.60)	(1.14)	(0.33)
	7.40	28.86	40.17
IV. Net (decrease)/increase in cash and cash equivalents (I + II + III)	1.48	(4.04)	(5.60)
Cash and cash equivalents at the beginning of the year	1.87	7.47	7.47
V. Cash and cash equivalents at the end of the year	3.35	3.43	1.87





Brahmayya & Co

CHARTERED ACCOUNTANTS

VIJAYAWADA, HYDERABAD, VISAKHAPATNAM, GUNTUR, TANUKU & KAKINADA

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

To the Board of Directors of **INCON ENGINEERS LIMITED**

1. We have reviewed the accompanying statement of unaudited financial results of **INCON ENGINEERS LIMITED**, B-6/3, I.D.A. Uppal, Hyderabad - 500 039, Telangana ("the Company") for the quarter and half year ended 30th September 2024 ("the 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). This Statement which is the responsibility of the Company's Management and has been 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 express a conclusion on the Statement based on our review.
2. 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 from material misstatement. A review is limited primarily to inquiries of the Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards (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.

for **BRAHMAYYA & CO;**
Chartered Accountants
Firms' Registration Number: 0005135


(P. CHANDRAMOULI)
Partner

Membership Number: 025211
UDIN: 24025211BKAYW7871

Place : Hyderabad
Date : November 12, 2024