

IEL LIMITED



Reg. Off. - Office No: 53, 6th Floor, Sanidhya Complex, Near Devnandan Mall,
Opp. Sanyas Ashram, Nehru Bridge, Ashram Road, Ahmedabad – 380006,
Gujarat, INDIA

Phone: +91 7801937978

Website: www.ielindia.in, E-mail: iellimitedamd@gmail.com

CIN - L15140GJ1956PLC124644

13th February 2025

To,
The Department of Corporate Service (DCS-CRD),
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400001

Sub: **Integrated Filing (Financial) for the Quarter and Nine-months ended on December 31, 2024**

Ref: **IEL LIMITED**

BSE SCRIP CODE: **524614**

SYMBOL: **INDXTRA**

Respected Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the Quarter and Nine-months period ended on December 31, 2024.

The above information will also be available on the website of the Company www.ielindia.in.

You are requested to take the same on your records.

Thank you,

Yours faithfully,

**For and on behalf of
IEL LIMITED**

**Ajay B. Gupta
Managing Director
DIN - 07542693**



MAARK & ASSOCIATES
CHARTERED ACCOUNTANTS

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

**Review Report to
The Board of Directors
IEL Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **IEL Limited (the "Company")**, for the Quarter & nine months ended 31st December, 2024 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, as amended (the Listing Regulations").
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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue areport on the Standalone financial statements 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 provides 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 financial results prepared in accordance with applicable accounting standards and other recognized accounting 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.

5. Other Matter

Balances of Loans & Advances, Trade Receivables and Trade Payables are subject to Management Confirmation.

For and on behalf of
Maark & Associates
Chartered Accountants
FRN. - 145153W

Manish

Manish Agarwal
Partner
Membership No. 612103
Place: Mumbai
Date: 12.02.2025
UDIN: 25612103BMLECA8532



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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS PERIOD ENDED 31ST DECEMBER, 2024.

(Amount in Lakhs unless otherwise stated)

Sr.No.	Particulars	Quarter Ended			Nine Months Ended		Year ended
		31.12.2024 (Un-Audited)	30.09.2024 (Un-Audited)	31.12.2023 (Un-Audited)	31.12.2024 (Un-Audited)	31.12.2023 (Un-Audited)	31.03.2024 (Audited)
1.	Income from Operations						
	(a) Revenue from Operations	40.00	0.00	548.96	615.27	813.61	1725.93
	(b) Other Income	1.67	22.00	0.23	1.67	0.23	0.28
	Total Income	41.67	22.00	549.19	616.93	813.84	1726.21
2	Expenses						
	(a) Cost of Materials Consumed	-	-	-	-	-	-
	(b) Purchase of Stock-in-Trade	-	-	547.58	388.31	781.78	1737.96
	(c) Changes in Inventories of Finished goods, Work-in-Progress and Stock in Trader trade	-	-	(23.60)	101.49	(23.60)	(101.48)
	(d) Employee Benefits Expense	1.38	0.72	3.45	5.72	10.35	13.80
	(e) Finance Cost	-	-	-	-	-	-
	(f) Depreciation, Depletion and Amortisation Expense	0.84	0.84	0.84	2.51	2.49	3.32
	(g) Other Expenses	11.17	4.16	7.58	33.69	26.71	37.98
	Total Expenses	13.39	5.71	535.85	531.71	797.73	1,691.58
3	Total Profit/(Loss) before Exceptional Items and tax	28.28	16.29	13.34	85.22	16.11	34.63
4	Exceptional Items	-	-	-	-	-	-
5	Total Profit/(Loss) before Tax	28.28	16.29	13.34	85.22	16.11	34.63
6	Tax Expenses						
7	Current Tax	(7.33)	(3.37)	(2.25)	(20.71)	(4.00)	(9.05)
8	Deferred Tax	0.38	0.38	-	0.76	-	0.10
9	Previous Short \Excess of Tax	(0.46)	-	-	(0.46)	-	-
10	Total Tax Expenses	(7.41)	(2.99)	(2.25)	(20.41)	(4.00)	(8.95)
11	Net movement in Regulatory Deferred Account Balances related to Profit or Loss and other related deferred tax movement	20.87	13.29	11.09	64.81	12.11	25.68
12	Net Profit/(Loss) for the period from Continuing Operations	20.87	13.29	11.09	64.81	12.11	25.68
13	Profit/(Loss) from discontinued operation before tax	-	-	-	-	-	-
14	Tax Expense of discontinued operations	-	-	-	-	-	-
15	Net Profit/(Loss) from discontinued operations after tax	-	-	-	-	-	-
16	Share of Profit/(Loss) of associates and Joint Ventures Accounted for using Equity Method	-	-	-	-	-	-
17	Total Profit/(Loss) for period	20.87	13.29	11.09	64.81	12.11	25.68
18	Other Comprehensive Income net of Taxes	-	-	-	-	-	-
19	Total Comprehensive Income for the period	20.87	13.29	11.09	64.81	12.11	25.68
20	Total Profit or Loss attributable to	20.87	13.29	11.09	64.81	12.11	25.68
	Profit or Loss attributable to owner of parent	-	-	-	-	-	-
	Total Profit or Loss, attributable to non controlling interests	-	-	-	-	-	-
21	Total Comprehensive Income for the period attributable to	20.87	13.29	11.09	64.81	12.11	25.68
	Comprehensive Income for the period attributable to owners of parent	-	-	-	-	-	-
	Total Comprehensive Income for the period attributable to owners of parent non controlling interests	-	-	-	-	-	-
22	Details of Equity Share Capital						
	Paid - Up Equity Share Capital	333.76	333.76	333.76	333.76	333.76	333.76
	Face Value of Equity Share Capital (in Rs.)	1.00	1.00	1.00	1.00	1.00	1.00
23	Details of Debt Securities						
	Paid-up Debt Capital	-	-	-	-	-	-
	Face Value of Debt Securities	-	-	-	-	-	-
24	Reserves excluding revaluation reserve	-	-	-	-	-	(211.41)
25	Debenture Redemption Reserve	-	-	-	-	-	-
26	Earning Per Share						
I	Earnings per equity share for continuing operations						
	Basic Earnings (loss) per share from continuing operations	0.063	0.040	0.033	0.194	0.036	0.077
	Diluted Earnings (Loss) per share from continuing operations	0.063	0.040	0.033	0.194	0.036	0.077
II	Earnings per equity share for discontinued operations						
	Basic Earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	Diluted Earnings (Loss) per share from discontinued operations	-	-	-	-	-	-
III	Earnings per Equity Share						
	Basic Earning (Loss) per share from continuing and discontinued operations	0.063	0.040	0.033	0.194	0.036	0.077
	Diluted Earnings (Loss) per share from continuing and discontinued operations	0.063	0.040	0.033	0.194	0.036	0.077
27	Debt Equity Ratio	-	-	-	-	-	-
28	Debt Service Coverage Ratio	-	-	-	-	-	-
29	Interest Service Coverage Ratio	-	-	-	-	-	-
30	Disclosure of Notes on Financial Results	-	-	-	-	-	-

Notes:

1	The above Un-Audited Standalone Financial Results of the Company for the Quarter and Nine Months period ended 31st December 2024 have 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.
2	The above Un-Audited Standalone Financial Results of the Company for the Quarter and Nine Months period ended 31st December 2024 have been reviewed by the Audit Committee & approved by the Board of Directors of the Company at their respective meetings held on Wednesday, 12th February 2025.
3	The Statutory Auditors of the Company have carried out "Limited Review" of the Un-Audited Standalone Financial Results of the Company for the Quarter and Nine Months period ended 31st December 2024. The Limited Review Report is annexed herewith.
4	The figures of the previous periods quarter/nine months have been regrouped/rearranged/recasted wherever considered necessary.
5	The Un-Audited Standalone Financial Results of the Company for the Quarter and Nine Months period ended 31st December 2024 are available on the Company's website and also on the website of the BSE Limited where the shares of the Company are listed.
6	In line with Ind AS - 108 - "Operating Segments", the operations of the Company fall under Chemical Business which is considered to be the only reportable business segment

Place: Ahmedabad
Date: 12.02.2025

May Gupta

By Order of the Board
For IEL Limited
Ajaykumar Bholanath Gupta
Managing Director
DIN: 07542693

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- B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. : **Not Applicable.**
- C. Format for Disclosing Outstanding Default on Loans and Debt Securities: **Not Applicable.**
- D. Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) : **Not Applicable.**
- E. Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted Along-With Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) : **Not Applicable.**