# Indokem Limited

(CIN: L31300MH1964PLC013088)

Registered Office: "KHATAU HOUSE," Ground Floor Mogul Lane, Mahim (West), Mumbai - 400 016. Phone : 022-61236767 Fax : 022-61236718 E-mail : iklsecretarial@gmail.com Website: www.indokem.co.in

14th November, 2024

To, **BSE Limited,** Corporate Relations Department Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001.

#### Scrip Code: <u>504092</u>

#### Subject: Outcome of Board Meeting held on 14th November, 2024

Respected Sir/Madam,

Pursuant to Regulation 30 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), this is to inform you that the Board of Directors of the Company in its Meeting held today i.e. on Thursday, 14<sup>th</sup> November, 2024, has inter alia approved:

#### 1. <u>Unaudited Standalone and Consolidated Financial Results for the quarter and half year</u> ended 30<sup>th</sup> September, 2024:

Pursuant to Regulation 33 and other applicable provisions of the Listing Regulations, the Board considered and approved the Statement of Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2024 together with Limited Review Report issued by M/s. CNK & Associates LLP, Chartered Accountants, Mumbai, the Statutory Auditors of the Company. A copy of the same is enclosed.

#### 2. Adoption of revised Related Party Transactions Policy:

To comply with the requirements of Regulation 23(1) of Listing Regulations, the Audit Committee and the Board of Directors have reviewed and adopted revised Policy of Related Party Transactions.

Commencement of Board Meeting: 03:00 P.M.

Conclusion of Board Meeting: 03:50 P.M.

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The above mentioned policy and this intimation is also being uploaded on the Company's website at <u>https://www.indokem.co.in</u>

The above is for your information and record. Thanking you,

Yours faithfully,

For Indokem Limited

Rajesh D. Pisal Company Secretary and Compliance Officer

Encl: a/a

### CNK & Associates LLP Chartered Accountants

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

#### To the Board of Directors of Indokem Limited

- We have reviewed the accompanying Statement of Unaudited Standalone Financial results of Indokem Limited ("the Company") for the quarter ended 30<sup>th</sup> September, 2024 and year to date from 01<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended (the "Listing Regulations").
- 2. This Statement, which is the responsibility of the Company's Management and 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, ("Ind AS 34") "Interim Financial Reporting" 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 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 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.
- 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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which, it is to be disclosed, or that it contains any material misstatement.

For CNK & Associates LLP Chartered Accountants Firm Registration No. 101961W/W-100036

Rachit Sheth Partner Membership No. 158289 Place: Mumbai Date: 14<sup>th</sup> November, 2024 UDIN: 24158289 BKASRL7719

The Nirat, 3rd Floor, 18, Winward Business Park, Behind Emerald One Complex, In the lane of Dr. Prasant Buch's Hospital, Jetalpur, Vadodara 390 007. Tel: +91 265 234 3483

Website: www.cnkindia.com

VADODARA | MUMBAI | CHENNAI | AHMEDABAD | GIFT CITY | BENGALURU | DELHI | PUNE | DUBAI | ABU DHABI

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	CIN NO.: Registered Office: Khatau House, I	Loisouviring Plot No. 410, N	logul Lane,	Mahim, Mu	mbai 400 016.		
	T. 1 NL +01 22 61236767 /61236711 Emai	il: iklsecretaria	(a)gmail.com	m website	c. www.muoke		
	STATEMENT OF STANDALONE	UNAUDITE	D FINANC	IAL RESUL	TS FOR THE		
	QUARTER AND HALF	FYEAR END	ED SEPTE	MBER 30, 20	024		Rs. in lakh
					Half Year	ended	Year ended
			arter ended		September		March 3
		o op roman i	June 30, 2024	September 30,2023	30,2024	30,2023	2024
r. No.	Particulars	30,2024 (Unaudited)	(Unaudited)		(Unaudited)	(Unaudited)	(Audited)
		(0					
	CONTINUING OPERATIONS						
	INCOME		2 20 4	3416	6,844	7207	13,95
a)	Income from operations	3,640	3,204	21	6	24	4
b)	Other Income	5 3,645	3,205	3,437	6,850	7,231	13,99
	Total income from operations	5,045	5,205				
2	Expenses	2,529	2,310	2,348	4,839	5,053	9,83
	Cost of materials consumed	157	2,510	5	238	13	2:
b)	Purchase of stock in trade	(17)	(77)	135	(94)	122	
c)	Changes in inventories of finished goods, work-in- process and stock in trade						
		398	411	420	809	808	1,5
d)	Employee benefits expense	570					
		69	65	67	134	144	2
e)	Finance cost Depreciation and amortisation expense	52	51	70	103	120	2
f)	Depreciation and amortisation expense		545	632	1,074	1,269	2,2
g)	Other Expenditure	529	545	052			
		3,717	3,380	3,677	7,103	7,529	14,5
	Total expenses	(72)	(181	) (240	)) (253)	(298)	(5
3	Profit / (Loss) before tax (1) - (2)	(72)	(		1		
4	Tax expenses:					1	
	Current tax	-	-	-	-		
	Excess / short provision for earlier years	(1		.) (240	(1)) (252		) (5
5	Profit / (Loss) for the year (3) - (4)	(71	(18:	.) (240	,, (20-	,,,,,,,,	
6	Other comprehensive income / (loss) net of tax						
	Items that will not be reclassified subsequently to				-		
	profit and loss account						5)
	(i) Remeasurement of Defined benefit plans	(9			5) (1'	1	-
7	Total comprehensive income / (loss) net of tax (5	) (80	)) (18	9) (24	5) (269	(303	
	+ (6)		2,78	39 2,78	9 2,78	9 2,78	9 2
8	Paid-up equity share capital (face value of Rs. 10/- each	n) 2,78	2,10				
9	Other Equity (Excluding Revaluation Reserve)						
10	Earnings per share (EPS) (not annualised)						
10	Total Earnings per share					.90 -1.	07
	(a) Basic (in Rs.)	-0.					.07
	(a) Diluted (in Rs.)	-0.	24 -0	.65 -0	.86 -0	-1.	.07





#### NOTES:

- 1 The above standalone financial results were reviewed by the Statutory Auditors, recommended by Audit Committee and approved by the Board of Directors at the meeting held on November 14, 2024.
- 2 The Company operates in two segments, viz. textile dyes and chemicals and electrical capacitors. However the segment reporting for electrical capacitors is not disclosed separately, as the same does not qualify for separate disclosure as per Ind-AS 108 on operating segments.
- 3 The figures of the previous period(s) / year have been regrouped / reclassified wherever necessary.

For Indokem Limited Mahendra K. Khatau Chairman & Managing Director Place : Mumbai DIN: 00062794 Date : November 14, 2024

INDOKEM LIMITED		
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Registered Office: Khatau House, Plot No. 410, Mogul Lan	e, Mahim, Mumbai 400	016.
Tel No.: +91-22-61236767/61236711 Email: iklsecretarial@gmail.c	om Website: www.ind	okem.co.in
STANDALONE STATEMENT OF ASSET AND LIABILITIES FOR HAL	F VEAR ENDED SEPTE	MBER 30, 2024
STANDALONE STATEMENT OF ASSET AND LIABILITIES FOR THE		Rs. in lakhs
	September 30, 2024	March 31, 2024
Particulars		Audited
1 alticulato	Unaudited	Auditeu
SSETS		
on-current Assets		
roperty, plant and equipment	6,379	6,455
	5	4
apital work-in-progress	71	71
oodwill	3	3
ntangible assets	•	
inancial assets	96	96
Investments	50	0
Loans*	•	55
Other financial assets	50	
ncome tax assets (net)	22	25
Dther non-current assets	55	55
Total Non-current Assets	6,681	6,764
Current Assets		
	2,413	2,287
nventories		
Financial assets	2,844	2,513
Trade receivables	85	22
Cash and cash equivalents	44	30
Bank balance other than cash and cash equivalents	39	40
Loans		4
Other financial assets	44	119
Other current assets	130	
Total Current Assets	5,599	5,063
Total Assets	12,280	11,82
EQUITY AND LIABILITIES		
Equity	2,789	2,78
Equity share capital	2,182	2,45
Other equity	4,971	5,24
Total Equity		
LIABILITIES		
Non-current Liabilities		
Financial liabilities	1 256	1,27
Borrowings	1,356	20
Other financial liabilities	256	
Provisions	296	29
Total Non-current Liabilities	1,908	1,84
Current Liabilities		
Financial liabilities	924	90
Borrowings		
Trade payables	93	1
(i) Total outstanding dues of Micro and Small Enterprises	3,376	2,7
(ii) Total outstanding dues other than Micro and Small Enterprises	12	
Other financial liabilities		1
Provisions	112	
Other current liabilities	884	7
Total Current Liabilities	5,401	4,7
Total Liabilities	7,309	
Total Equity and Liabilities	12,280	11,8
* Amount is below the rounding off norms adopted by the Company.		
* Amount is below the rounding our norms adopted by the Domp		or Indokem Limit
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No No Contraction	31 11/1/1	
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( BE ( NOLARE ) EE )		AN A
	1.01	Mahendra K. Kha
	Chairman a	& Managing Direc
Place : Monibai ARTENE		DIN: 00062
Date : November 14, 2024		DIN: 000

Particulars       Set         CASH FLOW FROM OPERATING ACTIVITIES         Profit/ (loss) before tax       Adjustments for :       Depreciation         Finance costs       Interest income*       Adjustments for :       Depreciation         Finance costs       Interest income*       Adjoutment on account of OCI         Sundry balances off/(written back)       Unrealised exchange rate difference (net)       Operating profit before working capital changes         Changes in working capital:       (Increase)/ decrease in inventories       (Increase)/ decrease in other financial assets         (Increase)/ decrease in other financial assets       (Increase)/ decrease in other financial issitutions         Increase/ (decrease) in other financial liabilities       Increase/ (decrease) in other financial issituties         Increase/ (decrease) in other financial liabilities       Increase/ (decrease) in other financial issitutions         Increase/ (decrease) in other financial issituties       Increase/ (decrease) in other financial issituties         Increase/ (decrease) in other financial issituties       Increase/ (decrease)         Increase/ (decrease) in other financial issituties       Increase/ (decrease) in other financial issituties         Increase/ (decrease) in other financial issituties       Increase/ (decrease) in other financial issituties         Increase/ (decrease) in other financisi issitutions       Expenditure on property,	, Mahim, Mumb EAR ENDED S	ai 400 016. SEPTEMBER 30, 20 Half Year ended September 30, 2023 Unaudited (298) 120 145 (1) 34 - (5) (2) (7) (14) (260) (385) - (10) 90 383 75 157 51 87 (7) 80	Ks. miakis Year ended March 31, 2024 (522) 238 294 (8) 19 30 (9 - (2 4 4 4 4 4 (399 27 (39 27 (39 27 (39) 38 (39) 27 (39) (39) (39) (39) (39) (39) (39) (39)
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Particulars       Hall         CASH FLOW FROM OPERATING ACTIVITIES         Profit/ (loss) before tax       Adjustments for :         Depreciation       Einance costs         Interest income*       Adjovances for credit losses         Bad debts w/off       Provision no longer required         Adjustment on account of OCI       Sundry balances off/(written back)         Unrealised exchange rate difference (net)       Operating profit before working capital changes         Changes in working capital:       (Increase)/ decrease in inventories         (Increase)/ decrease in other financial assets       (Increase)/ decrease in other financial assets         (Increase)/ decrease) in other financial labilities       Increase/ (decrease) in other financial labilities         Increase/ (decrease) in other financial labilities       Increase/ (decrease) in other financial labilities         Increase/ (decrease) in other financial labilities       Increase/ (decrease) in Provisions         Cash generated from operations       Increase         Increase (used in)/ generated from operating activities       Investment in subsidiary         Redemption/ (investments in fixed deposits)       Intreest received*         Net cash (used in)/ generated from investing activities         CASH FLOW FROM FINANCING ACTIVITIES       Proceeds from loans taken from banks and financial institutions	year ended tember 30, 2024 (253) (253) (333) (34 (0) (5) 1 - (10) (5) (12) (332) 0 5 (12) (332) 0 5 (12) 577 (12) (120) (12) (120) (12) (12) (12) (12)	Half Year ended September 30, 2023 Unaudited (298) 120 145 (1) 34 - (1) 34 - (5) (2) (7) (14) (260) (385) - (10) 90 383 75 157 51 87 (7)	Ks. miakis Year ended March 31, 2024 (522) 238 294 (8) 19 30 (9 - (2 4 4 4 4 4 (399 27 (39 27 (39 27 (39) 38 (39) 27 (39) (39) (39) (39) (39) (39) (39) (39)
Particulars       Hall         CASH FLOW FROM OPERATING ACTIVITIES         Profit/ (loss) before tax       Adjustments for :         Depreciation       Einance costs         Interest income*       Adjovances for credit losses         Bad debts w/off       Provision no longer required         Adjustment on account of OCI       Sundry balances off/(written back)         Unrealised exchange rate difference (net)       Operating profit before working capital changes         Changes in working capital:       (Increase)/ decrease in inventories         (Increase)/ decrease in other financial assets       (Increase)/ decrease in other financial assets         (Increase)/ decrease) in other financial labilities       Increase/ (decrease) in other financial labilities         Increase/ (decrease) in other financial labilities       Increase/ (decrease) in other financial labilities         Increase/ (decrease) in other financial labilities       Increase/ (decrease) in Provisions         Cash generated from operations       Increase         Increase (used in)/ generated from operating activities       Investment in subsidiary         Redemption/ (investments in fixed deposits)       Intreest received*         Net cash (used in)/ generated from investing activities         CASH FLOW FROM FINANCING ACTIVITIES       Proceeds from loans taken from banks and financial institutions	year ended tember 30, 2024 (253) (253) (333) (34 (0) (5) 1 - (10) (5) (12) (332) 0 5 (12) (332) 0 5 (12) 577 (12) (120) (12) (120) (12) (12) (12) (12)	Half Year ended September 30, 2023 Unaudited (298) 120 145 (1) 34 - (1) 34 - (5) (2) (7) (14) (260) (385) - (10) 90 383 75 157 51 87 (7)	Ks. miakis Year ended March 31, 2024 (522) 238 294 (8) 19 30 (9 - (2 4 4 4 4 4 (399 27 (39 27 (39 27 (39) 38 (39) 27 (39) (39) (39) (39) (39) (39) (39) (39)
Particulars       Set         CASH FLOW FROM OPERATING ACTIVITIES         Profit/ (loss) before tax       Adjustments for :         Depreciation       Finance costs         Interest income*       Allowances for credit losses         Bad debts w/off       Provision no longer required         Adjustment on account of OCI       Sundry balances off/(written back)         Unrealised exchange rate difference (net)       Operating profit before working capital changes         Changes in working capital:       [Increase]/ decrease in inventories         (Increase)/ decrease in other financial assets       [Increase]/ decrease in other financial issets         (Increase)/ decrease in other financial liabilities       Increase/ (decrease) in other financial liabilities         Increase/ (decrease) in other financial liabilities       Increase/ (decrease) in other financial issets         [Increase/ (decrease) in other financial liabilities       Increase/ (decrease) in other financial issets         Increase/ (decrease) in other financial issets       [Increase/ (decrease) in other financial issets         Increase/ (decrease) in other financial issets       [Increase/ (decrease) in other financial issets         Increase/ (decrease) in other financial issets       [Increase/ (decrease]]         Increase/ (decrease) in other financial issets       [Increase/ (decrease]]         Increase/ (decrease) in ot	y inember 30, 2024 (253) (03) 103 134 (0) (5) 1 - - (1) 5 (16) (125) (332) 0 5 5 (12) 577 (12) 120 (12) 120 (12) 193 4	September 30, 2023 Unaudited (298) (298) (145 (1) 34 - - (5) (2) (7) (14) (260) (385) - (10) 90 383 75 157 51 87 (7)	March 31, 2024 Audited (522) 238
Particulars       Set         CASH FLOW FROM OPERATING ACTIVITIES         Profit/ (loss) before tax       Adjustments for :         Depreciation       Finance costs         Interest income*       Allowances for credit losses         Bad debts w/off       Provision no longer required         Adjustment on account of OCI       Sundry balances off/(written back)         Unrealised exchange rate difference (net)       Operating profit before working capital changes         Changes in working capital:       [Increase]/ decrease in inventories         (Increase)/ decrease in other financial assets       [Increase]/ decrease in other financial issets         (Increase)/ decrease in other financial liabilities       Increase/ (decrease) in other financial liabilities         Increase/ (decrease) in other financial liabilities       Increase/ (decrease) in other financial issets         [Increase/ (decrease) in other financial liabilities       Increase/ (decrease) in other financial issets         Increase/ (decrease) in other financial issets       [Increase/ (decrease) in other financial issets         Increase/ (decrease) in other financial issets       [Increase/ (decrease) in other financial issets         Increase/ (decrease) in other financial issets       [Increase/ (decrease]]         Increase/ (decrease) in other financial issets       [Increase/ (decrease]]         Increase/ (decrease) in ot	ntember 30, 2024 (253) (03) 103 134 (0) (5) 1 - (11) 5 (16) (125) (332) 0 5 (12) 577 (12) (120) (120) (120) (12) 193 4	2023 Unaudited (298) 120 145 (1) 34 - (5) (2) (7) (14) (260) (385) - (10) 90 90 90 383 75 157 51 87 (7)	2024 Audited (522) 238 294 (8) 19 30 (9) (2) (2) (2) 4 4 44 (399) 27 (39) (2) (3) (39) (2) (3) (3) (3) (3) (3) (3) (3) (3) (3) (3
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I         CASH FLOW FROM OPERATING ACTIVITIES         Profit/ (loss) before tax         Adjustments for :         Depreciation         Finance costs         Interest income*         Allowances for credit losses         Bad debts w/off       Provision no longer required         Adjustment on account of OCI       Sundry balances off/(written back)         Unrealised exchange rate difference (net)       Operating profit before working capital changes         Changes in working capital:       (Increase)/ decrease in inventories         (Increase)/ decrease in other financial assets       (Increase)/ decrease in other receivables         (Increase)/ decrease in other financial assets       (Increase)/ decrease in other financial inabilities         Increase/ (decrease) in other financial liabilities       Increase/ (decrease) in other financial liabilities         Increase/ (decrease) in other financial liabilities       Increase/ (decrease) in other financial liabilities         Increase/ (decrease) in other financial liabilities       Increase/ (decrease) in other financial liabilities         Increase/ (decrease) in other financial liabilities       Increase/ (decrease) in other financial liabilities         Increase/ (decrease) in provisions       Cash generated from operations         Cash generated from	Unaudited (253) (03) (134 (0) (5) (1 - - (1) (5) (16) (125) (332) 0 5 5 (12) 577 (12) 120 (12) 120 (12) 193 4	Unaudited (298) 120 145 (1) 34 - (5) (2) (7) (14) (260) (385) - (10) 90 383 75 157 51 87 (7)	(522) 238 294 (8) 19 30 (9 - (2 4 4 4 4 4 (399 27 (39) 30) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 30) 27 (39) 38) (39) 27 (39) 38) 38) (39) 38) (39) 38) (39) 38) (39) 38) (39) 38) (39) 38) (39) (39) (39) (39) (39) (39) (39) (39
CASH FLOW FROM OPERATING ACTIVITIES         Profit/ (loss) before tax         Adjustments for :         Depreciation         Finance costs         Interest income*         Allowances for credit losses         Bad debts w/off         Provision no longer required         Adjustment on account of OCI         Sundry balances off/(written back)         Unrealised exchange rate difference (net)         Operating profit before working capital changes         Changes in working capital:         (Increase)/ decrease in inventories         (Increase)/ decrease in other financial assets         (Increase)/ decrease in other financial babilities         Increase/ (decrease) in trade payables         Increase/ (decrease) in other financial liabilities         Increase/ (decrease) in other finabilities <td< th=""><th>(253) 103 134 (0) (5) 1 - (1) 5 (16) (125) (332) 0 5 (12) 577 (12) 120 (12) 120 (12) 120 (12) 133 4</th><th>(298) 120 145 (1) 34 - (5) (2) (7) (14) (260) (385) - (10) 90 383 75 157 51 87 (7)</th><th>(522) 238 294 (8) 19 30 (9 - (2 4 4 4 4 4 (399 27 (39) 30) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 30) 27 (39) 38) (39) 27 (39) 38) 38) (39) 38) (39) 38) (39) 38) (39) 38) (39) 38) (39) 38) (39) (39) (39) (39) (39) (39) (39) (39</th></td<>	(253) 103 134 (0) (5) 1 - (1) 5 (16) (125) (332) 0 5 (12) 577 (12) 120 (12) 120 (12) 120 (12) 133 4	(298) 120 145 (1) 34 - (5) (2) (7) (14) (260) (385) - (10) 90 383 75 157 51 87 (7)	(522) 238 294 (8) 19 30 (9 - (2 4 4 4 4 4 (399 27 (39) 30) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 27 (39) 30) 27 (39) 38) (39) 27 (39) 38) 38) (39) 38) (39) 38) (39) 38) (39) 38) (39) 38) (39) 38) (39) (39) (39) (39) (39) (39) (39) (39
Profit/ (loss) before tax         Adjustments for :         Depreciation         Finance costs         Interest income*         Allowances for credit losses         Bad debts w/off         Provision no longer required         Adjustment on account of OCI         Sundry balances off/(written back)         Unrealised exchange rate difference (net)         Operating profit before working capital changes         Changes in working capital:         (Increase)/ decrease in inventories         (Increase)/ decrease in trade receivables         (Increase)/ decrease in other financial assets         (Increase)/ decrease in other financial assets         (Increase)/ decrease) in other financial labilities         Increase/ (decrease) in other financial liabilities         Increase/ (decrease) in other liabilities         Increase/ (decrease) in Provisions         Cash generated from operations         Income taxes refunded/ (paid), net         Net cash (used in)/ generated from operating activities         3. CASH FLOW FROM INVESTING ACTIVITIES         Expenditure on property, plant and equipment and capital advances         Investment in subsidiary         Redemption/ (investments in fixed deposits)         Interest received*         Net cash (used in	103 134 (0) (5) 1 - (1) 5 (16) (125) (332) 0 5 (12) 577 (12) (120 (12) 120 (12) 193 4	120 145 (1) 34 - - (5) (2) (7) (14) (260) (385) - (10) 90 383 75 157 51 57 51	238 294 (8) 19 30 (9) - (2) 4 4 44 (395 27 (35) (35) (35) (35) (35) (35) (35) (35)
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(Increase)/ decrease in loans and advances* (Increase)/ decrease in other financial assets (Increase)/ decrease in other assets Increase/ (decrease) in trade payables Increase/ (decrease) in other financial liabilities Increase/ (decrease) in other financial liabilities Increase/ (decrease) in other liabilities Increase/ (decrease) in other liabilities Increase/ (decrease) in other liabilities Increase/ (decrease) in Provisions <b>Cash generated from operating activities S. CASH FLOW FROM INVESTING ACTIVITIES</b> Expenditure on property, plant and equipment and capital advances Investment in subsidiary Redemption/ (investments in fixed deposits) Interest received* <b>Net cash (used in)/ generated from investing activities C. CASH FLOW FROM FINANCING ACTIVITIES</b> Proceeds from loans taken from banks and financial institutions Repayment of loans taken from banks and financial institutions Unsecured loans taken from directors	0 5 (12) 577 (12) 120 (12) 193 4	(10) 90 383 75 157 51 87 (7)	(3 60 (18) (18) (3 (3 (3) (19) (19) (19) (19) (19) (19) (19) (19
(Increase)/ decrease in other financial assets (Increase)/ decrease in other assets Increase/ (decrease) in trade payables Increase/ (decrease) in other financial liabilities Increase/ (decrease) in other liabilities Increase/ (decrease) in Provisions Cash generated from operations Income taxes refunded/ (paid), net Net cash (used in)/ generated from operating activities CASH FLOW FROM INVESTING ACTIVITIES Expenditure on property, plant and equipment and capital advances Investment in subsidiary Redemption/ (investments in fixed deposits) Interest received* Net cash (used in)/ generated from investing activities C. CASH FLOW FROM FINANCING ACTIVITIES Proceeds from loans taken from banks and financial institutions Repayment of loans taken from banks and financial institutions Unsecured loans taken from directors	5 (12) 577 (12) 120 (12) 193 4	(10) 90 383 75 157 51 87 (7)	(3 60 (18) (18) (3 (3 (3) (19) (19) (19) (19) (19) (19) (19) (19
(Increase)/ decrease in other financial assets (Increase)/ decrease in other assets Increase/ (decrease) in trade payables Increase/ (decrease) in other financial liabilities Increase/ (decrease) in other liabilities Increase/ (decrease) in Provisions Cash generated from operations Income taxes refunded/ (paid), net Net cash (used in)/ generated from operating activities CASH FLOW FROM INVESTING ACTIVITIES Expenditure on property, plant and equipment and capital advances Investment in subsidiary Redemption/ (investments in fixed deposits) Interest received* Net cash (used in)/ generated from investing activities C. CASH FLOW FROM FINANCING ACTIVITIES Proceeds from loans taken from banks and financial institutions Repayment of loans taken from banks and financial institutions Unsecured loans taken from directors	(12) 577 (12) 120 (12) 193 4	90 383 75 157 51 87 (7)	66 480 (18) 42: (3) 38
(Increase)/ decrease in other assets          Increase/ (decrease) in trade payables         Increase/ (decrease) in other financial liabilities         Increase/ (decrease) in other liabilities         Increase/ (decrease) in other liabilities         Increase/ (decrease) in other liabilities         Increase/ (decrease) in Provisions         Cash generated from operations         Income taxes refunded/ (paid), net         Net cash (used in)/ generated from operating activities         S. CASH FLOW FROM INVESTING ACTIVITIES         Expenditure on property, plant and equipment and capital advances         Investment in subsidiary         Redemption/ (investments in fixed deposits)         Interest received*         Net cash (used in)/ generated from investing activities         C. CASH FLOW FROM FINANCING ACTIVITIES         Proceeds from loans taken from banks and financial institutions         Repayment of loans taken from banks and financial institutions         Unsecured loans taken from directors	577 (12) 120 (12) 193 4	383 75 157 51 87 (7)	480 (18: 42: (3) 38 (
Increase/ (decrease) in trade payables Increase/ (decrease) in other financial liabilities Increase/ (decrease) in other liabilities Increase/ (decrease) in Provisions <b>Cash generated from operations</b> Income taxes refunded/ (paid), net Net cash (used in)/ generated from operating activities <b>CASH FLOW FROM INVESTING ACTIVITIES</b> Expenditure on property, plant and equipment and capital advances Investment in subsidiary Redemption/ (investments in fixed deposits) Interest received* Net cash (used in)/ generated from investing activities <b>CASH FLOW FROM FINANCING ACTIVITIES</b> Proceeds from loans taken from banks and financial institutions Repayment of loans taken from banks and financial institutions Unsecured loans taken from directors	(12) 120 (12) 193 4	75 157 51 87 (7)	(18) 42 (3) 38 (
Increase/ (decrease) in other financial liabilities Increase/ (decrease) in other liabilities Increase/ (decrease) in Provisions Cash generated from operations Income taxes refunded/ (paid), net Net cash (used in)/ generated from operating activities CASH FLOW FROM INVESTING ACTIVITIES Expenditure on property, plant and equipment and capital advances Investment in subsidiary Redemption/ (investments in fixed deposits) Interest received* Net cash (used in)/ generated from investing activities CASH FLOW FROM FINANCING ACTIVITIES Proceeds from loans taken from banks and financial institutions Repayment of loans taken from banks and financial institutions Unsecured loans taken from directors	120 (12) 193 4	157 51 87 (7)	42: (3 38 (
Increase/ (decrease) in other liabilities Increase/ (decrease) in Provisions Cash generated from operations Income taxes refunded/ (paid), net Net cash (used in)/ generated from operating activities CASH FLOW FROM INVESTING ACTIVITIES Expenditure on property, plant and equipment and capital advances Investment in subsidiary Redemption/ (investments in fixed deposits) Interest received* Net cash (used in)/ generated from investing activities C. CASH FLOW FROM FINANCING ACTIVITIES Proceeds from loans taken from banks and financial institutions Repayment of loans taken from banks and financial institutions Unsecured loans taken from directors	120 (12) 193 4	157 51 87 (7)	(3)
Increase/ (decrease) in other liabilities Increase/ (decrease) in Provisions Cash generated from operations Income taxes refunded/ (paid), net Net cash (used in)/ generated from operating activities CASH FLOW FROM INVESTING ACTIVITIES Expenditure on property, plant and equipment and capital advances Investment in subsidiary Redemption/ (investments in fixed deposits) Interest received* Net cash (used in)/ generated from investing activities C. CASH FLOW FROM FINANCING ACTIVITIES Proceeds from loans taken from banks and financial institutions Repayment of loans taken from banks and financial institutions Unsecured loans taken from directors	(12) 193 4	51 87 (7)	(3)
Increase/ (decrease) in Provisions Cash generated from operations Income taxes refunded/ (paid), net Net cash (used in)/ generated from operating activities CASH FLOW FROM INVESTING ACTIVITIES Expenditure on property, plant and equipment and capital advances Investment in subsidiary Redemption/ (investments in fixed deposits) Interest received* Net cash (used in)/ generated from investing activities CASH FLOW FROM FINANCING ACTIVITIES Proceeds from loans taken from banks and financial institutions Repayment of loans taken from banks and financial institutions Unsecured loans taken from directors	193 4	87 (7)	38
Cash generated from operations         Income taxes refunded/ (paid), net         Net cash (used in)/ generated from operating activities         S. CASH FLOW FROM INVESTING ACTIVITIES         Expenditure on property, plant and equipment and capital advances         Investment in subsidiary         Redemption/ (investments in fixed deposits)         Interest received*         Net cash (used in)/ generated from investing activities         C. CASH FLOW FROM FINANCING ACTIVITIES         Proceeds from loans taken from banks and financial institutions         Repayment of loans taken from banks and financial institutions         Unsecured loans taken from directors	4	(7)	(
Income taxes refunded/ (paid), net Net cash (used in)/ generated from operating activities CASH FLOW FROM INVESTING ACTIVITIES Expenditure on property, plant and equipment and capital advances Investment in subsidiary Redemption/ (investments in fixed deposits) Interest received* Net cash (used in)/ generated from investing activities C. CASH FLOW FROM FINANCING ACTIVITIES Proceeds from loans taken from banks and financial institutions Repayment of loans taken from banks and financial institutions Unsecured loans taken from directors			
Net cash (used in)/ generated from operating activities         S. CASH FLOW FROM INVESTING ACTIVITIES         Expenditure on property, plant and equipment and capital advances         Investment in subsidiary         Redemption/ (investments in fixed deposits)         Interest received*         Net cash (used in)/ generated from investing activities         C. CASH FLOW FROM FINANCING ACTIVITIES         Proceeds from loans taken from banks and financial institutions         Repayment of loans taken from banks and financial institutions         Unsecured loans taken from directors	197	80	37
CASH FLOW FROM INVESTING ACTIVITIES     Expenditure on property, plant and equipment and capital advances     Investment in subsidiary     Redemption/ (investments in fixed deposits)     Interest received*     Net cash (used in)/ generated from investing activities     CASH FLOW FROM FINANCING ACTIVITIES     Proceeds from loans taken from banks and financial institutions     Repayment of loans taken from banks and financial institutions     Unsecured loans taken from directors			
Expenditure on property, plant and equipment and capital advances Investment in subsidiary Redemption/ (investments in fixed deposits) Interest received* Net cash (used in)/ generated from investing activities C. CASH FLOW FROM FINANCING ACTIVITIES Proceeds from loans taken from banks and financial institutions Repayment of loans taken from banks and financial institutions Unsecured loans taken from directors			
Investment in subsidiary Redemption/ (investments in fixed deposits) Interest received* Net cash (used in)/ generated from investing activities C. CASH FLOW FROM FINANCING ACTIVITIES Proceeds from loans taken from banks and financial institutions Repayment of loans taken from banks and financial institutions Unsecured loans taken from directors	(27)	(94)	(13
Investment in subsidiary Redemption/ (investments in fixed deposits) Interest received* Net cash (used in)/ generated from investing activities C. CASH FLOW FROM FINANCING ACTIVITIES Proceeds from loans taken from banks and financial institutions Repayment of loans taken from banks and financial institutions Unsecured loans taken from directors	(27)	(6)	
Redemption/ (investments in fixed deposits) Interest received* Net cash (used in)/ generated from investing activities C. CASH FLOW FROM FINANCING ACTIVITIES Proceeds from loans taken from banks and financial institutions Repayment of loans taken from banks and financial institutions Unsecured loans taken from directors			, i
Interest received* Net cash (used in)/ generated from investing activities C. CASH FLOW FROM FINANCING ACTIVITIES Proceeds from loans taken from banks and financial institutions Repayment of loans taken from banks and financial institutions Unsecured loans taken from directors	(8)		
Net cash (used in)/ generated from investing activities C. CASH FLOW FROM FINANCING ACTIVITIES Proceeds from loans taken from banks and financial institutions Repayment of loans taken from banks and financial institutions Unsecured loans taken from directors	0	1	
C. CASH FLOW FROM FINANCING ACTIVITIES Proceeds from loans taken from banks and financial institutions Repayment of loans taken from banks and financial institutions Unsecured loans taken from directors	(35	) (111)	(12
Proceeds from loans taken from banks and financial institutions Repayment of loans taken from banks and financial institutions Unsecured loans taken from directors			
Repayment of loans taken from banks and financial institutions Unsecured loans taken from directors	103	776	79
Unsecured loans taken from directors	(53		(72
Unsecured loans taken from directors		1	
	21	1	
Unsecured loans repaid to directors	(34	· .	1 (1.
Time when from company	15		-
Loan taken from company	(10		-
Repayment of loans to company	(14)		) (3
Finance costs paid	(99	(4.0)	) (2
Net cash (used in)/ generated from financing activities	63	/	
NET CASH (USED IN)/ GENERATED FROM CONTINUING	0.	(**	
OPERATIONS	63	3 (41	
INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS			1
Cash and cash equivalents at the beginning of the year	22		
Cash and cash equivalents at the end of the year	8.	5 31	
• Amount is below the rounding off norms adopted by the Company			
Notes:	d" set out in Inc	lian Accounting Star	ndard (Ind As-7
Notes : 1. The above cash flow statement has been prepared under the "Indirect Meth 1. The above cash flow statement has been prepared under the "Indirect Meth	ou our our mi and		
on statement of Cash Flow as notified under Companies (Accounts) Rule 2015			
		For	Indokem Lim
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4	21	VN NN X 1	all
12/ NK 1211 19/	151		2th
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2 NO	WILL 1 1 1 1 1 1		ahendra K. Kh
1×1 m 181	Inll		
Place : Mumbai	10/		Managing Dire

Place : Mumbar Date : November 14, 2024

## CNK & Associates LLP Chartered Accountants

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

To the Board of Directors of Indokem Limited

- We have reviewed the accompanying Statement of unaudited consolidated financial results of Indokem Limited ("the Parent") and its subsidiaries (the Parent and its subsidiary together referred to as "the Group") for the quarter ended 30<sup>th</sup> September, 2024 and year to date from 01<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended (the "Listing Regulations").
- 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 the Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" 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 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 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 Securities Exchange Board of India under Regulation 33 (8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent applicable.

- 4. The statement includes results of the following entities:
  - 1. Indokem Bangladesh (Pvt.) Limited (Subsidiary company)
  - 2. Refnol Overseas Limited (Subsidiary company)
  - 3. Tex Care Middle East LLC (Step-down subsidiary company)

MUMBAI CHERRED ACCOUNTS

The Nirat, 3rd Floor, 18, Winward Business Park, Behind Emerald One Complex, In the lane of Dr. Prasant Buch's Hospital, Jetalpur, Vadodara 390 007. Tel: +91 265 234 3483

#### Website: www.cnkindia.com

VADODARA | MUMBAI | CHENNAI | AHMEDABAD | GIFT CITY | BENGALURU | DELHI | PUNE | DUBAI | ABU DHABI

- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 6 & 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, 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 results of 1 subsidiary included in the consolidated unaudited financial results, whose interim financial results reflects (before consolidated adjustments), total assets of Rs. 1,331.88 lakhs as on September 30, 2024, total revenues of Rs. 787.12 lakhs and Rs. 1,349.28 lakhs for the quarter and six months ended September 30, 2024 respectively, total net profit after tax of Rs. 75.11 lakh and Rs. 122.33 lakh for the quarter and six months ended September 30, 2024 respectively, total comprehensive income of Rs. 75.11 lakh and Rs. 122.33 lakh for the quarter and six months ended September 30, 2024 respectively, total comprehensive income of Rs. 75.11 lakh and Rs. 122.33 lakh for the quarter and six months ended on September 30, 2024, as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary is based solely on the reports of the other auditors 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.
- 7. The consolidated unaudited financial results include the interim financial information of 2 subsidiaries which has not been reviewed by its auditor, whose interim financial information reflect (before consolidated adjustments) total assets of Rs. 308.36 lakhs as on September 30, 2024, total revenue of Rs. 4.24 lakh and Rs. 7.59 lakh for the quarter and six months ended September 30, 2024 respectively, total net loss after tax of Rs. 5.06 lakh and Rs. 9.71 lakh for the quarter and six months ended September 30, 2024 respectively, total comprehensive income of Rs. 5.06 lakh and Rs. 9.71 lakh for the quarter and six months ended September 30, 2024 respectively and net cash outflow of Rs. 9.77 lakhs for the six months ended September 30, 2024, as considered in the consolidated unaudited financial results, based on their interim financial information which have not been reviewed by its auditor.

According to the information and explanations given to us by the Management, this interim financial information is not material to the Group.

Our conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by management.

For CNK & Associates LLP Chartered Accountants Firm Registration No. 101961W/W-100036

Rachit Sheth Partner Membership No. 158289 Place: Mumbai Date: 14<sup>th</sup> November, 2024 UDIN: 24 15 8 2 8 9 B K A 9 R M 8 9 4 2

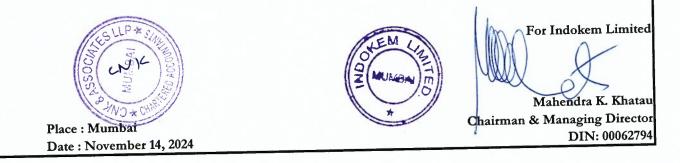
	CIN NO.: L31 Registered Office: Khatau House, Plot	No. 410, Mog dsecretarial@g NAUDITED	LC013088 11 Lane, Mahir mail.com FINANCIAL	RESULTS FO	muokemieon	n	
							Rs. in lakh
		(	uarter ended		Half Year ended		
No.	Particulars	September 30,2024 (Unaudited)	June 30, 2024 (Unaudited)	September 30,2023 (Unaudited)	September 30,2024 (Unaudited)	September 30,2023 (Unaudited)	March 31, 2024 (Audited)
	INCOME	4329	3698	4,034	8027	8,450	16,480
· · ·	Income from operations	5	1	21	6	24	41
	Other Income Total income from operations	4,334	3,699	4,055	8,033	8,474	16,521
							10.05
	Expenses Cost of materials consumed	2837	2496	2,624	5333	5,613	10,95
a)	Purchase of stock in trade	157	81	5	238	12	22
b) c)	Changes in inventories of finished goods, work-in-process and stock	(19)	(72)	136	(91)	125	
	in trade	486	499	504	985	972	1,91
,	Employee benefits expense	72	68	70	140	153	30
	Finance cost	55	54	74	109	125	25
	Depreciation and amortisation expense	748	712	1,108	1460	1,980	3,3
g)	Other Expenditure	4,336	3,838	4,521	8,174	8,980	17,14
	Total expenses	(2)	(139)	(466	(141)	(506)	(6
	Profit / (Loss) before tax (1) - (2)					1	
	Tax expenses:	0				-	
	Current tax	(1)		-	(1)	-	
5	Excess / short provision for earlier years Profit / (Loss) for the year (3) - (4)	(1)	(139)	) (466	) (140)	(506	) (6
5	Other comprehensive income / (loss) net of tax		1				
-	(a) Items that will not be reclassified subsequently to profit and				1		
	loss account			1			
	(i) Remeasurement of Defined benefit plans	(10	8) (8	s) (5	5) (18	) (5	2
	Gain and Loss on obligation for the period						
	(b) Items that will be classified to profit and loss	1 .			1 1		
	Exchange Difference on translation of foreign operations	(10	(14)	7) (47)	0) (157	) (510	)) ((
7	Total comprehensive income / (loss) net of tax (5) + (6)	(		-			
	Net Profit/(loss) attributable to:		(13)	8) (46	5) (138	(50	5) (
	Owners of the company	(			I) (4	2) (1	.)
	Non - Controlling Interest	· ·	1	·			
	Other comprehensive income / (loss) net of tax	0	3) (8	3) (*	4) (17	7) (*	4)
	Owners of the company		- 10		-		
	Non - Controlling Interest						
	Total comprehensive income / (loss) net of tax	(	9) (14				1
	Owners of the company		1) (	· · · · · · · · · · · · · · · · · · ·		/	1) 9 2,
	Non - Controlling Interest Paid-up equity share capital (face value of Rs. 10/- each)	2,78		9 2,78	9 2,78	9 2,78	9 2,
8	Paid-up equity share capital (lace value of its. 10) - cherry						
9	Other Equity (Excluding Revaluation Reserves)				1		
10	Earnings per share (EPS) (not annualised)						01
	Total Earnings per share	0.	<b>00</b> -0.				.81 .81
	<ul> <li>(a) Basic (in Rs.)</li> <li>(b) Diluted (in Rs.)</li> </ul>	0.0		.50 -1	.67 -0	.49 -1	.81





#### NOTES:

- 1 The above consolidated financial results were audited by the Statutory Auditors, recommended by Audit Committee and approved by the Board of Directors at the meeting held on November 14, 2024.
- 2 The Group operates in two segments, viz. textile dyes and chemicals and electrical capacitors. However the segment reporting for electrical capacitors is not disclosed separately, as the same does not qualify for separate disclosure as per Ind-AS 108 on operating segments.
- 3 The figures of the previous period(s) / year have been regrouped / reclassified wherever necessary.



#### INDOKEM LIMITED

CIN NO.: L31300MH1964PLC013088

Registered Office: Khatau House, Plot No. 410, Mogul Lane, Mahim, Mumbai 400 016. Tel No.: +91-22-61236767/61236711 Email: iklsecretarial@gmail.com Website: www.indokem.co.in

### CONSOLIDATED STATEMENT OF ASSET AND LIABILITIES AS AT SEPTEMBER 30, 2024

Particulars SETS	Unaudited	4 1 4
CETS		Audited
on-current Assets		
operty, plant and equipment	6,450	6,518
pital work-in-progress	5	4
podwill	71	71
tangible assets	3	3
nancial assets		
Investments	1	1
Loans *		0
Other financial assets	51	55
come tax assets (net)	21	25
ther non-current assets	55	55
otal Non-current Assets	6,657	6,732
urrent Assets		
ventories	2,556	2,444
nancial assets		
Trade receivables	3,400	3,033
Cash and cash equivalents	266	193
Bank balance other than cash and cash equivalents	52	51
	1	2
Loans	68	68
Other financial assets	-	-
ncome tax assets (net)	208	244
Other current assets	6,551	6,035
'otal Current Assets	13,208	12,767
Total Assets EQUITY AND LIABILITIES		
Iquity	2,789	2,789
Equity share capital	2,926	3,079
Other equity	(5)	(2
Minority Interest	5,710	5,86
Total Equity		
LIABILITIES		
Non-current Liabilities		
Financial liabilities	1,356	1,27
Borrowings	256	26
Other financial liabilities	453	43
Provisions	2,065	1,98
Total Non-current Liabilities		
Current Liabilities		
Financial liabilities	924	96
Borrowings		
Trade payables	93	12
(i) Total outstanding dues of Micro and Small Enterprises		3,02
(ii) Total outstanding dues other than Micro and Small Enterprises		
Other financial liabilities	13	
Provisions	236	
Other current liabilities	895	10
Total Current Liabilities	5,433	
Total Liabilities	7,498	
Total Equity and Liabilities	13,208	12,7
the terms is below the counding off porms adopted by the Company.	M LEE	For Indokem Limit

Mahendra K. Khatau 1 Chairman & Managing Director DIN: 00062794

\*

Date : November 14, 2024

Place : Mumbai

#### INDOKEM LIMITED

#### CIN NO.: L31300MH1964PLC013088 Registered Office: Khatau House, Plot No. 410, Mogul Lane, Mahim, Mumbai 400 016. Tel No.: +91-22-61236767/61236711 Email: iklsecretarial@gmail.com Website: www.indokem.co.in

STATEMENT OF CONSOLIDATED CASH FLOWS FOR THE YEAR ENDED SEPTEMBER 30, 2024

STATEMENT OF CONSOLIDATED CASH FLOWS FOR TH			Rs. in lakh
	Half year ended	Half year ended	Year ended
Particulars	September 30, 2024	September 30, 2023	March 31, 2024
1 attourney	Unaudited	Unaudited	Audited
CASH FLOW FROM OPERATING ACTIVITIES			
Profit/ (loss) before tax	(141)	(506)	(61
Adjustments for :	109	125	25
Depreciation Finance costs	140	153	30
Finance costs Interest income*	0	(1)	(
Allowances for credit losses	(5)	55	1
	22	-	7
Bad debts w/off	- /	(5)	-
Adjustment on accoint of OCI	5		-
Exchange Rate Difference		-	(
Provision no longer required	- 1	-	
Profit on sale of current and non-current investments (net)*	(1)	(2)	
Sundry balances off/(written back)	0	26	
Unrealised exchange rate difference (net)*	129	(155)	
Operating profit before working capital changes			
Changes in working capital:	(113)	(252)	(3)
(Increase)/ decrease in inventories	(113)	1	(5)
(Increase)/ decrease in trade receivables	(384)	(124)	
(Increase)/ decrease in loans and advances	1	(9)	
(Increase)/ decrease in other financial assets	5	(9)	
(Increase)/ decrease in other assets	35		5
Increase/ (decrease) in trade payables	217		5
Increase/ (decrease) in other financial liabilities	(12)		1
Increase/ (decrease) in other liabilities	412		1
Increase/ (decrease) in Provision	(72)		
Cash generated from operations	218		4
Income taxes refunded/ (paid), net *	4		
Net cash (used in)/ generated from operating activities	222	87	4
CASH FLOW FROM INVESTING ACTIVITIES		T	1
Expenditure on property, plant and equipment and capital advances	(42)	(105)	(1
Expenditure on property, plant and equipment and equipment	-	-	
Sale of current investments*	(0)	) (12)	1
Redemption/ (investments in fixed deposits)	(0)		
Interest received	(42)		(
Net cash (used in)/ generated from investing activities . CASH FLOW FROM FINANCING ACTIVITIES		<u></u>	
. CASH FLOW FROM FINANCING ACTIVITIES	102	776	
Proceeds from loans taken from banks and financial institutions	(53)		(
Repayment of loans taken from banks and financial institutions	20		
Unsecured loans taken from directors	(34		
Unsecured loans repaid to directors	15	· · · ·	
Loan taken from company	(10		
Repayment of loans to company	(10)	·	
Finance costs paid	(147)		
Not each (used in) / generated from financing activities		.,	
NET CASH (USED IN)/ GENERATED FROM CONTINUING OPERATION	NS 73		
INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	13		
Cash and cash equivalents at the beginning of the year	193		
Cash and cash equivalents at the end of the year	266	5 1/1	

1. The above cash flow statement has been prepared under the "Indirect Method" set out in Indian Accounting Standard (Ind As-7) on statement of Cash Flow as notified under Companies (Accounts) Rule 2015.

Place : Mumbai Date : November 14, 2024



For Indokem Limited Mahendra K. Khatau Chairman & Managing Director

DIN: 00062794