Date: 10th February, 2025

The General Manager
Corporate Relationship Department
BSE Limited
1st floor, New Trading Ring,
Rotunda Building
P J Towers Dalal Street, Fort
Mumbai 400 001

BSE Scrip Code: 501298

Dear Sir/Madam,

Subject: Integrated Filings (Financial) for the quarter and nine months ended December, 31, 2024

Pursuant to the 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 02, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

The above information is also being uploaded on the website of the Company at www.industrialprudential.com

Kindly take the same on your record.

Thanking You. For **Industrial And Prudential Investment Company Limited**

Shilpishree Choudhary Company Secretary (A39659)

Encl.: a/a

SI. No	Particulars	Details
Α	Financial Results	Enclosed herewith
В	Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.	Not Applicable
С	Disclosing Outstanding Default on Loans and Debt Securities	Not Applicable
D	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



Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Industrial and Prudential Investment Company Limited for the quarter and nine months ended December 31, 2024, pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.

To The Board of Directors Industrial and Prudential Investment Company Limited

- We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of Industrial and Prudential Investment Company Limited, and share of the net profit after tax, other comprehensive income and total comprehensive income of its associate (KSB Limited) for the quarter and nine months ended on December 31, 2024 ("the Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the Board of Directors of the Company and its associate and has been approved by the respective Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, 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. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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

Sr. No.	Name of the Entity	Relationship
1.	KSB Limited	Associate Company

6. The accompanying Statement includes the Company's share of net profit after tax of Rs. 3,758.32 lakh, other comprehensive loss of Rs. 86.20 lakh, total comprehensive income of Rs. 3,672.12 lakh for the quarter and nine months ended December 31, 2024, as considered in the Consolidated Financial Results in respect of associate company, KSB Limited, whose financial results have not been reviewed by us. These financial results have been reviewed by other auditor whose report 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 the associate, is based solely on the report of the other auditor and the procedures performed by us as stated in Paragraph above.

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

For S. JAYKISHAN

Chartered Accountants

FRN: - 309005E

RITESH AGARWAL Digitally signed by RITESH AGARWAL Date: 2025.02.10 16:58:54

CA Ritesh Agarwal

Partner

Membership No.: 062410

Place: Kolkata

Dated: 10th day of February 2025 UDIN: 25062410BMIPPC9944

Industrial and Prudential Investment Company Limited Registered Office: 8/1/B Diamond Harbour Road, Kolkata 700 027 CIN: L65990WB1913PLC218486

Telephone no 033 4013 3000, Email id contact@industrialprudential.com Website: www.industrialprudential.com

Statement of Unaudited Consolidated Financial Results for the quarter and nine months ended December 31, 2024

(Rupees in Lakhs)

No Particulars December 31, 2024 September 30, 2024 December 31, 2023 December 31, 2024 December 31, 2023 M	Year ended	Nine months ended		Quarter ended				
Revenue from Operations	March 31, 2024	December 31, 2023					Particulars	Sr.
Direct income 0.03	(Audited)	(Unaudited)	(Unau dited)	(Unaudited)	(Unau dited)	(Unaudited)		NO.
Direct income 0.03							Revenue from Operations	
10 10 10 10 10 10 10 10	0.1	0.17	0.07	0.06	0.02	0.03		(i)
Others	4,35.4	4,03.41	5,25.85	1,24.57	3,03.09	1,36.96	Dividend Income	
Total Revenue from Operations	1,10.7		32.50	24.42		5.94	Net gain on fair value changes	(iii)
III	59.0	43.85	1,13.71	15.42	59.36	15.33	Others	(iv)
Total Income (I + II)	6,05.4	5,47.53	6,72.13	1,64.47	3,82.98	1,58.26	Total Revenue from Operations	(I)
Expenses	0.0	0.03	-	-	-	-	Other Income	(II)
Comparison Com	6,05.4	5,47.56	6,72.13	1,64.47	3,82.98	1,58.26	Total Income (I + II)	(III)
Other Expenses 29.77 21.09 23.75 83.48 51.24							Expenses	
CV Total Expenses 29.77 21.09 23.75 83.48 53.98 29.77 21.09 1.00	2.7	2.74	-	-	-	-	Employee Benefits Expense	(i)
CV Profit/(Loss) before Share of Profit of Associate and Tax (III - IV) 1,28.49 3,61.89 1,40.72 5,88.65 4,93.88	77.4							
VI Share of Profit of Associate	80.1	53.98	83.48	23.75	21.09	29.77	Total Expenses	(IV)
VIII Tax Expense: (i) Current Tax	5,25.2	4,93.58	5,88.65	1,40.72	3,61.89	1,28.49	Profit/(Loss) before Share of Profit of Associate and Tax (III-IV)	(V)
VIII Tax Expense: (i) Current Tax	44,97.4	33 14 30	37 58 30	10.79.65	14 67 56	13 20 63	Share of Brofit of Associate	(3/1)
(VIII) Tax Expense: (i) Current Tax (ii) Adjustment of Tax relating to earlier period (iii) Deferred Tax charge/(credit) (0.09) (0.41) (6.93) (4.70) (13.54) (13.54) (10.09) (7.59) 25.93 9.30 74.46 (10.09) (10.0	11,77.1	33,14.39	37,36.32	10,79.60	14,07.50	13,29.03	Share of Piorit of Associate	(1 1)
(i) Current Tax (ii) Adjustment of Tax relating to earlier period (iii) Adjustment of Tax relating to earlier period (iii) Celerred Tax charge/ (redit) (0.09) (0.41) (0.93) (4.70) (13.54) (13.54) (0.09) (0.09) (0.41) (0.93) (4.70) (13.54) (1.55) (50,22.7	38,07.97	43,46.97	12,20.37	18,29.45	14,58.12	Profit before tax (V + VI)	(VII)
(i) Current Tax (ii) Adjustment of Tax relating to earlier period (iii) Adjustment of Tax relating to earlier period (iii) Celerred Tax charge/ (redit) (0.09) (0.41) (0.93) (4.70) (13.54) (13.54) (0.09) (0.09) (0.41) (0.93) (4.70) (13.54) (1.55) (Tay Fynense	(VIII)
(ii) Adjustment of Tax relating to earlier period (iii) Deferred Tax charge/ (credit) (0.09) (0.41) (0.93) (4.70) (13.54) (13.54) (0.09) (0.09) (0.41) (0.93) (0.09) (0.41) (0.93) (0.09) (0.00) (0.09	1,04.0	88.00	14.00	19.00	8.00	_		(*,
(iii) Deferred Tax charge/ (credit) (iii) Deferred Tax charge/ (credit) (iii) Other Profit/(Loss) after tax (V - VI) (X) Other Comprehensive Income (i) Items that will not be reclassified to profit or loss - Equity Shares through FVTOCI (ii) Income Tax charge/ (credit) relating to above (iii) Share of Other comprehensive income in Associate relating to items that will not be reclassified to profit or loss(iii) Share of Other comprehensive income in Associate relating to items that will not be reclassified to profit or loss(net of income tax) Other Comprehensive Income (net of tax) (i - ii) Other Comprehensive Income (net of tax) (i - ii) Other Comprehensive Income for the period (VII + VIII) (29,02.94) 51,54.67 58,07.01 57,39.08 135,57.45 (XII) Profit attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests (XIII) Other comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests (XIV) Total comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests (XIV) Total comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests (XIV) Total comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests (XIV) Total comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Owners of Industrial and Prudential Investment Company Limited (ii) Owners of Industrial and Prudential Investment Company Limited (ii) Owners of Industrial and Prudential Investment Company Limited (ii) Owners of Industrial and Prudential Investment Company Limited (iii) Owners of Industrial and Prudential Investment Company Limited (iii) Owners of Industrial and Prudential Investment Company Limited (iii) Owners of Industrial and Prudentia	(21.53	-	-	-	-	_		
Net Profit/(Loss) after tax (V - VI) 14,58.21 18,21.86 11,94.44 43,37.67 37,33.51 (X) Other Comprehensive Income (i) Items that will not be reclassified to profit or loss	(5.56	(13.54)	(4.70)	6.93	(0.41)	(0.09)	(iii) Deferred Tax charge/ (credit)	
(X) Other Comprehensive Income (i) Items that will not be reclassified to profit or loss -Equity Shares through FVTOCI (ii) Income Tax charge/(credit) relating to above (iii) Share of Other comprehensive income in Associate relating to items that will not be reclassified to profit or loss(net of income tax) Other Comprehensive Income (net of tax) (i - ii) (XII) Profit attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests (XIII) Other comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests (XIV) Total comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests (XIV) Total comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests (XIV) Total comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests (XIV) Total comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Owners of Industrial and Prudential Investment Company Limited (ii) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests	76.9	74.46	9.30	25.93	7.59	(0.09)		
(XII) Other Comprehensive Income (i) Items that will not be reclassified to profit or loss -Equity Shares through FVTOCI (ii) Income Tax charge/ (credit) relating to above (iii) Share of Other comprehensive income in Associate relating to items that will not be reclassified to profit or loss(net of income tax) Other Comprehensive Income (net of tax) (i - ii) (29,02.94) (49,45.8	37,33.51	43,37.67	11,94.44	18,21.86	14,58.21	Net Profit/(Loss) after tax (V - VI)	(IX)
Equity Shares through FVTOCI (ii) Income Tax charge / (credit) relating to above (iii) Share of Other comprehensive income in Associate relating to items that will not be reclassified to profit or loss(net of income tax) (28.01) (28.02) (19.40) (86.20) (32.33) (32.33) (28.01) (28.02) (19.40) (86.20) (32.33)							Other Comprehensive Income	, ,
(ii) Income Tax charge/(credit) relating to above (iii) Share of Other comprehensive income in Associate relating to items that will not be reclassified to profit or loss(net of income tax) Other Comprehensive Income (net of tax) (i - ii) (XII) Profit attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests (XIII) Other comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests (XIII) Other comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests (XIII) Other comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests (XIIV) Total comprehensive income attributable to (ii) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests (29,02.94) 51,54.67 58,07.01 57,39.08 135,57.45							·· -	
(iii) Share of Other comprehensive income in Associate relating to items that will not be reclassified to profit or loss(net of income tax) Other Comprehensive Income (net of tax) (i - ii) (XI) Total Comprehensive Income for the period (VII + VIII) (XII) Profit attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests (XIII) Other comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests (XIII) Other comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests (XIII) Other comprehensive income attributable to (ii) Owners of Industrial and Prudential Investment Company Limited (iii) Non controlling interests (XIIV) Total comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Owners of Industrial and Prudential Investment Company Limited (iii) Non controlling interests (XIV) Total comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Owners of Industrial and Prudential Investment Company Limited (iii) Owners of Industrial and Prudential Investment Company Limited (iii) Owners of Industrial Investment Company Limited (iiii) Owners of Industrial Investment Company Limited (iiii) Owners of Industrial Investment Company Limited (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	122,77.2							
that will not be reclassified to profit or loss(net of income tax) Other Comprehensive Income (net of tax) (i - ii) (XI) Total Comprehensive Income for the period (VII + VIII) (29,02.94) (29,02.94) Total Comprehensive Income for the period (VII + VIII) (29,02.94) Total Comprehensive Income for the period (VII + VIII) (29,02.94) Total Comprehensive Income for the period (VII + VIII) (29,02.94) Total Comprehensive Income for the period (VII + VIII) (29,02.94) Total Comprehensive Income for the period (VII + VIII) (29,02.94) Total Comprehensive Income for the period (VII + VIII) (29,02.94) Total Comprehensive Income for the period (VII + VIII) (29,02.94) Total Comprehensive Income for the period (VII + VIII) Total Comprehensive Income for the period (VII + VIII) (29,02.94) Total Comprehensive Income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (14,61.15) Total Comprehensive Income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (29,02.94) Total Comprehensive Income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (29,02.94) Total Comprehensive Income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (29,02.94) Total Comprehensive Income for the period (VII + VIII) (29,02.94) Total Comprehensive Income for the period (VII + VIII) Total Comprehensive Income for the period (VII + VIII) (29,02.94) Total Comprehensive Income for the period (VII + VIII) Total Comprehensive Income for the period (VII + VIII) (29,02.94) Total Comprehensive Income for the period (VII + VIII) Total Comprehensive Income for the period (VII + VIII) (29,02.94) Total Comprehensive Income for the period (VII + VIII) Total Comprehensive Income for the period (VII + VIII) Total Comprehensive Income for the period (VII + VIII) Total Comprehensive Income for the period (VII + VIII) Total Comprehensive Income for the period (VII + VIII) Total Comprehensive Income for	13,32.6 49.57							
Other Comprehensive Income (net of tax) (i - ii) (43,61.15) 33,32.81 46,12.57 14,01.41 98,23.94	25.01	(==.==)	(00.20)	(25.25)	(20.02)	(20.01)		
Total Comprehensive Income for the period (VII + VIII) (29,02.94) 51,54.67 58,07.01 57,39.08 135,57.45 (XII) Profit attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests 14,58.21 18,21.86 11,94.44 43,37.67 37,33.51 (XIII) Other comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests 1,00.00 14,01.41 98,23.94 (ii) Non controlling interests 1,00.00 1,00.00 1,00.00 (XIV) Total comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (29,02.94) 51,54.67 58,07.01 57,39.08 135,57.45							and will not be reclassified to profit of rosofted of ricolae day)	
(XII) Profit attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests (XIII) Other comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests (XIIV) Total comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests (XIV) Total comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (29,02.94) 51,54.67 58,07.01 57,39.08 135,57.45	109,94.19	98,23.94	14,01.41	46,12.57	33,32.81	(43,61.15)	Other Comprehensive Income (net of tax) (i - ii)	
(i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests (XIII) Other comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests (XIV) Total comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Owners of Industrial and Prudential Investment Company Limited (43,61.15) (44,61.15) (44,61.15) (45,61.15) (46,61.15) (46,61.15) (47,61	159,40.04	135,57.45	57,39.08	58,07.01	51,54.67	(29,02.94)	Total Comprehensive Income for the period (VII + VIII)	(XI)
(i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests (XIII) Other comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests (XIV) Total comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Owners of Industrial and Prudential Investment Company Limited (43,61.15) (44,61.15) (44,61.15) (45,61.15) (46,61.15) (46,61.15) (47,61							n (* 42 41)	(3.777)
(xii) Non controlling interests	40.45.0	07.00 54	40.05.65		40.04.04	14 50 04		(XII)
(XIII) Other comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests (XIV) (XIV) (ii) Total comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (29,02.94) (29,02.94) (29,02.94) (29,02.94) (29,02.94) (33,32.81 (46,12.57 (14,01.41 (98,23.94 (13,51.15) (14,01.41 (14,01.41 (14,01.41 (15,0	49,45.8	37,33.31	45,57.67	11,94.44	18,21.86	14,58.21	· · · · · · · · · · · · · · · · · · ·	
(i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests	-		-	-	-	-	(ii) Non controlling interests	
(i) Owners of Industrial and Prudential Investment Company Limited (ii) Non controlling interests							Other comprehensive income attributable to	(VIII)
(ii) Non controlling interests	109,94.1	98 23 94	14 01 41	46 12 57	33 32 81	(43.61.15)		(2111)
(XIV) Total comprehensive income attributable to (i) Owners of Industrial and Prudential Investment Company Limited (29,02.94) 51,54.67 58,07.01 57,39.08 135,57.45	100,04.1	70,25.74	11,01.11	40,12.07	55,52.01	(40,01.15)	F	
(i) Owners of Industrial and Prudential Investment Company Limited (29,02.94) 51,54.67 58,07.01 57,39.08 135,57.45			_	·	_	_	(ii) I voit controlling interests	
(i) Owners of Industrial and Prudential Investment Company Limited (29,02.94) 51,54.67 58,07.01 57,39.08 135,57.45							Total comprehensive income attributable to	(XIV)
	159,40.0	135,57.45	57,39.08	58,07.01	51,54.67	(29,02.94)		(,
	-	-	-	-	_	-		
							.,	
(XV) Paid up equity share capital (Face value of share Rs 10 each) 1,67.58 1,67.58 1,67.58 1,67.58	1,67.5	1,67.58	1,67.58	1,67.58	1,67.58	1,67.58	Paid up equity share capital (Face value of share Rs 10 each)	(XV)
(XVI) Other Equity	767,71.9						Other Equity	(XVI)
(XVII Earnings per equity share							Earnings per equity share	(XVII
Basic & Diluted (Rs.)								,
(not annualised for the quarterly and half yearly figures) 87.01 108.71 71.27 258.84 222.78	295.13	222.78	258.84	71.27	108.71	87.01	(not annualised for the quarterly and half yearly figures)	

RITESH Digitally signed by RITESH AGARWAL Date: 2025.02.10 16:59:18 +05'30'

Dated : February 10, 2025 Place: Kolkata

For Industrial and Prudential Investment Company Limited GAURAV

GAURAV

SWARUP

Chairman & Managing Director

Notes:

- The above unaudited consolidated financial results of Industrial and Prudential Investment Company Limited ("the Company"), for the quarter and nine months ended on December 31, 2024 along with notes thereupon, prepared in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular dated July 5, 2016 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 10, 2025. The Statutory Auditors of the Company have carried out the Limited Review of the above financial results.
- 2 The unaudited consolidated financial results have been prepared in accordance with the recognition and measurement principles of Companies (Indian Accounting Standard) Rules, 2015 (Ind AS), as amended, prescribed under section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 3 Profit on sale of equity shares earned during the nine months ended and year ended is as under-

(Rupees in Lakhs)

Period	December 31, 2024	December 31, 2023	March 31, 2024
Nine Months Ended	71,11.78	14,46.45	
Year Ended			14,46.77

The above represent the pre tax profit on sale of equity investments (i.e sales consideration less acquisition cost) out of the investment portfolio of the Company designated at Fair Value Through Other Comprehensive Income (FVTOCI), which have been transferred from FVTOCI Reserves to Retained Earnings in Other Equity on derecognition.

- 4 The Company is a registered Non-Banking Finance Company (NBFC) and has one reportable business segment viz., NBFC activities and all other activities are incidental to the same.
- 5 Net gains on fair value changes (Item iii) includes Rs 6.27 lakhs (corresponding previous quarter NIL) and Rs 28.14 lakhs (corresponding previous nine months Rs 50.98 lakhs) as 'Net gain on 'sale of investments' for the quarter and nine months ended 31st December 2024 respectively.
- The figures for the quarter ended December 31, 2024 is the balancing figures between figures for the nine months ended December 31, 2024 and the figures for the half year ended September 30, 2024 which were subject to limited review by the Statutory Auditors.
- 7 The previous periods' figures have been restated, regrouped and rearranged wherever necessary to make them comparable with those of the current periods' figures.
- 8 The Statement includes the financial results of the following entities: a) KSB Limited (Associate Company)

For Industrial and Prudential Investment Company Limited

GAURAV SWARUP Digitally signed by GAURAV SWARUP
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st-West Brogsl,
serial Number - BETS 300 3006 E97 AT BAE-BAOS D
EXALATOSE FOR AT CAD DAB SCC AGDS 6725 C1 3A
F-4, on - GAURAV SWARUP

Chairman & Managing Director

(DIN: 00374298)

Dated: February 10, 2025

Place: Kolkata



Independent Auditor's Review Report on the Unaudited Standalone Financial Results of Industrial and Prudential Investment Company Limited for the quarter and nine months ended December 31, 2024, pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.

To The Board of Directors Industrial and Prudential Investment Company Limited

- We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Industrial and Prudential Investment Company Limited ("the Company") for the quarter and nine months ended December 31, 2024 ("the Statement"), attached herewith pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. The 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, 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. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with 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.

For S. JAYKISHAN

Chartered Accountants

FRN: - 309005E

RITESH Digitally signed by RITESH AGARWAL Date: 2025.02.10 16:57:35 +05'30'

CA Ritesh Agarwal

Partner

Membership No.: 062410

Place: Kolkata

Dated: 10th of February 2025 UDIN: 25062410BMIPPB5211

Industrial and Prudential Investment Company Limited Registered Office: 8/1/B Diamond Harbour Road, Kolkata 700 027 CIN: L65990WB1913PLC218486

Telephone no 033 4013 3000, Email id contact@industrialprudential.com Website: www.industrialprudential.com

Statement of Unaudited Standalone Financial Results for the quarter and nine months ended December 31, 2024

(Rupees in Lakhs)

	Rupee						Rupees in Lakhs)
Sr.		Quarter ended			Nine months ended		Year ended
No.	Particulars	December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
140.		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue from Operations						
(i)	Interest Income	0.03	0.02	0.06	0.07	0.17	0.18
(ii)	Dividend Income	1,36.96	16,15.59	1,24.57	18,38.35	15,28.41	15,60.48
(iii)	Net gain on fair value changes	5.94	20.51	24.42	32.50	1,00.10	1,10.74
(iv)	Others	15.33	59.36	15.42	1,13.71	43.85	59.03
(I)	Total Revenue from Operations	1,58.26	16,95.48	1,64.47	19,84.63	16,72.53	17,30.43
(II)	Other Income	-	-	-	-	0.03	0.03
(III)	Total Income (I + II)	1,58.26	16,95.48	1,64.47	19,84.63	16,72.56	17,30.46
	Expenses						
(i)	Employee Benefits Expense	-	-	-	-	2.74	2.74
(ii)	Other Expenses	29.77	21.09	23.75	83.48	51.24	77.45
(IV)	Total Expenses	29.77	21.09	23.75	83.48	53.98	80.19
(V)	Profit / (Loss) before tax (III - IV)	1,28.49	16,74.39	1,40.72	19,01.15	16,18.58	16,50.27
(VI)	Tax Expense:						
	(i) Current Tax	-	8.00	19.00	14.00	88.00	1,04.00
	(ii) Adjustment of Tax relating to earlier period			-			(21.53)
	(iii) Deferred Tax charge/(credit)	(0.09)	(0.41)	6.93	(4.70)	(13.54)	(5.56)
		(0.09)	7.59	25.93	9.30	74.46	76.91
	Net Profit/(Loss) after tax (V - VI)	1,28.58	16,66.80	1,14.79	18,91.85	15,44.12	15,73.36
(VIII)	Other Comprehensive Income (i) Items that will not be reclassified to profit or loss						
	- Equity Shares through FVTOCI	(50,56.17)	48,41.72	52,09.08	25,68.66	110,44.65	122,77.24
	(ii) Income Tax charge/(credit) relating to above	(7,23.03)	14,80.89	5,77.11	10,81.05	11,88.38	13,32.62
	Other Comprehensive Income (net of tax) (i - ii)	(43,33.14)	33,60.83	46,31.97	14,87.61	98,56.27	109,44.62
(IX)	Total Comprehensive Income for the period (VII + VIII)	(40.04.76)	-0.0-50		22.50.46	444.00.00	425.45.00
	(11+111)	(42,04.56)	50,27.63	47,46.76	33,79.46	114,00.39	125,17.98
(X)	Paid-up Equity Share Capital (Face Value of Rs. 10 each)	1,67.58	1,67.58	1,67.58	1,67.58	1,67.58	1,67.58
(XI)	Other Equity						475,95.34
(XII)	Earnings per equity share						
	- Basic & Diluted (Rs.) (not annualised for the quarterly and half yearly figures)	7.67	99.46	6.85	112.89	92.14	93.88

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Dated : February 10, 2025 Place: Kolkata For Industrial and Prudential Investment Company Limited

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Notes:

- 1 The above unaudited standalone financial results of Industrial and Prudential Investment Company Limited ("the Company"), for the quarter and nine months ended on December 31, 2024 along with notes thereupon, prepared in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular dated July 5, 2016 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 10, 2025. The Statutory Auditors of the Company have carried out the Limited Review of the above financial results.
- 2 The unaudited standalone financial results have been prepared in accordance with the recognition and measurement principles of Companies (Indian Accounting Standard) Rules, 2015 (Ind AS), as amended, prescribed under section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 3 Profit on sale of equity shares earned during the nine months ended and year ended is as under-

(Rupees in Lakhs)

Period	December 31, 2024	December 31, 2023	March 31, 2024	
Nine Months Ended	71,11.78	14,46.45		
Year Ended			14,46.77	

The above represent the pre tax profit on sale of equity investments (i.e sales consideration less acquisition cost) out of the investment portfolio of the Company designated at Fair Value Through Other Comprehensive Income (FVTOCI), which have been transferred from FVTOCI Reserves to Retained Earnings in Other Equity on derecognition.

- 4 The Company is a registered Non-Banking Finance Company (NBFC) and has one reportable business segment viz., NBFC activities and all other activities are incidental to the same.
- 5 Net gains on fair value changes (Item iii) includes Rs 6.27 lakhs (corresponding previous quarter NIL) and Rs 28.14 lakhs (corresponding previous nine months Rs 50.98 lakhs) as 'Net gain on 'sale of investments' for the quarter and nine months ended 31st December 2024 respectively.
- 6 The figures for the quarter ended December 31, 2024 is the balancing figures between figures for the nine months ended December 31, 2024 and the figures for the half year ended September 30, 2024 which were subject to limited review by the Statutory Auditors.
- 7 The previous periods' figures have been restated, regrouped and rearranged wherever necessary to make them comparable with those of the current periods' figures.

For Industrial and Prudential Investment Company Limited

Chairman & Managing Director

(DIN: 00374298)

Dated: February 10, 2025

Place: Kolkata