

20th May, 2024

National Stock Exchange of India Ltd 'Exchange Plaza', C-1, Block – G Bandra – Kurla Complex Bandra (E), Mumbai 400 051

Code: IFGLEXPOR

BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai 400 001 Code: 540774

Dear Sirs,

Re: Disclosure under Regulations 30 and 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Please find enclosed herewith extract of statement of Consolidated Audited Financial Results for the quarter and year ended 31st March, 2024 published in newspapers, Business Standard – All Edition and Pratidin – Odiya Newspaper on Monday, 20th May, 2024. Copy of said publications are also being hosted on Company's Website: <a href="www.ifglgroup.com">www.ifglgroup.com</a> and is available at link <a href="https://ifglgroup.com/investor/announcement">https://ifglgroup.com/investor/announcement</a>

Thanking you,

Yours faithfully, For IFGL Refractories Ltd.

(Mansi Damani) Company Secretary

Email: mansi.damani@ifgl.in

Encl: as above

**IFGL REFRACTORIES LIMITED** 

www.ifglgroup.com

Head & Corporate Office: McLeod House 3 Netaji Subhas Road, Kolkata 700 001, India Tel: +91 33 4010 6100 | Email: ifgl.ho@ifgl.in

CIN: L51909OR2007PLC027954

## Business Standard KOLKATA

MONDAY, 20 MAY 2024



Sector 'B', Kalunga Industrial Estate P.O. Kalunga 770031, Dist. Sundergarh, Odisha Tel: +91 661 2660195 E-mail: ifgl.works@ifgl.in

Website: www.ifglgroup.com

IFGL REFRACTORIES LIMITED CIN : 1.51909OR2007PI C027954

Head & Corporate Office:

McLeod House, 3, Netaji Subhas Road Kolkata 700001, Tel: +91 33 40106100 E-mail: ifgl.ho@ifgl.in; investorcomplaints@ifgl.in

(₹ in lakhs except as otherwise stated)

#### EXTRACT OF STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024

The same of the sa	Quarter ended			Year ended	
Particulars Particulars	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
annarson charle atthebut	Refer Note 9		Refer Note 9		
Total Income	40,116	37,034	37,589	1,65,826	1,39,965
Net Profit / (Loss) before Tax from Ordinary Activities	2,120	(1,844)	3,959	9,783	10,570
Net Profit after Tax and Exceptional Item	1,254	152	2,942	8,167	7,921
Total Comprehensive Income [Comprising Profit for the period			TANK .		N. ST.
after Tax and Other Comprehensive Income after Tax	966	1,567	3,177	9,223	9,625
Paid up Equity Share Capital (Face Value ₹ 10/- per Share)	3,604	3,604	3,604	3,604	3,604
Other Equity				1,03,602	96,900
Earnings Per Share (of ₹ 10 /- each)			1000		Marie Control
Basic and Diluted #	3.48	0.42	8.16	22.66	21.98

#Figures for the quarter are not annualised

- 1. Above audited consolidated financial results have been reviewed by the Audit Committee at its meeting held on May 18, 2024 and approved by the Board of Directors (Board) at their meeting held on that date. The Statutory Auditor have audited
- The Board of Directors, at its meeting on May 18, 2024, have proposed a final dividend of ₹7 (70%) per equity share for the financial year ended March 31, 2024 subject to the approval of shareholders at the forthcoming Annual General Meeting and following Policy on Dividend Distribution of the Company. Proposed dividend is accounted for in the year in which it is approved by the shareholders.
- During the year ended March 31, 2023, the Holding Company's claim for Assessment Year 2020-21 for ₹ 2,816 lakhs (tax impact of ₹ 984 lakhs) towards deduction on account of depreciation on goodwill arising on amalgamation was disallowed under Income Tax assessment proceedings and being aggrieved thereby, the Holding Company has filed an appeal. Recently, Income tax authorities have issued notices under section 148 of the Act for Assessment Years 2018-19 and 2019-20 thereby reopening assessments for said Assessment Years on the ground that similar claims of ₹5,006 lakhs (tax impact of ₹ 1,732 lakhs) and ₹ 3,755 lakhs (tax impact of ₹ 1,312 lakhs) in the Assessment Years 2018-19 and 2019-20 respectively escaped assessment as income. The Holding Company supported by legal opinion, continues to believe that aforesaid deductions claimed are sustainable on merit and remain unaffected.
- The Holding Company has elected to exercise the option permitted under section 115BAAof the Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Act, 2019 "new tax regime" at the time of filling of income tax return for financial year ending March 31, 2023. Accordingly, the Holding Company has re-measured Current tax liability and deferred tax liability basis the lower rate prescribed. Consequently, the current tax liability and deferred tax liability for the year ended March 31, 2023 has decreased by ₹ 62 lakhs and ₹ 871 lakhs respectively, resulting into reduction in tax charge by ₹ 933 lakhs during the quarter ended December 31, 2023 and year ended March 31, 2024. Tax charge for the current financial year (Financial Year 2023-24) has also been recomputed during the quarter ended December 31, 2023 and year ended March 31, 2024 based on new tax regime. Accordingly, current tax and deferred tax amount till September 30, 2023 has further reduced by ₹ 388 lakhs and ₹ 166 lakhs respectively resulting in reduction in tax charge by ₹ 554 lakhs during the quarter ended December 31, 2023
- In the previous year, on 24th February, 2023, Monocon International Refractories Ltd, UK, (MIRL), being step down operating subsidiary of the Holding Company acquired 100% shareholding of Sheffield Refractories Ltd, UK (SRL) engaged in manufacturing of Monolithic Refractory Products for total consideration of ₹ 4,981 lakhs (equivalent to GBP 5.0 Million cash consideration and GBP 0.1 Million towards costs of acquisition) to offer bigger basket of products and acquire new customer relationships. Effective that date, SRL became Subsidiary of MIRL and consequently step down subsidiary of Holding Company. In accordance with Ind AS 103 - Business Combination, the aforesaid purchase consideration was allocated to the extent of ₹ 1,742 lakhs to Property, Plant and Equipment, ₹ 5,497 lakhs to Current Assets and Current Liabilities of ₹ 1,883 lakhs based on their respective fair values and ₹ 2,584 lakhs towards borrowings assumed. The Holding Company had also recognised Intangible Assets aggregating ₹ 1,765 lakhs towards Customer Relationships and Brand Name/Trade Marks, based on valuation carried out by an Independent Valuer in the previous year. The balance amount of purchase consideration being ₹ 444 lakhs was recognised as goodwill in the previous year.
- One of the customers of the Group has opted for preventive restructuring under laws of Czech Republic. In the opinion of Group management, realisability of dues from said customer is uncertain and doubtful in foreseeable future. As a matter of abundant precaution and prudence, the Group has made provision for trade receivables aggregating to ₹ 3,327 lakhs, goods sold but in transit aggregating to ₹ 785 lakhs and reversed commission aggregating to ₹ 148 lakhs accrued in respect of the said sales, during the quarter ended December 31, 2023 and year ended March 31, 2024.
- Key Stand-alone financial information areas follows

(₹ in lakhs)

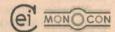
	Quarter ended			Year ended	
Particulars	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	Refer Note 9		Refer Note 9		
Total Income	21,590	19,988	21,761	90,959	84,557
Net Profit before Tax from Ordinary Activities	2,198	(2,418)	3,274	7,423	8,529
Net Profit after Tax from Ordinary Activities	1,556	(308)	2,294	6,511	6,117
Total Comprehensive Income [Comprising Profit for the period			0.007		4-0
after Tax and Other Comprehensive Income after Tax]	1,531	(306)	2,297	6,490	6,121

- 8. Results of year ended March 31, 2023 and quarter ended March 31, 2023 do not include figures of the acquired company for the year ended and quarter ended respectively till date of acquisition as mentioned in Note 5 respectively.
- The figures of the last quarter March 31, 2024 and March 31, 2023 are the balancing figures between the audited figures in respect of the financial year ended March 31, 2024 and March 31, 2023 and the unaudited published year to date figures up to December 31, 2023 and December 31, 2022, being the date of the end of the third quarter of that financial year which were subjected to Limited Review.
- 10. This is an extract of the detailed format of audited Consolidated and Stand-alone Financial Results for the quarter and year ended March 31, 2024 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Detailed format of the audited Consolidated and Stand-alone Financial Results are available on the Websites of BSE (www.bseindia.com), NSE (www.nseindia.com) and Company's Website (www.lfglgroup.com).

On behalf of the Board of IFGL Refractories Limited

S K Bajoria Chairman DIN: 00084004

Kolkata 18th May, 2024





# www.business-standard.com

PUBLISHED SIMULTANEOUSEY FROM APMEDABAO, BENGALBRU, BHOPAL, BHUBANESWAR, CHANDIDARH, CHENNAY, HYDERARAD, KOCHI, KOLKATA, LUEKNOW, MUMBAI, WEW DELHI AND PURE

EMPEANESWAN,

# MONDAY, 20 MAY 2024



### **IFGL REFRACTORIES LIMITED**

negisiered Unice: Sector B', Kalunga Industrial Estate P.O. Kalunga 770031, Dist. Sundergarh, Odisha Tel: +91 661 2660195 E-mail: ifgl.works@Kgl.in

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Earnings Per Share (of ₹ 10 /- each)					
Basic and Diluted #	3.48	0.42	8.16	22.66	21.98

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- 2024 and approved by the board of Directors (board) at their meeting nero on matigate. The Statisticity Auditor have aludied the same.

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  During the year ended March 31, 2023, the Holding Company's claim for Assessment Year 2020-21 for ₹ 2,816 lakhs (tax
- impact of 284 klaks) towards deduction on account of depreciation on goodwill arising on amalgamation was disallowed under Income Tax assessment proceedings and being aggrieved thereby, the Holding Company has filed an appeal. Recently, Income tax authorities have issued notices under section 148 of the Act for Assessment Years 2018-19 and 2019-20 thereby reopening assessments for said-Assessment Years on the ground that similar daims of ₹ 5,005 thats (lax impact of ₹ 1,732 lakhs) and ₹ 3,755 lakhs (lax impact of ₹ 1,312 lakhs) In the Assessment Years 2018-19 and 2019-20 respectively escaped assessment as income. The Holding Company supported by legal opinion, continues to believe that aforesaid deductions claimed are sustainable on merit and remain unaffected.
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On behalf of the Board

S K Bajoria DIN: 00084004

18th May, 2024





TECHNOLOGY, YOUR

May 20, 2024 Bhubaneswar



**PRATIDIN Odia Daily** 

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## ବଙ୍ଗୋପସାଗରରେ ଦାନା ବାନ୍ଧୁଛି ଲଘୁଚାପ

ଭୁବନେଶ୍ୱର,୧୯ା୫ (ନି.ପୁ) :

ବଙ୍ଗୋପସା ବରରେ ଏକ ଉପ୍ଲତାପ ଦାନ୍ତା କାନ୍ଧନ୍ତି । ଏହା ଅଧିକ ଘନୀରୃତ ହୋଇ ବାତ୍ୟାର ବୃପ ନେଇପାରେ ବୋଇ କୁହାଯାଉଥିବା ବେଳେ ଗୁଟନେଶ୍ୱର ପାଣିପାଗ କେନ୍ଦ୍ର ନିର୍ଦ୍ଦେଷିକା ମନୋରମା ମହାରି କଦିଇନ୍ତି । ୨୨ ତାଭିଖରେ ଦର୍ଷିଣ ପଣ୍ଟିମ ଟଙ୍ଗୋପସାଗର ଅଞ୍ଚଳରେ ଲଙ୍କଦାପ ଯେତ୍ର ସଞ୍ଜି ହେବ । ଏହା ପରେ ବାତ୍ୟାର ରପ ସଞ୍ଜ ହେବ ।

## ପୃଷ୍ଠା : ୭

# (iFGL

ଜମେଇ: ifgl.works@ifgl.in

#### ଆଇଏଫ୍ରିଏଲ୍ ରିଫ୍ରାକ୍ସୋରିଜ୍ ଲିମିଟେଡ୍

GIN: L51909OR2007PLC027954

ମୁଖ୍ୟ ଏଙ୍କ କର୍ପୋରେଟ କାର୍ଯ୍ୟାକର: ଏମ୍ସିରିଓଡ଼ ହାଉସ୍, ୩, ନେଡାଜୀ ପୁରାଷ ରୋଜ୍ ଟୋଲକାତା – ୬୦୦୦୦୧, ଫୋଲ୍ +୯୧ ୩୩୪୦୧୦୬୧୦୦ ଭମେଲ୍: ifgl.ho@ifgl.in, ପଞାକୃତ ବାର୍ଯ୍ୟବୟ: ସେକ୍ଷର-'ବି', କାଲୁଣୀ ଇଣ୍ଡିଆର୍ ଜ୍ୟେଟ୍, ପୋ: ବାକୁଣୀ- ୭୭୦୦୩୧, ଜିଲ୍ଲୀ: ସୁଦରରତ, ଓଡ଼ିଶା 6018: +Ce 996 99906C8

ପ୍ରେବ୍ସାଇଟ୍: www.ifglgroup.com

(ଅନ୍ୟଥା ଉକ୍ଲେଖ ନଥ୍ଲେ ଟଙ୍କା ଲକ୍ଷରେ)

Investorcomplaints@ifql.in

ବିବରଣୀ	ତ୍ରଘମାସ ଶେଷ			ବର୍ଷ ଶେଷ	
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ମୋଟ ଆର	80,669	YIPO, CIP	99,8FC	6,98,799	୧,୩୯,୯୬୫
କର ଦେବା ପୂର୍ବରୁ ସାଧାରଣ କାର୍ଯ୍ୟକଳଃପରୁ ପୁକ୍ତ କାର/(ଖଟି)	9,890	(6'LAA)	91,080	C,9591	90,890
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ଏବଂ ଅନ୍ୟାନ୍ୟ ବ୍ୟାପକ ଆୟ କର ଦେବା ପରେ ଉଭୟକୁ ମିଶାର ]	୯୬୬	6,850	୩,୧୭୭	୯,99୩	7,998
ලුපය පහතුවෙන් පණිලි සොක්පය ලෙකුම (පෙක්ස වුව පුරද වලට අ. ୧०/–)	প, ৩০১	গ,೨०४	૧૧,૭૦૪	শ,୬০४	୩,୬୦୪
ଅନ୍ୟାନ୍ୟ ଇକ୍ୟୁଟି ସେୟାର ପ୍ରତି ଆୟ (ପ୍ରତ୍ୟେକ ଟ. ୧୦/–ରେ)	-	-	-	९,०१,७०१	(9,000
ବେସିକ ଏବଂ ଚାଇକୁଟେଚ #	११४८	0.89	C9.7	99.99	99.00

# ତୟମାପ ନିମରେ ସଂଖ୍ୟାଗତିକ ବାର୍ତ୍ତିକାକରଣ କରାଯାଇ ନାହିଁ ।

#### ତ୍ୟବ୍ୟ:

୧. ୧୮ ମେ ୨୦୨୪କୁ ଉପରୋଜ ଆର୍ଥ୍ଚ ଫଳାଫଳ ଅତିତ କମିଟି ହାର। ୩ମାଛା କରାଯାଇଛି ଏବଂ ସେହିଦିନ ଅନୁଷ୍ଠିତ ହୋଇଥିବା ନିର୍ଦ୍ଦେଶକ ମଷ୍ଟଳୀଙ୍କ ପଶିକଳୀରେ ଅନମୋଦନ ହୋଇଛି।

୨. ୧୮ ମେ ୨୦୨୪ରେ ଅନୁଷ୍ଠିତ ହୋଇଥିକା ନିର୍ଦ୍ଦେଶକ ମଣକାଙ୍କ ସମ୍ମିଳନୀରେ ୩୧, ମାର୍ଚ୍ଚ ୨୦୨୪ ଶେଷ ହୋଇଥିବା ଆର୍ଥ୍କ ବର୍ଷ ପାଇଁ ୭ (୭୦%) ବୂତାନ୍ତ ଲାଭାଂଶ ପ୍ରସ୍ତାବ ଦେଇଛନ୍ତି କମାନାର ତେରିତେଷ ବଶନ ନୀଚି ଅନୁସରଣ କରି ଆରାମୀ ଅଂଶାଦାରକ ଚାଞ୍ଚିକ ସାଧାରଣ ସନ୍ତିକନାରେ <mark>ଛ</mark>ନୁମୋଦନ ଲାଭ କରିବ, ପୁସ୍ତାବିତ ଲାରାଂଶ ଅଂଶାଦାରମାନଙ୍କର ଆଳାଭ<sup>କ୍</sup>ଭେ ଅନୁମୋଦିତ ହୋଇଥିବା ବର୍ଷରେ ଜମା ଦିଆଯିବା

୩. ମାର୍ଚ୍ଚ ୩୧. ୨୦୨୩ରେ କାର୍ଯ୍ୟକାରା କମାନାର ନିର୍ଦ୍ଧାରଣ ବର୍ଷ ୨୦୨୦–୨୧ର ଦାବି ଟ. ୨.୮୧୬ କକ୍ଷ (କର ଟେଣ ଟ. ୯୮୪ କକ୍ଷ) ଯାହାକି ସଦିନ୍ଥା ସନ ତେପ୍ରିସିଏସନ ଆକାଉଣରୁ କଟା ଯାଇଥିଲା ସେଭୁଡ଼ିକ ଇନକମ ଟ୍ୟାକ୍ସ ନିର୍ଦ୍ଦାରଣ ପ୍ରକ୍ରିୟା ଅନୁଯାୟୀ ସହମଳି ପ୍ରଦାନ କରାଯାଇ ନାହିଁ । ସେଥିନିମତେ ଛତିଗ୍ରୟ ହୋଇ କାର୍ଯ୍ୟକାରୀ କମାନୀ ଏକ ଆତେଦନ ଦାଖଇ କରିଛନ୍ତିୀ ବର୍ରମାନ ନିର୍ଦାରଣ ବର୍ଷ ୨୦୧୮ −୧୯ ଏବଂ ୨୦୧୯ −୨୦ ନିମନ୍ତେ ଆଇନର ଥାରା ୧୪୮ ଅନୁଯାୟୀ ଇନକମ ଟ୍ୟାକ୍ସ କର୍ଗୃପକ୍ଷ ନୋଟିସ ଜାରି କରିଛନ୍ତି। ଏହାଦ୍ୱାରା ଉପରୋକ୍ର ନିର୍ଦ୍ଧାରଣ ବର୍ଷ ଗୁଡ଼ିକ ନିମନ୍ତେ ନିଦାଇଣ ପୁନ୍ଦିବାର ଆଧାରରେ ସେହିପରି ଜାବିଗୁଡ଼ିକ (ଟ.୫,୦୦୬ ଇଥି) କର ଦେୟ ଟ. ୧,୭୩୨ ଇଥି) ଏବଂ ଟ. ୩,୭୫୫ ଇଥି (କର ଦେୟ ଟ, ୩୧୨ ଲକ୍ଷ) ଯଥାକ୍ରମେ ନିର୍ଦ୍ଧାରଣ ବର୍ତ୍ତ ୨୦୧୮–୧୯ ଏବଂ ୨୦୧୯–୨୦ ଆୟରୁ ବାଦ ଦିଆଯାଉଛି । କାର୍ଯ୍ୟକାରୀ କମାନୀ ଆଇନଗତ ମତାମତ ଅନୁଯାୟୀ ବିଶ୍ୱାସ କଭୁନ୍ତି ଯେ ଉପରୋକ୍ର ଦ୍ରାସ କଟାଯାଇଥିବା ଦାବିଗୁଡ଼ିକ ଯଥାଯଥ ଏବଂ କୌଣସି ପ୍ରଭାବ ପକାଇକ ନାର୍ଥି।

୪. ଇନକମ ତ୍ୟାକ୍କ ଆଇନ, ୧୯୬୧ ଯାହା ଟ୍ୟାକ୍ଟେସନ ଉଗ (ଆମେଷ୍ଟୋଷ) ଆଇନ, ୨୦୧୯ର "ନିୟ ତ୍ୟାକ୍କ ରିଚାଇନ" ପବର୍ତ୍ତନ କରାଯାଇଛି ତଦନୁସାରେ କାର୍ଯ୍ୟକାରୀ କମାନୀ ମତାମତ ସାଦ୍ୟନ୍ତ କରିବା ପାଇଁ ନିର୍ବାଚିତ ହୋଇଛି, ସେହି ଘମୟରେ ମାଇଁ ୩୧, ୨୦୨୩ରେ ଶେଷ ହୋଇଥିବା ଆର୍ଥିକି ବର୍ଷ ନିମନ୍ତେ ଇନକମ ଟ୍ୟାକ୍ସ ରିଟର୍ଣ୍ଣ ବାଝର କରାଯାଇଥିଲା। ତଦନୁସାରେ କାର୍ଯ୍ୟକାରୀ କମାନୀ ଚକିତ କର ଦେଶ ଏକଂ ସ୍ଥରିତ କର ଦେଶ ଆଧ:ରରେ ନିର୍ଦ୍ଦିଞ୍ଜ କରାଯାଇଥିବା ନ୍ୟନତମ ହାରରେ ପୁନର୍ନିକାରଣ କରାଯାଇଛି। ଫକସ୍ୱରୁପ ମାର୍ଚ୍ଚ ୩୧ , ୨୦ ୨୩ରେ ଶେଷ ହୋଇଥିବା ବର୍ଶ ନିମନ୍ତେ ବଳିତ କର ଦେୟ ଏବଂ ସ୍ଥରିତ କର ଦେୟ ପରିମାଣ ଯଥାବୁମେ ଟ. ୬୨ ଲକ୍ଷ ଏବଂ ଟ.୮୭୧ ଲକ୍ଷକୁ ହ୍ରାସ ପାଇଛି । ଏହା ହାରା ତିସେୟର ୩୧, ୨ ୦ ୨ ୩ରେ ଶେଷ ହୋଇଥିବା ପ୍ରୟମାସ ଏବଂ ମାର୍ଚ୍ଚ ୩୧ , ୨ ୦ ୨ ୪ରେ ବର୍ଷ ଖେଷ ନିମନ୍ତେ ମୋଟ ଟ୍ୟାକ୍ସିସ୍ଲାସ ଟ.୯୩୩ ଇକ୍ଷ ହୋଇଛି । ଚଳିତ ଆର୍ଥ୍ୱକ କର୍ଷ (ଅାର୍ଥିକ କର୍ଷ ୨୦୨୩–୨୪ ନିମନ୍ତେ ଡିସେୟର ୩୧, ୨୦୨୩ରେ ଶେଷ ହୋଇଥିବା ଡ୍ୟମାସ ଏବଂ ମାର୍ଚ୍ଚ ୩୧, ୨୦୨୪ରେଶେଷ ହୋଇଥିବା ବର୍ଷ ନିମନ୍ତେ ତ୍ୟାକୁ ଚାର୍ଚଗୁଡ଼ିକ ନିୟୁ ତ୍ୟାକୁ ରିଳାଇନ୍ ଆଧାରରେ ପୁନନିହାରଣ କରାଯାଇଛି। ସେଥିନିମନ୍ତେ, ସେପ୍ଟେୟର ୩୦, ୨୦୨୩ ମୃଦ୍ଧା ତ୍ରତିତ ଳର ଏବଂ ସ୍ଥରିତ କର ଅଧିକକୁ ଯଥାକୁମେ ଟ. ୩୮୮ ଇଛ ଏବଂ ଟ. ୧୬୬ ଇଛକୁ ହୁାସ ପାଇଛି, ଏହା ଫଳରେ ତିସେୟର ୩୧, ୨୦ ୨୩ ତୃଯମାସ ରେଷରେ ମୋଟ ଟ୍ୟାକୃ ଚାର୍ଚ୍ଚ ଟ. ୫୫୪ ଇଥ ହ୍ରାସ ହୋଇଛି।

୫. ପୂର୍ବବର୍ତ୍ତା ବର୍ଷ ୨୪ ଫେବୃଆରୀ ୨୦୨୩ରେ କାର୍ଯ୍ୟକାରୀ କମାନୀର ମନୋକନ୍ ଇୟରନ୍ୟାସନାଇ ରିଫ୍ରାକ୍ଟୋରିନ୍ ଲି., ୟୁକେ, (MIRL) ଯାହା କାର୍ଯ୍ୟକାରା ହେଉଥିବା କମାନୀଠାକୁ ଓହରିଯାଇଥିବା ଏକ ସହଯୋରା କମାନୀ ସେଇଫିଲ୍ଲ ରିଫ୍ରାକ୍ସେରିକ୍ ଲି., ୟୁକେ (SRL) ୧୦୦% ଶେଯାର ଧାରଣ କରିଛି। ଯାହା ମନୋରିଥ୍କ୍ରିଫ୍ରାକ୍ସୋରି ପ୍ରତକୃସ୍ ଉତ୍ପାଦନ କରୁଛି। ଯାହାର ମୂଲ୍ୟାୟନ ଟ. ୪,୯୮ ୧ ଇଛ (ଯାହା GBP ୫.୦ ମିଳିୟନ୍ ନଗଦ ମୂଲ୍ୟ ସହିତ ସମତୁଲ୍ୟ ଏଙ ଏହାକୁ ଅଧିକୃତ କରିବା ନିମନ୍ତେ ନିବିପି ୦.୧ ମିଲିୟନ୍ ବ୍ୟୟ ହୋଇଛି)ରେ ବୃହତ ଆକାରରେ ଉତ୍ପାଦନ କରାଯାଇଥିଲା ଏବଂ ଏହା ନୃତନ ଗ୍ରାହକଙ୍କ ସହିତ ମୁସନ୍ଧର୍କ ରଖାଯାଇଛି। ସେହିଦିନଠାରୁ ଏସ୍ଥାର୍ଏକ୍ ଏମ୍ଆଇ ଆର୍ଏକ୍ର ଏକ ସହଯୋରୀ କମାନା ହୋଇଛି ଏବଂ ଫଳ ସ୍ୱରୂପ କାର୍ଯ୍ୟକାରୀ କମାଳାର ଏହା ଏକ ଓହରିଯାଇଥିବା ସହଯୋରୀ କମାଳୀ Ind AS 103- ବିନିନେସ୍ କ୍ରିନେସନ୍, ରପରୋକ୍ତ ସମ୍ପତି, ପ୍ରାୟ ଏବଂ ଇକ୍ଟିଟମେୟ କ୍ରୟ ନିମନ୍ତେ ଟ. ୧,୭୪୨ ଇଛ ପ୍ରଦାନ କରାଯାଇଛି ଏବଂ ବର୍ତ୍ତମାନ ଥିବା ସାମଗ୍ରାଗୁଡ଼ିକ ନିମନ୍ତେ ଟ. ୫,୪୯୭ ଇଛ ଚକିତ ଦେଯ ନିମନ୍ତେ ତ . ୧,୮୮୩ ଲକ୍ଷ ଯାହା ସେମାନଙ୍କର ସୁହୁ ମୂଲ୍ୟ ଆଧାରିତ, ଏବଂ ତ . ୨,୫୮୪ ଲକ୍ଷ ଗ୍ରଣ କ୍ରିହଣ ନିମନ୍ତୋ କର୍ଯ୍ୟକାର। ହେଥିବା କମାଳୀ ଗ୍ରାୟା ସାମନ୍ତାକୁଡ଼ିକ ନୋଟ ମୂଲ୍ୟ ତ . ୧,୭୬୫ ଲକ୍ଷ ଯାହା ଗ୍ରାହନଙ୍କ ସହିତ ସୁସନ୍ତର୍କରକ୍ଷା ଏବଂ କ୍ରାଷ ନେମ୍/କ୍ରେଡ଼ମାକ୍ସିସ୍, ଯାହା ସ୍ୱାଧାନ ଭାବେ ମୂଲ୍ୟାୟନ କରାଯାଇଛି। କ୍ରୟର ଅବଶିଷ୍ଟ ରାଶି ଟ. ୪୪୪ ଲକ୍ଷ ସଦିହାର ଫକସ୍ୱରୂପ ସ୍ୱାକୃତି ଲାଭ କରିଛି।

୬. ଉକ୍ର ଗ୍ରୁପର ଟଣେ ଗ୍ରାହକ ସିକେଟ୍ ରିପବ୍ଲିକର ଥାଇନ ଅନୁଯାୟ। ପ୍ରତିରୋଧ ନିମନ୍ତେ ଇହ୍ଲା ପ୍ରକାଶ କରିଛନ୍ତି । ଗ୍ରୁପ ମ୍ୟାନେଜମେଶର ମତାମତ ଅନୁଯାୟୀ ଇବି ଖ୍ୟତରେ ଉକ୍ର ଗ୍ରାହକ ଜଠାରୁ ଦେୟ ଆଦାୟ କରିବା ଅନିଷ୍ଠିତ ଏବଂ ସଦେହତନକ । ଟିସେୟର ୩୧. ୨୦୨୩ ତୟମାସ ଶେଖ ଏବଂ ମାହିଁ ୩୧, ୨୦୨୪ ବର୍ଷ ଶେଷ ନିମତେ ବହୁଳ ଭାବେ ସତର୍କତା ଏବଂ ଆଇନରତ ଦୃଷ୍ଟିରୁ ଉକ୍ତ ଗୁପ ସାମଗ୍ରା ବିକ୍ରୟଲକ୍ସ ରାଣିରୁ ମୋଟ ପରିବହନ ଷତି ତ. ୭୮୫ ଲକ୍ଷ ଏବଂ ରିରସିତ କମିସ୍ତ ମୋଟ ତ. ୧୪୮ ଲକ୍ଷ ବାଦ୍ ଦେଇ, ମୋଟ ଟ. ୩,୩୨୭ ଲକ୍ଷ ବ୍ୟବହା କରିଛନ୍ତି ।

୭. ମୁଖ୍ୟ ଆର୍ଥ୍କ ପ୍ରିତାବନ୍ଥା ନିମ୍ନରେ ଦିଆଯାଉଛି।

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ବିବରଣୀ		ତ୍ରୟମାସ ଶେଷ			ବର୍ଷ ଶେଷ	
	\$\$,0\$\$909Y	170.09.9091	11606 LC.34	19.09.9098	118.01.9091	
	(ଯଞ୍ଜ ଟେଡଥିବା ଦେଫର୍ଲେଟ୍ ୧		(ପାଞ୍ଚ ଲୋକଥିବା) ଦେଫର୍ ହୋଟ୍ ୯		(ଯାଞ୍ଚ ହୋଇଥିବା)	
<b>६९११८ छा</b> य	98,800	80,000	90,950	70,787	F8,889	
କର ଦେହା ପୂର୍ବରୁ ସାଧାରଣ କାର୍ଯ୍ୟକବାପରୁ ପୃକ୍ତ କାର	9,000	(9,861)	গ,99४	9,8991	F,890	
କର ଦେବା ପରେ ସାଧାରଣ କାର୍ଯ୍ୟଜନାପକୁ ପ୍ରକୃତ ଲୀଉ ଖୋଟ ବ୍ୟାପକ ଥାୟ [ କରଦେବା ପରେ ଏବଂ ଅନ୍ୟାନ୍ୟ	6,889	(୩০୮)	9,908	9,899	9,669	
ସାମ୍ହିକ ଆୟ ପାଇଁ କରଦେବା ପରେ ଉତୟକୁ ମିଶାର ଭାଲ ]	e, <b>इ</b> क्ट	(ব০১)	9,909	2,800	9,686	

୮. ମାଳି ୩୧, ୨୦୨୩ରେ ଢେଖ ହୋଇଥିବା ବର୍ଷ ଏବଂ ମାଳି ୩୧, ୨୦୨୩ରେ ଖେଖ ହୋଇଥିବା ତ୍ରୟମାଦର ଫରାଫରଗୁଡ଼ିକ ଯଥାକୁମେ ବର୍ଷ ଝେଖ ଏବଂ ତ୍ରୟମାସ ବେଷ ନିମନ୍ତେ ଅଧାଗୃହୀତ କମାନୀର ସଂଖ୍ୟାଗୁଡ଼ିକ ସଂସୁକ୍ତ କରାଯାର ନାହିଁ । ଯାହା ନୋଟ୍ ୫ରେ ଉଲ୍ଲେଖ କରାଯାଇଛି ଯଥାକୁମେ

ଏକ ପ୍ରଯମଣ ବଳାନ ମତ୍ତି ପର୍ମକୃତ କିଲ୍ଲାକ ବିକ୍ଲଲ୍କ କିଲ୍ଲକ କିଲ୍ଲକ କିଲ୍ଲକ କିଲ୍ଲକ କିଲ୍ଲକ କିଲ୍ଲକ କିଲ୍ଲକ କିଲ୍ଲକ କିଲ୍ଲକ ଅ ଅଧିକ୍ରକ କର୍ଗାଯାଉଥିବା ତାରିଥି ପୁରା। ୯. ମ୧ ମାର୍ଚ୍ଚ ୨୦୨୪ ଏବଂ ୩୧ ମାର୍ଚ୍ଚ, ୨୦୨୩ର ଖେଖ ଦୃଘ ମାରର ସଂଖ୍ୟାଗୁଡିକ ୩୧ ମାର୍ଚ୍ଚ ୨୦୨୪ ଏବଂ ୩୧ ମାର୍ଚ୍ଚ, ୨୦୨୩ର ଅର୍ଥ୍ବ ବର୍ଷ

ନ୍ତିଚାଚରାର ବିଉଦ ବିକରଣୀ (ସିବସାରଚ୍ଚପୁଡିକ ବିଏସ୍କ (www.bseindia.com) ଏବଂ ଏନ≺ସର (www.nseindia.com) ଏବଂ କିମାନୀର ଓଡ଼ିବସାରକ୍ (www.lfglgroup.com) ରେ ଉପଲଞ୍ଜ ।

ଆଇଏଫଜିଏଲ ରିଫ୍ରାକ୍ଟୋରିଜ୍ ଲିମିଟେଡି

ଜୋଲଜାତା er 69. 9098





ଏସ୍ କେ ବାଜୋରିଆ ଚେୟାରମ୍ୟାନ (DIN: 00084004)