

## November 14, 2024

To, BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001

## (INTECCAP | 526871 | INE017E01018)

Dear Sir/Ma'am,

# Subject: <u>Outcome of Board Meeting held on November 14, 2024</u>

# Reference: <u>Regulation 33 read with Regulation 30 of SEBI (Listing Obligations and Disclosure</u> <u>Requirements) Regulations, 2015 ("Listing Regulations")</u>

In compliance with the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), as amended from time to time, we wish to inform that the Board of Directors of the Company in its meeting held today i.e. **Thursday, November 14**, **2024**, *inter alia*:

 Considered, approved and took on record the Unaudited Standalone and Consolidated Financial Results ("Financial Results") of the Company for the quarter and half-year ended September 30, 2024;

Pursuant to the applicable provisions of the Listing Regulations, we enclose the following:

- 1. Limited Review Reports on the Financial Results issued by the Statutory Auditors of the Company for the guarter and half-year ended 30<sup>th</sup> September, 2024.
- 2. A copy of the aforesaid Financial Results for the quarter and half-year ended 30<sup>th</sup> September, 2024; and

The aforesaid Financial Results are also being disseminated on Company's website at www.inteccapital.com.

The Board Meeting commenced at 3:00 p.m. (IST) and concluded at 3:30 p.m. (IST).

This is for your kind information and record.

Yours Sincerely, For Intec Capital Limited

(Sanjeev Goel) Managing Director DIN: 00028702

Encl: a/a



INTEC CAPITAL LTD.

CIN: L74899DL1994PLC057410 Regd. Off: 708, Manjusha Building, 57 Nehru Place, New Delhi - 110019. **T** +91-11-4652 2200/300 **F** +91-11-4652 2333 www.inteccapital.com

**31-F, Connaught Place New Delhi- 110 001** Tel: 91-11-23313495 Fax: 91-11-23713516 ICAI Regn. No. 000346N Website : <u>www.spchopra.in</u> E-mail: spc1949@spchopra.in

#### Independent Auditor's Review Report on Quarterly Unaudited Consolidated 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 Intec Capital Limited,

- 1. We have reviewed the accompanying Statement of **Unaudited Consolidated Financial Results** (the 'Statement') of **Intec Capital Limited** (the 'Parent Company') and its Subsidiary (the Parent Company and its Subsidiary together referred to as 'the Group') for the quarter and half year ended 30 September, 2024, being submitted by the Parent Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended ('the Regulation').
- 2. This Statement, which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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. 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 SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



4. The Statement includes the financial results of the following entities:

Name of Entity	Nature of relationship
Intec Capital Limited, India	Parent Company
Amulet Technologies Limited, India	Wholly Owned Subsidiary of Parent Company

#### 5. Qualified Conclusion

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 9 below, except for the effects of the matter described in the *Basis for Qualified Conclusion paragraph below* nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Basis for Qualified Conclusion

The Parent Company has availed term loans and working capital facilities from various banks, however, slow down of its lending business and increased level of nonperforming / impaired loan portfolio, has impacted its cash flow / liquidity, and the Parent Company is un-able to service term loans and working capital facilities including interest thereon to certain banks since earlier year/s. The interest of Rs. 5,777.96 lakhs i.e. Rs. 386.50 lakhs and Rs. 759.20 lakhs for the current quarter and half year ended 30 September, 2024, Rs. 372.70 lakhs for the previous guarter ended 30 June, 2024 and Rs. 5,018.76 lakhs for the period upto 31 March, 2024 (Rs. 358.95 lakhs and Rs. 701.49 lakhs for the corresponding quarter and half year ended 30 September, 2023) respectively, accrued on these loans has not been accounted / provided for by the Parent Company, due to the reasons as described by the Parent Company in note no. 4 to these financial results. The same has resulted in the non-compliance of the Ind AS and inconsistency in the application of the accounting policies of the Group, and if the said interest would have been accounted / provided for, the Group's total comprehensive loss for the quarter and half year would have been Rs. 476.82 lakhs and Rs. 980.58 lakhs (considering the unprovided interest of Rs. 386.50 lakhs and Rs. 759.20 lakhs for the current quarter and half year ended 30 September, 2024) and Rs. 5,868.28 lakhs and Rs. 5,999.34 lakhs (considering the total unprovided interest of Rs. 5,777.96 lakhs including the earlier year's interest) as against the reported figure of total comprehensive loss of Rs. 90.32 lakhs and Rs. 221.38 lakhs respectively, and the Other Equity would have been negative by Rs. 4,405.52 lakhs as against the reported figure of Rs. 1,372.44 lakhs as at 30 September, 2024.



7. Material Uncertainty Related to Going Concern

There are various events or conditions which indicate existence of material uncertainty about the Group's ability to continue as a going concern viz. huge accumulated losses since earlier year/s and also in current quarter which have resulted in substantial erosion of net worth of the Group, non-carrying of any lending / operational activities, and also there are no immediate measures / resources with the Group to make payments towards the borrowings which are already in default and other liabilities including towards employees / statutory dues etc. These events or conditions indicate the existence of material uncertainty that may cast significant doubt on the Group's ability to continue as a going concern. However, management has prepared these financial results of the Group on a Going Concern due to the reasons as described in Note 5 to the financial results.

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

- 8. Emphasis of Matter
  - Note 8: Reg: Non-confirmation / reconciliation of balances in account of some parties (including Bank balances / borrowings) as described in the said note.

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

9. Other Matter

We did not review the interim financial results of the wholly owned subsidiary namely Amulet Technologies Limited, incorporated in India whose interim financial results reflect total revenues of Rs. 2.40 lakhs and Rs. 4.80 lakhs, net loss after tax of Rs. 1.80 lakhs and Rs. 3.54 lakhs and total comprehensive loss of Rs. 1.80 lakhs and Rs. 3.54 lakhs for the quarter and half year ended 30 September, 2024 respectively, and cash outflow of Rs. 0.58 lakhs for the half year ended 30 September, 2024 respectively, and total assets of Rs. 1,335.65 lakhs as at 30 September, 2024, as considered in the Unaudited Consolidated Financial Results. These interim financial results have been reviewed by other auditor whose report has been furnished to us by the Parent Company's Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the said subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

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

For S. P. Chopra & Co. Chartered Accountants Firm Regn. No. 000346N

(Gautam Bhutani) Partner M. No. 524485 UDIN: 24524485BKERAK9743

Place : Noida Dated: 14 November, 2024 S. P. CHOPRA & CO. Chartered Accountants **31-F, Connaught Place New Delhi- 110 001** Tel: 91-11-23313495 Fax: 91-11-23713516 ICAI Regn. No. 000346N Website : <u>www.spchopra.in</u> E-mail: spc1949@spchopra.in

#### Independent Auditor's Review Report on Quarterly Standalone Unaudited 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 Intec Capital Limited,

- 1. We have reviewed the accompanying Statement of **Unaudited Standalone Financial Results** (the 'Statement') of **Intec Capital Limited** (the 'Company') for the quarter and half year ended 30 September, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these standalone financial results based on our review.
- 2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 3. Qualified Conclusion

Based on our review conducted as above, except for the effects of the matter described in the *Basis for Qualified Conclusion paragraph below*, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Standalone Financial Results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



### 4. Basis for Qualified Conclusion

The Company has availed term loans and working capital facilities from various banks, however, slow down of its lending business and increased level of nonperforming / impaired loan portfolio, has impacted its cash flow / liquidity, and the Company is un-able to service term loans and working capital facilities including interest thereon to certain banks since earlier year/s. The interest of Rs. 5,777.96 lakhs i.e. Rs. 386.50 lakhs and Rs. 759.20 lakhs for the current quarter and half year ended 30 September, 2024, Rs. 372.70 lakhs for the previous guarter ended 30 June, 2024 and Rs. 5,018.76 lakhs for the period upto 31 March, 2024 (Rs. 358.95 lakhs and Rs. 701.49 lakhs for the corresponding guarter and half year ended 30 September, 2023) respectively, accrued on these loans has not been accounted / provided for by the Company, due to the reasons as described by the Company in note no. 4 to these financial results. The same has resulted in the non-compliance of the Ind AS and inconsistency in the application of the accounting policies of the Company, and if the said interest would have been accounted / provided for, the Company's total comprehensive loss for the quarter and half year would have been Rs. 475.02 lakhs and Rs. 977.04 lakhs (considering the unprovided interest of Rs. 386.50 lakhs and Rs. 759.20 lakhs for the current guarter and half year ended 30 September, 2024) and Rs. 5,866.48 lakhs and Rs. 5,995.80 lakhs (considering the total unprovided interest of Rs. 5,777.96 lakhs including the earlier year's interest) as against the reported figure of total comprehensive loss of Rs. 88.52 lakhs and Rs. 217.84 lakhs respectively, and the Other Equity would have been negative by Rs. 4,282.20 lakhs as against the reported figure of Rs. 1,495.76 lakhs as at 30 September, 2024.

5. Material Uncertainty Related to Going Concern

There are various events or conditions which indicate existence of material uncertainty about the Company's ability to continue as a going concern viz. huge accumulated losses since earlier year/s and also in current quarter / half year which have resulted in substantial erosion of net worth of the Company, non-carrying of any lending / operational activities, and also there are no immediate measures / resources with the Company to make payments towards the borrowings which are already in default and other liabilities including towards employees / statutory dues etc. These events or conditions indicate the existence of material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. However, management has prepared these financial results of the Company on a Going Concern due to the reasons as described in Note 5 to the financial results.

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



- 6. Emphasis of Matter
  - Note 8: Reg: Non-confirmation / reconciliation of balances in account of some parties (including Bank balances / borrowings) as described in the said note.

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

For S. P. Chopra & Co. Chartered Accountants Firm Regn. No. 000346N

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(Gautam Bhutani) Partner M. No. 524485 UDIN: 24524485BKERAJ3055

Place : Noida Dated: 14 November, 2024

#### INTEC CAPITAL LIMITED (CIN:L74899DL1994PLC057410)

Regd Office: 708, Manjusha, 57 Nehru Place, New Delhi-110 019, Website:www.inteccapital.com

Email for investors: complianceofficer@inteccapital.com

Statement of Unaudited Assets and Liabilities as at 30 September, 2024

		Standalone			Consolidated	
Particulars	As at	Asat	As at	As at	As at	As at
F #31.054.09	30 September, 2024	30 September, 2023	31 March, 2024	30 September, 2024	30 September, 2023	31 March, 202/
	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Audited)
SSETS			1			[
Inancial assets	*					
Cash and cash equivalents	100.27	181.90	524.61	102.66	184.71	527.51
Bank Balance other than cash and cash equivalents		0.48		.0.42	0.85	· .
Loans	6,105.88	6,803.92	6,148.94	4,806.59	\$,450.77	4,844.3
investments	6.84	229.21	6.84	5.84	6.84	68
Other financial assets	457.67	559.43	. 469.75	458.51	560.34	470.5
Non-financial assets						
Current tax assets (net)	10 51	3.66	3.66	11.47	4.67	4.6
Deferred tax assets (net)	2,225.38	2,057.83	2,244.84	2,275 38	2,057 83	2,244.8
Property, plant and equipment	28.24	34,96	31.70	1,209 32	1,228.37	1.218.9
intangible essets	10.70	14.00	11.93	10.70	14.00	11.5
Right-of-use assets	61.83	46.44	56.34	61.83	46.44	56.3
Other non-financial assets	4.16	11.96	7.99	4.12	11.96	7.5
Non-current assets held for sale	122.93	122.93	122.93	122.93	132.93	122 9
TOTAL ASSETS	9,134.41	10,066.72	9,629.53	9,020.87	9,689.74	9,517.4
LIABILITIES AND EQUITY						
UABILITIES			1			
Financial Nabilities	C 475 77	5,292.28	5,488.65	5,174.56	5.292.28	5,492.3
Borrowings	5,170.77 76.63	5,252.28	*	76 63	59.72	70.3
Lease liabilities	70.05	33.12	10.23			1
Other financial liabilities						
- Total outstanding dues of				1		
micro enterprises and small enterprises.	8.03	3.11	18.90	8.74	3.58	19
<ul> <li>Total outstanding dues of</li> </ul>		4				1
other than micro enterprises and small enterprises.	493.20	382.67	444.48	498.47	384,36	447.
Non-financial Kabilities						
Provisions	18.21	3.45	17.39		3.45	1
Other non-financial llabilities	35.18	20.92	39.11	35.19	20.93	39.
EQUITY		4				1
Equity share capital	1,836.63	1,836.63	1	1	1,836.63	1
Other equity	1,495.76	2,467.94	1,713.60	1,372.44	2,088.79	1,593
TOTAL UABIUTIES AND EQUITY	9,134.41	10,066.72	9,629.53	9,020.87	9,689.74	9,517.

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TOTAL UABILITIES AND EQUIPY

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Place : New Delhi Date: 14.11.2024

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For and on behalf of the Board of Directors of Intec Capital Limited

Sanjeev Goel (Managing Director) DIN - 00028702

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New Delhi

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			:	Statement of Unaudi	ted Financial Results	ted Financial Results for the quarter and half year onded 30 September, 2024	year ended 30 Si	sptember, 2024					(Rs. in lakhs)
				Stan	idaione					Const	Consolidated		
	Particulary	5	Quarter ended		Malf ye	Half year ended	Year ended	y	Quarter ended		Half Yes	Half year ended	Year anded
		30 September, 2024 30 June, 2024 30 September, 2023	30 June, 2024	30 September, 2023	30 September, 2024	30 September, 2024 30 September, 2023 31 March, 2024 30 September, 2024 30 June, 2024 30 Statember, 2023 30 September, 2023 31 September, 2023 31 September, 2023 31 September, 2023 31 September, 2023 32 September, 2023 52 September, 2023 32	31 March, 2024	30 September, 2024	10 June, 2024	30 September, 2023	30 September, 2024	30 September, 2023	31 March, 2024
1		(DroudRed)	(Unsudited)	(Unaudited)	(Unsudited)	(Unaudited)	(Audited)	(Daudited)	(Unsudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revense from sperations. Interval income	10 95	37.0	44 10					2	** 37			
	Fees and commission income		*				0C 06.7	8	e S	24.64	\$2.16	27.49	8
	Recovery of thranchil access written off	2.69	0.32	31.16	101		107.16	6	0.37	43 16		8,424	\$1.2 \$1.2
•••••••	Total revenue from operations	13.65	1.08	108.60	14.73		373.64	11.65	1.05	103.501	14.73	211.78	373.64
l	Other Income	800	11.0	0.59	610	1.91	6.04	2.48	2.52	2.99	4.99	19 19 19	15,72
	[Total revenue	11.73	1.19	109 19	24.92	213.69	379.63	16.13	3.59	111.59	27.91	218.54	98.638
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	Immediated to financial instituteable frafes muta & haloud	TO DE	in the	2007 2007	30.00 20		22.27		No. 19 19 19	5 th	Q. Q.	1993 1995 1995	877
		UC AL	lorvat		1X 8/1		1767.15	(48°38)		(262)	(33.5%)	528.76	\$51.14
		477	1	105.70	12770	**	371.56	87.28	64.53	105.70	\$27.73	222.22	375.56
	techecostion and amountainer scheckers	28/2	11.3	\$5\$	14.13		36.77	17 C.	£ 5	11.61	8,62	20. W.	17 58
1	Citizer expenses	12.64	62.23	87.73	115.94	27.791	378.60	28.82	\$2.29	SK 35	11 %12	20002	N6.786
1	Т	38.02	123.84	199.45	224.70	\$62.11	2,071.35	88	327.9%	138.12	223.04	970.55	1.277.25
1	T	20.01	122.65	85.26	82.661	748.42	1,691.67	66.84	124.39	87.13	20.502	152.01	837.89
<del>.</del>	Tax superos												
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Ľ	t	1 3V 44		707	17.64 million		[15 226]	26 11	61.7	1.52	17.61	135.221	(122 57)
ľ	T	50.6	-0151	20.35	62.312	613,20	1369.10	58'06	131.53	28 75	EP 222	616.79	565.32
) 								indexes)	denga awa			*****	
	Remeausement boses / (guins) on defined benefit plan	(0 70)	(0.70)	(62.0)	(0)(1)	0 0.460	[2.81]	100 YOU	(0,70)	100 Jun	2UW 4.9	12847 2.2	7.810
	Tar truped on shore	0171	810	61.0	0.35		0.71	412	and a	61 Q	22.0	44 0	14.0 × 1
1	Tatal other comprehensive (income) / loss, net of tas.	(0.0)	(0.52)	(0.5A)	(1.05)		[2.10]	162.0)	10.521	10.541	0.651	11 101	400 C)
1	[Total Comprehensive Loss [7] = [5]+[5]	11.52	52.651	86.36	217.84	\$12.11 612.11	1.367.00	26.02	131.06	88.21	222.38	615.70	567.32
_	Prid-up equity share capital (face value of Ry, 10/ sech)	1.836.63	1,836.63	1,836.63	1,836.63	1,836.63	1,836.63	TABERS	1,836.63	1,836.63	1.836.63	1.836.63	1.836.63
۽ جين		1495.78	٢.	2,467.94	1,495 76	2,467.94	03.617.1	1.372.44		2,088,79	1372.44	2.088, 79	1,553.82
•	Remmins per exercit share (not annualized) Monthis (chine of chains)	~			1				(me)(ne)(me)				
۽ نيب			1110	10 01 10 01	00.01				10.00	10.00	8	202	000
					(GTY)				102.00	(#* (I)	(3.23)	1 And	(30%)
ļ		Aurel and a second	141.75	(NB/N)	1 13	13.54	(7.45)	19.491	102.01	(0.48)	(1.23)	[36]	(3.08)

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#### INTEC CAPITAL LIMITED (CIN 174899011994PLC057410)

Regd Office: 708, Manjuska, 57 Nehru Place, New Delhi-110 019, Website:www.inteccapital.com Email for investors: complianceofficer@inteccapital.com

Statement of Unaudited Cash Flows for the Half Year ended 30 September, 2024

Particulars         Half yearty ended         Year ended         Year ended           30 September, 2023         31 March. 2024         30 September, 2023         31 March. 2024         30 September, 2024 </th <th>والمتحدة والمحاجبة والمتكافية والمتحد والمحاجبة</th> <th>Consolidated</th> <th></th>	والمتحدة والمحاجبة والمتكافية والمتحد والمحاجبة	Consolidated	
Product (v)     Product (v)     Product (v)     (unsudited)     (unsudited)       (unsudited)     (unsudited)     (unsudited)     (unsudited)     (unsudited)       (Losh flow from operating activities     (199 75)     (748,42)     (1,69).67)       Adjustments for: insumment on financial instruments     (14.13)     18.2.1     36.77       Operating isos of property, plant & equipment (net)     (1.33)     12.6.2.15       Isolition and amortisation     (173.54)     528.76     1.262.15       Isolition and amortisation and amortisation     (173.54)     528.76     1.262.15       Isolition act and sposition of the service is under One Time Settlement     (1.217)     (0.231)       Interest on depositiend others     (1.267.79)     (196.49)     (374.66)       Operating loss before working capital changes     (128.79)     (196.49)     (374.66)       Operating loss before working capital changes     (228.79)     (196.49)     (374.66)       Operating loss before working capital changes     (228.79)     (196.49)     (374.66)       Operating loss before working capital changes     (228.79)     (196.49)     (374.66)       Operating loss before working capital changes     (228.79)     (197.60.27)     (28.67)       Operating loss before working capital changes     (26.72)     (27.83)     (26.72) <tr< th=""><th>Hall yearly e</th><th>ly ended</th><th>Year ended</th></tr<>	Hall yearly e	ly ended	Year ended
Loss flow from operating activities Loss flow from operating activities Loss flow from operating activities Loss before tax  Adjustments for: Decreation and amortisation (199 78) (748.42) (1,693.67)  Adjustment for Decreation and amortisation (19 528.76 (126.12) (126.15 (126.15 (126.15) (12	per, 2024 3	30 September, 2023	31 March, 20
Loss) before tax(199.78)(748.42)(1,69).67)djustment for: mparment on financial infamily14.3318.2136.77galistics no longer required writem back labilities no longer required writem back labilities no longer required writem back 	ited)	(Unaudited)	(Audited)
Less) before tax       14.13       18.21       36 77         Vipstments for:       14.13       18.21       36 77         Ison event purched written back       1.262.15       (1.62)         Secretation and amortisation       (2.35)       528.76       (1.262.15)         Secretation of the ordination input of the the Settlement       -       (2.31)         Profit on disposed of property, plant & equipment (net)       -       (2.31)         Interest on deposit and others       30.40       5.12       22.27         Deprating loss before working capital changes       (226.79)       (196.49)       (374.66)         Movement in working capital changes       (226.79)       (196.49)       (374.66)         Deprating loss before working capital changes       (228.79)       (196.49)       (374.66)         Movement in working capital changes       (228.79)       (196.49)       (374.66)         Decrease (in other non-financial assets)       33.3       4.06       8.05         Decrease (intern on-financial assets)       3.83       4.06       8.05         Decrease (intern on-financial assets)       3.83       4.06       8.05         Decrease (intern on-financial assets)       (62.44)       113.01       28.3.97         Cash fow from investing activ			
begreation and amortization       14.3.3       18.2.2       39.7         meanment on financial instruments       (73.59)       528.76       (1.62)         sain on extinguatiment of borrowings under One Time Settlement       -       (2.31)       (0.23)         profit on disposit of opperty, plant & equipment (net)       -       (2.31)       (0.25)         inance costs       30.40       5.12       22.27         Deprating loss before working capital changes       (226.79)       (196.49)       (374.66)         Movement in working capital:       169.87       153.91       351.12         Decrease in loans       (6.24)       60.52       97.13         Decrease in other financial assets       374.4       87.26       164.83         Decrease in other financial assets       374.4       13.01       283.97         Decrease in other financial assets       374.4       13.01       283.97         Decrease in other non-financial isbilities       (6.23)       2.23       1.58       16.67         Increase in other financial assets       375.4       13.01       283.97       -       -         Cash fourtion/ functial isbilities       (6.24)       113.01       283.97       -       -       -       -       -       -	(203.32)	(757.01	(887.2
bigerection and amortisation meanment on financial instruments       (73 54)       528 76       1,262,15         jabilities no longer required written back.       (1.62)         jabilities no longer required written back.       (2.31)         jinnee costs       (3.40)         perating loss before working capital:       (196,49)         perating loss before working capital:       169.87         perating loss before working capital:       159.52         perating loss before working capital:       169.87         perating loss before working capital:       150.32         perating loss before working capital:       169.87         perating loss before working capital:	20.30	14:35	<b>4</b> 9.
mparment on financial instruments definition to forger required written back definition of competity, plant & equipment (net) threads on deposit and others inseres on deposit inseres on depos	(73,54)	\$28.76	451.
abilities no longer required written Back in on extinguishment of borrowings under One Time Settlement broft) on disposal of property, plant & equipment (net)       (2.31)         binnee costs       30.40       5.12       22.27         binnee costs       30.40       5.12       22.27         binnee costs       (2.31)       (374.66)         operating loss before working capital changes       (2.26.79)       (196.49)       (374.66)         operating loss before working capital:       159.87       158.91       351.12         becrease in loans       (2.26.79)       (196.49)       (374.66)         becrease in other financial assets       3.83       4.06       8.05         becrease in other non-financial assets       37.54       87.26       164.93         crease in other non-financial isbilities       (6.23)       2.35       20.47         Cash (outflow) / Inflow from operations       (6.24)       -       -         cash (outflow) / Inflow from operating activities (A)       -       2.98       3.08         Cash flow from financial assets (net)       -       -       -       -         interest income       -       -       -       -       -         State of croperty, plant and equipment and intangible assets (net)       -       -       -<			11
all on extinguishment of borrowings under One Line Seturation investing activities       (0.17)       (0.25)         inverse of deposit and others       30.40       5.12       22.27         inverse of deposit and others       30.40       5.12       22.27         inverse of deposit and others       (226.79)       (196.49)       (374.66)         inverse (inverse) in other mon-financial assets       (218.79)       (196.49)       (374.66)         inverse (inverse) in other non-financial assets       3.83       4.06       6.05         inverse (inverse) in other non-financial assets       3.83       4.06       6.05         inverse in other financial isbilities       2.23       1.58       16.67         inverse in other financial liabilities       (623)       2.35       20.47         icash fourtiow) / Inflow from operations       (6.54)       -       -         isset refund/adjutiment (net)       (6.54)       -       -       -         isset of found/adjutiment (net)       (6.54)       -       -       -         isset of found/adjutiment (net)       (6.54)       -       -       -         isset of found/adjutiment (net)       (2.98       3.06       -       -       -         iste of found/adjutiment (net)       (3.38,64)<		~	1 (2.
Birdition disposed of property, plant & equipment (net)         traces on deposition of binance costs		10 17	
in ance costs       30.40       2.12       2.11         operating loss before working capital changes       (196.49)       (374.66)         Aovement in working capital:       169.87       153.91       351.12         Secrease in loans       (196.49)       (374.66)       (196.49)       (374.66)         Increase in loans       169.87       153.91       351.12         Increase in other financial assets       38.3       4.06       8.05         perease (fincrease) in other non-financial assets       38.3       4.06       8.05         nerease in provisions       2.23       1.58       164.93         nerease in ther non-financial isbilities       (6.23)       2.35       20.47         Cash (outflow) / Inflow from operations       (62.44)       113.01       283.97         Cash flow from investing activities (A)       (69.28)       113.01       283.97         Cash flow from financiag activities (B)       -       -       -         Cash flow from financiag activities (B)       -       2.98       3.06         Cash flow from financiag activities (B)       -       -       -         Cash flow from financiag activities (B)       -       2.98       3.06         Cash flow from financiag activities (B)       - <td>(4,60)</td> <td></td> <td>(2)</td>	(4,60)		(2)
Instance costs       (196.49)       (196.49)       (196.40)         Operating loss before working capital:       169.87       153.91       351.12         Decrease in loans       (41.19)       60.32       97.18         Decrease (in loans)       (61.19)       60.32       97.19         Decrease (in loans)       0.052       97.19       0.32       97.19         Decrease (in come financial assets)       3.83       4.06       2.05         Decrease (in provisions)       0.23       1.58       164.493         necease in provisions       2.23       1.58       165.87         (Decrease) / Increase in provisions       (62.34)       113.01       283.97         Cash fourtiow) / Inflow from operating activities (A)       (69.25)       113.01       283.97         Cash flow from investing activities (A)       (69.25)       113.01       283.97         Cash flow from financial and equipment and intangible assets (net)       -       -       -         interest income       -       -       -       -       -         Net cash inflow / (outflow) from investing activities (B)       -       2.98       3.08       -         Cash flow from financiag activities (B)       -       2.98       3.08       -       <	30 40	5.13	22
Advement in working capital: Advement in working capital: Secrease in ioans Increase in other financial assets Decrease in other non-financial assets Increase in provisions Decrease in provisions Decrease in provisions Decrease in other non-financial liabilities Increase in provisions Decrease i			
Decrease in loans       159.87       153.93       351.12         Increase) / Decrease in other financial assets       (41.19)       60.32       97.19         Decrease / Increase in other non-financial assets       38.83       4.66       8.05         Increase in other non-financial assets       37.84       87.26       164.93         Increase in previsions       2.23       1.55       15.67         Increase in previsions       (6.23)       2.35       20.47         Cash (outflow) / Inflow from operations       (6.54)       -       -         Taxes refund/adjustment (net)       (6.54)       -       -         Net cash (outflow) / Inflow from operating activities (A)       (6.9.25)       113.01       283.97         Cash flow from investing activities (A)       -       -       -         Cash flow from investing activities (A)       -       -       -         Side of property, plant and equipment and intangible assets (not)       -       2.95       3.08         interest income       -       -       -       -         Net cash inflow / (outflow) from investing activities (B)       -       2.95       3.08       -         Cash flow from financing activities       (9.09)       (12.23)       (22.01)       Payment of	(230.96)	(193.91	(379.)
Decrease in loads       (41.19)       60.32       97.19         Increase) / Decrease in other non-financial assets       3.83       4.06       8.05         Decrease (increase) in other non-financial assets       3.83       4.06       8.05         norease in provisions       3.23       1.58       16.87         Decrease (increase) / Increase in other non-financial liabilities       (62.44)       113.01       283.97         Cash (outflow) / Inflow from operating activities (A)       (62.44)       113.01       283.97         Cash flow from investing activities (A)       (62.44)       113.01       283.97         Cash flow from investing activities (A)       (62.28)       113.01       283.97         Net cash (outflow) / Inflow from operating activities (A)       (62.28)       113.01       283.97         Cash flow from investing activities (B)       -       -       -         Cash flow from investing activities (B)       -       -       -         Cash flow from financing activities       (328.64)       (36.53)       154.16         Payment of principal pertion of lease liabilities       (328.64)       (36.53)       (12.23)       (22.01)         Net cash (outflow) / Inflow from financing activities (C)       (325.06)       (53.88)       (11.18)       (12.23)       <	167 87	148 <i>.4</i> 0	337
Increase / Decrease / Decrease in other transcal assets       3.83       4.06       8.05         Decrease / Increase in other transcal assets       37.84       87.26       164.93         ncrease in other financial liabilities       37.84       87.26       164.93         ncrease in other financial liabilities       37.84       87.26       164.93         ncrease in provisions       2.23       1.55       16.87         Decrease / Increase in other non-financial liabilities       (6.23)       2.35       20.47         Cash (outflow) / Inflow from operations       (6.84)       -       -         faces refund/adjustment (net)       (6.84)       -       -       -         Net cash (outflow) / Inflow from operating activities (A)       (6.9.25)       113.01       283.97         Cash flow from investing activities (B)       -       2.95       3.08         Sale of property, plant and equipment and intangible assets (net)       -       -       -         interest income       -       -       -       -         Net cash inflow / (outflow) from investing activities (B)       -       2.98       3.08         Cash flow from financing activities       (328.64)       (36.53)       154.16         Payment of principal portion of lease liabilities <td< td=""><td>(41.68)</td><td>60.83</td><td>98.</td></td<>	(41.68)	60.83	98.
Vectors (Increase (Increase in other non-financial liabilities       37.54       87.26       164.93         norease in other non-financial liabilities       37.54       87.26       164.93         norease in provisions       2.23       1.55       16.87         Decrease) / Increase in other non-financial liabilities       (6.23)       2.35       20.47         Cash (outflow) / Inflow from operations       (6.54)       -       -         Cash (outflow) / Inflow from operating activities (A)       (6.84)       -       -         Cash flow from investing activities       (14.93)       2.95       3.08         Interest income       -       -       -       -         Net cash finition / (outflow) from investing activities (B)       -       2.95       3.08         Cash flow from financing activities (B)       -       2.96       3.08         Cash flow from financing activities (B)       -       2.96       3.08         Cash flow from financing activities (B)       -       2.96       3.08         Payment of principal portion of lease liabilities       (328.64)       (326.53)       154.16         Payment of principal portion of lease liabilities       (2.79)       (0.83)       (3.20)         Payment of principal portion of lease liabilities       (2.79	3.83	4.08	\$.
Increase in other financial liabilities       2.23       1.58       16.87         Increase in provisions       (62.33)       2.35       20.47         Issh (outflow) / Inflow from operations       (62.44)       113.01       283.97         Issh (outflow) / Inflow from operating activities (A)       (65.44)       113.01       283.97         Issh flow from investing activities (A)       (69.25)       113.01       283.97         Issh flow from investing activities (A)       (69.25)       113.01       283.97         Issh flow from investing activities (A)       (69.25)       113.01       283.97         Issh flow from investing activities (A)       (69.25)       113.01       283.97         Issh flow from investing activities (A)       (69.25)       113.01       283.97         Issh flow from investing activities (B)       -       -       -         Issh flow from financing activities (B)       -       2.98       3.08         Iterast income       -       -       -       -         Iterast income       -       -       -       -       -         Iterast income       -       -       -       -       -       -       -       -       -       -       -       -       -	39.78	\$7.26	167:
Increase in provisions       (6 23)       2.35       20.47         Decrease) / Increase in other non-financial liabilities       (6 23)       2.35       20.47         Cash (outflow) / Inflow from operations       (6.24)       113.01       283.97         Faxes refund/adjustment (net)       (6.84)       -       -         Net cash flow from investing activities (A)       (6.9.28)       113.01       283.97         Cash flow from investing activities (A)       (6.9.28)       113.01       283.97         Cash flow from investing activities (A)       -       -       -         Cash flow from investing activities       -       -       -         Net cash inflow / (outflow) from investing activities (B)       -       2.98       3.08         Cash flow from financing activities       (328.64)       (36.53)       154.16         Payment of pricipal portion of lease liabilities       (9.09)       (12.23)       (22.01)         Payment of interest portion of lease liabilities       (4.54)       (4.29)       (11.18)         Finance costs       (2.79)       (0.833       (3.20)         Net cash (outflow) / inflow from financing activities (C)       (424.34)       62.11       404.82         Cash and cash equivalents (A+B+C)       (424.34)       62.11	2.23	1.58	16
(c. 2.7)       (c. 2.7)         (c. 2	(6.30)	3 48	20)
Cash (outflow) / Inflow from operations         Taxes refund/adjustment (net)         Net cash (outflow) / Inflow from operating activities (A)         Cash flow from investing activities         Sale of property, plant and equipment and intangible assets (net)         interest income         Net cash inflow / (outflow) from investing activities (B)         Cash flow from financing activities         Repayments of secured loans (net)         Payment of principal portion of lease liabilities         Payment of interest portion of lease liabilities         Payment of interest portion of lease liabilities         Payment of interest portion of lease liabilities         Payment of principal portion of lease liabilities         Payment of interest portion of lease liabilities         Payment of principal portion of lease liabilities		- and the second s	
Taxes refund/adjustment (net)       (6.84)       -       -         Net cash (outflow) / Inflow from operating activities (A)       (69.28)       113.01       283.97         Cash flow from investing activities       -       -       -       -         Sale of property, plant and equipment and intangible assets (net)       -       -       -       -         Interest income       -       -       -       -       -       -         Net cash inflow / (outflow) from investing activities (B)       - <t< td=""><td>(63.13)</td><td>111.72</td><td>269.3</td></t<>	(63.13)	111.72	269.3
Net cash (outflow) / Inflow from operating activities (A)       (69.25)       113.01       283.97         Cash flow from investing activities       Sale of property, plant and equipment and intangible assets (net)       2.95       3.05         Sale of property, plant and equipment and intangible assets (net)       -       -       -         Interest income       -       -       -       -         Net cash inflow / (outflow) from investing activities (B)       -       2.98       3.08         Cash flow from financing activities       (328.64)       (36.53)       154.16         Repayments of secured loans (net)       (9.09)       (12.23)       (22.01)         Payment of interest portion of lease liabilities       (4.54)       (4.29)       (11.18)         Finance costs       (2.79)       (0.83)       (3.20)         Net cash (outflow) / Inflow from financing activities (C)       (335.06)       (53.88)       117.77         Net (decrease) / Increase in cash and cash equivalents (A+8+C)       (424.34)       62.11       404.82         Cash and cash equivalents at the beginning of the year       524.61       119.79       119.79	(6,84)	ې مېرىنى يې دې	255.7
Sale of property, plant and equipment and intangible assets (not)     2.95     5.05       interest income     -     -       Net cash inflow / (outflow) from investing activities (B)     -     2.98     3.06       Cash flow from financing activities     (328.64)     (36.53)     154.15       Repayments of secured loans (net)     (9.09)     (12.23)     (22.01)       Payment of principal portion of lease liabilities     (4.54)     (4.29)     (11.18)       Finance costs     (2.79)     (0.83)     (3.20)       Net cash (outflow) / Inflow from financing activities (C)     (355.06)     (53.88)     117.77       Net (decrease) / Increase In cash and cash equivalents (A+8+C)     (424.34)     62.11     404.82       Cash and cash equivalents at the beginning of the year     524.61     119.79     119.79	(69.97)	111.72	103.1
Sale of property, plant and equipment and intangene assets (not)         interest income         Net cash inflow / (outflow) from investing activities (B)         Cash flow from financing activities         Repayments of secured loans (net)         Payment of principal portion of lease liabilities         (12.23)         Payment of interest portion of lease liabilities         (279)         Payment of interest portion of lease liabilities         (2.79)         (0.83)         (325.06)         (53.86)         11.18j         (2.79)         (0.83)         (320)         Net cash (outflow) / Inflow from financing activities (C)         Net (decrease) / increase in cash and cash equivalents (A+8+C)         (424.34)         62.11         404.82         Cash and cash equivalents (A+8+C)          Cash and c		2.96	3.0
Interest income Net cash inflow / (outflow) from investing activities (B)  Cash flow from financing activities (B)  Cash flow from financing activities (C)  Net cash inflow / (outflow) / inflow from financing activities (C)  Net cash (outflow) / inflow from financing activities (C)  Net cash (outflow) / inflow from financing activities (C)  Net cash and cash equivalents (A+B+C)  Cash and cash equivalents at the beginning of the year  Net cash cash activities at the beginning of the year		•	94
Cash Inflow / (outilow) from investing activities       Cash flow from financing activities       Repayments of secured loans (net)       Payment of principal portion of lease flabilities       Payment of interest portion of lease flabilities       (12.23)       Payment of interest portion of lease flabilities       (2.79)       Payment of principal portion of lease flabilities       (2.79)       (0.83)       (328.64)       (328.64)       (328.64)       (328.64)       (328.64)       (328.64)       (328.64)       (328.64)       (328.64)       (328.64)       (328.64)       (328.64)       (328.64)       (328.64)       (328.64)       (329.77)       (328.76)       (328.76)       (328.76)			
Repayments of secured loans (net)     (328,64)     (36,53)     154 16       Payment of principal portion of lease liabilities     (9,09)     (12,23)     (22,01)       Payment of interest portion of lease liabilities     (4,54)     (4,29)     (11,18)       Payment of interest portion of lease liabilities     (4,54)     (4,29)     (11,18)       Payment of interest portion of lease liabilities     (2,79)     (0,83)     (3,20)       Net cash (outflow) / inflow from financing activities (C)     (355,06)     (53,88)     117,77       Net (decrease) / increase in cash and cash equivalents (A+8+C)     (424,34)     62,11     404,82       Cash and cash equivalents at the beginning of the year     524,61     119,79     119,79	A , a particular and a second	2.94	12.7
Repayments of secured loans (net)     (12,23)     (22,01)       Payment of principal portion of lease liabilities     (9,09)     (12,23)     (22,01)       Payment of interest portion of lease liabilities     (4,54)     (4,29)     (11,18)       Finance costs     (2,79)     (0,83)     (3,20)       Net cash (outflow) / inflow from financing activities (C)     (355,06)     (53,88)     117,77       Net (decrease) / increase in cash and cash equivalents (A+8+C)     (424,34)     62,11     404,82       Cash and cash equivalents at the beginning of the year     524,61     119,79     119,79	(338.53)	(36.53)	157.8
Varment of principal period of lease habilities     (4.54)     (4.29)     (11.18)       Payment of interest portion of lease liabilities     (4.54)     (4.29)     (11.18)       Payment of interest portion of lease liabilities     (4.54)     (4.29)     (11.18)       Interest portion of lease liabilities     (1.355)     (1.388)     (11.777       Net cash (outflow) / inflow from financing activities (C)     (355.06)     (53.88)     117.77       Net (decrease) / increase in cash and cash equivalents (A+8+C)     (424.34)     62.11     404.82       Cash and cash equivalents at the beginning of the year     524.61     113.79     119.79	(9.09)	(12.23)	(22.0
Payment of interest portion of lease patients (2.79) (0.83) (3.20) (2.79) (0.83) (3.20) (3.506) (53.88) (17.77  Net (decrease) / increase in cash and cash equivalents (A+8+C) (424.34) 62.11 404.82 (355.06) (19.79 119.7 119.7 119.7 119.7 119.7 119.7 119.7 119.7 119.7 119.7 119.7 119	(4.54)	(4.29)	ati
Hindroic Costs     (355.06)     (53.88)     117.77       Net cash (outflow) / Inflow from financing activities (C)     (355.06)     (53.88)     117.77       Net (decrease) / Increase In cash and cash equivalents (A+B+C)     (424.34)     62.11     404.82       Cash and cash equivalents at the beginning of the year     524.61     119.79     119.79       Cash and cash equivalents     110     79     119.79	(2.79)	(6 <b>E</b> 4)	(3.4
Net cash (outflow) / inition from financing activities (c) (224.34) 62.11 404.82 Net (decrease) / increase in cash and cash equivalents (A+8+C) (424.34) 62.11 404.82 Cash and cash equivalents at the beginning of the year 524.61 119.79 119.79 119.79 119.79	(354.95)	(53.89)	121.2
Net (decrease) / Increase in cash and cash equivalents (A+B+C) (4C+3-7) (119.79 Cash and cash equivalents at the beginning of the year 524.61 (119.79 (119.79) (119.	مىسىمىيە كەرتىشىنى تىرىنىيى تىسى مىسىمىيە		
Cash and cash equivalents at the beginning of the year 524.61 119.79 119.79	(424.92)	60.51	403.6
Cash and cash equivalents at the beginning of the year	577.58	123 90	123.5
Case and case address at the second state and the second state at	107.66	134.71	527.5
			E.,
Notes: 1. The above Statement of Cash Flows has been prepared under the "indirect Method" as set out in Indian Accounting Standard (Ind - AS) - 7 "Statement of Cash	sh Flows'		

		100.27	181.90	524.61	102.66	104.11	
	- drafts on hand	-	*	\$0.13		154.71	527 58
į.	- in term deposits having original maturity of 3 months or less	*	•				20.13
	· in current accounts	13.00	Antes rates		*	٠	0.42
	Batances with banks:	19.68	169.39	400.03	15.29	169.60	400.25
1	Cash on hand						
	2. Cash and cash equivalents in the balance sheet comprises of Cash in hand and Ba	alances with Banks. 80.59	12.51	44.45	\$2 77	15.11	45.78

in behalf of the Board of Directors Capit. OPRA of Inter Capital Limited inteol New Delhi NEW DELHI Sanjaen Goel (Managing Director) DIN - 00078707 Place : New Delhi Date : 14.11.2024 REDACCO ×

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Notes-	
	These standalone financial results of intec Capital Limited (the 'Company / Parent Company') and consolidated financial results of the Company and its Subsidiary Company (together referred to as 'the Group'), have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the Company - Non Systemically standards) Rules. 2015, and the other relevant provisions of the Companies Act, 2013 (the'Act'), and the Master Direction - Non Banking Financial Company - Non Systemically important Non - Deposit taking Non - Banking Financial Company (the'NBFC Regulations') issued by RBI, both as amended from time to time. The notified Indian Accounting Standards (Ind AS) are followed by the Company / Group in so far as they are not inconsistent with the NBFC Regulations. The standalone and roncolidated financial company for the meeting of the Norther 2014 have been contended from time to time. The notified Indian Accounting The standalone and roncolidated financial company for the meeting of the Norther 2014 have been contended from the Committee and subcontention
\$	and available of the Board of Directors at their respective meetings held on 14 November, 2024.
m	The Company is primarily engaged in the business of providing loans to Small and Medium Enterprises ('SME') customers and has no overseas operations / units and as there are no operations at the Subsidiary Company, no segment reporting is required under Indian Accounting Standard for Operating Segments (Ind AS 108).
<b>1</b>	The Company has availed term loans and working capital facilities from various banks, however, slow down of its lending business and increased level of non-performing / impaired loan portfolio, has impacted its cash flow / liquidity, and the Company is un able to service term loans and working capital facilities including interest thereon to certain banks. The Company is in advance stage of finalisation of one-time settlement (OTS) with Banks and have also deposited certain advance / deposit against the proposed OTS. As the Company is in advance stage of finalisation of one-time settlement (OTS) with Banks and have also deposited certain advance / deposit against the proposed OTS. As the Company is reasonably hopeful that its proposals for settlement which include the waiver / reduction of interest will be finally approved / accepted, interest of Rs. 5,7736 lakhs i.e. Rs. 386.50 lakhs and Rs. 759.20 lakhs for the current quarter and half year ended 30 September, 2024, Rs. 372.70 lakhs for the previous quarter ended 30 June, 2024 and Rs. 5,018.76 lakhs for the previous quarter ended 30 June, 2024 and Rs. 5,018.76 lakhs for the previous quarter ended 30 June, 2024 and Rs. 5,018.76 lakhs for the previous quarter ended 30 June, 2023 respectively, though accrued on these loans, has not been provided in these financial results.
λΩ.	The accumulated losses of the earlier years and the substantial losses during the current quarter / half year which are mainly due to non-carrying out the lending activities and substantial reduction in the recoveries from the borrowers / customers, have resulted in erosion of substantial net worth and significant financial crunch being faced by the Company / Group, and there are defaults in the repayments of its borrowings, delays in payments of other liabilities/commitments including employees and statutory dues etc. These events / conditions indicate the existence of uncertainty on the Company's ability to continue as a going concern. However, the financial results have been prepared on a going concern basis on the strength of continued support from the promoters and considering the ongoing discussions, / efforts for One Time Settlements (OTS) of borrowings and company's ability to generate adequate resources for the foreseeable future. Accordingly, the financial results are prepared on a going concern basis.
e	During the previous year ended 31 March, 2024, an impairment loss allowance of Rs. 811.01 lakhs had been booked on the investment and loan given to the Subsidiary Company, based on the latest assessment of its recoverability.
Ê~~	In absence of virtual uncertainty regarding availability of the sufficient taxable income in future, the deferred tax assets has not been recognised on accumulated brought forwarded and current tax losses by the Company, however, has reversed Deferred tax assets (net) of Rs. 11.92 lakhs and Rs. 19.11 lakhs during the current quarter / half year ended 30 June, 2024 respectively, Rs. 7.19 lakhs during the previous quarter ended 30 June, 2024 mainly on reversal of impairment on loans and created Rs. 322.57 lakhs during the previous the previous quarter ended 30 June, 2024 mainly on reversal of impairment on loans and created Rs. 322.57 lakhs during the previous year mainly on reversal of impairment on loans and created Rs. 322.57 lakhs during the previous year mainly on teversal of impairment on loans and created Rs. 322.57 lakhs during the previous the previous quarter ended in note 6 above).
00 M	Balances in the accounts of some parties (including Bank balances / borrowings) are subject to confirmation/reconclitation. The impact, if any, subsequent to the reconclitation will be taken in the period the confirmation/reconclitation is carried out, which in the view of the management will not be material. The impact, if any, subsequent to the reconclitation will be taken in the period the confirmation/reconclitation is carried out, which in the view of the management will not be material. The impact, if any, subsequent to the reconclitation will be taken in the period the confirmation/reconclitation is carried out, which in the view of the management will not be material. The impact of the previous quarter / year have been regrouped and / reclassified, wherever considered necessary, to conform to current quarter's disclosures.
	For and on behalf of the Board of Directors ap It and on behalf of the Board of Directors ap It and on behalf of the Board of Directors ap It and the Board of Directors ap It and the Board of Directors applied of the Board of the Board of Directors applied of the Board of Directors applied of the Board of Direc