

5th February, 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 Unaudited Financial Results for the quarter and nine months ended 31st December, 2023 published in newspapers, Business Standard – All Edition and Pratidin – Odiya Newspaper on Monday, 5th February, 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



Tel: +91 661 2660195

E-mail: ifgl.works@ifgl.in

Sector 'B', Kalunga Industrial Estate, P.O. Kalunga 770031, Dist. Sundergarh, Odisha

IFGL REFRACTORIES LIMITED

CIN: L51909OR2007PLC027954

Head & Corporate Office

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

investorcomplaInts@lfgl.in

Website: www.ifglgroup.com

(₹ in lakhs except as otherwise stated)

## EXTRACT OF STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

|  | Quarter ended |             |             | Nine mon    | Year ended  |             |
|--|---------------|-------------|-------------|-------------|-------------|-------------|
| Particulare  | 31.12.2023    | 30.09.2023  | 31.12.2022  | 31.12.2023  | 31.12.2022  | 31.03.2023  |
| Particulars  | (Unaudited)   | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited)   |
| Total Income                                       | 37,034        | 45,946      | 31,831      | 1,25,710    | 1,02,376    | 1,39,965    |
| Net Profit before Tax from Ordinary Activities     | (1,844)       | 5,378       | 2,202       | 7,663       | 6,611       | 10,570      |
| Net Profit after Tax and Exceptional Item          | 152           | 3,800       | 1,579       | 6,913       | 4,979       | 7,921       |
| Total Comprehensive Income [Comprising Profit      |               |             | 17770       |             |             | from the or |
| for the period after Tax and Other Comprehensive   |               |             |             |             |             | -           |
| Income after Tax]                                  | 1,567         | 3,332       | 4,522       | 8,257       | 6,448       | 9,625       |
| Paid up Equity Share Capital (Face Value ₹ 10/-per |               |             |             |             | 17 17 17 17 |             |
| Share)   | 3,604         | 3,604       | 3,604       | 3,604       | 3,604       | 3,604       |
| Other Equity                                       | ×             |             |             |             |             | 96,900      |
| EamingsPer Share (of ₹10 /- each)                  | -             |             |             |             |             |             |
| Basic and Diluted#                                 | 0.42          | 10.55       | 4.38        | 19.18       | 13.82       | 21.98       |

#Figures for the quarter and nine months are not annualised.

NOTES:

Above financial results have been reviewed by the Audit Committee at its meeting held on 3rd February, 2024 and approved by the Board of Directors (Board) at their meeting held on that date. The Statutory Auditor has reviewed the same

2. Following amendments made by the Finance Act, 2021 to the relevant Sections of the Income Tax Act, 1961, whereby Goodwill arising on amalgamation will not be considered as a depreciable asset and depreciation on goodwill will not be allowable as deductible expenditure effective 1st April, 2020, the Holding Company has not claimed deduction of depreciation on such goodwill under Income Tax for period beginning on that date. The Holding Company management, supported by legal opinions, continues to believe that such deduction claimed in prior assessment years are sustainable and remain unaffected. During the previous year, the Holding Company's claim of ₹ 2,816 lakhs (tax impact of ₹ 984 lakhs) towards such deduction for Assessment Year 2020-21 has been disallowed. Being aggrieved thereby, the Holding Company has filed an appeal before the Commissioner of Income Tax (Appeals).

3. The Holding Company has elected to exercise the option permitted under Section 115BAA of the Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Act, 2019 "New Tax Regime" at the time of filing of Income Tax Return for financial year ending 31st March, 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 31st March, 2023 has decreased by ₹ 62 lakhs and ₹ 871 lakhs respectively, resulting into reduction in tax charge by ₹ 933 lakhs during the quarter. Tax charge for the current financial year (FY 2023-24) has also been recomputed during the quarter based on new tax regime. Accordingly, current tax and deferred tax amount till 30th September, 2023 has further reduced by ₹ 388 lakhs and ₹ 166 lakhs respectively resulting in reduction in tax charge by ₹ 554 lakhs during the

guarterended 31st December, 2023.

4.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.

5. 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 ₹ 826 lakhs and reversed commission aggregating to ₹ 148 lakhs accrued in

respect of the said sales, during the quarter ended 31st December, 2023.

6. Key Stand-alone financial information are as follows:

|  |               |             |             |             |             | ( III Iakiia) |
|--|---------------|-------------|-------------|-------------|-------------|---------------|
|  | Quarter ended |             |             | Nine mon    | Year ended  |               |
|  | 31.12.2023    | 30.09.2023  | 31.12.2022  | 31.12.2023  | 31.12.2022  | 31.03.2023    |
|  | (Unaudited)   | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited)     |
| Total Income                                     | 19,988        | 26,353      | 18,378      | 69,369      | 62,796      | 84,557        |
| Net Profit before Tax from Ordinary Activities   | (2,418)       | 4,374       | 1,766       | 5,225       | 5,255       | 8,529         |
| Net Profit after Tax from Ordinary Activities    | (308)         | 3,012       | 1,233       | 4,955       | 3,823       | 6,117         |
| Total Comprehensive Income [Comprising Profit    |               |             |             |             |             |               |
| for the period after Tax and Other Comprehensive |               |             | d pour      |             |             |               |
| Income after Tax}                                | (306)         | 3,013       | 1,233       | 4,959       | 3,824       | 6,121         |

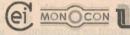
7. Results of nine months and quarter ended 31st December, 2022 do not include figures of the acquired company for the nine months and quarter respectively till date of acquisition as mentioned in Note 4 respectively.

8. This is an extract of the detailed format of Unaudited Consolidated and Stand-alone Financial Results for the quarter and nine months ended 31st December, 2023 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Detailed format of the Unaudited Consolidated and Standalone Financial Results are available on the Websites of BSE (www.bseindia.com), NSE (www.nseindia.com) and Company's Website (www.ifglgroup.com).

> On behalf of the Board of IFGL Refractories Limited

S K Bajoria Chairman (DIN: 00084004)

Kolkata 3rd February, 2024







### BRUBANESWAR, MONDAY, 5 FEBRUARY 2024



#### **IFGL REFRACTORIES LIMITED**

CIN 1 51909OR2007P1 C027954

Registered Office : Sector '8', Kalunga Industrial Estate, P.O. Kalunga 770031, Dist. Sundergarh, Odisha Tel : +91 661 2660195

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Website: www.ifglgroup.com

(7 In lakhs except as otherwise stated)

#### **EXTRACT OF STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS** FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

|   | C           | uarter ende | d           | Nine mon    | Year ended  |            |
|---|-------------|-------------|-------------|-------------|-------------|------------|
| Bankin dana   | 31.12.2023  | 30.09.2023  | 31.12.2022  | 31.12.2023  | 31.12.2022  | 31.03.2023 |
| Particulars   | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited)  |
| Total Income  | 37,034      | 45,946      | 31,831      | 1,25,710    | 1,02,376    | 1,39,965   |
| Net Profit before Tax from Ordinary Activities                        | (1,844)     | 5,378       | 2,202       | 7,663       | 6,611       | 10,570     |
| Net Profit after Tax and Exceptional Item                             | 152         | 3,800       | 1,579       | 6,913       | 4,979       | 7,921      |
| Total Comprehensive Income (Comprising Profit                         |             |             |             |             |             |            |
| for the period after Tax and Other Comprehensive<br>Income after Tax] | 1,567       | 3,332       | 4,522       | 8,257       | 6,448       | 9,625      |
| Paid up Equity Share Capital (Face Value ₹ 10/- per                   |             |             |             |             |             |            |
| Share)  | 3,604       | 3,604       | 3,604       | 3,604       | 3,604       | 3,604      |
| Other Equity  | -           |             |             |             |             | 96,900     |
| Earnings Per Share (of ₹ 10 /- each)                                  |             |             |             |             |             |            |
| Basic and Diluted #   | 0.42        | 10.55       | 4.38        | 19.18       | 13.82       | 21.98      |

#Figures for the quarter and nine months are not annualised.

1. Above financial results have been reviewed by the Audit Committee at its meeting held on 3rd February, 2024 and approved by the Board of Directors (Board) at their meeting held on that date. The Statutory Auditor has reviewed the same

2. Following amendments made by the Finance Act, 2021 to the relevant Sections of the Income Tax Act, 1961, whereby Goodwill arising on amalgamation will not be considered as a depreciable asset and depreciation on goodwill will not be allowable as deductible expenditure effective 1st April, 2020, the Holding Company has not claimed deduction of depreciation on such goodwill under Income Tax for period beginning on that date. The Holding Company management, supported by legal opinions, continues to believe that such deduction claimed in prior assessment years are sustainable and remain unaffected. During the previous year, the Holding Company's claim of ₹ 2,816 lakhs (tax impact of ₹ 984 lakhs) towards such deduction for Assessment Year 2020-21 has been disallowed. Being aggrieved thereby, the Holding Company has filed an appeal before the Commissioner of Income Tax (Appeals).

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6. Key Stand-alone financial information are as follows:

(₹ in lakhs)

| ):   | Quarter ended |             |             | Nine mon    | Year ended  |            |
|--|---------------|-------------|-------------|-------------|-------------|------------|
| Particulars                                      | 31.12.2023    | 30.09.2023  | 31.12.2022  | 31.12.2023  | 31.12.2022  | 31.03.2023 |
|  | (Unaudited)   | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited)  |
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> On behalf of the Board of IFGL Refractories Limited

3rd February, 2024





S K Bajoria Chairman (DIN: 00084004) କୁଚନେଷର ସୋମକର ୫ ଫେବୃଆରୀ, ୨୦୨୪ ପ୍ରାତଃ ଶଂଷ୍ଟରଣ ମୂଲ୍ୟ : ୭ ଟେଇ, ୮ + ୪ପୁଷ୍ଠା February 5, 2024, Bhubaneswar Vol - XXI. Issue - 305 Price: Rs.5/- ( 12 Pages) emat: pratidin.dally@gmail.com MLW HOOM NO BN /134/71-23



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# IFGL

### ଆଇଏଫ୍ରିଏଲ୍ ରିଫ୍ରାକ୍ଟୋରିକ୍ ଲିମିଟେଡ୍

CIN: L51909OR2007PLC027954

ପରୀକୃତ କାର୍ଯ୍ୟାଳୟ: ସେକ୍ଟର - 'ଚି' , କାଲୁଙ୍ଗା ଇଷଞ୍ଜିଆଲ୍ ଇଷ୍ଟେଟ୍, ପୋ: କାଲୁଙ୍ଗା – ୭୭୦୦୩୧ , ଜିଲ୍ଲା: ସୁଦ୍ରରଣତ, ଓଡ଼ିଶା

COID- + CE 226 22206 CH ลฤกลุ: ifgl.works@ifgl.in

ମୁଖ୍ୟ ଏବଂ କର୍ପୋରେଟ କାର୍ଯ୍ୟାଳୟ ମୃଷ୍ୟ ଏକ" କରୋଗେଟ କାଯ୍ୟାକ୍ୟ: ଏମ୍ସିଲିଞ୍ଚ୍ ହାଇସ୍, ୩, ନେତାଳା ସୁଲାଖ ରୋଜ୍ କୋଇକାଡା − ୭୦୦୦୦୧, ଫୋନ୍: +୯୧ ୩୩୪୦୧୦୬୧୦୦

ฉ6กฉ: ifgl.ho@ifgl.in. investorcomplaints@ifgl.ln

ପ୍ରେଟ୍ସାଇଟ୍: www.ifglgroup.com

(ଅନ୍ୟଥା ଉଲ୍ଲେଖ ନଥିଲେ ଟଙ୍କା ଇକ୍ଷରେ)

### ୩୧ ଡିସେୟର, ୨୦୨୩ରେ ଶେଷ ହୋଇଥିବା ତ୍ରୟମାସ ଏବଂ ନବମ ମାସ ନିମତେ ଯାଞ୍ଚ ହୋଇନଥିବା ଏକୀକ୍ତ ଆର୍ଥିକ ଫଳାଫଳ ବିବର<u>ଣୀର ସାରାଂଶ</u>

|  |                 | ତ୍ରୟମାସ ଶେ       | 8                | ନବମ ମ                | ବର୍ଷ ଶେଷ        |                |
|--|-----------------|------------------|------------------|----------------------|-----------------|----------------|
| ବିବରଣୀ   | ना १.११.१०१     | 90,00.9099       | नार. ९ १.१०११    | ता <b>९.९</b> 9.9०9% | 99.9099         | पार.०ग.१०१ग    |
|  | (ଯଞ୍ଜ ସେତନଥିବା) | (ଅଞ୍ଚ ଫୋଲନସ୍ଟକା) | (ଯାଞ୍ଚ ହେଳନଥିବା) | (ଅଞ୍ଜ ହୋଇନଥିବା)      | (ଯଃଷ ହେଇନଥିବା ) | (ଘଞ୍ଚ ଫେଇଞ୍ଚା) |
| ମୋଟ ଆୟ   | গা9,০গাধ        | ४४,८४७           | वार, त्वार       | 6,98,960             | ୧,୦୨,୩୭୬        | 8.910,098      |
| କର ଦେବା ପୂର୍ବରୁ ସାଧାରଣ କାର୍ଯ୍ୟକଳାପରୁ ପ୍ରକୃତ ଲାଭ  | (6'L88)         | 8,9191           | 9,909            | ୭,୬୬୩                | 9,900           | 60,890         |
| କର ଏବଂ କିଶିଷ୍ଟ ସାମଗ୍ରୀ ପରେ ପ୍ରକୃତ ଲାଇ<br>ମୋଟ ବ୍ୟାପକ ଆୟ [ସମୟ ସାମା ପାଇଁ କରତେଶ ପରେ  | <b>689</b>      | 91,000           | e,89¢            | ૭,୯୧୩                | 8,090           | 9,798          |
| ଏବଂ ଅନ୍ୟାନ୍ୟ ବ୍ୟାପକ ଆୟ କର ଦେବା ପରେ ଇତୟକୁ ମିଶାଇ ଲାଭ }<br>ପ୍ରବନ ତରପାଇଥିବା ଜକୁନ୍ଦି ସେଥାଗଳା।ପିଟାଇ (ସେୟାର ପ୍ରତିଙ୍ଗିଶ୍ୱତ ମୃକ୍ୟ | 1170.15         | વા,વાવા9         | 8,899            | F,989                | ∌,ชชר           | C,998          |
| G.80/-)  | ୩,୬୦୪           | শ, ୬୦୪           | ना, ୬०४          | প, ୬୦୪               | শ,୬০४           | ୩,୬०४          |
| ଞ୍ଚନ୍ୟାନ୍ୟ ଇକ୍ୟୁଟି<br>ସେୟାର ପ୍ରତି ଆୟ (ପ୍ରତ୍ୟେକ ଟ. ୧०/−ରେ)  | -               | -                | -                | -                    | -               | <b>رع,رده</b>  |
| ବେସିକ ଏବଂ ଡାଇଲ୍ଲୁଟେଡ #   | 0.89            | 88.09            | ୪.୩୮             | 90.95                | ୧୩.୮୨           | 98.60          |

# ତୃୟମାସ ଓ ନବମ ମାସ ନିମନ୍ତେ ସଂଖ୍ୟାପୁତିକ ଚାର୍ଥିକୀକରଣ କରାଯାଇ ନାହିଁ । ଦ୍ରଶ୍ୱତ୍ୟ:

୧. ଏ। ଫେବୃଆରୀ ୨୦୨୨୪ରେ ଅନୁଷ୍ଠିତ ହୋଇଥିବା ମିଟିଂରେ ଉପରୋକ୍ତ ଆର୍ଥ୍କ ଫଳାଫଳଗୁଡ଼ିକ ଅତିଟ୍ କମିଟି ହାର। ସମାକ୍ଷା କରାଯାଇଛି। ଏବ ସେହିଦିନ ନିର୍ଦ୍ଦେଶକ ମଣକା (ବୋର୍ଚ)ର ଅନୁଷ୍ଠିତ ହୋଇଥିବା ସମ୍ମିଳନୀରେ ଅନୁମୋଦିତ ହୋଇଛି। ଏହାକୁ ସାୟିଧାନିକ ଅତିକରମାନେ ସମ ଛ। କରିଛନ୍ତି। ୨. ଆୟକର ଆକ୍ ୧୯୬୧ର ସଂପ୍ର ବିରାରରେ ଫାଲ୍ନାନ୍ଥ ଆକ୍ ୨୦୨୧ ହାରା କରାଯାଇଥିବା ସଂଖୋଧନ ଅନ୍ତଯାୟୀ, ଯେଉଁଥରେ ସନ୍ତିଶଣ ହାର ଇପୁଳିଥିବା ମୂଲ୍ୟ ହ୍ରାସ ବିଚାରକୁ ନିଆଯିବ ନାହିଁ ଏବଂ ସଦିହା ଉପରେ ଅଦମ୍ଲ୍ୟୟନ ଗ୍ରହଣଯୋର୍ୟ କୁହେଁ। ଯେହେତୁ ଖଜି କାଟ ଏପ୍ରିଲ ୧, ୨୦୨୦ରୁ ଖଜି କାଚ ଲାଗୁ ହୋଇଛି, ଚାଲୁରହିଥିବା କମାନୀ ମୂଲ୍ୟ ହ୍ରାସ ନିମତେ କଟୌଡି ଦାବି କରିନାହାତି। ଯାହା ସମୟ ସାମା ଆରମ ଚାରିଖ ନିମତେ ଯାହା ଆୟକର ସଦିହା ଅତିର୍ଗତ। କାର୍ଯ୍ୟକାରୀ ହେଉଥିବା କମାନାର ପରିଚାକନା ଆଇନ ସମ୍ପତ ରାବେ କାର୍ଯ୍ୟ କରୁଛି, ଏବଂ ବିଶ୍ୱାସ କରାଯଉଛି ଯେ ଏହା ନିରଚର ଭାବେ ଚାରିବା ଏବଂ ଯାହା ପୂର୍ବବର୍ଭୀ ନିର୍ଦ୍ଧାରିତ ବର୍ଷ ନିମରେ କାର୍ଯ୍ୟ କରିବ ଏବଂ କୌଣବି ବ୍ୟାପାତ ପଟିତ ନାର୍ଥି। ଚକିତବର୍ଷରେ କାର୍ଯ୍ୟକାରୀ ହେଉଥିବା କମାନୀର ଦାବି ଟ. ୨,୮୧୬ ଇଥି (ଟ. ୯୮୪ ଇଥି ଟଙ୍କାର କର ଦେୟ) ଯାହା ନିର୍ଦ୍ଧାରିତ ବର୍ଷ ୨୦୨୦–୨୧ ନିମନ୍ତେ ଏପରି କର୍ଗୋଡି ଗ୍ରହଣ କରାଯାଇ ନାହିଁ। ତେଣୁ

ଛବିଗ୍ରୟ ହୋଇ କାର୍ଯ୍ୟକାରୀ କମ୍ପାନୀ ଇନ୍କମ ଟ୍ୟାକୁ (ଆଫିଇସ୍) କମିଶନର୍ଙ୍କ ନିକଟରେ ଏକ ଆଦେବନ ଦାଖଇ କରିଛବି। ୩. ୩୧ ମାଇଁ ୨୦୭୩ରେ ଶେଷ ହେଉଥିବା ଆର୍ଥ୍କ ବର୍ଷ ନିମନ୍ତେ ଆଉକର ରିଚର୍ଷ୍ଠ ଦାଖଇ କରିତା ସମୟରେ ଟ୍ୟାକେସନ୍ ଆଇନ କୃତିକ (ସଂଶେଧ୍ଜ) ଆଇନ୍ ୨୦୧୯''ନ୍ତନ କର ଯୋଜନା'' ପ୍ରତନିତ ହୋଇଥିବାରୁ ଭନ୍କମ୍ ଖୋକୁ ଆଇନ୍ ୧୯୬୧ର ଧାରା ୧୧୫ବି ଏଏ ଅନୁଯାୟୀ କାର୍ଯ୍ୟକାରୀ ହେଉଥିବା କ୍ୟାନି ଏହାର ନଡାମତ ପ୍ରୟୋଗ କରିବାପାଇଁ ଅନୁମତି ପାସ୍ତ ହୋଇନ୍ତି। ତଦନୁସାରେ, କାର୍ଯ୍ୟକାରୀ ହେଉଥିବା କ୍ୟାନି ଏହାର ଚଳିତ କର ଦେୟ ଏକଂ ପ୍ରରିତ କରଦେଯକୁ ପୁନନିର୍ବାରଣ ଆଧାରରେ ଭଦିଷ ଥିବା ହାରକୁ ିହାସ କରିଛି । ଫଳସ୍ରୂପ, ୩୧ମାର୍ଚ୍ଚ ୦୨୩ରେ ଶେଷ ହୋଇଥିବା ଆର୍ଥ୍ନ ବର୍ଷ ନିମରେ ଏହାର ଚଳିତ କର ଦେୟ ଏକଂ ଘୁରିତ କର୍ଭଦୟ ଯଥାକୁମେ ଟ. ୬୨ଲକ୍ଷ ଏବଂ ଚ.୮୭୧ଲକ୍ଷକୁ ହ୍ରାସ କରାଯାଇଛି। ଯାହା ଉକ୍ତ ତ୍ୟ ମାସ ନିମରେ ମୋଟ କର ୯୩୩ ବଳ୍ପ କରା ପଧ୍ୟର ଏକ ଅନ୍ତର କରାବର ଯଥାତ୍ରିଟେ ଓ - ୬୭ ଲଣ ଏକ ରା ୬ ହେଇକୁ ହୁଏ କରାଯାଇଥା ଯଥା ହାଞ୍ଚି ପ୍ରଥମଣ ନମତେ ହମାନ କର ଏମ ଲକ୍ଷରୁ ହୁଏ ପାଇଛି। ବଳିତ ଆର୍ଥିକ ବର୍ଷ( ଆର୍ଥ୍ୟ ବର୍ଷ ୨୦୨୩–୨୪) ନିମନ୍ତେ କର ସେ ସେ ନୁଦନ କର ଯୋଇନା ଆଧାରରେ କଳିତ ନୃଷ୍ଠ ମାସ ନିମନ୍ତେ ଦୁନର୍ଜାର ହିସାକ କରାଯାଇଛି। । ତତରୁସାରେ, ୩୦ ସେପ୍ଟେମ୍ବର ୨୦୨୩ ସୁହା ଚଳିତ କର ଏବଂ ସ୍ଥଳିତ କର ରାଶି ଯଥାକ୍ରମେ ଟ.୩୮୮ଇଥି ଏବଂ ଟ. ୧୬୬ ଇଛକୁ ହ୍ରାସ ପାଇଛି,ଏହାର ଫକସ୍ର୍ପ କରଦେୟର ମୋଟ ହ୍ରାସ ୩୧ ଡିସେୟର ୨୦୨୩ ରେଶେଷ ହୋଇଥିବା ତୃୟମାସ ନିମନ୍ତେ ମୋଟ କର ହ୍ରାସ ଟ. ୫୫୪ଇକ୍ଷ ହୋଇଛି।

୪. ପୂର୍ବ ବର୍ଷ ୨୪ ଫେବୃଆରୀ ୨୦୨୩ରେ କାର୍ଯ୍ୟକାରୀ କମ୍ଚାନୀର ମନୋକନ୍ ଇଷରଜ୍ୟାସନାଇ ରିଫ୍ରାକ୍ଟେରିକ୍ ଭି., ୟୁକେ, (MIRL) ଯାହା ଦାର୍ଯ୍ୟକାରୀ ହେଉଥିବା କମାନୀଠାରୁ ହେରିଯାଇଥିବା ଏକ ସହଯୋଗା କମାନୀ ସେଣ୍ଡିକ୍ ଶିଣ୍ଡାଷ୍ଟୋରିକ୍ ଲି. ସୁଟଳ (SRL) ୧୦୦% ଶେଯାର ଧାରଣ କରିଛି। ଯାହା ମନୋଇଥିକ୍ ରିଫ୍ରାଷ୍ଟୋରି ପ୍ରତକ୍ଷ ଉତ୍ପାଦନ କରୁଛି। ଯାହାର ମୂଲ୍ୟାୟନ ଟ. ୪,୯୮୧ ଇଞ୍ଚ (ଯାହା GBP ୫.୦ ମିଲିୟନ୍ ନରଦ ମୂଲ୍ୟ ସହିତ ସମତୁଲ୍ୟ ଏବଂ ଏହାକୁ ଅଧ୍କୃତ କରିବା ନିମତେ ଜିବିପି ୦.୧ ମିଲିୟନ୍ ବ୍ୟୟ ହୋଇଛି) ବୃହତ ଆକାରରେ ଉତ୍ପାଦନ କରାଯାଉଥିଲା ଏବଂ ଏହା ନୂତନ ଗ୍ରାହକକ ସହିତ ସୁସମ୍ପର୍କ ରଖାଯାଇଛି। ସେହିଦିନଠାରୁ ଏସ୍ଆର୍ଏର୍ ଏମ୍ଆଇଆର୍ଏର୍ର ଏକ ସହଯେରୀ କମାନୀ ହୋଇଛି ଏବଂ ଫଳ ସ୍ରୂପ କାର୍ଯ୍ୟକାରୀ କମାନାର ଏହା ଏକ ଓହରିଯାଇଥିବା ସହଯୋଗୀ କମାନୀ। Ind AS 103- ବିଳିନେସ୍ କୟିନେସନ୍ ଅନୁଯାୟୀ ଉପରୋକ୍ତ ସମ୍ପତି, ପୂାଷ୍ଟ ଏବଂ ଲହିଟମେଷ କ୍ରୟ ନିମନ୍ତେ ଟ. ୧,୭୪୨ ଇକ୍ଷ ପ୍ରଦାନ କରାଯାଇଛି ଏବଂ ବର୍ତ୍ତମାନ ଥିବା ସାମଗ୍ରାଗୁଡ଼ିକ ନିମନ୍ତେ ଟ. ୫,୪୯୭ ଇକ୍ଷ ଚଳିତ ଦେୟ ନିମନ୍ତେ ଟ. ୧,୮୮୩ ଇକ୍ଷ ଯାହା ସେମାନଙ୍କର ସ୍ତୁ ମୁଲ୍ୟ ଛାଧାରିତ, ଏବଂ ଟ. ୭,୫୮୪ ଲକ୍ଷ ରଣ ପ୍ରହର ନିମ୍ନତୋ କାର୍ଯ୍ୟକାର ହେଉଥିବା କମାନୀ ସ୍ଥାୟୀ ସାମଗ୍ରୀଗୁଡ଼ିକ ମେଟ ମୂଲ୍ୟ ଟ. ୧,୭୬୫ ଲକ୍ଷ ଯାହା ଗ୍ରାହକଙ୍କ ସହିତ ସୁସନ୍ଧର୍କ ଭକ୍ଷା ଏକଂ ବ୍ରାଷ ନେମ୍/ଡ୍ରେଡ୍ ମାର୍କୁସ୍, ଯାହା ସ୍ୱାଧୀନ ଲାବେ ମୂଲ୍ୟାୟନ କରାଯାଇଛି। ଦ୍ରୟର ଅକଶିଷ୍କ ରାଶି ଟ. ୪୪୪ ଲକ୍ଷ ସବିହାର ଫଳସ୍ରୂପ ସ୍ୱାକୃତି ଲାଲ କରିଛି।

ୟ , ଟେକ୍ ରିପକ୍ଲିକର ଆଇନ ଅନୁଯାୟୀ ପୁଡିରୋଧ ପୁନନିମଣ ନିମନ୍ତେ ଭପରୋକ୍ର ଗୁପର କଣେ ଗ୍ରାହକ ଇହା ପ୍ରକାଶ କଲିଛନ୍ତି । ଗୁପର ପରିଚାଇନା ମଚାମତ ଅନୁଯାୟୀ ଉକ୍ର ଗ୍ରାହକଙ୍କଠାରୁ ଇବିଞ୍ୟତରେ ଦେୟ ଆଦାୟ କରିବା ଅନିୟିତ ଏବଂ ସନ୍ଦେହନ୍ତନକ । ଅଧିକ ସଚର୍କତା ଏକଂ ସହକଦାଧ ନିମନ୍ତେ ଉକ୍ର ରୁପ ବାଶିଳ୍ୟ କାରବାରରୁ ମୋଟ ଟ. ୩,୩୨୭ ଇଛ, ସାମଗ୍ରୀ ବିକ୍ରୟ ପରିବହନ କ୍ୟତୀତ ମୋଟ ଟ. ୮୨୬ ଇଛ ଏବଂ ରିରସିତ କମିଶନ ମୋଟ ଟ. ୧୪୮ ଇଛି ଯାହା ଉକ୍ତ ବିକ୍ରୟ ପୁକ୍ରିୟାକୁ ୩୧ ଚିସେୟର ୨୦୨୩ରେ ଶେଷ ହୋଇଥିବା ବ୍ରୟମାସ ନିମତେ ଉପଇତ୍କ ରାଶିର ବ୍ୟବହା କରାଯାଇଛି। ୬. ମୂଖ୍ୟ ଆର୍ଥ୍ୟ ନ୍ଥିତାବହା ନିମ୍ବରେ ଦିଆଯାଇଛି।

(CCI ORCO)

|                 |   |  |  | (04   | I MAGGOL  |
|-----------------|---|--|--|---|---|
| ତ୍ରୟମାସ ଶେଷ     |   |  | ନବମ ମ  | ବର୍ଷ ଶେଷ  |   |
| me.e9.9094      | 90,0°.909   | 916.63.9099  | 916.63.909   | प्रार. १९.१०११  | TC.07.909C  |
| (ଯଞ୍ଜ ହୋଇନଥିବା) | (ଯଞ୍ଚ ହୋଇନଥିବା  | (ଯାଞ୍ଚ ଟୋଇନଥିବା)   | (ଯାଞ୍ଚ ହୋଇନଥିବା  | ) (ସଞ୍ଜ ହେତନଥିବା  | (ଅଞ୍ଚ ଫୋଇଥିବା)  |
| 80,0FF          | १७,पश्च   | ९୮,୩୭୮   | ୬୯,୩୬୯   | 29,909  | L8,885  |
| (9,887)         | ୪,୩୭୪   | 6,999  | 8,998  | 8,988   | F,89€   |
| (nor)           | 91,089  | ९,९क्त   | 887,8  | ୩,୮୨୩   | 9,999   |
| (@oP)           | न,०९न   | • ୧,୨୩୩  | 8,787  | ୩,୮୨୪   | 9,696   |
|                 | ୩୧-୧୨.୨୦୨୩<br>(ଯଞ୍ଜ ହେଉଟସ୍ବା)<br>୧୯,୯୮୮<br>(୨,୪୧୮)<br>(୩୦୮) | ୩୧.୧୨.୨୦୨୩ ୩୦.୦୯.୨୦୨୩<br>(ଘଞ୍ଚ ସେତନହର) (ଘଞ୍ଚ ସେତନହର)<br>୧୯,୯୮୮ ୨୬,୩୫୩<br>(୨,୪୧୮) ୪,୩୨୪<br>(୩୦୮) ସା,୦୧୨ | ୩୧.୧୨.୨୦୨୩ ୩୦.୦୯.୨୦୨୩ ୩୧.୧୨.୨୦୨୨<br>(ଘଞ୍ଜରତନ୍ଦର) (ଘଞ୍ଜରତନ୍ଦର) (ଘଞ୍ଜରତନ୍ଦର)<br>୧୯,୯୮୮ ୨୬.୩୫୩ ୧୮,୩୭୮<br>(୨,୪୧୮) ୪,୩୭୪ ୧,୨୬୬<br>(୩୦୮) ୩,୦୧୨ ୧,୨୩୩ | सर. १९, १० ३ म से ०. ० ८, १० ३ म सर. १९, १० ३ १ म १. १९, १० ३ १ ।<br>(এর জানন্দ্রন) (এর জানন্দ্রন) (এর জানন্দ্রন)<br>१ ९, ९ ୮ | ତ୍ରଯମାପ ଶେଷ ନଦମ ମାପ ଶେଷ କ୍ୟାନ୍ତ ୬ ୦ ୬୩ ୩୧.୧୨ ୬ ୦ ୬୩ ୩୧.୧୨ ୬ ୦ ୬୩ ୩୧.୧୨ ୬ ୦ ୬୩ ୩୧.୧୨ ୬ ୦ ୬୩ ୩୧.୧୨ ୬ ୦ ୬୩ ୩୧.୧୨ ୬ ୦ ୬୩ ୩୧.୧୨ ୬ ୦ ୬ ୩୩୧.୧୨ ୬ ୦ ୬ ୩୩୧.୧୨ ୬ ୯ ୩ ୭୪ ୯ ୩ ୭୪ ୯ ୬ ୬ ୬ ୫ ୬ ୬ ୫ ୫ ୬ ୬୫ ୩ ୩୯୮୦୮ ୩ ୩ ୧୮ ୩ ୭୯ ୩ ୭୯ ୩ ୭୯ ୩ ୭୯ ୩ ୭୯ ୩ ୭୯ ୩ ୭୯ ୩ ୭ |

୭. ୩୧ ମାର୍ଚ୍ଚ, ୨୦୨୨ରେ ଶେଷ ହୋଇଥିବା ତ୍ରୟମାସ ଓ ନବମ ନାସର ଫଳାଫଳଗୁଡ଼ିକ ଯଥାକୁମେ ନବମ ନାସ ଏବଂ ତ୍ରୟ ନାସ ଅଧିକାର କରିଥିବା ସଂଖ୍ୟାଗୁଡିକ ଯାହା ଯଥାବ୍ରମେ ଦ୍ରଷ୍ଟବ୍ୟ ୪ରେ ଇଲ୍ଲେଖ କରାଯାଇଛି ସେଗୁଡ଼ିକ ସହିତ ସଂଯୁକ୍ତ ନୁହେଁ।

୮. ୩୧ ମାର୍ଚ୍ଚ ୨୦୨୩ରେ ଶେଷ ହୋଇଥିବା ତ୍ରୟ ମାସ ଏବଂ ନରମ ମାସ ଶେଷ ନିମରେ ଯାଞ୍ଚ ହୋଇନଥିବା ଏକର୍ତ୍ତିପୁରୁ ଏବଂ ଆର୍ଥ୍ର ଫଳାଫକସୁଡିକର ସିତାବସ୍ଥାର ସବିଶେଷ ବିବରଣୀର ଏହା ଏକ ସାରାଂଶ ଯାହା ଏସଇବିଆଇ (ଇିଙ୍କିଂ ଓବିରେସନ୍ଥ ଏବଂ ଡିସିକୋକର ରିକ୍ୟରମେକସ) ରେଗଲେସନ୍ଥ ୨୦୧୫ର ରେଗ୍ଲଲେସନ ୩୩ ଅନୁଯାୟୀ ଷ୍ଟଳ ଏକ୍ସଟେଖକୁଡିକରେ ଦାଖଳ କରାଯାଇଛି । ଆର୍ଥକ ଫଳାଫକଗୁଡିକର ଯାଥ ହୋଇନଥିବା ଏକଦ୍ରିଭୂକ ଏବଂ ସ୍ଥିତାବନ୍କାର ବିଶଦ ବିବରଣୀ (ଓ୍ରସାଇଟରୁଡିଜ ବିଏସଇ (www.bsoIndia.com) ଏଡଂ ଏନ୍ୟସଇ (www.nseindia.com) ଏଡଂ କମାନୀର ଓ୍ରେସାଇଟ୍ (www.ifglgroup.com) ରେ ଉପଲକ୍କ !

ବୋର୍ଡିଙ୍କ ପକ୍ଷରୁ

ଆଇଏଫ୍ରିଏଇ ରିଫ୍ରାକ୍ଟୋରିଜ୍ ଲିମିଟେଡି

ଏସ୍.କେ. ବାଜୋରିଆ COCIOCIVIC

୩ ଫେବୃଆରୀ,୨୦୨୪







(DIN: 00084004)