



INDSIL HYDRO POWER AND MANGANESE LIMITED

Regd. Office :
"Indsil House",
T.V. Samy Road (West), R.S. Puram
Coimbatore - 641 002.
Phone : (+91/0) (422) 4522922, 23
Fax : (+91/0) (422) 4522925
e-mail : indsilho@indsil.com
website : www.indsil.com
CIN : L27101TZ1990PLC002849

February 10, 2025

To

BSE Limited
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001
Scrip Code: 522165

Dear Sir/Madam,

Sub: Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024.

The above information will be made available on the Company's website www.indsil.com.

Kindly take the above on record.

Yours truly

For INDSIL HYDRO POWER AND MANGANESE LIMITED

**KALIDOSS U
COMPANY SECRETARY & COMPLIANCE OFFICER**

Encl.: as above

A. Financial Results:

INDSIL HYDRO POWER AND MANGANESE LIMITED							
Regd. Off : "Indsil House", T.V.Samy Road (West), R.S.Puram, Coimbatore - 641 002.							
PH.No.0422-4522922, Fax No.0422-4522925, CIN-L27101TZ1990PLC002849, Website : www.indsil.com; Email : indsilho@indsil.com							
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024							
(₹ in Lakhs except EPS)							
S. No.	Particulars	Quarter ended			9 Months ended		Year ended
		31/12/2024 (Unaudited)	30/09/2024 (Unaudited)	31/12/2023 (Unaudited)	31/12/2024 (Unaudited)	31/12/2023 (Unaudited)	31/03/2024 (Audited)
		1	2	3	4	5	6
	Income from Operations						
1.	Revenue from Operations	3,424.70	2,638.91	2,019.82	9,544.81	8,649.52	11,660.73
2	Other Income	72.69	80.65	30.27	10,939.61	433.80	843.76
3	Total Income (1+2)	3,497.39	2,719.56	2,050.10	20,484.41	9,083.32	12,504.48
4.	Expenses :						
	(a) Cost of materials consumed	1,929.62	1,726.45	1,300.51	5,877.27	5,291.03	7,084.70
	(b) Purchase of Stock - in - trade	-	-	-	-	-	-
	(c) Changes in Inventories of Finished Goods, Stock-in-Trade & Work-in-progress	109.70	(124.65)	(19.30)	(105.29)	676.83	777.16
	(d) Employee Benefit Expense	311.08	280.63	241.74	910.78	810.75	1,186.33
	(e) Finance Costs	1.63	0.65	236.88	140.50	900.84	1,179.40
	(f) Depreciation & Amortization Expense	75.16	75.13	78.00	224.44	270.89	344.44
	(g) Other expenses	795.29	476.08	123.47	3,073.06	1,983.84	2,763.39
	Total Expenses	3,222.48	2,434.29	1,961.31	10,120.76	9,934.18	13,335.43
5	Profit/Loss before Exceptional Items and tax(3-4)	274.90	285.26	88.79	10,363.66	(850.86)	(830.95)
6	Exceptional items	-	-	-	-	-	-
7	Profit/Loss before tax (5-6)	274.90	285.26	88.79	10,363.66	(850.86)	(830.95)
8	Tax expense						
	(a) Current tax	8.13	1.86	-	224.89	-	-
	(b) Deferred tax	(3.83)	2.54	13.70	5.69	54.09	64.88
9	Profit/(Loss) for the period from continuing operation (7-8)	270.60	280.86	75.09	10,133.08	(904.95)	(895.83)
10	Profit/(Loss) from discontinued operations						
11	Tax expenses of discontinued operations						
12	Profit/(Loss) from discontinued operation (after tax) (10-11)						
13	Profit/(Loss) for the period (9+12)	270.60	280.86	75.09	10,133.08	(904.95)	(895.83)
14	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss	-	-	0.98	(0.00)	0.00	30.54
	(ii) Income-tax relating to items that will not be reclassified to profit or loss	(0.16)	(1.39)	-	(0.02)	1.51	1.51
	B. (i) Items that will be reclassified to profit or loss	-	0	-	-	2.45	-
	(ii) Income-tax relating to items that will be reclassified to profit or loss	2.36	4.02	-	6.38	-	(0.86)
15	Total Other Comprehensive Income for the period(13+14) (Comprising Profit(Loss) and other Comprehensive Income for the period)	272.79	283.49	76.08	10,139.43	(900.99)	(864.65)
16	Paid-up equity share capital (Face value of Rs.10/- each)	2,779.11	2,779.11	2,779.11	2,779.11	2,779.11	2,779.11
17	Reserves (Excluding Revaluation Reserves) as per Balance Sheet of Previous Year						9,422.80
18	Earnings per Equity Share (Face value of Rs.10/- each) (for continuing operation)						
	a) Basic (in Rs.)	0.97	1.01	0.27	36.46	(3.26)	(3.22)
	b) Diluted (in Rs.)	0.97	1.01	0.27	36.46	(3.26)	(3.22)
19	Earnings per Equity Share (Face value of Rs.10/- each) (for discontinuing operation)						
	a) Basic (in Rs.)	-	-	-	-	-	-
	b) Diluted (in Rs.)	-	-	-	-	-	-
20	Earnings per Equity Share (Face value of Rs.10/- each) (for discontinuing & continuing operations)						
	a) Basic (in Rs.)	0.97	1.01	0.27	36.46	(3.26)	(3.22)
	b) Diluted (in Rs.)	0.97	1.01	0.27	36.46	(3.26)	(3.22)

Notes :

- The above financial results, have been reviewed by Statutory Auditors, recommended by the Audit Committee and approved by the Board of Directors of the Company in its meeting held on 10th February 2025
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The figures for the previous periods have been re-grouped /re-arranged wherever necessary to make them comparable with those of current period.
- The format for audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with the requirements of SEBI's circular dated July 5 2016, Ind AS and Schedule III (Part II) to the Companies Act, 2013, which are applicable to companies that are required to comply with Ind AS.
- The Company has organised the business into two segments viz Ferro Alloys and Power. This reporting complies with the Ind AS segment reporting principles.

Place : Coimbatore
Date : 10.02.2025



INDSIL HYDRO POWER AND MANGANESE LIMITED

VINOD NARSIMAN
Whole-time Director
DIN : 00035746

INDSIL HYDRO POWER AND MANGANESE LIMITED.

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SEGMENT REVENUE, RESULTS & CAPITAL EMPLOYED

FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024

(₹ in Lakhs)

Particulars	Quarter ended			9 Months ended		Year ended
	31/12/2024 (Unaudited)	30/09/2024 (Unaudited)	31/12/2023 (Unaudited)	31/12/2024 (Unaudited)	31/12/2023 (Unaudited)	31/03/2024 (Audited)
1. Segment Revenue						
(Net sales/income)						
a) Ferro Alloys	3,497.39	2,719.56	2,050.10	20,484.41	9,083.32	12,504.48
b) Power	569.33	593.59	711.73	1,670.38	1,829.65	2,374.03
c) Unallocated	-	-	-	-	-	-
Total	4066.72	3313.14	2,761.83	22,154.79	10,912.98	14,878.51
Less : Inter Segment Revenue	569.33	593.59	711.73	1,670.38	1,829.65	2,374.03
Net Sales/Income from Operations	3,497.39	2,719.56	2,050.10	20,484.41	9,083.32	12,504.48
2. Segment Results						
(Profit/(Loss) before interest & tax)						
a) Ferro Alloys	-212.85	(468.81)	(451.44)	8,800.37	(1,103.78)	(1,224.45)
b) Power	489.38	754.72	777.11	1,703.78	1,153.75	1,572.91
c) Unallocated	0.00	-	-	-	-	-
Sub-Total	276.53	285.91	325.67	10,504.15	49.98	348.46
Less:						
I) Interest	1.63	0.65	236.88	140.50	900.84	1,179.40
II) Unallocable expenditure net of other income (including exceptional items)	0.00	-	-	-	-	-
III) Unallocable income	0.00	-	-	-	-	-
Total Profit/(Loss) before tax	274.90	285.26	88.79	10,363.66	(850.86)	(830.95)
3. Segment Assets						
a. Ferro Alloys	21,665.27	21,508.96	24,131.97	21,665.27	24,131.97	23,184.59
b. Power	1,351.01	1,413.68	1,542.76	1,351.01	1,542.76	1,273.63
c. Other unallocable corporate assets	-	-	-	-	-	-
Total segment assets	23,016.28	22,922.64	25,674.73	23,016.28	25,674.73	24,458.22
4. Segment Liabilities						
a. Ferro Alloys	663.77	834.71	11,570.91	663.77	11,570.91	10,334.89
b. Power	-	-	-	-	-	-
c. Other unallocable corporate liabilities	-	-	-	-	-	-
Total segment liabilities	663.77	834.71	11,570.91	663.77	11,570.91	10,334.89
5. Capital Employed:						
(Segment assets-Segment liabilities)						
a) Ferro Alloys	21,001.50	20,674.26	12,561.06	21,001.50	12,561.06	12,849.69
b) Power	1,351.01	1,413.68	1,542.76	1,351.01	1,542.76	1,273.63
c) Unallocated	-	-	-	-	-	-
Total capital Employed	22,352.51	22,087.94	14,103.81	22,352.51	14,103.81	14,123.32

Note:

1. Previous period figures have been regrouped wherever necessary
2. Taken on record by the Board of Directors at their meeting held on 10.02.2025

Place : Coimbatore

Date : 10.02.2025

For INDSIL HYDRO POWER AND MANGANESE LIMITED



VINOD NARSIMAN
Whole-time Director
DIN : 00035746

DIVYA K R AND ASSOCIATES

Chartered Accountant

**No.21, NORTH END ROAD,
KRISHNASWAMY NAGAR,
COIMBATORE – 641 045
PAN: ALQPD 6961 J
Email: cadivya@outlook.in**

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Indsil Hydro Power and Manganese Limited ("the Company") Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Indsil Hydro Power and Manganese Limited**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Indsil Hydro Power and Manganese Limited ("the Company") for the quarter ended 31st December, 2024 and year to date 1st April, 2024 to 31st December, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and has been approved by its Board of Directors. This statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. 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 Engagement (SRE) 2410 "Review of interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). 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 inquire of the company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit.



DIVYA K R AND ASSOCIATES

Chartered Accountant

**No.21, NORTH END ROAD,
KRISHNASWAMY NAGAR,
COIMBATORE – 641 045
PAN: ALQPD 6961 J
Email: cadivya@outlook.in**

A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of The Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above , 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(“ Ind AS”) specified under Section 133 of the Companies Act ,2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulations 33 of the Listing Regulations, including the manner in which it is to be disclosed , or that it contains any material misstatement.

Other Matters

On 19th May, 2024, the Company sold its entire stake held in its Joint Venture:
Al-Tamman Indsil Ferro Chromes (FZC) LLC for the consideration of Rs.146.51 Crore as mentioned in the financials.

For DIVYA K R AND ASSOCIATES

Chartered Accountants

Firm Registration No: 027280S



Divya K. R

Proprietor

Membership No.:228896

UDIN: 25228896BMLWUM9416

Place: Coimbatore

Date: 10th February, 2025



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- B. Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc:** Not Applicable
- C. Format for disclosing outstanding default on Loans and Debt Securities:** Not Applicable
- D. Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter):** Not Applicable
- E. Statement on impact of Audit Qualifications (for Audit Report with modified opinion) submitted along with Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter):** Not Applicable