



CIN : U74900TN2013PLC089349
GSTIN : 33AADCI1465K2ZL

Date: 14th November, 2024

To
The Listing Department
Bombay Stock Exchange Limited
Phirozee Jeejeebhoy Towers
Dalal Street, 25th Floor
Mumbai - 400 001

Sub: Outcome of the Board Meeting held on 14th November, 2024:

Dear Sir/Madam,

1. Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 this is hereby to inform you that the Board of Directors of the Company at its meeting held on 14th November, 2024 has duly considered and approved the following:
 - a) The Un-audited financial results for the half-year ended 30th September, 2024 along with the Statement of Asset & Liabilities and Cash Flow Statement.
 - b) Limited Review Report issued by the Statutory Auditor in pursuant to Listing Regulations (LODR) 2015.
2. Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements Regulation, 2015, please find enclose herewith the Un-audited Financial Results for the half year ended 30th September, 2024 & Limited Review Report issued by Statutory Auditor.

The meeting commenced at 6.00 p.m and concluded at 8.45 p.m.

Yours faithfully,

For Innokaiz India Limited



Balakrishnan Sukumarbalakrishnan
Managing Director
DIN: 06464374

INNOKAIZ INDIA LIMITED
(Previously known as Innokaiz India Private Limited)
இன்னோகைஸ் இந்தியா லிமிடெட்
இதற்கு முன் இன்னோகைஸ் இந்தியா பிரைவேட் லிமிடெட் என்று இருந்தது.

Door No.43, Old No.22, "REAL ENCLAVE"
Flat No.1, 4th Floor, (Office No.401)
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Chennai - 600 034.Tamilnadu, India

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Jay Gupta & Associates

CHARTERED ACCOUNTANTS

Limited Review Report on Unaudited Financial Results for half year ended 30th September, 2024 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

LIMITED REVIEW REPORT

To
The Board of Directors of
INNOKAIZ INDIA LIMITED

We have reviewed the accompanying statement of Unaudited Financial Results ("the statement") of M/s. INNOKAIZ INDIA LIMITED (the Company) for the half year ended 30th September, 2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 ("Listing Regulations").

This Statement is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the Accounting Standard prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For JAY GUPTA & ASSOCIATES
Chartered Accountants
FRN: 329001E

JAY SHANKER
GUPTA

Digitally signed by JAY
SHANKER GUPTA
Date: 2024.12.07
21:25:57 +05'30'

Jay Shanker Gupta
Partner

Mem. No. 059535

UDIN: 24059535BKBJIC3792

Place: Kolkata

Date: 7th Day of December, 2024

Head Office : 23, Gangadhar Babu Lane, Imax Lohia Square, 3rd Floor, Room No. 3A, Kolkata - 700 012

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Email : guptaagarwal.associate@gmail.com

INNOKAIZ INDIA LIMITED

(Formerly known as INNOKAIZ INDIA PRIVATE LIMITED)

Regd. Off.: DOOR NO 43 OLD NO 22 REAL ENCLAVE FLAT NO 1 4TH FLOOR JOSIER STREET NUNGAMBAKKAM NA CHENNAI-600034

CIN: U74900TN2013PLC089349, Phone: 044-28250545

Email Id: innokaizindia@gmail.com, Website: https://innokaiz.com/

Rs. in Lakhs

Statement of Audited Financial Results for the Half Year Ended on 30th September, 2024

Sr. No.	Particulars	6 Months ended 30.09.2024	6 Months ended 31.03.2024	6 Months ended 30.09.2023	Year to date figures as on 31.03.2024	Year to date figures as on 31.03.2023
		Un-audited	Audited	Un-audited	Audited	Audited
1	Income from Operations					
	a) Revenue from Operations	557.36	2,016.15	5,747.08	7,763.23	22,251.52
	b) Other Operating Income					-
	c) Other Income	13.02	62.72	2.53	65.26	49.80
	Total Income from Operations (Net)	570.39	2,078.87	5,749.61	7,828.49	22,301.32
2	Expenses					
	(a) Cost of Operation	416.52	1,594.73	5,172.24	6,766.97	20,704.63
	(b) Purchase of stock-in-trade	-	148.91		148.91	
	(c) Direct Expenses	-	-			
	(d) Changes in inventories	(90.99)	(37.49)	(44.74)	(82.23)	-
	(e) Employees Benefits Expenses	157.85	178.86	157.97	336.83	216.75
	(f) Finance Costs	15.86	110.08	19.57	129.66	10.53
	(g) Depreciation & Amortisation expense	18.83	18.86	11.36	30.22	19.22
	(h) Other Expenses	131.65	92.51	103.18	195.69	134.82
	Total Expenses	649.72	2,106.46	5,419.59	7,526.05	21,085.95
3	Profit before exceptional items and tax (1-2)	(79.34)	(27.59)	330.02	302.44	1,215.37
4	Exceptional Items					
	CSR Provisions	-	17.33	-	17.33	19.99
	Prior Period item CSR Provisions for earlier year	-	-	-	-	-
	Prior Period item Gratuity Provisions for earlier years	-	-	-	-	-
	Prior Period item Depreciation for earlier year	-	-	-	-	-
5	Profit before tax (3+4)	(79.34)	(44.91)	330.02	285.11	1,195.38
6	Tax Expense - Current Tax	-	(2.30)	84.34	82.04	314.80
	- Earlier years tax	-	(2.59)	-	(2.59)	-
	- Deferred Tax	6.85	(3.30)	(1.28)	(4.58)	(5.64)
7	Profit after tax from Continuing Operations (5-6)	(86.18)	(36.72)	246.96	210.24	886.22
8	Profit/(Loss) from Discontinuing Operations					
9	Other Comprehensive Income					
	(a) Items that will not be reclassified to Profit & Loss	-	-	-	-	-
	(b) Income tax relating to items that will not be reclassified to Profit & Loss	-	-	-	-	-
	(c) Items that will be reclassified to Profit & Loss	-	-	-	-	-
	(d) Income tax relating to items that will be reclassified to Profit & Loss	-	-	-	-	-
10	Total Other Comprehensive Income (a+b+c+d)					
11	Total Comprehensive Income (7+9)	(86.18)	(36.72)	246.96	210.24	886.22
12	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	1,022.36	1,022.36	1,022.36	1,022.36	751.00
13	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)					
(i)	a) Basic	(0.84)	0.39	1.72	2.11	11.80
	b) Diluted	(0.84)	0.39	1.72	2.11	11.80

Notes :

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 07th December, 2024
- The Figures for the previous periods have been regrouped and rearranged wherever considered necessary.
- The above financial statements have been prepared in accordance with applicable Accounting Standard issued by the ICAI
- The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of BSE.
- Segment reporting as defined in Accounting Standards - 17 is not applicable.
- Balance Payable and Receivable are Subject to be confirmation by the management
- The Standalone Statement includes the results for the half year ended 31st March, 2024 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figures upto the first half year (September 30, 2023) of the previous financial year which were subject to limited review.

For INNOKAIZ INDIA LIMITED


BALAKRISHNAN SUKUMAR BALAKRISHNAN
MANAGING DIRECTOR

DIN: 06464374

Place : Chennai
Date : 07.12.2024

INNOKAIZ INDIA LIMITED
(Formerly known as INNOKAIZ INDIA PRIVATE LIMITED)

Regd. Off.: DOOR NO 43 OLD NO 22 REAL ENCLAVE FLAT NO 1 4TH FLOOR JOSIER STREET NUNGAMBAKKAM
NA CHENNAI-600034

CIN: U74900TN2013PLC089349, Phone: 044-28250545

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

Particulars	Rs. in Lakhs	
	As at 30th September, 2024	As at 31st March, 2024
<u>EQUITY AND LIABILITIES</u>		
<u>EQUITY</u>		
Equity Share Capital	1,022.36	1,022.36
Reserves and Surplus	3,678.17	3,764.35
Total Equity	4,700.53	4,786.71
<u>LIABILITIES</u>		
<u>Non-Current Liabilities</u>		
Long Term Borrowings	1,499.75	1,550.98
Long Term Provision	27.93	24.82
Total Non-Current Liabilities	1,527.68	1,575.81
<u>Current Liabilities</u>		
<u>Current Financial Liabilities</u>		
Short Term Borrowings	495.60	318.44
<u>Trade Payables</u>		
(a) Total Outstanding dues of micro enterprises and small enterprises	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,097.00	1,042.01
Other Current Liabilities	1,120.38	545.31
Short-term Provisions	17.33	106.97
Total Non-Current Liabilities	2,730.31	2,012.73
TOTAL EQUITY & LIABILITIES	8,958.51	8,375.24
<u>ASSETS</u>		
<u>Non-Current Assets</u>		
Property, Plant & Equipment, Intangible Assets		
- Property Plant and Equipment	109.66	128.48
- Capital W-I-P	-	-
Non - Current Investment	2,496.37	2,415.57
Deferred Tax Asset (Net)	9.26	16.10
Total Non-current Assets	2,615.28	2,560.15
<u>Current Assets</u>		
Inventories	173.22	82.23
Trade Receivables	671.64	357.06
Cash and Bank Balances	83.50	466.06
Short-term Loans and Advances	5,202.70	4,483.22
Other current assets	212.18	426.53
Total Current Assets	6,343.23	5,815.09
TOTAL ASSETS	8,958.51	8,375.24
	0.00	0.00

For INNOKAIZ INDIA LIMITED



BALAKRISHNAN SUKUMARBALAKRISHNAN
MANAGING DIRECTOR

DIN: 06464374

Place : Chennai
Date : 07.12.2024

INNOKAIZ INDIA LIMITED
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Regd. Off.: DOOR NO 43 OLD NO 22 REAL ENCLAVE FLAT NO 1 4TH FLOOR JOSIER STREET NUNGAMBAKKAM NA CHENNAI-600034

CIN: U74900TN2013PLC089349, Phone: 044-28250545

CASH FLOW STATEMENT FOR THE PERIOD FROM 01.04.2024 TO 30TH SEPTEMBER, 2024

Rs. in Lakhs

		FIGURES AS AT THE END OF 30TH SEPTEMBER, 2024	FIGURES AS AT THE END OF 31ST MARCH, 2024
A			
Cash Flow from Operating Activities :			
Net Profit/(Loss) before tax		(79.34)	285.11
Adjustments for:			
Finance Cost		15.86	129.66
Depreciation		18.83	30.22
Depreciation for earlier year		-	-
Changes in long Term Provision		3.10	
Dividend Received		(12.76)	
Interest Received		(0.27)	
Provision for Gratuity		-	7.07
Provision for CSR		-	17.33
Operating Profit before working capital changes		(54.57)	469.38
Increase / (Decrease) in Other Current Assets		214.35	214.12
Increase / (Decrease) in Trade Payables		54.99	(1,264.21)
Increase / (Decrease) in Other Current Liabilities		575.07	388.55
Increase / (Decrease) in Inventories		(90.99)	(82.23)
Short Term Loans & Advances		(719.48)	(2,863.73)
(Increase) / Decrease in Trade Receivable		(314.58)	1,954.87
(Increase) / Decrease in Short Term Provisions		(89.64)	(33.84)
Operating Profit after working capital changes		(424.86)	(1,217.09)
Less: Income Tax Paid		-	312.20
Net Cash from/ (used in) Operating Activities	(A)	(424.86)	(1,529.29)
B			
Cash Flow from Investing Activities :			
Non Current Investment		(80.80)	(2,005.64)
(Purchase)/ Sale of Fixed Assets		-	(123.57)
Dividend received		12.76	-
(Purchase)/ Sale of Capital W-I-P		-	-
Net Cash from/ (used in) Investing Activities	(B)	(68.04)	(2,129.21)
C			
Cash Flow from Financing Activities :			
Increase / (Decrease) in Short Term Borrowings		177.16	291.68
Increase / (Decrease) in Long Term Borrowings		(51.23)	1,513.50
Proceeds from issue of Equity share capital		-	2,116.61
Interest Received		0.27	-
Issue Expenses		-	(260.82)
Finance Cost paid		(15.86)	(129.66)
Net Cash from/ (used in) Financing Activities	(C)	110.34	3,531.31
Net Increase/ (Decrease) in Cash & Cash Equivalents	(A+B+C)	(382.56)	(127.19)
Cash & Cash Equivalents as at the beginning of the year		466.06	593.25
Cash & Cash Equivalents as at the end of the year		83.50	466.06

0.00

0.0

For INNOKAIZ INDIA LIMITED




BALAKRISHNAN SUKUMAR BALAKRISHNAN
MANAGING DIRECTOR
DIN: 06464374

Place : Chennai
Date : 07.12.2024