

INDO TECH TRANSFORMERS LIMITED

Regd. Office: Survey No. 153-210, Illuppapattu village near Rajakulam, Kancheepuram (Dist.) Tamil Nadu - 631 501
CIN: L20113TN1902PLC022011; Website: www.indo-tech.com; email: info@indo-tech.com; Tel: +91 44 27281858

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH PERIOD ENDED 31 DECEMBER 2024

(Rs. in lakhs)

S. No.	Particulars	Quarter ended			Nine months period ended		Year ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
A	Revenue from operations	17,734	14,623	13,947	40,572	32,850	50,321
B	Other income	634	306	65	1,109	302	671
C	Total Income (A+B)	18,368	14,929	14,012	41,681	33,232	60,992
	Expenses						
	Cost of materials consumed	12,430	12,319	10,573	30,870	29,306	39,272
	Changes in inventories of finished goods and work-in-progress	634	(2,208)	(168)	(2,225)	(5,505)	(3,906)
	Employee benefits expense	779	846	737	2,392	2,198	3,187
	Finance costs	60	47	56	154	253	371
	Depreciation and amortisation expense	114	111	129	333	363	491
	Other expenses	1,466	1,424	1,280	3,989	3,596	5,849
D	Total expenses	15,483	12,479	12,807	35,513	30,211	45,284
E	Profit before tax (C-D)	2,885	2,450	1,405	6,168	3,021	5,728
F	Tax expense						
	- Current tax	675	829	337	1,752	892	1,271
	- Current tax pertaining to earlier years	45	15	-	60	4	4
	- Deferred tax	238	(166)	-	66	(4)	(233)
G	Profit after tax (E-F)	1,927	1,772	1,068	4,280	2,129	4,686
	Other comprehensive income						
	Items that will not be reclassified to profit and loss						
	Re-measurement of defined benefit plans	(17)	(34)	-	(51)	(74)	(85)
	Income tax effect	5	10	-	15	-	25
H	Other comprehensive income (not of tax)	(12)	(24)	-	(36)	(74)	(60)
I	Total comprehensive income for the period (G+H)	1,915	1,748	1,068	4,254	2,055	4,626
	Paid-up equity share capital (par value of Rs.10 per share)	1,062	1,062	1,062	1,062	1,062	1,062
	Total reserves i.e. Other equity						20,654
	Earnings per share (EPS)						
	Basic and diluted - par value of Rs.10 per share (Not annualised for quarters) (Amount in Rs.)	18.15	16.69	10.06	40.40	20.05	44.12

Notes:

- The above results of the Company were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11 February 2025. The statutory auditors have carried out a limited review for the quarter ended 31 December 2024. An unqualified report has been issued by them thereon.
- These results have been prepared in accordance with the Ind AS prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Regulations')
- The Company has only one business segment, which is manufacture and sale of transformers. Hence, there are no other reportable segments.
- Previous year figures have been re-grouped/re-classified, wherever necessary, to confirm to current year's classification and presentation.

Chennai
11 February 2025

(Signature)
Shndhar Gokhale
Whole Time Director
DIN 08349732



Independent Auditor's Review Report on the Unaudited Financial Results of Indo Tech Transformers Limited for the quarter ended December 31, 2024 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

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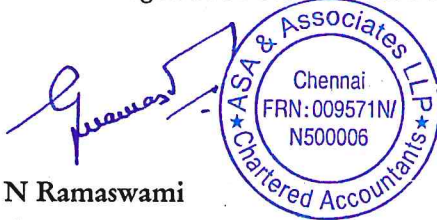
The Board of Directors of Indo Tech Transformers Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Indo Tech Transformers Limited** ("the Company") for the quarter ended December 31, 2024 ("the Statement"). The Statement has been prepared by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, ("Listing Regulations"), which has been initialed by us for identification purposes.
2. This Statement, which is the responsibility of the Company's Management and approved by the 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), as prescribed under Section 133 of Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. 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.
4. Based on our review conducted as 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 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **ASA & Associates LLP**

Chartered Accountants

ICAI Firm Registration No. 009571N/N500006



G N Ramaswami

Partner

Membership No.: 202363

UDIN: 25202363BMOQFP8672

Place: Chennai

Date: February 11, 2025