



Auditor's Report On Unaudited Quarterly Financial Results and Year to Date Results for Quarter ended 30<sup>th</sup> September 2024 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To  
The Board of Directors of Inditalia Refcon Limited

We have reviewed the accompanying statement of Unaudited financial results of Inditalia Refcon Limited for the Quarter and Year to date period ended 30<sup>th</sup> 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 financial statements based on our review.

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 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.

Our conclusion is not modified in respect of this matter.

**For Shah Kailash and Associates LLP**  
**Chartered Accountant**  
**(Firm Registration No. 109647W/W10092)**

**CA Varun Chopra**  
**(Partner)**  
**(Membership No. 162555)**

UDIN : 24162555BKAQIR3587

**Date : 13<sup>th</sup> November 2024**

**Place : Mumbai**

# Inditalia Refcon Limited

CIN: L28129MH1986PLC039591

Regd. Office : 7 and 8 B, II nd Floor, West View No.1. S.V.Road, Santacruz (West), Mumbai 400 054

Mobile : 9820308732

Email : ohminditalia@yahoo.com, Website : www.ohminditalia.com

## Statement of Standalone Unaudited Financial Results for the quarter ended 30th September 2024

Sr. No.	Particulars	Current Quarter ended	Previous Quarter ended	Corresponding Quarter ended	Year to Date	Year to Date	Year Ended
		30th September 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023	31st March 2024
		Rs. Lacs					
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a) Revenue from Operations	0.00	0.00	0.00	0.00	0.00	0.00
	b) Other Income	0.00	0.00	0.00	0.00	0.00	0.00
	Total Revenue (a+b)	0.00	0.00	0.00	0.00	0.00	0.00
2	Expenses						
	(a) Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of FG, WIP and (c) stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expenses	0.30	0.30	0.50	0.60	0.97	1.35
	(e) Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
	(f) Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00	0.00
	(g) Other Expenses	0.31	0.60	0.19	0.91	0.21	1.09
	Total Expenses	0.61	0.90	0.69	1.51	1.18	2.44
3	Profit before exceptional and extra ordinary items and tax (1-2)	-0.61	-0.90	-0.69	-1.51	-1.18	-2.44
4	Exceptional items & extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit before tax (3-4)	-0.61	-0.90	-0.69	-1.51	-1.18	-2.44
6	Tax Expense - Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) for the period (5-6)	-0.61	-0.90	-0.69	-1.51	-1.18	-2.44
8	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
9	Total Comprehensive Income for the period (7-8)	-0.61	-0.90	-0.69	-1.51	-1.18	-2.44
10	Paid up equity share capital (Face Value of share : Rs. 10/-)	1190.07	1190.07	1190.07	1190.07	1190.07	1190.07
11	Earnings per Equity Share of Rs. 10/- each	NA	NA	NA	NA	NA	NA
11	(a) Rs.	-ve	-ve	-ve	-ve	-ve	-ve
11	(b) Rs.	-ve	-ve	-ve	-ve	-ve	-ve

### Notes

- 1 The above results have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 13th November 2024
- 2 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Indian AS) notified under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 The Company has no business activity at present and "Segment-Reporting" under Indian Accounting Standard (Ind-AS) 108 is not applicable.
- 4 The figures of previous financial periods have been regrouped, wherever necessary.

By order of the Board  
For Inditalia Refcon Limited

  
Sujata Mital

Managing Director  
DIN: 01826116

Place: Mumbai  
Date: 13th November 2024

## Inditalia Refcon Limited

Unaudited financial results of the company for the Quarter Ended 30/09/2024

IND AS is given below:

Rs. Lacs

Description	Quarter ended (30.09.2024)	Preceeding 3 months ended (30.06.2024)
Net Profit/(Loss) as per Previous Indian GAAP	-0.61	-0.90
Ind AS adjustments: ADD/(Less)	--	--
Actuarial (gain)/Loss on employee defined benefit funds recognized in other Comprehensive Income	--	--
Tax Impact on Ind AS adjustments	--	--
Others-Tax provision previously unrecognized		
Net Profit/(Loss) as per Ind AS	-0.61	-0.90
Total comprehensive income for the period		


By order of the Board  
For Inditalia Refcon Limited



Sujata Mital  
Managing Director  
DIN: 01826116

Place : Mumbai

Date : 13th November 2024

<b>Inditalia Refcon Limited</b>		
<b>Statement of Changes in equity</b>		
<b>Statement of Changes in Equity for the half year ended 30th September 2024 (Rs. In Lakhs)</b>		
A. Equity Share Capital		
<b>Balance at the beginning of the reporting period</b>	<b>Changes in equity share capital during the half year</b>	<b>Balance at the end of the reporting period</b>
1190.07	NA	1190.07
<p style="text-align: right;">By order of the Board For Inditalia Refcon Limited</p> <p style="text-align: right;"></p> <p style="text-align: right;">Sujata Mital Managing Director DIN : 01826116</p>		
<p>Date : 13th November 2024 Place : Mumbai</p>		

# INDITALIA REFCON LIMITED

Regd Off : 7 and 8 B, II<sup>nd</sup> Floor, West View No.1. S.V.Road, Santacruz (West), Mumbai 400 054  
Corp off : D1, Krishna CHS, Subhash Road, Vile Parle (East), Mumbai 400 057


## ANNEXURE IX Statement of Assets and Liabilities for Companies (Other than Banks)

Standalone / Consolidated Statement of Assets and Liabilities	As at (Current half year end (30/09/2024))	As at (Previous year end) (31/03/2024)
Particulars	(Rs. In lacs)	
<b>A. EQUITY AND LIABILITIES</b>		
<b>1. Shareholders' funds</b>		
a) Share capital	1190.07	1190.07
b) Reserves and surplus	(1282.67)	(1281.16)
c) Money received against share warrants		
<b>Sub-total - Shareholders' funds</b>	<b>(92.60)</b>	<b>(91.09)</b>
<b>2. Share application money pending allotment</b>	<b>0.00</b>	<b>0.00</b>
<b>3. Minority interest *</b>	<b>0.00</b>	<b>0.00</b>
<b>4. Non-current liabilities</b>		
a) Long-term borrowings	0.00	0.00
b) Deferred tax liabilities (net)	0.00	0.00
c) Other long-term liabilities	0.00	0.00
d) Long-term provisions	0.00	0.00
<b>Sub-total - Non-current liabilities</b>	<b>0.00</b>	<b>0.00</b>
<b>5. Current liabilities</b>		
a) Short-term borrowings	38.93	37.28
b) Trade payables	0.00	0.00
c) Other current liabilities	11.84	12.08
d) Short-term provisions	42.86	42.74
<b>Sub-total - Current liabilities</b>	<b>93.63</b>	<b>92.10</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1.03</b>	<b>1.01</b>
<b>B. ASSETS</b>		
<b>1. Non-current assets</b>		
a) Fixed assets	0.00	0.00
b) Goodwill on consolidation	0.00	0.00
c) Non-current investments	0.00	0.00
d) Deferred tax assets (net)	0.00	0.00
e) Long-term loans and advances	0.00	0.00
f) Other non-current assets	0.00	0.00
<b>Sub-total - Non-current assets</b>	<b>0.00</b>	<b>0.00</b>
<b>2. Current assets</b>		
a) Current investments	0.00	0.00
b) Inventories	0.00	0.00
c) Trade receivables	0.00	0.00
d) Cash and cash equivalents	1.03	1.01
e) Short-term loans and advances	0.00	0.00
f) Other current assets	0.00	0.00
<b>Sub-total - Current assets</b>	<b>1.03</b>	<b>1.01</b>
<b>Total -Assets</b>	<b>1.03</b>	<b>1.01</b>

\*Applicable in the case of consolidated statement of assets and Liabilities

For Inditalia Refcon Limited

Date : 13/11/2024  
Place : Mumbai

  
Sujata Mital  
Managing Director (DIN : 01826116)

**INDITALIA REFCON LTD.**  
**Statement of Cash Flows**  
**For the Year Ended September 30, 2024**

Year Ended	Current Half	
	Year End 30.09.2024	Previous Year End 31.03.2024
	(Rs. Lacs)	(Rs. Lacs)
A 1 Cash Flows from Operating Activities		
Net Income	-1.51	-2.44
Add Expenses Not Requiring Cash:		
Depreciation	0.00	0.00
Amortization of Goodwill	0.00	0.00
Other	0.00	0.00
B 2 Other Adjustments:		
Add Reduction in Accounts Receivable	0.00	0.00
Add Increase in Wages Payable	0.00	0.00
Add Increase in current liabilities	0.00	0.37
Add Increase in Accounts Payable	0.00	0.56
Subtract Decrease in Accounts Payable	-0.12	0.00
Subtract Increase in Inventory	0.00	0.00
Subtract Increase in Prepaid Expenses	0.00	0.00
Other-Decrease in Other current assets	0.00	0.00
Net Cash from Operating Activities	-1.63	-1.51
C Cash Flows from Investing Activities		
Increase in Marketable Securities	0.00	0.00
Sale of Fixed Assets	0.00	0.00
Purchase of New Equipment	0.00	0.00
Other - red. In Bank Deposits	0.00	0.00
Net Cash Used for Investing Activities	0.00	0.00
D Cash Flows from Financing Activities		
Proceeds from short term borrowings	1.65	1.46
Payment of Mortgage Principal	0.00	0.00
Transfer From/(To) Parent	0.00	0.00
Other	0.00	0.00
Net Cash from Financing Activities	1.65	1.46
E NET INCREASE/(DECREASE) IN CASH	0.02	-0.05
a. CASH, BEGINNING OF YEAR	1.01	1.06
b. CASH, END OF YEAR	1.03	1.01

By order of the Board  
For Inditalia Refcon Limited



Sujata Mital  
Managing Director  
DIN: 01826116

Place : Mumbai  
Date : 13/11/2024