Integrated Filing (Finance) Ind AS

Indef Manufacturing Limited

General Information

Scrip code*	544364
NSE Symbol*	BAJAJINDEF
MSEI Symbol*	NOTLISTED
ISIN*	INE0O9T01021
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	27-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	22-05-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	material handling equipment
Start date of board meeting	27-05-2025
Start time of board meeting	16:15:00
End date of board meeting	27-05-2025
End time of board meeting	18:30:00
Whether cash flow statement is applicable on company	true
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results - Ind-AS

Amount in (Lakhs)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	**Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.**		
1	**Income**		
	Revenue from operations	5,297.73	17,862.84
	Other income	429.23	1,696.71
	Total income	5,726.96	19,559.55
2	**Expenses**		
(a)	Cost of materials consumed	2,827.85	9,548.70
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(115.75)	(79.37)
(d)	Employee benefit expense	675.20	2,392.32
(e)	Finance costs	9.32	42.51
(f)	Depreciation, depletion and amortisation expense	128.68	517.07
(g)	**Other Expenses**		
1	OTHER EXPENSES	842.48	2,943.27
	Total other expenses	842.48	2,943.27
	Total expenses	4,367.78	15,364.50
3	**Total profit before exceptional items and tax**	1,359.18	4,195.05
4	Exceptional items	0.00	0.00
5	**Total profit before tax**	1,359.18	4,195.05
6	**Tax expense**		
7	Current tax	236.41	408.27
8	Deferred tax	109.96	370.75
9	**Total tax expenses**	346.37	779.02
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	**Net Profit Loss for the period from continuing operations**	1,012.81	3,416.03

12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	**Net profit (loss) from discontinued operation after tax**	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	**Total profit (loss) for period**	1,012.81	3,416.03
17	Other comprehensive income net of taxes	14.43	3.47
18	**Total Comprehensive Income for the period**	1,027.24	3,419.50
19	**Total profit or loss, attributable to**		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	**Total Comprehensive income for the period attributable to**		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	**Details of equity share capital**		
	Paid-up equity share capital	320.00	320.00
	Face value of equity share capital	1.00	1.00
22	Reserves excluding revaluation reserve		24,970.33
23	**Earnings per share**		
i	**Earnings per equity share for continuing operations**		
	Basic earnings (loss) per share from continuing operations	3.17	10.68
	Diluted earnings (loss) per share from continuing operations	3.17	10.68
ii	**Earnings per equity share for discontinued operations**		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	**Earnings per equity share (for continuing and discontinued operations)**		
	Basic earnings (loss) per share from continuing and	3.17	10.68

	discontinued operations		
	Diluted earnings (loss) per share from continuing and discontinued operations	3.17	10.68
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		

Other Comprehensive Income

Amount in (Lakhs)

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	**Amount of items that will not be reclassified to profit and loss**		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	(19.28)	(4.63)
3	**Amount of items that will be reclassified to profit and loss**		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	4.85	1.16
5	Total Other comprehensive income		

Statement of Asset and Liabilities

Amount in (Lakhs)

	Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
	Assets	
1	**Non-current assets**	
	Property, plant and equipment	2,685.75
	Capital work-in-progress	244.55
	Investment property	
	Goodwill	0.00
	Other intangible assets	476.21
	Intangible assets under development	3.06
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	19,859.70
	Trade receivables, non-current	
	Loans, non-current	0.00
	Other non-current financial assets	71.65
	Total non-current financial assets	19,931.35
	Deferred tax assets (net)	
	Other non-current assets	460.01
	Total non-current assets	23,800.93
2	**Current assets**	
	Inventories	2,217.87
	Current financial asset	
	Current investments	0.00
	Trade receivables, current	3,201.92
	Cash and cash equivalents	551.90
	Bank balance other than cash and cash equivalents	65.52
	Loans, current	0.00
	Other current financial assets	92.92
	Total current financial assets	3,912.26
	Current tax assets (net)	15.69
	Other current assets	193.43
	Total current assets	6,339.25
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	30,140.18
	Equity and liabilities	
1	**Equity**	

	Equity attributable to owners of parent	
	Equity share capital	320.00
	Other equity	24,970.33
	Total equity attributable to owners of parent	25,290.33
	Non controlling interest	
	Total equity	25,290.33
2	**Liabilities**	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0.00
	Trade payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	283.46
	Total non-current financial liabilities	283.46
	Provisions, non-current	0.00
	Deferred tax liabilities (net)	1,285.58
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	1,569.04
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0.00
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	860.23
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,437.23
	Total Trade payable	2,297.46
	Other current financial liabilities	241.26
	Total current financial liabilities	2,538.72
	Other current liabilities	432.52
	Provisions, current	309.27
	Current tax liabilities (Net)	0.30
	Deferred government grants, Current	
	Total current liabilities	3,280.81
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	4,849.85
	Total equity and liabilites	30,140.18
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Lakhs)

Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
Part I	**Blue color marked fields are non-mandatory.**	
1	**Statement of cash flows**	
	Cash flows from used in operating activities	
	Profit before tax	4,195.05
2	**Adjustments for reconcile profit (loss)**	
	Adjustments for finance costs	42.51
	Adjustments for decrease (increase) in inventories	16.64
	Adjustments for decrease (increase) in trade receivables, current	(1,257.41)
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	36.90
	Adjustments for decrease (increase) in other non-current assets	41.54
	Adjustments for other financial assets, non-current	(8.14)
	Adjustments for other financial assets, current	(50.48)
	Adjustments for other bank balances	8.75
	Adjustments for increase (decrease) in trade payables, current	30.65
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	(878.79)
	Adjustments for increase (decrease) in other non-current liabilities	4.00
	Adjustments for depreciation and amortisation expense	517.07
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	7.61
	Adjustments for provisions, current	(52.80)
	Adjustments for provisions, non-current	0.00
	Adjustments for other financial liabilities, current	0.00
	Adjustments for other financial liabilities, non-current	0.00
	Adjustments for unrealised foreign exchange losses gains	(30.89)

	Adjustments for dividend income	0.00
	Adjustments for interest income	200.53
	Adjustments for share-based payments	4.63
	Adjustments for fair value losses (gains)	(1,450.67)
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00
	Other adjustments to reconcile profit (loss)	0.00
	Other adjustments for non-cash items	38.70
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	(3,180.71)
	Net cash flows from (used in) operations	1,014.34
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	532.75
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	481.59
3	**Cash flows from used in investing activities**	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	0.00
	Purchase of property, plant and equipment	879.83
	Proceeds from sales of investment property	10.53
	Purchase of investment property	300.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00

	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	200.53
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(59.46)
	Net cash flows from (used in) investing activities	(1,028.23)
4	**Cash flows from used in financing activities**	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	59.46
	Repayments of borrowings	0.00
	Payments of lease liabilities	197.48
	Dividends paid	0.00
	Interest paid	0.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) financing activities	(138.02)
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(684.66)

5	**Effect of exchange rate changes on cash and cash equivalents**	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	(684.66)
	Cash and cash equivalents cash flow statement at beginning of period	1,236.57
	Cash and cash equivalents cash flow statement at end of period	551.91

Details of Impact of Audit Qualification

Whether results are audited or unaudited	Audited
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Auditor's opinion	
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Consolidated results	true

Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s. Kanu Doshi Associates LLP	true	31-12-2035