IFB Agro Industries Limited

Plot No. - IND-5, Sector-1, East Kolkata Township, Kolkata - 700 107 Phone : 033-39849675 Website : www.ifbagro.in CIN : L01409WB1982PLC034590

3rd November, 2023

The Manager, National Stock Exchange of India Ltd. Listing Department Exchange Plaza, 5th floor Plot No. C/1, G. Block Bandra Kurla Complex, Bandra (E) <u>Mumbai - 400 051</u> Symbol: IFBAGRO The Secretary, BSE Limited. Phiroze Jeejebhoy Towers, Dalal Street, <u>Mumbai-400001</u> Scrip Code: 507438

Dear Sir,

Sub: Disclosure under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations. 2015.

The Board of Directors of the Company in its meeting held on 3rd November, 2023 has adopted and taken on record the Unaudited Financial Results (Standalone & Consolidated) along with the Segment Revenue, Results, Assets and Liabilities, Balance Sheet and Cash Flow Statement of the Company for the Quarter and half year ended September 30, 2023, a copy of which is enclosed in compliance to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements Regulations), 2015.

Please also find enclosed Reports from the Statutory Auditors of the Company on the Unaudited Financial Results (Standalone and Consolidated) for the Quarter and half year ended September 30, 2023. The Auditors have issued the said Reports with Unmodified Opinion.

Necessary arrangement has been made for publication of the said results in SEBI prescribed format in the newspapers.

The meeting commenced at 12.00 noon and concluded at 2:45 p.m.

This is for your kind information and records.

Thanking you,

Yours faithfully For IFB AGRO INDUSTRIES LIMITED

Kuntal Roy COMPANY SECRETARY

Encl: As above

Chartered Accountants

Godrej Waterside, Unit No. 603 6th Floor, Tower 1, Plot No 5, Block - DP Sector V, Salt Lake, Kolkata – 700091 Tel: +91 33 4035 4200 Fax: +91 33 4035 4295

Limited Review Report on unaudited standalone financial results of IFB Agro Industries Limited for the quarter ended 30 September 2023 and year to date results for the period from 1 April 2023 to 30 September 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of IFB Agro Industries Limited

- We have reviewed the accompanying Statement of unaudited standalone financial results of IFB Agro Industries Limited (hereinafter referred to as "the Company") for the quarter ended 30 September 2023 and year to date results for the period from 1 April 2023 to 30 September 2023 ("the Statement").
- 2. This Statement, which is the responsibility of the Company's management and approved by its 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"), 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). 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 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. 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 Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For BSR&Co.LLP

Chartered Accountants Firm's Registration No.:101248W/W-100022

JAYANTA MUKHOPADHYAY Date: 2023.11.03 14:13:33 +05'30'

Jayanta Mukhopadhyay

Partner Membership No.: 055757 UDIN:23055757BGYIJY9187

Kolkata 03 November 2023

Registered Office:

B S R & Co (a partnership firm with Registration No BA61223) converted into B S R & Co LLP (a Limited Liability Partnership with LLP Registration No AAB-8181) with effect from Oclober 14, 2013

14th Floor, Central 8 Wing and North C Wing, Nesco IT Park 4, Nesco Center, Western Express Highway, Goregaon (East), Mumbai - 400063 Page 1 of 1

IFB AGRO INDUSTRIES LIMITED

Regd.Office: Plot No IND -5, Sector-1

East Kolkata Township, Kolkata 700107

E-mail : complianceifbagro@ifbglobal.com

Website : www.ifbagro.in, Ph : 033 3984 9652

CIN: L01409WB1982PLC034590

Statement of standalone financial results for the three months and six months ended 30 September 2023

	Statement of standatione financial results for the three months and six months ended 30 September 2023 (₹ in lakhs)										
Sr.	r articular s	T	ree months end	ded	Six mon	ths ended	Year ended				
No.		30 September 2023	30 June 2023	30 September 2022	30 September 2023	30 September 2022	31 March 2023				
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)				
1	Revenue from operations	35,218	33,426	48,317	68,644	89,142	1,57,065				
2	Other income	294	456	372	750	761	1,537				
3	Total Income (1+2)	35,512	33,882	48,689	69,394	89,903	1,58,602				
4	Expenses										
	a) Cost of materials consumed	14,601	13,106	23,229	27,707	44,594	67,889				
	b) Purchases of stock-in-trade	3,571	8,648	6,585	12,219	17,190	21,251				
	c) Changes in inventories of finished goods, work-in-progress and stock-in-	(2,518)	(6,439)	(442)	(8,957)	(8,490)	(2,525)				
	d) Excise duty on sale of goods	11,309	10,354	7,699	21,663	15,163	32,419				
	e) Employee benefits expense	1,430	1,525	1,508	2,955	3,066	5,961				
	f) Finance costs	41	37	53	78	91	184				
	g) Depreciation and amortisation expense	483	479	467	962	926	1,874				
	h) Other expenses	6,876	6,084	7,560	12,960	13,347	24,583				
	Total Expenses	35,793	33,794	46,659	69,587	85,887	1,51,636				
5	Profit from ordinary activities before exceptional items (3-4)	(281)	88	2,030	(193)	4,016	6,966				
6	Exceptional items [(income)/Expense]	20	410	-	410	926	(r2)				
7	Profit/(Loss) from before tax (5-6)	(281)	(322)	2,030	(603)	4,016	6,966				
8	Tax expenses										
	a) Current tax	(15)	15	434	2	912	1,467				
	b) Deferred tax	(61)	(106)	(56)	(167)	(63)	399				
9	Profit/(Loss) for the period (7-8)	(205)	(231)	1,652	(436)	3,167	5,100				
10	Other comprehensive income										
	(i) Items that will not be reclassified to profit or loss	156	130	(1)	286	(272)	(156)				
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(18)	(15)	6	(33)	44	(26)				
11	Total Comprehensive Income for the period (9+10)	(67)	(116)	1,657	(183)	2,939	4,918				
12	Paid-up Equity Share Capital										
	(face value of ₹ 10 each, fully paid up)	937	937	937	937	937	937				
13	Other equity						54,259				
14	Earnings per equity share # (Face value of ₹ 10 each):										
	(a) Basic (₹)	(2.18)	(2.47)	17.64	(4.65)	33,81	54.45				
	(b) Diluted (₹)	(2.18)	(2.47)	17,64	(4.65)	33.81	54.45				
	# Figures for three months and six months are not annualised.										

	Standalone Balance Sheet		(₹ in lakh
Sr. No.	Particulars	As at 30 September 2023	As at 31 March 2023
		Unaudited	Audited
А.	Assets		
1	Non-current assets		
	Property, plant and equipment	13,028	13,14
	Capital work-in-progress	2,409	50
	Intangible assets	111	
	Intangible assets under development		22
	Financial assets		
	Investments	8,312	7,6
	Other financial assets	56	
	Current tax assets (net)	609	4
	Other non-current assets	874	7
	Total non-current assets	25,399	22,7
2	Current assets		
	Inventories	19,775	10,02
	Financial assets		;-
	Investments	7,125	3,30
	Trade receivables	8,370	5,1
	Cash and cash equivalents	1,037	17,09
	Bank balances other than above	734	2
	Loans	42	
	Other financial assets	89	
	Other current assets	3,719	4,50
	Total current assets	40,891	40,43
	Total assets	66,290	63,14
	Equity and liabilities	00,270	03,1
	Equity		
	Equity share capital	937	93
	Other equity	54,076	54,2
	Total equity	55,013	55,1
	Liabilities		
	Non-current liabilities		
	Financial liabilities		
ľ	Borrowings	750	1,0
- 1	Lease liabilities	110	1,0
	Other financial liabilities	240	24
	Provisions	236	2:
	Deferred tax liabilities (net)	1,322	1,4:
	Other non-current liabilities	26	
	Total non-current liabilities	2,684	3,00
- 1	Current liabilities		-,-
_	Financial liabilities		
ľ	Borrowings	500	51
	Lease liabilities	500	50
- 1	Trade payables	· · · · · · · · · · · · · · · · · · ·	
	- total outstanding dues of micro enterprises and small enterprises	272	
		272	
	 total outstanding dues of creditors other than micro enterprises and small enterprises 	4,590	2,7:
	Other financial liabilities	4,590	2,7.
	Provisions	442	1
	Current tax liabilities (net)	23	1
	Other current liabilities	23 2,570	9
	Total current liabilities	8,593	4,93
	Total liabilities	11,277	7,95
ľ	Total equity and liabilities	66,290	63,14

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			Period ended	(₹ in lakhs Period ended 30 September 2022	
	Particulars	-	30 September 2023		
A.	Cash flow from operating activities:				
	Profit before tax		(603)	4,01	
	Adjustment for:				
	Depreciation and amortisation expenses		962	92	
	Bad debts written-off		13	÷	
	Writeback of loss allowance on trade receivables (net)		(11)	8)	
	Net gain arising on sale of financial assets measured at fair value throu profit and loss (FVTPL)	gh	(144)	(9	
	Net (gain)/loss on remeasurement of financial assets measured at FV'I	PL	(239)	(15	
	Net (gain)/loss arising on remeasurement of derivatives at FVTPL		2	18	
	Amortisation of capital subsidy		ž.		
	(Gain)/loss on sale of property, plant and equipment, net		÷.		
	Liabilities no longer required written back		(5)		
	Unrealised forex (gain)/loss		2	(7	
	Interest income		(26)	(2	
	Finance costs		78	9	
	Provision for dimunition in value of investments in subsidiary		410	2	
	Operating profit before working capital changes:	ľ	439	4,76	
		ſ			
	Adjustment for:				
	(Increase)/decrease in inventories		(9,755)	(10,67	
	(Increase)/decrease in trade receivables		(3,185)	(2,84	
	(Increase)/decrease in loans		(30)	(1	
	(Increase)/decrease in other financial assets		(61)	(3	
	(Increase)/decrease in other non-financial assets		870	(1,87	
	Increase/(decrease) in trade payables		2,077	3,30	
	Increase/(decrease) in provisions		16	8	
	Increase/(decrease) in other financial liabilities		(57)	14	
	Increase/(decrease) in other non-financial liabilities		1,588	94	
	Cash generated from operations		(8,098)	(6,18	
	Income taxes paid (net of refund)		(165)	(50	
	Net cash generated from operating activities	(A)	(8,263)	(6,74	
	Cash flow from investing activities				
	Purchase of property, plant and equipment (including capital work in progress and intangible assets under development)		(2,811)	(38	
	Proceeds from sale of property, plant and equipment				
	Investments made in equity shares of wholly owned subsidiary measure	ed at cost	(785)	5	
	Purchase of mutual funds measured at I-V'I'PL		(25,439)	(39,58	
	Redemption of mutual funds measured at FVTPL		22,060	30,80	
	(Increase)/decrease in other bank balance		(522)	(3	
	Investment in tax free bonds at amortised cost		575	(37	
	Interest received		33	2	
	Net cash generated from investing activities	(B)	(7,464)	(9,53	
- 1	Cash flow from financing activities				
	Repayment of borrowings		(250)	(2)	
- 1	Finance costs		(75)	(5)	
- 1	Lease payments		(75)	(4	
- 1	Proceeds from short term borrowings, net		(3)		
	Net cash generated from financing activities		(220)	1,70	
		(C)	(330)	1,30	
- 1	Net increase/(decrease) in cash and cash equivalents	(A+B+C)	(16,057)	(14,92	
1	Cash and cash equivalents as at the beginning of the year	E E	17,094	16,0	

	Standalone Segment wise Revenue, Resu						(₹ in lakhs)	
		Т	hree months ende	d	Six mont	Year ended		
Sr. No.	I Particulars	30 September 2023	30 June 2023	30 September 2022	30 September 2023	30 September 2022	31 March 2023	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Segment revenue							
	a) Spirit, spirituous beverages and allied products	27,070	23,088	23,870	50,158	46,712	93,504	
	b) Marine	8,252	10,435	24,514	18,687	42,578	63,822	
	Total	35,322	33,523	48,384	68,845	89,290	1,57,326	
	Less : Inter segment revenue	(104)	(97)	(67)	(201)	(148)	(261)	
	Revenue from operations	35,218	33,426	48,317	68,644	89,142	1,57,065	
2	Segment results (Profit/(loss) before interest and tax)							
	a) Spirit, spirituous beverages and allied products	911	346	1,541	1,257	3,322	6,935	
	b) Marine	(549)	150	1,037	(399)	1,731	1,854	
	Total	362	496	2,578	858	5,053	8,789	
	Less: i) Finance cost	(41)	(37)	(53)	(78)	(91)	(184)	
	ii) Other Un-allocable expenditure (net) #	(602)	(781)	(495)	(1,383)	(946)	(1,639)	
	Total profit/(loss) before tax	(281)	(322)	2,030	(603)	4,016	6,966	
3	Segment assets							
	a) Spirit, spirituous beverages and allied products	24,811	24,408	22,693	24,811	22,693	21,953	
	b) Marine	22,437	20,549	24,117	22,437	24,117	12,223	
	c) Unallocated	19,042	20,871	21,468	19,042	21,468	28,971	
	Total	66,290	65,828	68,278	66,290	68,278	63,147	
4	Segment liabilities							
	a) Spirit, spirituous beverages and allied products	4,928	4,388	5,425	4,928	5,425	4,096	
	b) Marine	3,817	4,490	8,910	3,817	8,910	1,514	
_	c) Unallocated	2,532	1,870	726	2,532	726	2,341	
	Total	11,277	10,748	15,061	11,277	15,061	7,951	

* Refer to note 3. # Figures pertaining to quarter ended 30th June 2023 and six months ended 30 September 2023 includes exceptional items

Notes:

1. These unaudited standalone financial results have been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015. These standalone results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 03 November 2023.

2. The Statutory Auditors of the Company have carried out a limited review of the results for the three months and six months ended 30 September 2023 and issued an unqualified report on the above standalone results.

3. Company's Marine processing plant which was closed for renovation/modernisation, is now operational from Oct 2023 with enhanced capacity. Further, due to seasonal nature of Marine business, the results of the current quarter are not strictly comparable to those of corresponding previous quarter.

4. Due to reasons stated in the Directors' report for the FY 2022-23, the Company has contributed Rs 15 cr to electoral bonds during the quarter ended 30th September 2023 (quarter ended 30th Sept 2022 Rs 4 cr.) and half year ended 30th September 2023 Rs 30 cr (half year ended 30th Sept 2022 Rs 4 cr.)

5. Exceptional item pertains to provision made during first quarter of the financial year 2023-24 for diminution in the value of investment of Rs 410 lacs made by the Company in wholly owned subsidiary based on the assessment of its business performance in accordance with Ind-As 36 "Impairment of Assets."

6. The unaudited standalone financial results of the Company for the three month and six months ended 30 September 2023 are available on the Company's website www.ifbagro.in and also on stock exchange websites www.nseindia.com

7. Previous period/ year figures have been regrouped and/or rearranged, wherever necessary.

Amitabha Mukhopadhyay Managing Director and CEO DIN 01806781

By order of the Board

Place: Kolkata 03 November 2023

Godrej Waterside, Unit No. 603 6th Floor, Tower 1, Plot No 5, Block - DP Sector V, Salt Lake, Kolkata – 700091 Tel: +91 33 4035 4200 Fax: +91 33 4035 4295

Limited Review Report on unaudited consolidated financial results of IFB Agro Industries Limited for the quarter ended 30 September 2023 and year to date results for the period from 1 April 2023 to 30 September 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of IFB Agro Industries Limited

- 1. We have reviewed the accompanying Statement of unaudited consolidated financial results of IFB Agro Industries Limited (hereinafter referred to as "the Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30 September 2023 and year to date results for the period from 1 April 2023 to 30 September 2023 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
- 2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's 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"), 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 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 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. 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.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

Parent:

IFB Agro Industries Limited

Subsidiaries:

IFB Agro Marine FZE

IFB Agro Holdings Pte. Ltd.

5. Based on our review conducted and procedures performed 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 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Registered Office:

B S R & Co. (a partnership firm with Registration No. BA61223) converted into B S R & Co. LLP (a Limited Liability Partnership with LLP Registration No. AAB-8181) with effect from October 14, 2013 14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center, Western Express Highway, Goregaon (East), Mumbai - 400063 Page 1 of 2

BSR&Co.LLP

Limited Review Report (Continued)

40 million

IFB Agro Industries Limited

6. The Statement includes the interim financial information of two Subsidiaries which have not been reviewed, whose interim financial information reflects total assets (before consolidation adjustments) of Rs. 578 lakhs as at 30 September 2023 and total revenues (before consolidation adjustments) of Rs. 15 lakhs, total net loss after tax (before consolidation adjustments) of Rs. 5 lakhs, total comprehensive loss (before consolidation adjustments) of Rs. 5 lakhs, total revenues (before consolidation adjustments) of Rs. 129 lakhs, total net profit after tax (before consolidation adjustments) of Rs. 6 lakhs, total comprehensive income (before consolidation adjustments) of Rs. 486 lakhs for the period from 1 April 2023 to 30 September 2023, as considered in the Statement. According to the information and explanations given to us by the Parent's management, these interim financial information are not material to the Group.

Our conclusion is not modified in respect of this matter.

For BSR&Co.LLP

Chartered Accountants

Firm's Registration No.:101248W/W-100022

JAYANTA MUKHOPADHYAY Digitally signed by JAYANTA MUKHOPADHYAY Date: 2023.11.03 14:14:25 +05'30'

Jayanta Mukhopadhyay

Partner Membership No.: 055757 UDIN:23055757BGYIJZ8395

Kolkata 03 November 2023

Page 2 of 2

IFB AGRO INDUSTRIES LIMITED

Regd.Office: Plot No.IND -5, Sector-1 East Kolkata Township, Kolkata 700107

E-mail : complianceifbagro@ifbglobal.com

Website : www.ifbagro.in, Ph : 033 3984 9652

CIN: L01409WB1982PLC034590

Statement of consolidated financial results for the three months and six months ended 30 September 2023

	Statement of consolidated financial results for the three months and six months ended 30 September 2023 (₹ in lakhs)										
Sr.	Particulars	Th	ree months end	led	Six mon	ths ended	Year ended				
No.		30 September 2023	30 June 2023	30 September 2022	30 September 2023	30 September 2022	31 March 2023				
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)				
1	Revenue from operations	35,233	33,540	48,317	68,773	89,149	1,57,084				
2	Other income	301	479	380	780	781	1,560				
3	Total Income (1+2)	35,534	34,019	48,697	69,553	89,930	1,58,644				
4	Expenses										
	a) Cost of materials consumed	14,601	13,106	23,229	27,707	44,594	67,889				
	b) Purchases of stock-in-trade	3,572	8,734	6,585	12,306	17,190	21,251				
	c) Changes in inventories of finished goods, work-in-progress and stock-in-	(2,518)	(6,439)	(442)	(8,957)	(8,490)	(2,525)				
	d) Excise duty on sale of goods	11,309	10,354	7,699	21,663	15,163	32,419				
	e) Employee benefits expense	1,449	1,546	1,542	2,995	3,139	6,098				
	f) Finance costs	45	39	56	84	97	202				
	g) Depreciation and amortisation expense	484	479	469	963	928	1,877				
	h) Other expenses	6,878	6,101	7,571	12,979	13,380	24,654				
	Total Expenses	35,820	33,920	46,709	69,740	86,001	1,51,865				
5	Profit/(Loss) from before tax (5-6)	(286)	99	1,988	(187)	3,929	6,779				
6	Tax expenses										
	a) Current tax	(15)	15	434	185	912	1,467				
	b) Deferred tax	(61)	(106)	(56)	(167)	(63)	399				
7	Profit/(Loss) for the period (7-8)	(210)	190	1,610	(20)	3,080	4,913				
8	Other comprehensive income/(loss)										
	A. (i) Items that will not be reclassified to profit or loss	156	130	(1)	286	(272)	(156)				
	(ii) Income tax relating to items that will not be reclassified to profit or										
	loss	(18)	(15)		(33)	44	(26)				
	B Items that will be reclassified to profit or loss		(13)		(13)	· · · ·	(10)				
9	Total Comprehensive Income/(Loss) for the period (9+10)	(72)	292	1,596	220	2,825	4,721				
	Paid-up Equity Share Capital										
	(face value of ₹ 10 each, fully paid up)	937	937	937	937	937	937				
11	Other equity						53,904				
12	Earnings per equity share # (Face value of ₹ 10 each):										
	(a) Basic (₹)	(2.24)	2.03	17.19	(0,21)	32.88	52_45				
	(b) Diluted (₹)	(2.24)	2.03	17.19	(0.21)	32.88	52.45				
	# Figures for three months and six months are not annualised.										

Intangible assets111Intragible assets222Financial assets7,337Investments7,337Other financial assets874Other non-current assets25,0322Current assetsInvestments7,125325,0322Current assetsInvestments7,12531,111-1111,2222Current assets11,2322Current assets11,23111,0211 <th></th> <th>Consolidated Balance Sheet</th> <th></th> <th>(₹ in lakhs</th>		Consolidated Balance Sheet		(₹ in lakhs
A. Assets 1 Non-current assets 1 Non-current assets 13,036 1111 - 11111 - <t< th=""><th>Sr. No.</th><th>Particulars</th><th></th><th></th></t<>	Sr. No.	Particulars		
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Provisions189189Current tax liabilities (net)2323Other current liabilities2,576992Total current liabilities8,7085,359Total liabilities11,4178,359			4,583	2,755
Current tax liabilities (net)2323Other current liabilities2,576992Total current liabilities8,7085,359Total liabilities11,4178,359		Other financial liabilities	442	482
Current tax liabilities (net)2323Other current liabilities2,576992Total current liabilities8,7085,359Total liabilities11,4178,359		Provisions	189	189
Other current liabilities2,576992Total current liabilities8,7085,359Total liabilities11,4178,359				
Total current liabilities8,7085,359Total liabilities11,4178,359				
Total liabilities 11,417 8,359				
		Total liabilities		

		Period ended	Period ended	
	Particulars		30 September 2023	30 September 20
	Cash flow from operating activities:	an otano.		
	Profit before tax		(187)	3,9
	Adjustment for:			
	Depreciation and amortisation expenses		963	ç
	Bad debts written-off		13	
	Writeback of loss allowance on trade receivables (net)		(11)	
	Net gain arising on sale of financial assets measured at fair value through profit and loss (FVTPL)		(144)	
	Net (gain)/loss on remeasurement of financial assets measured at FVTPL		(239)	(1
	Net (gain)/loss arising on remeasurement of derivatives at FVTPL		2	1
	Amortisation of capital subsidy			
	(Gain)/loss on sale of property, plant and equipment, net		-	
	Liabilities no longer required written back		(5)	
	Unrealised forex (gain)/loss		2	
	Interest income		(26)	
	Finance costs		(20)	
			452	4,0
	Operating profit before working capital changes:		432	4,0
	Adjustment for:			
	(Increase)/decrease in inventories		(9,755)	(10,
	(Increase)/decrease in trade receivables		(3,223)	(2,
	(Increase)/decrease in loans		(30)	
	(Increase)/decrease in other financial assets		(60)	
	(Increase)/decrease in other non-financial assets		872	(1,6
- 1	Increase/(decrease) in trade payables		2,070	3,:
	Increase/(decrease) in provisions		41	
	Increase/(decrease) in provisions		(79)	
	Increase/(decrease) in other non-financial liabilities		1,584	
	Cash generated from operations		(8,128)	(6,2
	Income taxes paid (net of refund)		(165)	(!
	Net cash generated from operating activities	(A)	(8,293)	(6,8
	Cash flow from investing activities			
	Purchase of property, plant and equipment (including capital work in progress and intangible assets under development)		(2,814)	(:
1	Proceeds from sale of property, plant and equipment		<u></u>	
	Purchase of mutual funds measured at FVTPL		(25,439)	(39,5
	Redemption of mutual funds measured at FVTPL		22,060	30,8
	Investment in tax free bonds at amortised cost		22,000	
			(522)	(-
	(Increase)/decrease in fixed deposits			
	Interest received Net cash generated from investing activities	(B)	33 (6,682)	(9,
	Cash flow from financing activities	(2)	(0,002)	(* 5
	Repayment of borrowings		(250)	(
	Finance costs		(81)	,
	Lease payments		(5)	
	(Repayment of)/Proceeds from short term borrowings, net		(260)	1,7
	Net cash generated from financing activities	(C)	(596)	1,3
			`,	
	Net increase/(decrease) in cash and cash equivalents	(A+B+C)	(15,571)	(14,9
	Cash and cash equivalents as at the beginning of the year*		17,105	15,8
	Effect of exchange rate fluctuation		(13)	
	Cash and cash equivalents as at the end of the year *		1,521	8

24	Consolidated Segment wise Revenue, Resu	ilts, Assets and Lia	bilities for the three	e months and six :	months ended 30	September 2023		
			-1314				(₹ in lakhs)	
Sr.		1	hree months ende	d	Six mon	ths ended	Year ended	
Sr. No.	Particulars	30 September 2023	30 June 2023	30 September 2022	30 September 2023	30 September 2022	31 March 2023	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Segment revenue		· · · · · · · · · · · · · · · · · · ·					
	a) Spirit, spirituous beverages and allied products	27,070	23,088	23,870	50,158	46,712	93,504	
	b) Marine	8,267	10,549	24,514	18,816	42,585	63,841	
	Total	35,337	33,637	48,384	68,974	89,29 7	1,57,345	
	Less : Inter segment revenue	(104)	(97)	(67)	(201)	(148)	(261	
	Revenue from operations	35,233	33,540	48,317	68,773	89,149	1,57,084	
2	Segment results (Profit/(loss) before interest and tax)							
	a) Spirit, spirituous beverages and allied products	911	346	1,541	1,257	3,322	6,935	
	b) Marine	(545)	158	998	(387)	1,650	1,685	
	Total	366	504	2,539	870	4,972	8,620	
	Less: i) Finance cost	(45)	(39)	(56)	(84)	(97)	(202	
	ii) Other Un-allocable expenditure (net)	(607)	(366)	(495)	(973)	(946)	(1,639	
	Total profit/(loss) before tax	(286)	99	1,988	(187)	3,929	6,779	
3	Segment assets							
	a) Spirit, spirituous beverages and allied products	24,811	24,408	22,693	24,811	22,693	21,953	
	b) Marine	23,000	20,765	24,177	23,000	24,177	12,276	
	c) Unallocated	18,667	20,871	21,468	18,667	21,468	28,971	
	Total	66,478	66,044	68,338	66,478	68,338	63,200	
4	Segment liabilities							
	a) Spirit, spirituous beverages and allied products	4,928	4,388	5,425	4,928	5,425	4,096	
	b) Marine	3,972	4,658	9,242	3,972	9,242	1,922	
	c) Unallocated	2,517	1,865	726	2,517	726	2,341	
	Total	11,417	10,911	15,393	11,417	15,393	8,359	

* Refer to note 3.

Notes:

1. These unaudited consolidated financial results have been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015. These consolidated results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 03 November 2023.

2. The Statutory Auditors of the Company have carried out a limited review of the results for the three months and six months ended 30 September 2023 and issued an unqualified report on the above consoludated results.

3. Company's Marine processing plant which was closed for renovation/modernisation, is now operational from Oct 2023 with enhanced capacity. Further, due to seasonal nature of Marine business, the results of the current quarter are not strictly comparable to those of corresponding previous quarter.

4. Due to reasons stated in the Directors' report for the FY 2022-23, the Company has contributed Rs 15 cr to electoral bonds during the quarter ended 30th September 2023 (quarter ended 30th Sept 2022 Rs 4 cr.) and half year ended 30th September 2023 Rs 30 cr (half year ended 30th Sept 2022 Rs 4 cr.)

5. Exceptional item pertains to provision made during first quarter of the financial year 2023-24 for diminution in the value of investment of Rs 410 lacs made by the Company in wholly owned subsidiary based on the assessment of its business performance in accordance with Ind-As 36 "Impairment of Assets."

6. The unaudited consolidated financial results of the Company for the three month and six months ended 30 September 2023 are available on the Company's website www.ifbagro.in and also on stock exchange websites www.nseindia.com

7. Previous period/ year figures have been regrouped and/or rearranged, wherever necessary.

Place: Kolkata 03 November 2023

of the Board By or Amit **Managing Director** DIN 01806781