



INTERTEC TECHNOLOGIES LIMITED

28, Shankar Mutt Road, Bengaluru-560004, India

Ph: +91-80-26611317/91-80-2667 9094

www.intertec1.com

To:

November 14th 2024

Head- Listing & Compliance

Metropolitan Stock Exchange of India Ltd. (MSEI)

Vibgyor Towers, 4th floor, Plot No C 62, G - Block,

Opp. Trident Hotel, Bandra Kurla Complex,

Bandra (E), Mumbai – 400 098, India.

Dear Sir,

Sub: Submission of Limited Review Report and Un-audited Accounts for Q2 & YTD FY-2024-25

Ref: Our Scrip Code: INTERTEC; ISIN: INE137B01010

Please find attached the following documents as part of the Compliance under SEBI LODR Regulations for the period Q2 & YTD FY2024-25.

1. Standalone Un-audited Financial Results and Auditor Limited Review Report
2. Consolidated Un-audited Financial Results and Auditor Limited Review Report

The Board Meeting commenced at 16:00 hours and concluded at 17:30 hrs.

Kindly take the submission of the same on your record.

Thanking you, Yours faithfully,
For Intertec Technologies Limited


T.S. Ravi Chandar
Managing Director



INTERTEC TECHNOLOGIES LIMITED
CIN -U85110KA1989PLC010456
NO. 28, SHANKARMUTT ROAD, BANGALORE BANGALORE - 560004

BALANCE SHEET AS AT 30th SEPTEMBER, 2024

Particulars	Note No.	Amount in lakhs		
		YTD 30.09.2024	YTD 30.06.2024	31.03.2024
ASSETS				
Non-current assets				
(a)Property, Plant and Equipment	2(a)	(0)	(0.00)	49.96
(b)Other Intangible assets	2(b)	(0)	(0.00)	9.93
(c)Financial Assets				
i.Investments	3	183.00	487.00	487.00
ii.Loans	4	1,663.66	1,653.76	1,701.21
(d)Other non-current assets	5			
Current assets				
(a)Inventories	6		-	1.20
(b)Financials Assets				
i.Trade receivables	7		-	-
ii.Cash and Cash equivalents	8	19.69	31.47	6.40
iii.others	9		-	-
(c)Other current assets	10		2.40	2.40
Total Assets		1,866.35	2,174.63	2,258.09
EQUITY AND LIABILITIES				
Equity				
(a)Equity Share Capital	11	756.07	756.07	756.07
(b)Other Equity	12	944.91	1,268.88	1,332.84
Liabilities				
Non-current Liabilities				
(a)Financial Liabilities				
i.Borrowings	13	118.45	118.45	138.45
ii.Trade payables				
(A) total outstanding dues of micro enterprises and small enterprises; and	14			
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		7.79	7.79	7.79
(b)Other non-current liabilities	15	33.40	17.33	17.33
Current Liabilities				
(a)Financial Liabilities				
i.Borrowings				
ii.Trade payables	16			
(A) total outstanding dues of micro enterprises and small enterprises; and				
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		0.76	1.14	1.14
iii.Other financial Liabilities				
(b)Other current Liabilities	17	3.46	3.46	2.96
(c)Provisions	18	1.50	1.50	1.50
(d)Current Tax Liabilities(Net)				
Total Equity and Liabilities		1,866.35	2,174.63	2,258.09

Material accounting policies

Notes to accounts

The notes referred to above form an integral part of the financial statements.

This is the Balance Sheet referred to in our report of even date.

For Sachidananda & Co.

Chartered Accountants

FRN: 015794S

Sachidananda B G
Proprietor
Membership No. 229955



For and on behalf of the Board of Directors of INTERTEC TECHNOLOGIES LIMITED

T S Ravi Chandar
Director
DIN No. 016847660



JAIJI OOMMEN
Director
DIN No. 08086740

Place: Bangalore

Date: **14-11-2024**

INTERTEC TECHNOLOGIES LIMITED
CIN - U85110KA1989PLC010456
NO. 28, SHANKARMUTT ROAD, BANGALORE BANGALORE - 560004

STATEMENT OF PROFIT AND LOSS FOR THE YEAR TO DATE 30TH SEPTEMBER, 2024

Amount in Lakhs

Particulars	Note No.	30.09.2024	YTD 30.09.2024	30.06.2024	31.03.2024
REVENUE					
Revenue from Operations	19				
Other income	20				
Total Revenue		-			
EXPENSES					
Changes in inventory of work-in-progress	21				
Depreciation and amortisation expense	22				
Bad Debt Written off					
Other Expenses	23	1.51	4.38	2.87	6.01
Write-off of Assets and write-back of liabilities		289.62	350.71	61.09	
Total Expenses		291.12	355.09	63.96	6.01
Profit/(Loss) before exceptional & tax		(291.12)	(355.09)	(63.96)	(6.01)
Exceptional items					
Profit/(Loss) before tax		(291.12)	(355.09)	(63.96)	(6.01)
Less: Tax expenses					
Current tax					
Deferred tax					
Prior period taxes		32.85	32.85		
Profit/(Loss) after tax before other Comprehensive Income		(323.97)	(387.93)	(63.96)	(6.01)
Other Comprehensive Income, Net off Income Tax					
A. (i) Items that will not be reclassified to Profit & Loss					
- Actuarial (Loss)/Gain-Gratuity					
(ii) Income tax relating to items that will not be reclassified to profit or loss					
B. Items that will be reclassified to Profit & Loss					
Total Comprehensive Income, Net of Income Tax					
Profit (Loss) and other comprehensive income for the period		(323.97)	(387.93)	(63.96)	(6.01)
Earnings per equity share					
Basic and Diluted		(4.28)	(5.13)	(0.85)	(0.08)
Weighted no of shares		75,60,735.00	75,60,735.00	75,60,735.00	75,60,735.00

The notes referred to above form an integral part of the financial statements. This is the Statement of Profit & Loss referred to in our report of even date.

For Sachidananda & Co.
Chartered Accountants
FRN: 015794S



Sachidananda B
Proprietor
Membership No. 229955
Place: Bangalore
Date: **14-11-2024**

For and on behalf of the Board of Directors of INTERTEC TECHNOLOGIES LIMITED

T S Ravi Chandar
Director
DIN No. 016847660



JAJI OOMMEN
Director
DIN No. 08086740

CASH FLOW STATEMENT FOR THE PERIOD ENDED

Particulars	Amount in lakhs	
	YTD 30.09.2024	31.03.2024
A Cash flows from operating activities		
Net Profit Before Taxation	(387.93)	(6.01)
Adjustments for:		
Depreciation	-	-
Financial expenses (Considered under Financial Activities)	-	-
Interest Income (Considered under Investment Activities)	-	-
Profit on sale of Asset (Considered in Investment Activities)	-	-
(Gain)/Loss on sale of Investments	-	-
Revaluation of Investments	-	-
Operating Profit Before Working Capital Changes	(387.93)	(6.01)
(Increase)/ Decrease in Current Assets, Loans & Advances	3.60	
Increase/(Decrease) in Current Liabilities	0.12	(1.71)
Working Capital changes	3.72	(1.71)
Cash Generated from operations	(384.21)	(7.72)
Income Tax		
Net cash from operating activities	(384.21)	(7.72)
B Cash flows from Investment activities		
Additions to Fixed Assets	-	-
Sale of Fixed Asset	59.89	-
Change in investments	304.00	-
Investment in Fixed Deposits		-
Investment in Fixed Deposits at NBFCs		-
Change in Long term Loans & Advances	37.55	84.88
Interest Income		-
Net cash from Investing activities	401.44	84.88
C Cash flows from financing activities		
Repayment of Loans, Deposits & Overdraft	(3.93)	(76.83)
Finance Cost		-
Dividend Paid		-
Tax on Dividend		-
Net cash from Financing activities	(3.93)	(76.83)
Net Increase / Decrease in cash and cash equivalents	13.29	0.33
Cash and cash equivalents at beginning of period	6.40	6.07
Cash and cash equivalents at end of period	19.69	6.40

Notes to the cash flow statement:

- Cash flow statement has been prepared under the indirect method as set out in the Indian Accounting Standard 7 : "Statement of Cash Flows" as specified in Section 133 of the Companies Act, 2013.
- Component of Cash and Cash Equivalents as per Ind AS is as under:

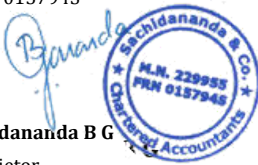
Particulars	YTD 30.09.2024	31.03.2024
Cash in hand	4.45	4.45
Balance in banks		
Current Accounts	15.24	1.95
EEFC Accounts		
Demand Deposit Accounts		
Total	19.69	6.40

- The previous year's figure have been recast, restated wherever necessary to confirm to the current presentation.

This is the Cash Flow Statement referred to in our Audit report of even date.

For Sachidananda & Co.

Chartered Accountants
FRN: 015794S



Sachidananda B G
Proprietor
Membership No. 229955
Place: Bangalore
Date: 14-11-2024

For and on behalf of the Board of Directors of INTERTEC TECHNOLOGIES LIMITED

T S Ravi Chandar
Director
DIN No. 016847660



JAIJI OOMMEN
Director
DIN No. 08086740

INTERTEC TECHNOLOGIES LIMITED

CIN -U85110KA1989PLC010456

NO. 28, SHANKARMUTT ROAD, BANGALORE BANGALORE - 560004
CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER, 2024

Amount in Lakhs

Particulars	Note No.	YTD 30.09.2023	31.03.2024
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	2(a)	-	100.96
(c) Investment Property			
(d) Goodwill			
(b) Other Intangible assets	2(b)	-	9.93
(f) Intangible assets under development			
(g) Biological Assets other than bearer plants			
(c) Financial Assets			
i. Investments	3	0.00	304.00
ii. Trade receivables			
ii. Loans	4	245.06	282.61
(d) Other non-current assets	5	0.00	0.00
Current assets			
(a) Inventories	6	-	1.19
(b) Financials Assets			
i. Investments			
i. Trade receivables	7		
ii. Cash and Cash equivalents	8	19.89	9.31
v. Loans			
iii. others	9		
(c) Other current assets	10	-	2.40
Total Assets		264.95	710.40
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	11	756.07	756.07
(b) Other Equity	12	(784.27)	(418.38)
Liabilities			
Non-current Liabilities			
(a) Financial Liabilities			
i. Borrowings	13	185.77	231.78
ii. Trade payables			
(A) total outstanding dues of micro enterprises and small enterprises; and	14		
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		46.89	46.89
(b) Provisions	15	17.34	6.21
(c) Other non-current liabilities	16	36.91	71.47
Current Liabilities			
(a) Financial Liabilities			
i. Borrowings			
ii. Trade payables	17	-	10.00
(A) total outstanding dues of micro enterprises and small enterprises; and			
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		0.76	1.14
iii. Other financial Liabilities			-
(b) Other current Liabilities	18	3.46	2.96
(c) Provisions	19	2.00	2.25
(d) Current Tax Liabilities(Net)			
Total Equity and Liabilities		264.95	710.40

Material accounting policies

1

Notes to accounts

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The notes referred to above form an integral part of the financial statements.

This is the Balance Sheet referred to in our report of even date.

For Sachidananda & Co.

Chartered Accountants

FRN: 015794S

Sachidananda G.

Proprietor

Membership No. 229955

Place: Bangalore

Date: **14-11-2024**



For and on behalf of the Board of Directors of INTERTEC TECHNOLOGIES LIMITED

T.S. [Signature] P.S. RAVICHANDAR

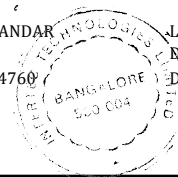
Director

DIN : 01684760

[Signature] LEENA PAULRAJ

Director

DIN : 02013058



INTERTEC TECHNOLOGIES LIMITED
CIN -U85110KA1989PLC010456
NO. 28, SHANKARMUTT ROAD, BANGALORE BANGALORE - 560004

CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

Particulars	Note No.	Amount in Lakhs			
		30.09.2024	YTD 30.09.2023	YTD 30.06.2023	31.03.2024
REVENUE					
Revenue from Operations	20	-	-	-	-
Other income	21	16.47	16.47	-	-
Total Revenue		16.47	16.47	-	-
EXPENSES					
Changes in inventory of work-in-progress	22				-
Depreciation and amortisation expense	23				-
Bad Debt Written off	24				-
Finance Cost					0.01
Other Expenses	25	292.13	361.21	69.08	1,604.43
Total Expenses		292.13	361.21	69.08	1,604.44
Profit/(Loss) before exceptional & tax		(275.66)	(344.74)	(69.08)	(1,604.44)
Exceptional items					
Profit/(Loss) before tax		(275.66)	(344.74)	(69.08)	(1,604.44)
Less: Tax expenses					
Current tax					
Deferred tax					
Prior period taxes		21.14	21.14		
Profit/(Loss) after tax before other Comprehensive Income		(296.80)	(365.88)	(69.08)	(1,604.44)
Other Comprehensive Income, Net off Income Tax					
A. (i) Items that will not be reclassified to Profit & Loss					
- Actuarial (Loss)/Gain-Gratuity					
(ii) Income tax relating to items that will not be reclassified to profit or loss					
B. Items that will be reclassified to Profit & Loss					
Total Comprehensive Income, Net of Income Tax					
Profit (Loss) and other comprehensive income for the period		(296.80)	(365.88)	(69.08)	(1,604.44)
Earnings per equity share					
Basic and Diluted		(3.93)	(4.84)	(0.91)	(21.22)
Weighted no of shares		75,60,735	75,60,735	75,60,735	75,60,735
Significant accounting policies	1				

The notes referred to above form an integral part of the financial statements. This is the Statement of Profit & Loss referred to in our report of even date.

For Sachidananda & Co.
Chartered Accountants
FRN: 015794S



Sachidananda G
Proprietor
Membership No. 229955

For and on behalf of the Board of Directors of INTERTEC TECHNOLOGIES LIMITED

T S Ravichandar

T S RAVICHANDAR
Director
DIN : 01684760



Leena Paulraj

LEENA PAULRAJ
Director
DIN : 02013058

Place: Bangalore
Date: **14-11-2024**

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED

		Amount in Lakhs			
Particulars		YTD 30.09.2024		31.03.2024	
A	Cash flows from operating activities				
	Net Profit Before Taxation	(365.88)		(1,604.44)	
	Adjustments for:				
	Depreciation			-	
	Financial expenses (Considered under Financial Activities)			-	
	Interest Income (Considered under Investment Activities)			-	
	Profit on sale of Asset (Considered in Investment Activities)			-	
	(Gain)/Loss on sale of Investments			-	
	Revaluation of Investments			-	
	Operating Profit Before Working Capital Changes	(365.88)		(1,604.44)	
	(Increase)/ Decrease in Current Assets, Loans & Advances	2		373.17	
	Increase/(Decrease) in Current Liabilities	(33.56)		18.44	
	Working Capital changes		(31.16)		391.61
	Cash Generated from operations		(397.04)		(1,212.83)
	Income Tax				
	Net cash from operating activities		(397.04)		(1,212.83)
B	Cash flows from Investment activities				
	Additions to Fixed Assets			-	
	Sale of Fixed Asset	112.08		1,223	
	Change in investments	304		-	
	Investment in Fixed Deposits			-	
	Investment in Fixed Deposits at NBFCs			-	
	Change in Long term Loans & Advances	37.55		3.05	
	Interest Income			-	
	Net cash from Investing activities	453.63		1,226.23	
C	Cash flows from financing activities				
	Repayment of Loans, Deposits & Overdraft	(46.01)		(13.70)	
	Finance Cost			-	
	Dividend Paid			-	
	Tax on Dividend			-	
	Net cash from Financing activities	(46.01)		(13.70)	
	Net Increase / Decrease in cash and cash equivalents	10.58		(0.30)	
	Cash and cash equivalents at beginning of period		9.31		9.62
	Cash and cash equivalents at end of period	19.89		9.31	

Notes to the cash flow statement:

1 Cash flow statement has been prepared under the indirect method as set out in the Indian Accounting Standard 7 : "Statement of Cash Flows" as specified in Section 133 of the Companies Act, 2013.

2 Component of Cash and Cash Equivalents as per Ind AS is as under:

Particulars	30.09.2024	31.03.2024
Cash in hand		
Balance in banks		
Current Accounts	19.89	9.31
EEFC Accounts		
Demand Deposit Accounts		
Total	19.89	9.31

3 The previous year's figure have been recast, restated wherever necessary to confirm to the current presentation.

This is the Cash Flow Statement referred to in our Audit report of even date.

For Sachidananda & Co.
Chartered Accountants
FRN: 015794S

Sachidananda G
Proprietor

Membership No. 229955

Place: Bangalore
Date: 14-11-2024

For and on behalf of the Board of Directors

T S Ravichandar

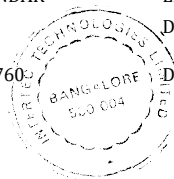
T S RAVICHANDAR
Director

DIN : 01684760

Leena Paulraj

LEENA PAULRAJ
Director

DIN : 02013058





Independent Auditor's Review Report On standalone unaudited quarterly financial results of INTERTEC TECHNOLOGIES LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

TO THE BOARD OF DIRECTORS OF INTERTEC TECHNOLOGIES LIMITED.

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("the Statement") of **Intertec Technologies Limited** ("the Company") for the quarter and Year to date period ended 30th September 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company'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. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial information is 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.





SACHIDANANDA & CO
Chartered Accountants

4. 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 SERI (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 Sachidananda & Co
Chartered Accountants
Firm Registration No: 015794S



Sachidananda B.C.
Proprietor
Membership No: 229955
Date: 14/11/2024
Place: Bangalore
UDIN: 24229955BKBMCM9274



Independent Auditor's Review Report on Consolidated unaudited quarterly financial results of INTERTEC TECHNOLOGIES LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

TO THE BOARD OF DIRECTORS OF INTERTEC TECHNOLOGIES LIMITED.

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results ("the Statement") of **Intertec Technologies Limited** ("the Parent") and **Intertec Forge Private Limited** (its "subsidiary") (the parent and its subsidiary together referred to as "Group") for the quarter and YTD ended 30th September 2024, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by SEBI from time to time.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Company'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. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial information is 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.

We also Performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended, to the extent applicable.

4. 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





SACHIDANANDA & CO
Chartered Accountants

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 Sachidananda & Co
Chartered Accountants
Firm Registration No: 015794S



Sachidananda B.G
Proprietor
Membership No: 229955
Date: 14/11/2024
Place: Bangalore
UDIN: 24229955BKBM CN1683