

# INDITALIAREFCONLIMITED

Regd Off: 7 and 8B, II<sup>nd</sup> Floor, West View No. 1, S.V. Road, Santacruz (West), Mumbai 400054  
Corp off: D1, Krishna CHS, Subhash Road, Vile Parle (East), Mumbai 400 057

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Ref : IRL/60/2025

Date : 18<sup>th</sup> November, 2025

Bombay Stock Exchange Limited,  
Department of Corporate Services,  
P. J. Towers, Dalal Street, Mumbai - 400 001

**Kind Attn : Mr. Bhushan Mokashi (Head - Listing Sales)**

Sub: Revised Outcome – Rectification of Discrepancy in Standalone Financial Results under Regulation 33/52 of SEBI (LODR) Regulations, 2015

Dear Sir/Madam,

This is with reference to the discrepancy observed by the Exchange regarding the Financial Results submitted for the quarter and half year ended September 30, 2025, under Regulation 33/52 of SEBI (LODR) Regulations, 2015.

The Exchange has noted the following:

Discrepancy:

1. Standalone Results – Statement of Assets & Liabilities is not as per IND AS format for the Quarter ended September 2025.

In this regard, please note that the Company has rectified the aforesaid discrepancy and is accordingly filing the revised and corrected PDF through the BSE Listing Centre.

Further, we wish to draw reference to our previous Outcome of Board Meeting submitted on 12th November 2025, wherein the Board had approved the Un-Audited Financial Results for the said period along with other regulatory disclosures. The present filing is being made solely to rectify the format discrepancy as pointed out by the Exchange and does not alter any financial figures previously approved or disclosed.

You are requested to kindly take the revised submission on record.

Thanking you,

Yours faithfully,

For Inditalia Refcon Ltd



Sujata Mittal  
(Managing Director)



**Shah Kailash & Associates LLP**  
CHARTERED ACCOUNTANTS

Auditor's Report On Unaudited Quarterly Financial Results and Year to Date  
Results for Quarter ended 30<sup>th</sup> September 2025 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 2025. 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)

UDIN: 25170979BM70LHJ4618  
Date: 12<sup>th</sup> November 2025  
Place: Surat

  
CA SHREYANS SHAH  
(Partner)  
(Membership No. 170979)  
Peer Review No:- 021668

# 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

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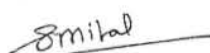
## Statement of Standalone Audited Financial Results for the quarter ended 30th September 2025

Sr.  No.	Particulars	Current Quarter ended	Previous Quarter ended	Corresponding Quarter ended	Year to Date	Corresponding Year to Date	Year Ended
		30th September 2025	30th June 2025	30th September 2024	30th September 2025	30th September 2024	31st March 2025
		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
	(c) Changes in inventories of FG, WIP and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expenses	0.30	0.30	0.30	0.60	0.60	1.20
	(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	17.51	9.78	0.31	27.28	0.91	5.58
	Total Expenses	17.81	10.08	0.61	27.88	1.51	6.78
3	Profit before exceptional and extra ordinary items and tax (1-2)	-17.81	-10.08	-0.61	-27.88	-1.51	-6.78
4	Exceptional items & extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit before tax (3-4)	-17.81	-10.08	-0.61	-27.88	-1.51	-6.78
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)	-17.81	-10.08	-0.61	-27.88	-1.51	-6.78
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)	-17.81	-10.08	-0.61	-27.88	-1.51	-6.78
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) Basic						
11	(a) Rs.	-ve	-ve	-ve	-ve	-ve	-ve
11	(b) Diluted						
11	(b) Rs.	-ve	-ve	-ve	-ve	-ve	-ve

### Notes

- 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 12th November 2025
- 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.
- The Company has no business activity at present and "Segment-Reporting" under Indian Accounting Standard (Ind-AS) 108 is not applicable.
- 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: 12th November 2025

## Inditalia Refcon Limited


Audited financial results of the company for the Quarter Ended 30/09/2025

IND AS is given below:

Rs. Lacs

Description	Quarter ended (30.09.2025)	Preceeding 3 months ended (30.06.2025)
Net Profit/(Loss) as per Previous Indian GAAP	-17.81	-10.08
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	-17.81	-10.08
Total comprehensive income for the period	-17.81	-10.08

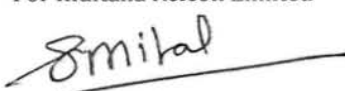
By order of the Board  
For Inditalia Refcon Limited



Sujata Mital  
Managing Director  
DIN: 01826116

Place : Mumbai

Date : 12th November 2025

Inditalia Refcon Limited		
Statement of Changes in equity		
Statement of Changes in Equity for the half year ended 30th September 2025 (Rs. In Lakhs)		
A. Equity Share Capital		
Balance at the beginning of the reporting period	Changes in equity share capital during the half year	Balance at the end of the reporting period
1190.07	NA	1190.07
<div> <div> Date : 12th November 2025 Place : Mumbai </div> <div> By order of the Board For Inditalia Refcon Limited    Sujata Mital Managing Director DIN : 01826116 </div> </div>		

**INDITALIA REFCON LTD.**  
**Statement of Assets and Liabilities for Companies (Other than Banks)**

Particulars	As at 30th September 2025 Rs. Lacs	As at 31st March 2025 Rs. Lacs
<b>I ASSETS</b>		
1 NON CURRENT ASSETS	0.00	0.00
2 CURRENT ASSETS		
(a) Inventories		
(b) Financial Assets		
i) Cash & Cash Equivalents	1.43	1.12
(c) Other Current Assets	0.00	0.83
<b>TOTAL ASSETS</b>	<b>1.43</b>	<b>1.95</b>
<b>II EQUITY AND LIABILITIES</b>		
1 EQUITY		
a) Equity Share Capital	1190.07	1190.07
b) Other Equity (Reserves & Surplus)	-1315.83	-1287.94
2 LIABILITIES		
A Non Current Liabilities	0.00	0.00
B Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	78.24	44.86
(ii) Trades Payable	0.00	0.00
(iii) Other Financial Liabilities	0.00	0.00
b) Other current Liabilities	6.55	13.62
c) Provisions	42.40	41.34
d) Current Tax Liabilities	0.00	0.00
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>1.43</b>	<b>1.95</b>

For Inditalia Refcon Limited



Sujata Mital  
Managing Director  
DIN 01826116

PLACE : MUMBAI  
DATE : 12/11/2025

**INDITALIA REFCON LTD.**  
**Statement of Cash Flows**  
**For the Half Year Ended September 30, 2025**

Year Ended		Current Half	Previous Year End
		Year End 30.09.2025 (Rs. Lacs)	31.03.2025 (Rs. Lacs)
A	1 Cash Flows from Operating Activities		
	Net Income	-27.88	-6.78
	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	-6.01	0.14
	Add Increase in Accounts Payable	0.00	0.00
	Subtract Decrease in Accounts Payable	0.00	0.00
	Subtract Increase in Inventory	0.00	0.00
	Subtract Increase in Prepaid Expenses	0.00	0.82
	Other-Decrease in Other current assets	0.83	0.00
	Net Cash from Operating Activities	-33.06	-7.46
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	33.37	7.57
	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	33.37	7.57
E	NET INCREASE/(DECREASE) IN CASH	0.31	0.11
	a. CASH, BEGINNING OF YEAR	1.12	1.01
	b. CASH, END OF YEAR	1.43	1.12

By order of the Board  
For Inditalia Refcon Limited

  
Sujata Mital  
Managing Director  
DIN: 01826116

Place : Mumbai  
Date : 12/11/2025