Regd. Office: "PODDAR POINT" 113, PARK STREET, SOUTH WING, 5TH FLOOR, KOLKATA - 700 016, INDIA Gram: INSTATE / Phone: 2229 0588, Fax No.: 033 2229 0085, E-mail: info@isocl.in CIN-L15142WB1984PLC037472

Date: 09.08.2024

To,
The Manager
Listing Department
BSE LIMITED
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001
Scrip Code - 530259

Dear Sir/Ma'am,

Sub: Submission of Unaudited Financial Results (Standalone) for the for the 1st quarter ended on 30th June, 2024 along with Limited Review Report.

Ref: Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and outcome of Board Meeting held on 09th August, 2024.

Pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, and with reference to our letter dated 01.08.2024, we would like to inform you that the Board of Directors of the Company in its Meeting held today i.e. Friday, the 09th Day of August, 2024 at the Registered Office of the Company, have approved the Unaudited Financial Results for the 1st quarter ended on 30th June, 2024

In this connection, we are enclosing herewith the following:

- a. Statement of Unaudited Financial Results for the 1st quarter ended on 30th June, 2024. (Annexed hereto and marked as Annexure A);
- b. Limited Review Report issued by the Statutory Auditor of the Company (Annexed hereto and marked as Annexure - B);

The said results will be duly published in the newspapers as required under Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements), 2015 and will be uploaded on the website of the Company.

The Board Meeting commenced at 4.00 p.m. and concluded at 6.00 p.m.

Kindly take on record the same.

Thanking You,

Yours Faithfully

For Inter State Oil Carrier Limited

(Rashmi Sharma)
Company Secretary & Compliance Officer
Membership No. A34765

Encl.: As above



INTER STATE OIL CARRIER LIMITED CIN: L15142WB1984PLC037472

Statement of Unaudited Financial Results for the Quarter Ended 30th June, 2024:

Amount (₹ in Lakhs)

Sr.	Particulars	Quarter Ended			Year ended
No.		30.06.24	31.03.24	30.06.23	31.03.24
		Unaudited	Audited	Unaudited	Audited
I	Revenue from Operations	2,156.29	2,526.13	1,383.67	8,473.59
II	Other Income	3.09	0.05	37.52	51.12
III	Total Income (I+II)	2,159.38	2,526.18	1,421.19	8,524.71
IV	EXPENSES				
a	Operating Expenses	1,889.02	2,276.67	1,163.48	7,453.36
b	Employee Benefits Expense	34.45	37.07	35.14	142.41
С	Finance Costs	44.33	38.41	44.89	172.52
d	Depreciation & Amortisation Expense	103.77	100.41	100.56	407.30
e	Other Expenses	60.39	54.90	29.14	183.53
	Total Expenses (IV)	2,131.96	2,507.46	1,373.21	8,359.12
V	Profit/(Loss) before Exceptional Items	27.42	18.72	47.98	165.59
\ ₃₇₁	and Tax (III - IV)				
1	Exceptional Items Profit(I ass) before Tay (V VI)	27.42	10 70	47.00	165 50
1	Profit/(Loss) before Tax (V - VI)	27.42	18.72	47.98	165.59
1111	<u>Tax Expense:</u> Current Tax	0.53	10.40	(1.22)	20.04
		8.53	18.48	(1.33)	30.94
 TV	Deferred Tax	5.06	22.03	8.64	48.41
1	Profit/(loss) for the period (VII-VIII)	13.83	(21.79)	40.67	86.24
X	Other Comprehensive Income		(0.45)		(0.45)
a.i	Items that will not be reclassified to profit or loss	-	(0.12)	-	(0.12)
a.ii	Income tax relating to items that will not be reclassified to profit or loss	-	0.02	-	0.02
b.i	Items that will be reclassified to profit or loss	-	-	-	-
b.ii	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Other Comprehensive Income for the period (Net of Tax) (X)	-	(0.10)	-	(0.10)
XI	Total Comprehensive Income for the period (IX + X)	13.83	(21.89)	40.67	86.14
XII	Earnings Per Share				
i	Basic (Equity Share of F.V. ₹ 10 each)	0.28	(0.44)	0.81	1.73
ii	Diluted (Equity Share of FV ₹ 10 each)	0.28	(0.44)	0.81	1.73

For and on behalf of the Board of Directors

SANJAY JAIN Digitally signed by SANJAY JAIN Date: 2024.08.09 17:04:39 +05'30'

Sanjay Jain

Managing Director DIN: 00167765

Place: Kolkata Dated: 09.08.2024



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INTER STATE OIL CARRIER LIMITED CIN: L15142WB1984PLC037472

Notes:

- 1 The financial results have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at its Meeting held on 9th August, 2024.
- 2 This statement has been prepared in accordance with the requirements of Regulations 33 and Regulations 52 read with Regulation 63 of the listing regulations, read with SEBI Circulars CIR/CFD/FAC/62/2016 dated 5 July 2016 and CIR/IMD/DF1/69/2016 dated 10 August 2016.
- 3 The above results for the quarter ended on June 30, 2024 has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable.
- 4 The Statutory Auditors of the Company have carried out the Limited Review of the results for the quarter ended June 30, 2024.
- 5 As per Ind AS 108 'Operating Segments', Segment has been disclosed in financial results (Annexure I).
- 6 The figures for quarter ended 31st March 2024 represents the balance between audited financial in respect of the full financial year and those published till the third quarter of the respective financial year.
- 7 Corresponding figures of the previous periods / year have been regrouped or rearranged wherever considered necessary.

For and on behalf of the Board of Directors

SANJAY JAIN Digitally signed by SANJAY JAIN Date: 2024.08.09 17:04:53 +05'30'

Sanjay Jain

Managing Director

DIN: 00167765 Place: Kolkata Dated: 09.08.2024



Digitally signed by ADITA RAUSARA
Disc 4-84, 24-86 Benngil.
2.4. 42-868 Behnsil.
2.5. 42-868

INTER STATE OIL CARRIER LIMITED CIN: L15142WB1984PLC037472

Annexure I Amount (₹ in Lakhs)

Particulars	Annexure I	Amount (\(\frac{1}{2}\) in Lakhs)				
Nesgment Revenue Net Sale/Income of each segment	n d i		Year Ended			
1. Segment Revenue (Net Sales/Income of each segment) (a) Transportation Activities (b) Investing in Shares & Securities (a) Transportation Activities (a) Transportation Activiti	Particulars					
(Net Sale/Income of each segment) (a) Transportation Activities (b) Investing in Shares & Securities Total Less: Inter Segment Revenue Net sales/income from operations 2. Segment Results Profit/(Loss) before tax from each segment (a) Transportation Activities (b) Investing in Shares & Securities Total Less: Inter Segment Revenue 2. 158.43 2.519.18 1.415.36 8.509.31 2. Segment Results Profit/(Loss) before tax from each segment (a) Transportation Activities (b) Investing in Shares & Securities Total Less: Finance Costs Less: Finance Costs Less: Other unallocable expenditure net off unallocable income Total Profit/(Loss) before tax (b) Investing in Shares & Securities Total Profit/(Loss) before tax Other Comprehensive Income (a) Transportation Activities (b) Investing in Shares & Securities Total Other Comprehensive Income 3. Segment Assets (c) Unallocable Assets Total Segment Assets 4. 4,76.63 4. 4,31.44 4. 1,93.05 4. 4,31.44 4.	1.0 I.D	Unaudited	Audited	Unaudited	Audited	
(a) Transportation Activities (b) Investing in Shares & Securities Total Less: Inter Segment Revenue Net sales/income from operations 2, 158,43 2, 519,18 1,415,36 8,599,31 2, 158,43 2,519,18 1,415,36 8,599,31 2, 158,43 2,519,18 1,415,36 8,599,31 2, 158,43 2,519,18 1,415,36 8,599,31 2, 158,43 2,519,18 1,415,36 8,599,31 2, 158,43 2,519,18 1,415,36 8,599,31 2, 158,43 2,519,18 1,415,36 8,599,31 2, 158,43 2,519,18 1,415,36 8,599,31 2, 158,43 2,519,18 1,415,36 8,599,31 2, 158,43 2,519,18 1,415,36 8,599,31 2, 158,43 2,519,18 1,415,36 8,599,31 2, 158,43 2,519,18 1,415,36 8,599,31 2, 158,43 2,519,18 1,415,36 8,599,31 2, 158,43 2,519,18 1,415,36 8,599,31 2, 158,43 2,519,18 1,415,36 8,599,31 2, 158,43 2,519,18 1,415,36 8,599,31 2, 158,43 2,519,18 1,415,36 8,599,31 2, 158,43 2,519,18 1,415,36 8,599,31 2, 158,43 2,519,18 1,415,36 8,599,31 1,415,36 8,599,31 2, 158,43 2,519,18 1,415,36 8,599,31 2, 158,43 2,519,18 1,415,36 8,599,31 2, 16,59 3,59,31 2, 10,00,6 9,0,48 480,69 90,48 48	1 0					
(b) Investing in Shares & Securities	1 ' '	2.150.42	2 = 4 0 02	1 200 00	0.400.40	
Total 2,158.43 2,519.18 1,415.36 8,509.31	1 ' '	1 ' 1		-		
Less: Inter Segment Revenue - - - - - -	1 ' '					
Net sales/income from operations 2,158.43 2,519.18 1,415.36 8,509.31		2,158.43	2,519.18	1,415.36	8,509.31	
2. Segment Results Profit/(Loss) before tax from each segment (a) Transportation Activities 116.20 110.06 90.48 480.69 (b) Investing in Shares & Securities 0.01 0.26 27.02 28.36 116.21 110.32 117.50 509.05 116.25 116.21 110.32 117.50 509.05 116.25 116.21 110.32 117.50 509.05 116.25 116.21 110.32 117.50 509.05 116.25 116.21 110.32 117.50 509.05 116.25 117.50 1	1	2.150.42	- 2 5 10 10	1 41 5 0 6	0.500.21	
Profit/(Loss) before tax from each segment		2,158.43	2,519.18	1,415.36	8,509.31	
(a) Transportation Activities (b) Investing in Shares & Securities Total Total Less: Finance Costs Less: Other unallocable expenditure net off unallocable income (a) Transportation Activities (b) Investing in Shares & Securities Total Profit / (Loss) before tax Other Comprehensive Income (a) Transportation Activities (b) Investing in Shares & Securities (a) Transportation Activities (b) Investing in Shares & Securities Total Other Comprehensive Income (a) Transportation Activities (c) Unallocable Assets Total Segment Assets 4. 4,037.25 Total Segment Liabilities (a) Transportation Activities (b) Investing in Shares & Securities Total Segment Assets 4. 4,76.63 4. 431.44 4. 193.05 4. 431.44 4. 193.05 4. 431.44 4. 1,93.05 4. 431.44	-					
Display		116.00	110.06	00.40	490.70	
Total 116.21 110.32 117.50 509.05		1 1				
Less: Finance Costs	1 ' '					
Less: Other unallocable expenditure net off unallocable income Total Profit / (Loss) before tax Other Comprehensive Income (a) Transportation Activities (b) Investing in Shares & Securities Total Other Comprehensive Income 3. Segment Assets (a) Transportation Activities (b) Investing in Shares & Securities Total Segment Assets (a) Transportation Activities (b) Investing in Shares & Securities Total Segment Assets 4,037.25 3,908.06 3,613.38 3,908.06 (b) Investing in Shares & Securities 27.46 26.82 188.61 26.82 (c) Unallocable Assets Total Segment Assets 4,476.63 4,431.44 4,193.05 4,431.44 4,						
Total Profit / (Loss) before tax		22.24	19.62	12.04	00.70	
Total Profit / (Loss) before tax 27.42 18.72 47.98 165.59 Other Comprehensive Income 2 4.037.25 3.08.06 3.613.38 3,908.06 (b) Investing in Shares & Securities 4,037.25 3,908.06 3,613.38 3,908.06 (b) Investing in Shares & Securities 27.46 26.82 188.61 26.82 (c) Unallocable Assets 411.92 496.56 391.06 496.56 Total Segment Assets 4. Segment Liabilities 1,597.75 1,523.64 1,867.81 1,523.64 (a) Transportation Activities 1,047.94 1,090.69 553.35 1,090.69 Total Segment Liabilities 2,645.69 2,614.33 2,421.41 2,614.33 4. Capital Employed 2,439.50 2,384.42 1,745.57 2,384.42 (a) Investing in Shares & Securities 2,439.50 2,384.42 1,745.57 2,384.42 (b) Investing in Shares & Securities 2,439.50 2,384.42 1,745.57 2,384.42 (b) Investing in Shares & Securities </td <td>· -</td> <td>66.55</td> <td>71.78</td> <td>56.68</td> <td>276.68</td>	· -	66.55	71.78	56.68	276.68	
Other Comprehensive Income a Transportation Activities -		07.40	10.70	47.00	165.50	
(a) Transportation Activities (b) Investing in Shares & Securities Total Other Comprehensive Income 3. Segment Assets (a) Transportation Activities (b) Investing in Shares & Securities (c) Unallocable Assets Total Segment Assets 4,037.25 3,908.06 3,613.38 3,908.06 (b) Investing in Shares & Securities 27.46 26.82 188.61 26.82 (c) Unallocable Assets 411.92 496.56 391.06 496.56 Total Segment Assets 4,476.63 4,431.44 4,193.05 4,431.44 4.19	1	27.42	16.72	47.98	165.59	
Total Other Comprehensive Income - - - - -				_	_	
Total Other Comprehensive Income - - - - - -	1 17 2	-	_	_	-	
3. Segment Assets 4,037.25 3,908.06 3,613.38 3,908.06 (b) Investing in Shares & Securities 27.46 26.82 188.61 26.82 (c) Unallocable Assets 411.92 496.56 391.06 496.56 Total Segment Assets 4,476.63 4,431.44 4,193.05 4,431.44 4. Segment Liabilities 1,597.75 1,523.64 1,867.81 1,523.64 (b) Investing in Shares & Securities - - 0.25 - (c) Unallocable Liabilities 1,047.94 1,090.69 553.35 1,090.69 Total Segment Liabilities 2,645.69 2,614.33 2,421.41 2,614.33 4. Capital Employed 2,439.50 2,384.42 1,745.57 2,384.42 (b) Investing in Shares & Securities 27.46 26.82 188.36 26.82 (c) Unallocable assets less unallocated Liabilities (636.02) (594.13) (162.29) (594.13)	1	<u> </u>				
(a) Transportation Activities		_		_		
(b) Investing in Shares & Securities (c) Unallocable Assets Total Segment Assets 4. Segment Liabilities (a) Transportation Activities (b) Investing in Shares & Securities (c) Unallocable Liabilities Total Segment Liabilities (a) Transportation Activities (b) Investing in Shares & Securities (c) Unallocable Liabilities Total Segment Liabilities Total Segment Liabilities 27.46 26.82 496.56 391.06 496.56 4,431.44 4,193.05 4,431.44 4,193	1 -	4.037.25	3.908.06	3,613,38	3,908,06	
(c) Unallocable Assets Total Segment Assets 411.92 496.56 391.06 496.56 4,476.63 4,431.44 4,193.05 4,431.44 4. Segment Liabilities (a) Transportation Activities (b) Investing in Shares & Securities (c) Unallocable Liabilities Total Segment Liabilities 1,597.75 1,523.64 1,867.81 1,523.64 (b) Investing in Shares & Securities 1,047.94 1,090.69 553.35 1,090.69 Total Segment Liabilities 2,645.69 2,614.33 2,421.41 2,614.33 4. Capital Employed (a) Transportation Activities 2,439.50 2,384.42 1,745.57 2,384.42 (b) Investing in Shares & Securities 27.46 26.82 188.36 26.82 (c) Unallocable assets less unallocated Liabilities (636.02) (594.13) (162.29) (594.13)	I	1 ' 1		-		
Total Segment Assets 4. Segment Liabilities (a) Transportation Activities (b) Investing in Shares & Securities (c) Unallocable Liabilities Total Segment Liabilities Total Segment Liabilities Total Segment Liabilities 4,476.63 4,431.44 4,193.05 4,431.44 4,193	1	1 1				
4. Segment Liabilities (a) Transportation Activities (b) Investing in Shares & Securities (c) Unallocable Liabilities Total Segment Liabilities 4. Capital Employed (a) Transportation Activities (b) Investing in Shares & Securities 2,439.50 2,384.42 2,384.42 2,384.42 2,384.42 2,384.42 2,384.42 2,384.42 2,384.42 2,384.42 2,384.42 2,384.42 2,384.42 2,384.42 2,384.42 3,745.57 2,384.42 2,682 (c) Unallocable assets less unallocated Liabilities (636.02) (594.13)	1 ` '					
(a) Transportation Activities 1,597.75 1,523.64 1,867.81 1,523.64 (b) Investing in Shares & Securities - - 0.25 - (c) Unallocable Liabilities 1,047.94 1,090.69 553.35 1,090.69 Total Segment Liabilities 4. Capital Employed 2,645.69 2,614.33 2,421.41 2,614.33 (a) Transportation Activities 2,439.50 2,384.42 1,745.57 2,384.42 (b) Investing in Shares & Securities 27.46 26.82 188.36 26.82 (c) Unallocable assets less unallocated Liabilities (636.02) (594.13) (162.29) (594.13)		1,170.00	1,101.11	1,155.05	1,101111	
(b) Investing in Shares & Securities (c) Unallocable Liabilities Total Segment Liabilities 4. Capital Employed (a) Transportation Activities (b) Investing in Shares & Securities (c) Unallocable assets less unallocated Liabilities 7. 0.25 1,047.94 1,090.69 2,645.69 2,614.33 2,421.41 2,614.33 2,421.41 2,614.33 2,439.50 2,384.42 1,745.57 2,384.42 (636.02) (594.13) (162.29) (594.13)		1.597.75	1.523.64	1.867.81	1,523,64	
Total Segment Liabilities 1,047.94 1,090.69 553.35 1,090.69 4. Capital Employed 2,645.69 2,614.33 2,421.41 2,614.33 (a) Transportation Activities 2,439.50 2,384.42 1,745.57 2,384.42 (b) Investing in Shares & Securities 27.46 26.82 188.36 26.82 (c) Unallocable assets less unallocated Liabilities (636.02) (594.13) (162.29) (594.13)	1 ' '	_	-	· ·	-	
Total Segment Liabilities 2,645.69 2,614.33 2,421.41 2,614.33 4. Capital Employed (a) Transportation Activities 2,439.50 2,384.42 1,745.57 2,384.42 (b) Investing in Shares & Securities 27.46 26.82 188.36 26.82 (c) Unallocable assets less unallocated Liabilities (636.02) (594.13) (162.29) (594.13)		1.047.94	1.090.69		1.090.69	
4. Capital Employed 2,439.50 2,384.42 1,745.57 2,384.42 (b) Investing in Shares & Securities 27.46 26.82 188.36 26.82 (c) Unallocable assets less unallocated Liabilities (636.02) (594.13) (162.29) (594.13)	1 ` ′	_				
(a) Transportation Activities 2,439.50 2,384.42 1,745.57 2,384.42 (b) Investing in Shares & Securities 27.46 26.82 188.36 26.82 (c) Unallocable assets less unallocated Liabilities (636.02) (594.13) (162.29) (594.13)		2,040.09	<i>2</i> ,014.00	2,721.71	2,014.00	
(b) Investing in Shares & Securities 27.46 26.82 188.36 26.82 (c) Unallocable assets less unallocated Liabilities (636.02) (594.13) (162.29) (594.13)	1	2,439.50	2,384 42	1.745.57	2,384.42	
(c) Unallocable assets less unallocated Liabilities (636.02) (594.13) (162.29) (594.13)	1 1 7	1 ' 1		,		
	1 ' '	1 1				
10tai 30gment Liavintes 1851.94 1817.11 1771.64 1817.11	Total Segment Liabilities	1,830.94	1,817.11	1,771.64	1,817.11	

Note: All negative figures are given in bracket

For and on behalf of the Board of Directors

SANJAY JAIN Digitally signed by SANJAY JAIN Date: 2024.08.09 17:05:06 +05'30'

Sanjay Jain

Managing Director DIN: 00167765

Place: Kolkata Dated: 09.08.2024



ADITYA

RAJGARIA

PATNI & CO.

CHARTERED ACCOUNTANTS

Head Office: 1, India Exchange Place, 2nd Floor, Room No. 219, Kolkata 700001 Contact No.: (033) 2231 4111 / 4112, 2230 0556 / 0557 Branch Office: 16A, Shakespeare Sarani, Unit II, 2nd Floor, Kolkata 700071 E-mail ID: patniandco@gmail.com / dkpatni@gmail.com

LIMITED REVIEW REPORT

To
The Board of Directors
Inter State Oil Carrier Limited

We have reviewed the accompanying statement of unaudited financial results of **Inter State Oil Carrier Limited** for the quarter ended on 30th June' 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.

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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 provide 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 Indian Accounting Standards (Ind AS) 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.

Place: 1, India Exchange Place, Kolkata – 700 001

Dated: The 9th day of August' 2024

For Patni & Co.

Chartered Accountants (Firm Reg. No. 320304E)

ADITYA RAJGARIA

A. Rajgaria (Partner)

Membership No. 300004

UDIN: 24300004BKDVHM6162