

Date: - November 11, 2023

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001.

Dear Sir,

Sub: Outcome of Board meeting held on today i.e. on November 11, 2023, in terms of second proviso to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: Inflame Appliances Ltd (Security Id.: INFLAME, Security Code: 541083)

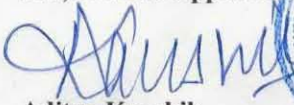
In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e. on November 11, 2023, at the Corporate Office of the Company situated at Village Bagwali, Khasra No. 40/14-15-16-17/1, Block-Raipur Rani, NH-73, Panchkula-134202, which was commenced at 2:30 PM and concluded at 3:30 PM, have

1. Considered, approved and taken on record the Unaudited financial result of the Company for the half year ended on September 30, 2023,
2. Approved the Limited Review Report issued by Statutory Auditors of the Company for the Half year ended on September 30, 2023,
3. Considered and approved all other business as per agenda circulated.

Further, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are enclosing herewith Unaudited Financial Results for the half year ended September 30, 2023 and Limited Review Report issued by Statutory Auditors on the Unaudited Financial results for the half year ended September 30, 2023.

Kindly take the same on your record and oblige us.

For, Inflame Appliances Limited



Aditya Kaushik
Chairman & Managing Director
DIN: 06790052



Place: Panchkula

INFLAME APPLIANCES LIMITED

(Formerly TECHNO ENGINEERING CORPORATION)

CIN: L74999HP2017PLC006778

ADD.: Khasrano. 40/14-15-16-17/1 Vill. Bagwali, Nh -73, Distt. Panchkula (H.R.) 134202

Regd. Office:-Khasra No. # 85511 ,Vill. Kalyanpur, Chakkan Road, Teh. Baddi, Distt. Solan (H.P.) 173205

Website: www.inflameindia.com Email: cs@inflameinfia.com Mob.: 7832901824

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INFLAME APPLIANCES LIMITED

CIN : L74999HP2017PLC006778

CORPORATE OFFICE: - Village Bagwali, Khasra no.40/ 14-15-16-17/1 Block-Raipur Rani, NH-73, Panchkula – 134202 Haryana, India

STATEMENT OF ASSETS & LIABILITIES AS AT 30.09.2023

(IN LAKHS)

PARTICULARS	FIGURES AS AT 30.09.2023		FIGURES AS AT 31.03.2023	
I. EQUITY AND LIABILITIES				
(1). SHAREHOLDERS' FUNDS				
(a) SHARE CAPITAL	734.10		734.10	
(b) SURPLUS	3,399.65		3,399.13	
(c) MONEY RECEIVED AGAINST SHARE WARRANTS	460.25	4,594.00	-	4,133.23
(2). SHARE APPLICATION MONEY PENDING ALLOTMENT	-		-	
(3). NON-CURRENT LIABILITIES				
(a) LONG TERM BORROWING	1,386.43		857.40	
(b) OTHER LONG TERM LIABILITIES	-		-	
(c) LONG-TERM PROVISIONS	18.95	1,405.38	16.95	874.35
(4). CURRENT LIABILITIES				
(a) SHORT-TERM BORROWING	2,095.48		1,866.79	
(b) TRADE PAYABLES				
- TOTAL OUTSTANDING DUES OF MICRO AND SMALL ENTERPRISES	178.91		94.12	
- TOTAL OUTSTANDING DUES OF CREDITORS OTHER THAN MICRO AND SMALL ENTERPRISES	1,207.92		1,001.08	
(c) OTHER CURRENT LIABILITIES	188.07		293.80	
(d) SHORT-TERM PROVISIONS	0.21	3,670.59	0.21	3,256.00
TOTAL EQUITY & LIABILITIES		9,669.97		8,263.58
II. ASSETS				
(1). NON-CURRENT ASSETS				
(a) PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS				
(i) PROPERTY, PLANT AND EQUIPMENT	3,196.61		1,251.40	
(ii) INTANGIBLE ASSETS	59.48		56.86	
(iii) CAPITAL WORK-IN-PROGRESS	264.45		1,273.54	
(iv) INTANGIBLE ASSETS UNDER DEVELOPMENT	13.86		13.86	
(b) NON-CURRENT INVESTMENTS	-		-	
(c) DEFERRED TAX ASSETS (NET)	178.84		195.43	
(e) LONG TERM LOANS AND ADVANCES	4.40		4.40	
(d) OTHER NON-CURRENT ASSETS	24.13	3,741.77	19.20	2,814.68
(2). CURRENT ASSETS				
(a) INVENTORIES	2,008.06		1,611.26	
(b) TRADE RECEIVABLES	2,526.67		2,298.15	
(c) CASH & CASH EQUIVALENTS	116.19		16.45	
(d) SHORT TERM LOANS & ADVANCES	40.86		327.54	
(e) OTHER CURRENT ASSETS	1,236.42	5,928.20	1,195.50	5,448.90
TOTAL ASSETS		9,669.97		8,263.58

For and on the behalf of Board of Directors



Aditya Kaushik
ADITYA KAUSHIK
(MANAGING DIRECTOR)
(DIN - 06790052)

Ashwani Kumar Goel
ASHWANI KUMAR GOEL
(WHOLE TIME DIRECTOR)
(DIN - 08621161)

PLACE: PANCHKULA
DATE: 11.11.2023

Inflame Appliances Limited

(Formerly TECHNO ENGINEERING CORPORATION)

ADD. : KHASRA NO. 40/14-15-16-17/1, VILL. BAGWALI, NH-73, Distt. PANCHKULA (H.R.) 134202

Regd. Office: Khasra No. #855/1, Vill. Kalyanpur, Chakkan Road, Teh. Baddi, Distt. Solan (H.P.) 173205

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INFLAME APPLIANCES LIMITED
CIN : L74999HP2017PLC006778

CORPORATE OFFICE: - Village Bagwali, Khasra no.40/ 14-15-16-17/1 Block-Raipur Rani, NH-73, Panchkula - 134202 Haryana, India

Statement of Financial Results for the half year SEPT 30, 2023

(IN LAKHS)

Particulars	For Half Year ended			Year ended
	30-09-2023	31-03-2023	30-09-2022	31-03-2023
	UnAudited	Audited	UnAudited	Audited
I Revenue From Operations				
Sale of Products	4,298.85	4,060.37	3,675.59	7,735.96
II Other Income	42.69	36.81	27.57	64.38
III TOTAL REVENUE	4,341.54	4,097.18	3,703.16	7,800.34
IV Expenses				
(a) Cost of materials consumed	2,988.74	2,945.07	2,923.68	5,868.75
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	268.37	(297.70)	(26.69)	(324.39)
(d) Employee benefit expense	456.65	337.71	343.60	681.31
(e) Finance Costs	123.03	124.74	84.94	209.68
(f) Depreciation and amortisation expense	176.35	127.41	96.53	223.94
(g) Other Expenses	311.30	281.37	230.18	511.54
Total expenses (IV)	4,324.44	3,518.60	3,652.24	7,170.84
V Profit/(loss) before exceptional and extraordinary items and tax (III-IV)	17.11	578.58	50.92	629.50
VI Exceptional items	-	-	-	-
VII Profit before extraordinary items and tax (V - VI)	17.11	578.58	50.92	629.50
VIII Extraordinary items	-	189.04	-	189.04
IX Profit before tax (VII- VIII)	17.11	389.54	50.92	440.46
X Tax Expense	16.58	(108.22)	(8.43)	(116.67)
(a) Current Tax	-	6.16	-	6.16
(b) (Less):- MAT Credit	-	-	-	-
(c) Current Tax Expense Relating to Prior years	-	-	-	-
(d) Deferred Tax (Asset)/Liabilities	16.58	(102.06)	(8.43)	(110.50)
XI Profit (Loss) for the period after Tax (IX-X)	0.52	281.32	42.48	323.80
XII Details of equity share capital				
Paid-up equity share capital	-	734.10	734.10	734.10
Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XIII Reserves Excluding revaluation reserve (as per Balance sheet of previous accounting year)	3,399.13	752.13	3,117.82	752.13
XIV Earnings per share				
Basic earnings per Share	0.01	3.83	0.60	4.54
Diluted earnings per Share	0.01	3.83	0.60	4.54

For and on the behalf of Board of Directors



Aditya Kaushik
ADITYA KAUSHIK
(MANAGING DIRECTOR)
(DIN - 06790052)

Ashwan Kumar Goel
ASHWANI KUMAR GOEL
(WHOLE TIME DIRECTOR)
(DIN - 08621161)

PLACE: PANCHKULA

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INFLAME APPLIANCES LIMITED

CIN : L74999HP2017PLC006778

CASH FLOW STATEMENT FOR THE PERIOD ENDING ON 30.09.2023

(IN LAKHS)

PARTICULARS	FIGURES FOR 30.09.2023		FIGURES FOR 2022-23	
	RS.	RS.	RS.	RS.
PART - I - CASH FLOW FROM OPERATING ACTIVITIES				
NET PROFIT BEFORE TAXATION AND EXTRAORDINARY ITEM		17.11		629.50
ADD/LESS: NON CASH ITEMS AND ITEMS CONSIDERED SEPERATELY:				
DEPRECIATION AND AMORTISATION EXPENSE	176.35		223.94	
AMORTIZATION OF PRELIMINARY EXPENSES	-		14.11	
LOSS ON SALE OF FIXED ASSETS	0.92			
INTEREST EXPENSES	72.09		212.12	
INTEREST INCOME	-24.37	224.99	-42.50	407.67
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		242.10		1,037.17
ADJUSTMENTS FOR WORKING CAPITAL CHANGES:				
(INCREASE)/ DECREASE IN TRADE AND OTHER RECEIVABLES	-228.52		-1,117.89	
(INCREASE)/ DECREASE IN INVENTORIES	-396.80		-939.77	
(INCREASE)/ DECREASE IN OTHER CURRENT ASSETS	-24.14		118.45	
(INCREASE)/ DECREASE IN SHORT TERM LOAN AND ADVANCES	286.68		-305.44	
INCREASE/ (DECREASE) IN TRADE PAYABLES	291.62		211.05	
INCREASE/ (DECREASE) OTHER CURRENT LIABILITIES	-105.74		80.08	
INCREASE/ (DECREASE) SHORT TERM BORROWINGS	228.69		892.94	
INCREASE/ (DECREASE) SHORT TERM PROVISION	-		0.16	
INCREASE/ (DECREASE) OTHER LONG TERM LIABILITIES	-		-	
INCREASE/ (DECREASE) OTHER LONG TERM PROVISION	2.00		5.06	
(INCREASE)/ DECREASE IN LONG TERM LOAN AND ADVANCES	-		-	
(INCREASE)/ DECREASE IN OTHER NON CURRENT ASSETS	-4.93	48.87	-3.62	-1,058.98
CASH GENERATED FROM OPERATIONS		290.96		-21.80
INCOME TAX PAID				6.16
EXCESS/SHORT PROVISION				-
CASH FLOW BEFORE EXTRAORDINARY ITEM		290.96		-27.97
ANY EXTRAORDINARY ITEM (PAYMENTS)/RECEIPTS				-189.04
NET CASH FROM/(TO) OPERATING ACTIVITIES (A)		290.96		-217.01
PART - II CASH FLOW FROM INVESTING ACTIVITIES				
PURCHASE OF FIXED ASSETS	-1,152.02		-1,680.45	
SUBSIDY RECEIVED	4.92			
SALE/ADJUSTMENTS OF FIXED ASSETS	31.09		28.05	
INTEREST RECEIVE ON FDR	24.37		42.50	
DECREASE / (INCREASE) FIXED DEPOSIT WITH BANK	-16.79	-1,108.42	-800.97	-2,410.87
NET CASH FROM/(TO) INVESTING ACTIVITIES (B)		-1,108.42		-2,410.87

Ashwani

Ashwani

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PART - III CASH FLOW FROM FINANCING ACTIVITIES				
PROCEEDS FROM SECURED LOANS	529.03		595.52	
REPAYMENT OF UNSECURED LOANS	-		-119.29	
PROCEEDS FROM SHARE WARRANTS	-		69.10	
SECURITY PREMIUM RECEIVED ON EQUITY SHARES	460.25		-13.50	
INTEREST EXPENSES	-72.09	917.19	-212.12	2,642.91
NET CASH FLOW FROM FINANCING ACTIVITIES		917.19		2,642.91
NET CHANGE IN CASH AND CASH EQUIVALENT		99.74		15.03
OPENING CASH AND CASH EQUIVALENTS		16.45		1.42
CLOSING CASH AND CASH EQUIVALENTS		116.19		16.45
CHANGE IN CASH AND CASH EQUIVALENTS		99.74		15.03

For and on the behalf of Board of Directors



ADITYA KAUSHIK
(MANAGING DIRECTOR)
(DIN - 06790052)



ASHWANI KUMAR GOEL
(WHOLE TIME DIRECTOR)
(DIN - 08621161)

PLACE: PANCHKULA
DATE: 11.11.2023

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(Formerly TECHNO ENGINEERING CORPORATION)

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NOTES TO ACCOUNTS

1. The above financial results for the half year ended September 30,2023 have been prepared in accordance with Companies (Accounting Standards) Rule 2006 and has been subjected to Limited Review by Statutory Auditors of the company as per regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended. These financial results have been reviewed & recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 11.11.2023.
2. The identification of business segment is done in accordance with the system adopted for internal financial reporting of Board of directors and management structure. The company's primary business is manufacturing LPG Stove/cooktops/Chimney and sheet metal components which in the context of Accounting Standard- 17 is considered the only business segment. Hence, no segmental reporting is required.
3. The Board of Directors of Inflame Appliances Limited has, in their Board Meeting held on July 6th 2023 has proposed to create, issue, offer and allot up to 350000 convertible warrants of the Company at an option of the warrant holder at any time in one or more tranches within period of 18 months from date of allotment of warrants into equivalent number of fully paid-up equity shares of face value Rs. 10/- at a price of Rs. 526/- (Rupees Five Hundred Twenty-Six Only) per warrant each convertible into one equity share of face Rs. 10/- each at a premium of Rs. 516/- (Rupees Five Hundred Sixteen Only) per warrant on Preferential basis to promoter category shareholder of the Company. The Company has received 25 % pf payment equivalent to Rs. 4,60,25,000/- and balance 75% equivalent to Rs.13,80,75,000/- will be received in stipulated period as stated above.
4. Sundry Debtors, Creditors and Loan & Advances are subject to confirmation, reconciliation and consequential impact if any. The management is of the opinion that Sundry Debtors are recoverable in nature and all efforts are being made to recover the same as such no provision for Bad & Doubtful debt is required.
5. The status of investor complaints during the half year ended 30th September 2023 is as under: -

Complaint Pending at the beginning of the period	Nil
Compliant received during the period	Nil
Complaints Disposed off and resolved at the end of the period	Nil
Closing Balance	Nil

6. The company has started commercial production at its new unit situated at Plot no. 10 & 21, IPEMC Maheshwaram Rangareddy, Telangana-501359 from 16.07.2023 onwards.
7. The figures for the half year ended March 2023 are the balancing figures between audited figures in respect of full financial year up to March 31, 2023 and the published reviewed figures up to September 30, 2022 i.e. first half year of financial year 2022-23
8. The figures for the previous period have been restated/ regrouped/ reclassified, wherever necessary, to make them comparable.



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Ref. No.

Date:

Independent Auditor's Review Report on the Unaudited Financial Results of the Company for the Half Year Ended 30th September 2023 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors,
Inflame Appliances Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Inflame Appliances Limited (the "Company") for the half year ended 30.09.2023 together with the notes thereon (the "Statement"), being submitted by the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (the "Listing Regulations").
2. This Statement, is the responsibility of the Company's management and approved by the Company's Board of Directors and has been prepared in accordance with the applicable Accounting Standards 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying the 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 of unaudited financial results prepared in accordance with the applicable Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatements.

**FOR GANDHI MINOCHA & CO.
CHARTERED ACCOUNTANTS
F.R.N.: 000458N**

**(CA GOURAV CHHIBBERR)
PARTNER
M.NO. 513968
UDIN:**



Date: 11.11.2023
Place: BARWALA
UDIN 23513968BGRHWY2358



Inflame Appliances Limited H1FY24 Performance Highlights

11th November 2023, India: Inflame Appliances Ltd (Bloomberg Code: INFLAME IN | BSE Code: 541083) has announced its financial results for the half year ended September 2023.

Key Financial Performance highlights (Consolidated)

Particulars (Rs. mn)	H1FY24	H2FY23	H1FY23
Revenue from Operations	434.2	409.7	370.3
EBITDA	31.6	83.1	23.2
PBT (excl extra ord)	1.7	57.9	5.1
Net Profit (excl extra ord)	0.05	47.0	4.2
EPS (Rs) (excl extra ord)	0.01	3.83	0.60
EBITDA Margin (%)	7.3%	20.3%	6.3%
PAT Margin (%)	0.01%	11.5%	1.2%

Particulars (Rs. mn)	H1FY24	Panchkula	Hyderabad
Chimney Sales <i>(one of the key products sold)</i>	90,379	88,696	1,683
Revenue from Operations	434.2	425.3	8.9
Expenditure			
Materials consumed	325.7	320.4	5.3
Employee expense	45.7	40.5	5.0
Other expenditure	31.1	28.7	2.6
Total Expenditure	402.5	389.6	12.9
EBITDA	31.6	35.7	-4.0
EBITDA Margin %	7.3%	8.4%	-45.0%
Depreciation	17.6	12.5	5.1
Interest	12.3	11.0	1.3
Profit Before Tax	1.7	12.2	-10.4

Volume (Units) Update:

Product Category	H1FY24	H2FY23	H1FY23
Chimneys (units sold)	90,379	86,733	75,540

Business Highlights

- **Hyderabad production kickstarted – initial higher costs vs lower revenue in H1**
 - Hyderabad facility started production in the latter half of H1FY24
 - Initial higher manpower cost, manpower training period & related costs, and high operating costs versus lower production (lower revenue) led to lower profitability in the unit, thereby pulling down overall profitability.
 - High depreciation also impacted profitability in H1.
 - **Expecting significant recovery in H2 led by higher production and sales with new products and new high profile customers on boarded.**

- **Panchkula facility witnessed production disruptions**
 - Significant flooding during monsoons in the region disrupted production for 1 to 2 weeks.
 - Manpower availability was also a major challenge due to the same during the period.
 - Manpower cost increased due to significant recruitment of high quality manpower for the plant in line with new categories and new customer additions.
 - Production pauses were taken in H1 for plant technical upgradation for systems and processes with an aim to target new and reputed quality focused customers.
 - Both above factors impacted incremental volume growth vis-à-vis expectations.
 - **Production and sales from Panchkula are now back to normal and expect significant uptick in H2FY24**

Way Forward

- The company is working towards **expanding its product offerings** in the kitchen appliances space with new products like dish washers, ovens and built in ovens, which will be developed over the next 18–24 months.
- **OTG (Oven Toaster Grill)** commercial production started in Nov'23.
- For **FY23-24** the company continued to aim to product **240,000 chimneys from Panchkula and 50,000 chimneys from the Hyderabad plant.**
- Evaluate a facility in Western India for **targeting export markets** (proximity to port) once both these facilities are close to full utilisation levels.
- **New customer partnerships** to increase our market share.
- Enable supplies from our zonal facilities to be **cost competitive vs imports.**
- The company is targeting to achieve **50% CAGR for the next 3-5 years.**

Commenting on the performance, Mr. Aditya Kaushik, Managing Director, Inflame Appliances Ltd said

“H1FY24 was aspirational for us led by kick-starting of our Hyderabad facility, new marquee clients being signed up, and new product OTG (Oven Toaster Grill) introduced during the period.

However, our financial performance was tepid in H1 largely due to the following factors (a) flooding on account of heavy rains in the region around our Panchkula plant, impacting production. (b) Lower production due to new customer led technical upgradation and (c) lower profitability in our Hyderabad facility due to initial operating costs, while the revenue contribution has started only towards the end of H1FY24.

We are confident of pacing up our production, revenue and profitability in H2 in line with what we have been guiding and continue to be positive about the ramp up in both our manufacturing facilities.”

About Inflame Appliances Limited

Setup in 2017, Inflame Appliances Ltd today is amongst the Top 3 manufacturers of Kitchen Appliances in India engaged in the manufacturing of Electrical Chimneys, Range Hoods, Built in Hobs, LPG Gas stoves, Cooktop and OTGs (Oven Toaster Grill). The company has more than 30+ kitchen chimney models and services 18+ states.

The company has 2 facilities – one each at Panchkula, Haryana and Hyderabad, Telangana (currently under setup). Once the Hyderabad facility is fully functional, the company will have combined capacity in India to annually manufacture 600,000 units of Chimneys, 120,000 units of Hobs and 300,000 units of Gas stoves. This makes Inflame Appliances the largest kitchen appliances manufacturer in India under one roof with the widest product range.

The company is also moving towards achieving 100% in-house manufacturing with less than 1% rejection rate. It is also moving towards adoption of 100% environmental friendly and recycled packaging.

We aim to be a one stop kitchen appliance manufacturer for our partner brands.

Mission: # Inspire Better living # Inflame believes if the kitchen is smart, living becomes better. As one of the leading kitchen appliances manufacturers, Inflame has been constantly innovating to inspire healthy and safe cooking, which can transpire into better living. # By blending safety in modern kitchen appliances, Inflame has been able to deliver to the changing needs and lifestyles of the customers.

For further information, please contact

KAPTIFY Consulting

Investor Relations | Strategy | Consulting

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www.kaptify.in

Disclaimer

This document may contain certain forward-looking statements within the meaning of applicable securities law and regulations. These statements include descriptions regarding the intent, belief or current expectations of the Company or its directors and officers with respect to the results of operations and financial condition of the Company. Such forward-looking statements are not guarantees of future performance and involve risks and uncertainties, and actual results may differ from those in such forward-looking statements as a result of various factors and assumptions which the Company believes to be reasonable in light of its operating experience in recent years. Many factors could cause the actual results, performances, or achievements of the Company to be materially different from any future results, performances, or achievements. Significant factors that could make a difference to the Company's operations include domestic and international economic conditions, changes in government regulations, tax regime and other statutes. The Company does not undertake to revise any forward- looking statement that may be made from time to time by or on behalf of the Company.