

NCL INDUSTRIES LTD

CIN:L33130TG1979PLC002521

NCL Pearl, Near Rail Nilayam, SD Road, Secunderabad - 500026

STATEMENT OF UNAUDITED STANDALONE & CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2021

All amounts in Indian Rupees Lakhs

Sl. No.	Particulars	Standalone				Consolidated			
		Quarter ended		Year ended		Quarter ended		Year ended	
		30-Jun-21	31-Mar-21	30-Jun-20	31-Mar-21	30-Jun-21	31-Mar-21	30-Jun-20	31-Mar-21
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from operations								
	a) Net sales / income from operations	44,903.25	45,018.81	30,162.25	1,56,847.13	44,903.25	45,018.81	30,162.25	1,56,847.13
	Less: Inter Segment Transfers	4,602.19	4,499.15	4,071.66	18,479.04	4,602.19	4,499.15	4,071.66	18,479.04
	Total Revenue from operations	40,301.06	40,519.66	26,090.59	1,38,368.09	40,301.06	40,519.66	26,090.59	1,38,368.09
2	Other Income	130.07	319.87	45.46	658.67	130.24	452.14	45.46	790.94
	Total income (1+2)	40,431.13	40,839.52	26,136.05	1,39,026.76	40,431.30	40,971.80	26,136.05	1,39,159.03
3	Expenses								
	a) Cost of materials consumed	11,985.68	12,195.53	6,807.40	38,953.77	11,985.68	12,195.53	6,807.40	38,953.77
	b) Purchase of Stock in Trade	-	-	-	-	-	-	-	-
	c) Power	2,946.95	3,546.96	2,420.64	12,303.79	2,946.95	3,546.96	2,420.64	12,303.79
	d) Fuel	5,966.50	5,524.33	3,103.67	18,333.34	5,966.50	5,524.33	3,103.67	18,333.34
	e) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(834.22)	(80.26)	1,395.95	1,656.48	(834.22)	(80.26)	1,395.95	1,656.48
	f) Employee benefits expense	1,424.61	1,364.81	1,134.85	5,028.07	1,427.82	1,377.12	1,134.85	5,040.39
	g) Depreciation and amortisation	1,108.31	1,036.27	1,003.70	4,088.16	1,191.36	1,372.08	1,003.70	4,423.97
	h) Finance costs	596.62	405.42	684.92	2,047.49	596.62	438.18	684.92	2,080.23
	i) Transport & Handling	7,427.59	7,519.33	4,263.01	24,796.23	7,427.59	7,519.33	4,263.01	24,796.23
	j) Inter Segment Transfers	(4,602.19)	(4,499.15)	(4,071.66)	(18,479.04)	(4,602.19)	(4,499.15)	(4,071.66)	(18,479.04)
	k) Other expenditure	9,199.80	8,348.67	4,592.30	27,520.54	9,213.60	8,423.39	4,592.30	27,595.71
	Total expenses	35,219.66	35,361.91	21,334.77	1,16,248.83	35,319.72	35,817.50	21,334.78	1,16,704.87
4	Profit before tax (1 + 2 - 3)	5,211.47	5,477.62	4,801.28	22,777.93	5,111.58	5,154.29	4,801.28	22,454.16
5	Tax expense								
	a) Current tax	1,762.91	1,353.93	1,613.75	6,983.78	1,762.91	1,353.93	1,613.75	6,983.78
	b) Mat Credit Entitlement	-	-	-	-	-	-	-	-
	c) Deferred tax	1.80	899.84	(7.59)	925.57	1.80	899.84	(7.59)	925.57
6	Net profit for the period / year (4 - 5)	3,446.76	3,223.85	3,195.12	14,868.58	3,346.87	2,900.52	3,195.12	14,544.81
7	Other comprehensive income								
	(i) Remeasurement (Loss)/Gain on defined benefit plans	-	(149.90)	-	(149.90)	-	(149.90)	-	(149.90)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	52.38	-	52.38	-	52.38	-	52.38
	Total other comprehensive income	-	(97.52)	-	(97.52)	-	(97.52)	-	(97.52)
8	Total Comprehensive income (6 + 7)	3,446.76	3,126.33	3,195.12	14,771.06	3,346.87	2,803.01	3,195.12	14,447.29
9	Paid-up equity share capital (face value Rs. 10/- each)	4,523.28	4,523.28	4,523.28	4,523.28	4,523.28	4,523.28	4,523.28	4,523.28
10	Other Equity	-	-	-	61,950.43	-	-	-	61,946.67
11	Earnings per equity share (face value Rs. 10/- each) (Not Annualised)								
	- Basic	7.62	6.91	7.06	32.65	7.62	6.91	7.06	32.65
	- Diluted	7.62	6.91	7.06	32.65	7.62	6.91	7.06	32.65



Notes:

- 1 The above Standalone and Consolidated financial results were reviewed and recommended by the Audit committee, later approved by the Board of Directors of the company in their respective meetings held on 13th August, 2021. The Statutory auditors have conducted a Limited Review of the financial results.
- 2 The Standalone and Consolidated Financial Results have been prepared in accordance with Indian Accounting Standards prescribed under section 133 of the Companies Act 2013 ("the Act") read with the relevant rules issued thereunder ("INDAS") and other accounting principles generally accepted in India and the guidelines issued by SEBI.
- 3 Consolidated Financial Results include the results of:
 - a) NCL Industries Limited
 - b) NCL Guangzheng Structures Limited.
 - c) Tern Distilleries Pvt Ltd
- 4 Company has adopted measures to curb the spread of the Covid -19 infection for protection of the employees health and ensure smooth continuity of the Businesses. The Covid 19 Pandemic impact was across the global economy and business segments. Company has considered the present and likely future situation in preparation of these financial statements for determining the carrying amounts of the receivables, inventories and other current assets. The impact of the pandemic may be different from that of what is estimated at the date of approval of these financial statements.
- 5 The effective date from which Code on Social Security 2020, which subsumes nine laws relating to social security, retirement and employee benefits, including the Employees Provident Fund and Miscellaneous Provisions Act, 1952 and the Payment of Gratuity Act, 1972 is not yet notified. The financial impact, if any, of the code will be assessed once the effective date of the Code and its rules are notified.
- 6 The Board has recommended a final dividend of 40% for the financial year 2020-21. Out of this 30% has already been paid as interim dividend. With balance 10% awaiting approval at the ensuing AGM.
- 7 Figures for the quarter ended 31st March 2021 are the balancing figures between Audited figures for the full financial year and the published figures for the nine months period ended 31st December 2020.
- 8 Figures for the previous period have been regrouped/ reclassified where ever necessary to conform to the current period's presentation for the standalone and Consolidated financial results.

Place : HYDERABAD
Date : 13.08.2021



On behalf of the Board of Directors
For NCL INDUSTRIES LTD

A handwritten signature in black ink, appearing to be "K Ravi", written over a horizontal line.

K RAVI
MANAGING DIRECTOR

Segment-wise Revenue, Results and Assest and Liabilities

Rs. Lakhs

	Quarter Ended			Year Ended 31-03-
	30-Jun-21	31-Mar-21	30-Jun-20	2021
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1 Segment Revenue				
a) Cement Division	49,522.06	46,060.78	34,639.40	1,68,139.14
b) Boards Division	2,228.93	4,724.53	1,708.15	13,181.29
c) Prefab Division	-	-	-	-
d) Energy Division	-	134.72	-	769.44
e) Ready Mix Concrete Division	3,089.89	3,793.06	1,083.31	10,138.75
f) Doors	488.13	396.47	96.80	1,172.23
g) Unallocable Income (net of expenses)	-	-	-	-
TOTAL	55,329.00	55,109.57	37,527.66	1,93,400.86
Less : Inter Segment Revenue	4,602.19	4,499.15	4,071.66	18,479.04
Less : Taxes & Duties	10,425.75	10,090.76	7,365.41	36,553.73
Net Sales from Operations	40,301.06	40,519.66	26,090.59	1,38,368.09
2 Segment Results:				
Profit before Interest & Tax				
a) Cement Division	6,190.42	5,186.29	5,893.18	24,097.28
b) Boards Division	(127.76)	650.15	(78.16)	973.34
c) Prefab Division	-	-	-	-
d) Energy Division	(88.92)	39.50	(71.84)	405.16
e) Ready Mix Concrete Division	66.33	264.88	(12.31)	551.49
f) Doors	(231.99)	(257.77)	(244.68)	(1,201.88)
g) Unallocated	(99.88)	(290.59)	-	(291.00)
TOTAL	5,708.20	5,592.45	5,486.19	24,534.40
Less: Interest	596.62	438.16	684.92	2,080.23
TOTAL PROFIT BEFORE TAX	5,111.58	5,154.29	4,801.28	22,454.16
3 Segment Assets				
a) Cement Division	83,831.67	79,423.81	74,526.11	79,423.81
b) Boards Division	13,383.44	12,603.79	12,976.44	12,603.79
c) Prefab Division	80.81	80.81	80.81	80.81
d) Energy Division	2,538.03	2,983.91	2,825.91	2,983.91
e) Ready Mix Concrete Division	4,248.01	4,089.24	2,552.31	4,089.24
f) Doors	7,556.65	7,417.58	6,857.07	7,417.58
g) Unallocated	21,439.02	23,240.61	17,776.50	23,240.61
TOTAL	1,33,077.64	1,29,839.74	1,17,595.16	1,29,839.74
4 Segment Liabilities				
a) Cement Division	35,026.11	34,027.23	28,286.74	34,027.23
b) Boards Division	1,845.46	2,120.71	1,785.89	2,120.71
c) Prefab Division	24.69	24.69	24.69	24.69
d) Energy Division	49.32	53.52	50.65	53.52
e) Ready Mix Concrete Division	1,694.39	1,549.27	1,198.75	1,549.27
f) Doors	525.68	568.83	431.92	568.83
g) Unallocated	93,911.98	91,495.48	85,816.51	91,495.48
TOTAL	1,33,077.64	1,29,839.74	1,17,595.16	1,29,839.74

