

NCL INDUSTRIES LTD

CIN:L33130TG1979PLC002521

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

STATEMENT OF UNAUDITED STANDALONE & CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED 31ST DECEMBER 2021

All amounts in Indian Rupees Lakhs

Sl. No.	Particulars	Standalone						Consolidated					
		Quarter ended			Period Ended		Year ended	Quarter ended			Period Ended		Year ended
		31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-Mar-21	31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-Mar-21
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)		(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)		(Audited)
1	Revenue from operations												
	a) Net sales / income from operations	42,574.37	46,514.90	42,102.87	1,33,992.53	1,11,828.32	1,56,847.13	42,574.37	46,514.90	42,102.87	1,33,992.53	1,11,828.32	1,56,847.13
	Less: Inter Segment Transfers	5,615.65	4,974.90	5,153.44	15,192.74	13,979.89	18,479.04	5,615.65	4,974.90	5,153.44	15,192.74	13,979.89	18,479.04
	Total Revenue from operations	36,958.72	41,540.00	36,949.43	1,18,799.79	97,848.43	1,38,368.09	36,958.72	41,540.00	36,949.43	1,18,799.79	97,848.43	1,38,368.09
2	Other Income	237.20	290.47	143.04	657.73	338.80	658.67	237.20	290.47	143.04	657.90	338.80	790.94
	Total income (1+2)	37,195.92	41,830.46	37,092.47	1,19,457.52	98,187.23	1,39,026.76	37,195.92	41,830.46	37,092.47	1,19,457.69	98,187.23	1,39,159.03
3	Expenses												
	a) Cost of materials consumed	10,993.51	11,456.10	10,951.19	34,435.29	26,758.25	38,953.77	10,993.51	11,456.10	10,951.19	34,435.29	26,758.25	38,953.77
	b) Purchase of Stock in Trade	-	-	-	-	-	-	-	-	-	-	-	-
	c) Power	2,546.08	2,707.54	3,324.74	8,200.57	8,756.83	12,303.79	2,546.08	2,707.54	3,324.74	8,200.57	8,756.83	12,303.79
	d) Fuel	10,762.84	6,883.14	4,844.29	23,612.48	12,809.01	18,333.34	10,762.84	6,883.14	4,844.29	23,612.48	12,809.01	18,333.34
	e) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,441.59)	119.32	(52.88)	(2,156.49)	1,736.74	1,656.48	(1,441.59)	119.32	(52.88)	(2,156.50)	1,736.74	1,656.48
	f) Employee benefits expense	1,490.13	1,430.29	1,333.70	4,345.04	3,663.27	5,028.07	1,492.95	1,433.85	1,333.70	4,354.63	3,663.27	5,040.39
	g) Depreciation and amortisation	1,113.16	1,113.80	1,024.24	3,335.27	3,051.90	4,088.16	1,167.40	1,139.23	1,024.24	3,497.99	3,051.90	4,423.97
	h) Finance costs	635.93	592.00	446.07	1,824.56	1,642.05	2,047.49	635.93	592.00	446.05	1,824.56	1,642.05	2,080.23
	i) Transport & Handling	6,577.63	7,782.40	6,619.46	21,787.62	17,276.90	24,796.23	6,577.63	7,782.40	6,619.46	21,787.62	17,276.90	24,796.23
	j) Inter Segment Transfers	(5,615.65)	(4,974.90)	(5,153.44)	(15,192.74)	(13,979.89)	(18,479.04)	(5,615.65)	(4,974.90)	(5,153.44)	(15,192.74)	(13,979.89)	(18,479.04)
	k) Other expenditure	7,983.60	9,973.95	7,907.78	27,157.33	19,171.90	27,520.54	7,997.12	9,989.46	7,907.78	27,199.31	19,172.31	27,595.71
	Total expenses	35,045.65	37,083.63	31,245.13	1,07,348.93	80,886.96	1,16,248.83	35,116.23	37,128.13	31,245.13	1,07,563.22	80,887.37	1,16,704.87
4	Share of Profit/(Loss) of an associate/ a joint Venture	-	-	-	-	-	-	7.38	-	-	7.38	-	-
5	Profit before tax (1 + 2 - 3)	2,150.27	4,746.83	5,847.34	12,108.59	17,300.27	22,777.93	2,087.08	4,702.33	5,847.34	11,901.85	17,299.87	22,454.16
6	Tax expense												
	a) Current tax	276.24	1,272.62	1,743.47	3,311.77	5,629.85	6,983.78	276.24	1,272.62	1,743.47	3,311.77	5,629.85	6,983.78
	b) Mat Credit Entitlement	-	-	-	-	-	-	-	-	-	-	-	-
	c) Deferred tax	357.88	356.08	(55.59)	715.76	25.73	925.57	357.88	356.08	(55.59)	715.76	25.73	925.57
7	Net profit for the period / year (4 - 5)	1,516.15	3,118.13	4,159.46	8,081.06	11,644.69	14,868.58	1,452.96	3,073.63	4,159.46	7,874.32	11,644.29	14,544.81
8	Other comprehensive income												
	(i) Remeasurement (Loss)/Gain on defined benefit plans	-	-	-	-	-	(149.90)	-	-	-	-	-	(149.90)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	52.38	-	-	-	-	-	52.38
	Total other comprehensive income	-	-	-	-	-	(97.52)	-	-	-	-	-	(97.52)
9	Total Comprehensive income (6 + 7)	1,516.15	3,118.13	4,159.46	8,081.06	11,644.69	14,771.06	1,452.96	3,073.63	4,159.46	7,874.32	11,644.29	14,447.29
10	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	4,523.28	4,523.28	4,523.28	4,523.28
11	Other Equity	-	-	-	-	-	61,950.43	-	-	-	-	-	61,946.67
12	Earnings per equity share (face value Rs. 10/- each) (Not Annualised)												
	- Basic	3.35	6.89	9.20	17.87	25.73	32.65	3.21	6.80	9.20	17.40	25.73	32.65
	- Diluted	3.35	6.89	9.20	17.87	25.73	32.65	3.21	6.80	9.20	17.40	25.73	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 meeting held on 11th February , 2022.The Statutory auditors have carried out 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) Tern Distilleries Pvt Ltd
 - c) NCL Buildtek and NCL Industries (JV)

Modular Containers Pvt Limited, was incorporated in the Month of November, 2021 and it is a subsidiary of NCL Industries Limited and it has not commenced its operations.

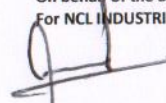
NCL Guangzheng Structures Limited has filed an application for voluntary winding up and hence no consolidation.

- 4 Company is closely monitoring the Covid -19 impact on the business operations and utmost importance is given to the safety and well being of the employees and business partners. The Company has considered all the internal and external information upto the date of approval of the financial results in determining the carrying values of the inventories, receivables and other current assets. The impact of the pandemic may be different from the estimates made as on the date of approval of the financial results.
- 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 Summarised Statement of Profit and Loss of NCL Buildtek and NCL Industries (JV)

Particulars	31-12-2021	31-12-2020
Revenue	335.17	-
Profit from Continuing operations	14.76	-
Profit from Discontinued operations	-	-
Profit for the period	14.76	-
Other Comprehensive Income	-	-
Total Comprehensive Income	14.76	-

- 7 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.
- 8 The Board has declared an interim dividend of 15% for the year 2021-22 i.e., Re 1.5/- per share of face value of Rs. 10 each.

On behalf of the Board of Directors
For NCL INDUSTRIES LTD



K RAVI
MANAGING DIRECTOR



Place : HYDERABAD

Date : 11.02.2022

Segment-wise Revenue, Results and Asset and Liabilities

Rs. Lakhs

	Quarter Ended			Period ended		Year Ended 31-03-
	31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Segment Revenue						
a) Cement Division	43,790.49	48,724.02	43,971.04	1,42,036.57	1,22,078.37	1,68,139.14
b) Boards Division	4,358.06	4,240.43	3,847.43	10,827.41	8,456.76	13,181.29
c) Energy Division	315.32	308.54	392.51	623.85	634.72	769.44
d) Ready Mix Concrete Division	2,830.28	3,098.90	3,142.36	9,019.08	6,345.69	10,138.75
e) Doors	675.14	630.91	405.13	1,794.18	775.75	1,172.23
TOTAL	51,969.29	57,002.80	51,758.47	1,64,301.09	1,38,291.29	1,93,400.86
Less : Inter Segment Revenue	5,615.65	4,974.90	5,153.44	15,192.74	13,979.89	18,479.04
Less : Taxes & Duties	9,394.91	10,487.90	9,655.61	30,308.56	26,462.97	36,553.73
Net Sales from Operations	36,958.73	41,540.00	36,949.43	1,18,799.79	97,848.43	1,38,368.09
2 Segment Results:						
Profit before Interest & Tax						
a) Cement Division	2,735.87	4,944.70	5,794.81	13,870.99	18,910.99	24,097.28
b) Boards Division	242.22	485.07	338.74	599.54	323.20	973.34
c) Energy Division	184.01	211.99	286.72	307.08	365.66	405.16
d) Ready Mix Concrete Division	(29.69)	(7.70)	211.24	28.94	286.59	551.49
e) Doors	(346.21)	(295.23)	(338.11)	(873.43)	(944.11)	(1,201.88)
f) Unallocated	(63.20)	(44.51)	-	(206.71)	(0.41)	(291.00)
TOTAL	2,723.01	5,294.33	6,293.40	13,726.42	18,941.92	24,534.40
Less: Interest	635.93	592.00	446.05	1,824.56	1,642.05	2,080.23
TOTAL PROFIT BEFORE TAX	2,087.08	4,702.33	5,847.34	11,901.86	17,299.87	22,454.16
3 Segment Assets						
a) Cement Division	96,714.23	90,189.84	81,912.21	96,714.23	81,912.21	79,423.81
b) Boards Division	13,332.66	13,836.03	12,596.76	13,332.66	12,596.76	12,603.79
c) Prefab Division	80.81	80.81	80.81	80.81	80.81	80.81
d) Energy Division	2,848.63	2,739.10	3,057.26	2,848.63	3,057.26	2,983.91
e) Ready Mix Concrete Division	4,662.10	4,407.64	3,508.04	4,662.10	3,508.04	4,089.24
f) Doors	8,240.10	7,652.11	7,204.77	8,240.10	7,204.77	7,417.58
g) Unallocated	19,687.28	21,782.07	16,524.44	19,687.28	16,524.44	23,240.61
TOTAL	1,45,565.81	1,40,687.61	1,24,884.29	1,45,565.81	1,24,884.29	1,29,839.74
4 Segment Liabilities						
a) Cement Division	35,034.37	34,919.84	31,398.97	35,034.37	31,398.97	34,027.23
b) Boards Division	2,367.46	2,175.54	1,769.51	2,367.46	1,769.51	2,120.71
c) Prefab Division	24.69	24.69	24.69	24.69	24.69	24.69
d) Energy Division	47.57	58.06	46.10	47.57	46.10	53.52
e) Ready Mix Concrete Division	1,528.61	1,569.13	1,434.85	1,528.61	1,434.85	1,549.27
f) Doors	405.94	571.20	483.68	405.94	483.68	568.83
g) Unallocated	1,06,157.16	1,01,369.15	89,726.49	1,06,157.16	89,726.49	91,495.48
TOTAL	1,45,565.81	1,40,687.61	1,24,884.29	1,45,565.81	1,24,884.29	1,29,839.74

