



NACL Industries Limited

Ref: NACL/SE/2024-25

October 24, 2024

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001

Company Code: 524709

National Stock Exchange of India Ltd

Exchange Plaza, 5th Floor,
Plot No.C/1 G Block, Bandra- Kurla
Complex, Bandra, Mumbai – 400051

Symbol: NACLIND

Dear Sir/Madam,

Sub: Outcome of the Board of Director's Meeting.

Ref: Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations')- reg.

We wish to inform that, the Board of Directors in its meeting held today i.e., on Thursday, October 24, 2024, has inter-alia approved the Un-audited Standalone and Consolidated Financial Results for the second quarter and half year ended September 30, 2024. The Un-audited Standalone and Consolidated Financial Results in forms prescribed under aforesaid Regulation along with Auditor's Limited Review Report with Unmodified Opinion issued by M/s. B S R and Co., Chartered Accountants, Statutory Auditors, are enclosed.

The meeting commenced at 10.30 a.m. and concluded at 5.10 p.m.

You are requested to take the same on records.

Thanking you

for **NACL Industries Limited**

Satish Kumar Subudhi

Vice President-Legal & Company Secretary

Encl: As above



Statement of Standalone and Consolidated Financial Results for the Quarter and Half-Year Ended September 30, 2024

Sl. No	Particulars	Standalone				Consolidated					
		Quarter ended		Half-year ended		Quarter ended		Half-year ended			
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2023 (Unaudited)	Year ended 31.03.2024 (Audited)	
1	Revenue from operations	44,831	33,382	38,677	1,78,084	44,031	32,501	58,026	76,532	95,617	1,77,873
2	Other income	178	387	100	388	338	274	63	612	349	856
3	Total Income (1+2)	45,009	33,769	38,777	1,79,074	44,369	32,775	58,089	77,144	95,966	1,78,729
4	Expenses										
	(a) Cost of materials consumed	24,621	26,543	35,835	1,27,181	23,024	24,578	34,187	47,602	72,567	1,23,490
	(b) Purchases of stock-in-trade	1,662	2,442	2,979	10,026	1,674	2,442	2,979	4,116	5,791	10,026
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	6,088	(2,870)	7,601	5,004	5,565	(2,888)	7,939	2,677	(1,835)	4,919
	(d) Employee benefits expense	3,124	3,209	3,105	12,596	3,320	3,395	3,307	6,715	6,560	13,437
	(e) Finance costs	1,349	1,485	1,527	6,010	1,724	1,847	1,956	3,571	3,781	7,572
	(f) Depreciation and amortisation expense	447	474	464	921	681	707	680	1,388	1,331	2,724
	(g) Other expenses	5,753	4,914	6,154	22,655	6,370	5,341	6,558	11,711	12,334	24,299
	Total Expenses	43,044	36,197	57,665	1,85,287	42,358	35,422	57,606	77,780	1,00,529	1,86,467
5	Profit / (loss) before share of profit/(loss) of associate (3-4)	1,965	(2,428)	1,112	(6,213)	2,011	(2,647)	483	(636)	(4,563)	(7,738)
6	Share of profit/(loss) from associate, net off tax				19		(65)	85	(46)	80	108
7	Profit / (loss) before tax (5+6)	1,965	(2,428)	1,112	(6,213)	2,030	(2,712)	568	(682)	(4,483)	(7,630)
8	Tax expense:										
	(a) Current tax	-	-	-	-	-	-	-	-	-	-
	(b) Deferred tax	521	(601)	254	(1,517)	540	(632)	160	(92)	(1,085)	(1,741)
	Tax Expense	521	(601)	254	(1,517)	540	(632)	160	(92)	(1,085)	(1,741)
9	Profit / (loss) for the period / year (7-8)	1,444	(1,827)	858	(4,696)	1,490	(2,080)	408	(590)	(3,398)	(5,389)
10	Other Comprehensive loss										
	Items that will not be reclassified subsequently to statement of profit or loss										
	Re-measurement of the defined benefit obligation	(4)	(26)	(21)	(139)	(2)	(26)	(18)	(28)	(42)	(136)
	Income tax expense on the above	1	7	5	35	1	7	5	8	11	35
	Items that will be reclassified subsequently to statement of profit or loss										
	Effective portion of gain/ (loss) on designated portion of hedging instrument in a cash flow hedge	-	(21)	(3)	(9)	-	(21)	(3)	(21)	(4)	(9)
	Income tax expense on the above	-	5	1	2	-	5	1	3	1	3
	Total Other Comprehensive loss, net of tax	(3)	(35)	(18)	(111)	(1)	(35)	(15)	(36)	(34)	(108)
11	Total Comprehensive Income/ (loss) (9+10)	1,441	(1,862)	840	(4,807)	1,489	(2,115)	393	(626)	(3,432)	(5,997)
12	Paid-up equity share capital (Face value of ₹ 1 per equity share)	1,994	1,994	1,988	1,992	1,994	1,994	1,988	1,994	1,988	1,992
13	Other Equity				50,655						49,118
14	Earnings Per Share (for the period, not annualised)										
	(a) Basic (in ₹)	0.72	(0.92)	0.43	(2.36)	0.75	(1.04)	0.21	(0.30)	(1.71)	(2.96)
	(b) Diluted (in ₹)	0.72	(0.92)	0.43	(2.36)	0.75	(1.04)	0.20	(0.30)	(1.70)	(2.95)

Note: Refer the accompanying notes to these financial results



Standalone and Consolidated Balance Sheet

(₹ in Lakhs)

Sl. No.	Particulars	Standalone		Consolidated	
		As at 30.09.2024	As at 31.03.2024	As at 30.09.2024	As at 31.03.2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	ASSETS				
1	Non-current assets				
	(a) Property, plant and equipment	22,737	23,280	39,622	39,850
	(b) Capital work-in-progress	1,511	786	2,934	2,813
	(c) Right-of-use assets	-	40	3,477	3,532
	(d) Intangible assets	657	476	657	476
	(e) Intangible assets under development	1,969	1,840	1,969	1,840
	(f) Investments accounted for using the equity method			1,470	1,514
	(g) Financial assets				
	(i) Investments	11,437	11,437	1	1
	(ii) Other financial assets	555	548	701	693
	(h) Deferred tax assets (net)	732	639	1,112	1,007
	(i) Other tax assets (net)	1,093	1,047	1,117	1,065
	(j) Other non-current assets	178	151	349	235
	Total non-current assets	40,869	40,244	53,409	53,026
2	Current assets				
	(a) Inventories	30,081	33,243	31,734	34,732
	(b) Financial assets				
	(i) Trade receivables	67,255	78,092	63,822	76,669
	(ii) Cash and cash equivalents	2,354	3,198	2,377	3,232
	(iii) Bank balances other than (ii) above	3,158	3,358	3,159	3,361
	(iv) Other financial assets	682	576	-	13
	(c) Other current assets	7,488	8,188	10,014	10,794
	Total current assets	1,11,018	1,26,655	1,11,106	1,28,801
	Total Assets	1,51,887	1,66,899	1,64,515	1,81,827
II	EQUITY AND LIABILITIES				
1	Equity				
	(a) Equity share capital	1,994	1,992	1,994	1,992
	(b) Other equity	50,353	50,655	48,611	49,118
	Total equity	52,347	52,647	50,605	51,110
2	Non-current liabilities				
	(a) Financial liabilities				
	(i) Borrowings	2,251	4,076	11,430	14,940
	(ii) Other financial liabilities	43	62	-	-
	(b) Provisions	1,723	1,479	1,751	1,499
	Total non-current liabilities	4,017	5,617	13,181	16,439
3	Current Liabilities				
	(a) Financial liabilities				
	(i) Borrowings	36,793	60,711	40,747	63,925
	(ii) Lease liabilities	-	43	-	43
	(iii) Trade payables				
	(a) total outstanding dues of micro enterprises and small enterprises	7,916	4,296	8,307	5,380
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	33,581	26,641	33,985	27,579
	(iv) Other financial liabilities	14,156	14,339	14,536	14,658
	(b) Other current liabilities	2,421	1,892	2,496	1,977
	(c) Provisions	508	565	511	568
	(d) Current tax liabilities (net)	148	148	147	148
	Total current liabilities	95,523	1,08,635	1,00,729	1,14,278
	Total equity and liabilities	1,51,887	1,66,899	1,64,515	1,81,827

Note: Refer the accompanying notes to these financial results



Standalone and Consolidated statement of Cash Flows

(₹ in lakhs)

Particulars	Standalone		Consolidated	
	For the half-year ended September 30, 2024 (Unaudited)	For the half-year ended September 30, 2023 (Unaudited)	For the half-year ended September 30, 2024 (Unaudited)	For the half-year ended September 30, 2023 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES				
Loss before tax	(463)	(3,751)	(682)	(4,483)
Adjustments for:				
Depreciation and amortisation expense	921	902	1,388	1,331
Finance costs	2,834	3,002	3,571	3,781
Interest income	(111)	(128)	(111)	(132)
Share of profit/ (loss) from associate, net off tax	-	-	46	(80)
Excess provisions no longer required, written back (net)	-	(14)	-	(14)
Loss allowances on trade receivables	890	446	890	446
Trade receivables written off (net)	51	50	51	50
Net loss on disposal of property, plant and equipment	2	6	2	6
Intangible assets under development written off	66	26	66	26
Share-based payments	59	100	59	100
Unwinding of Guarantee commission	(24)	(29)	-	-
Gain on derecognition of leases	-	-	-	-
Unrealised forex (gain) / loss	(41)	87	(41)	87
Operating profit before working capital changes	4,184	697	5,239	1,118
Working capital adjustments				
Decrease in Inventories	3,162	5,702	2,998	5,480
Decrease/ (Increase) in Trade receivables	9,998	(8,590)	12,008	(6,564)
(Increase)/ Decrease in Other financial assets	(120)	(84)	(2)	8
Decrease in in Other assets	695	628	775	702
Increase in Trade payables	10,547	2,741	9,320	2,068
Increase in Provisions	157	183	167	191
(Decrease)/ Increase in Other financial liabilities	(273)	1,040	(273)	1,040
Increase in Other liabilities	529	752	519	750
Cash generated from operations	28,879	3,069	30,751	4,793
Income taxes paid (net)	(46)	(1,558)	(53)	(1,567)
Net cash flow generated from operating activities (A)	28,833	1,511	30,698	3,226
B. CASH FLOW FROM INVESTING ACTIVITIES				
Acquisition of property, plant and equipment, intangible assets, capital work-in-progress and intangible assets under development	(1,385)	(2,284)	(1,581)	(2,724)
Proceeds from sale of property, plant and equipment	1	-	1	-
Investment in subsidiaries	-	(145)	-	-
Movement in other deposits and margin money (net)	200	(157)	202	(157)
Interest income received	111	128	111	132
Net cash used in investing activities (B)	(1,073)	(2,458)	(1,267)	(2,749)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from exercise of employee stock options	62	-	62	-
Proceeds from non-current borrowings	-	1,940	-	1,940
Repayment of non-current borrowings	(2,961)	(2,508)	(3,352)	(2,846)
(Repayment of)/ net proceeds from current borrowings (net)	(22,798)	6,218	(23,347)	5,963
Payment of principal portion on lease liabilities	(43)	(134)	(43)	(134)
Interest on lease liabilities paid	(1)	(14)	(1)	(14)
Dividend paid	-	(444)	-	(444)
Finance costs paid	(2,863)	(2,954)	(3,605)	(3,737)
Net cash flow (used in) / generated from financing activities (C)	(28,604)	2,104	(30,286)	728
Net (decrease) / increase in cash and cash equivalents (D) = (A+B+C)	(844)	1,157	(855)	1,205
Cash and cash equivalents at the beginning of the year (E)	3,198	3,993	3,232	4,148
Effect of movements in exchange rates on cash and cash equivalents (F)	-	(1)	-	(1)
Cash and cash equivalents at the end of the year (G) = (D)+(E)+(F)	2,354	5,149	2,377	5,352

Note: Refer the accompanying notes to these financial results



Notes :

- 1 The above Standalone and Consolidated Financial results were reviewed and recommended by the Audit Committee in their meeting held on October 24, 2024 and approved by the Board of Directors in their meeting held on October 24, 2024. The Statutory Auditors have issued a unmodified conclusion on financial results for the quarter and half-year ended September 30, 2024.
- 2 The Standalone and Consolidated Financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI").
- 3 The Company/ Group is primarily engaged in the Farm Inputs Business, which in the context of Ind AS 108 "Operating Segments" is considered the only significant business segment.
- 4 For the year ended March 31, 2024, the auditor of the Parent Company had received certain unreliable responses to their independent balance confirmation requests, from some of the customers. The management had undertaken various steps to reconcile these receivables, and it continues to take adequate steps to recover these dues. The management has assessed the resultant impact on the financial results of the Company/ Group on its best estimate and has provided for a cumulative amount of ₹ 1,978 lakhs as of June 30, 2024, to fully cover the net exposure.
- 5 The Company's/ Group's business is seasonal in nature and the performance can be impacted by weather conditions.
- 6 The Consolidated Financial Results include the results of the following:
 - i) Parent:
 - a) NACL Industries Limited, India
 - b) LR Research Laboratories Private Limited, India
 - c) Nagajuna Agrichem (Australia) Pty Limited, Australia
 - d) NACL Spec-Chem Limited, India
 - e) NACL Multichem Private Limited, India
 - f) NACL Industries (Nigeria) Limited, Nigeria
 - ii) Associate:
 - a) NACL Agri-Solutions Private Limited
 - iii) Associate:
 - a) Nasense Labs Private Limited, India

Place : Hyderabad

Date : October 24, 2024




M. Pavan Kumar

Managing Director & CEO

Limited Review Report on unaudited consolidated financial results of NACL Industries Limited for the quarter ended 30 September 2024 and year to date results for the period from 01 April 2024 to 30 September 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of NACL Industries Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of NACL Industries Limited (hereinafter referred to as "the Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit/ loss after tax and total comprehensive income/ loss of its associate for the quarter ended 30 September 2024 and year to date results for the period from 01 April 2024 to 30 September 2024 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying 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.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

S.No	Name of the component	Country	Relationship
1	NACL Spec-Chem Limited	India	Subsidiary
2	NACL Multichem Private Limited	India	Subsidiary
3	LR Research Laboratories Private Limited	India	Subsidiary
4	Nagarjuna Agrichem (Australia) Pty Limited	Australia	Subsidiary

Principal Office:

14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center,
Western Express Highway, Goregaon (East), Mumbai - 400063

Limited Review Report (*Continued*)

NACL Industries Limited

5	NACL Industries (Nigeria) Limited	Nigeria	Subsidiary
6	NACL Agri-Solutions Private Limited	India	Subsidiary
7	Nasense Labs Private Limited	India	Associate

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We had received certain unreliable responses to our independent balance confirmation requests, for the audit of the financial statements for the year ended 31 March 2024, from some of the customers.

We draw attention to note 4 to the consolidated financial results for the quarter and for the period from 01 April 2024 to 30 September 2024, which describes the subsequent actions taken by the management in this regard. The management has estimated the resultant net exposure as INR 1,978 lakhs and the same has been provided for in the Group's books of account as of 30 June 2024.

Our conclusion is not modified in respect of this matter

7. We did not review the financial results of a subsidiary included in the Statement, whose financial results reflects total assets (before consolidation adjustments) of INR 30,027 lakhs as at 30 September 2024 and total revenues (before consolidation adjustments) of INR 4,135 lakhs and INR 8,484 lakhs, total net profit / (loss) after tax (before consolidation adjustments) of INR 15 lakhs and INR (103) lakhs and total comprehensive income/ (loss) (before consolidation adjustments) of INR 15 lakhs and INR (103) lakhs, for the quarter ended 30 September 2024 and for the period from 01 April 2024 to 30 September 2024 respectively, cash outflows (net) (before consolidation adjustments) of INR Nil for the period from 01 April 2024 to 30 September 2024 as considered in the Statement. These interim financial results have been reviewed by other auditors whose report has been furnished to us by the Parent's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter.

8. The Statement includes the interim financial information of five Subsidiaries which have not been reviewed, whose interim financial information reflects total assets (before consolidation adjustments) of INR 998 lakhs as at 30 September 2024 and total revenues (before consolidation adjustments) of INR 16 lakhs and INR 19 lakhs, total net loss after tax (before consolidation adjustments) of INR 11 lakhs and INR 32 lakhs and total comprehensive loss (before consolidation adjustments) of INR 11 lakhs and INR 32 lakhs, for the quarter ended 30 September 2024 and for the period from 01 April 2024 to 30 September 2024 respectively, and cash outflows (net) (before consolidation adjustments) of INR 10 lakhs for the period from 01 April 2024 to 30 September 2024 as considered in the Statement. The Statement also includes the Group's share of net profit/(loss) after tax of INR 19 lakhs and INR (46) lakhs and total comprehensive income/ (loss) of INR 17 lakhs and INR (44) lakhs, for the quarter ended 30 September 2024 and for the period from 01 April 2024 to 30 September 2024 respectively as considered in the Statement, in respect of an associate, based on its interim financial information which has not been reviewed. According to the information and explanations given to us by the Parent's management, this interim financial information is not material to the Group.

B S R and Co

Limited Review Report (Continued)
NACL Industries Limited

Our conclusion is not modified in respect of this matter.

For **B S R and Co**
Chartered Accountants
Firm's Registration No.:128510W



Baby Paul
Partner

Hyderabad
24 October 2024

Membership No.: 218255
UDIN:24218255BKFWIF9919

Limited Review Report on unaudited standalone financial results of NACL Industries Limited for the quarter ended 30 September 2024 and year to date results for the period from 01 April 2024 to 30 September 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of NACL Industries Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of NACL Industries Limited (hereinafter referred to as "the Company") for the quarter ended 30 September 2024 and year to date results for the period from 01 April 2024 to 30 September 2024 ("the Statement").
2. This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We had received certain unreliable responses to our independent balance confirmation requests, for the audit of the financial statements for the year ended 31 March 2024, from some of the customers.

We draw attention to note 4 to the standalone financial results for the quarter and for the period from 01 April 2024 to 30 September 2024, which describes the subsequent actions taken by the management in this regard. The management has estimated the resultant net exposure as INR 1,978 lakhs and the same has been provided for in the Company's books of account as of 30 June 2024.

B S R and Co

Limited Review Report (Continued)
NACL Industries Limited

Our conclusion is not modified in respect of this matter

For **B S R and Co**

Chartered Accountants

Firm's Registration No.:128510W



Baby Paul

Partner

Hyderabad

24 October 2024

Membership No.: 218255

UDIN:24218255BKFWIE7022

Extract of the Statement of Standalone and Consolidated Financial Results for the Quarter and Half-year ended September 30, 2024

Sl. No.	Particulars	Standalone					Consolidated				
		Quarter ended 30.09.2024 (Unaudited)	Quarter ended 30.09.2023 (Unaudited)	Half year ended 30.09.2024 (Unaudited)	Half year ended 30.09.2023 (Unaudited)	Year ended 31.03.2024 (Audited)	Quarter ended 30.09.2024 (Unaudited)	Quarter ended 30.09.2023 (Unaudited)	Half year ended 30.09.2024 (Unaudited)	Half year ended 30.09.2023 (Unaudited)	Year ended 31.03.2024 (Audited)
		(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)
1	Total Income from Operations	45,009	58,777	78,778	97,666	1,79,074	44,969	58,089	77,144	95,966	1,78,729
2	(Net Profit/ (loss) for the period (before Tax & Exceptional and/or Extraordinary items))	1,965	1,112	(463)	(3,751)	(6,213)	2,030	568	(682)	(4,483)	(7,630)
3	(Net Profit/ (loss) for the period before Tax, (after Exceptional and/or Extraordinary items))	1,965	1,112	(463)	(3,751)	(6,213)	2,030	568	(682)	(4,483)	(7,630)
4	(Net Profit/ (loss) for the period after Tax, (after Exceptional and/or Extraordinary items))	1,444	858	(383)	(2,802)	(4,696)	1,490	408	(590)	(3,398)	(5,889)
5	Total Comprehensive Income/ (loss) for the period [Comprising Profit/ (loss) for the period (after tax) and Other Comprehensive Income/ (loss) (after tax)]	1,441	840	(421)	(2,839)	(4,807)	1,489	393	(626)	(3,432)	(5,997)
6	Paid-up equity share capital (Face value of ₹ 1. per equity share)	1,994	1,988	1,994	1,988	1,992	1,994	1,988	1,994	1,988	1,992
7	Earnings per Share										
a)	Basic	0.72	0.43	(0.19)	(1.41)	(2.36)	0.75	0.21	(0.30)	(1.71)	(2.96)
b)	Diluted	0.72	0.43	(0.19)	(1.40)	(2.36)	0.75	0.20	(0.30)	(1.70)	(2.95)

Notes:

- The above Standalone and Consolidated Financial results were reviewed and recommended by the Audit Committee in their meeting held on October 24, 2024 and approved by the Board of Directors in their meeting held on October 24, 2024. The Statutory Auditors have issued a unmodified conclusion on financial results for the quarter and half year ended September 30, 2024.
- The above is an extract of the detailed format of Statement of Standalone and Consolidated Financial Results for the Quarter and Half year ended September 30, 2024 filed with BSE Limited & NSE Limited under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of Statement of Standalone and Consolidated Financial Results for the Quarter and Half year ended September 30, 2024 is available on the website of BSE & NSE Limited and Company's website at www.naelind.com



Place : Hyderabad
 Date : October 24, 2024