

# NATH INDUSTRIES LIMITED

(Formerly Known as RAMA PULP AND PAPERS LIMITED)  
CIN No. L21010MH1980PLC022820

Regd. Office: Nath House, Nath Road, Aurangabad-431 005, Maharashtra  
Admn. Office: 1, Chateau Windsor, 86, Veer Nariman Road, Charchgate, Mumbai-400 020.  
Tel.: 22875653/54, Website: www.nathindustries.com E-mail: info@nathindustries.com | investor@nathindustries.com

Date : 09.08.2024

The Secretary,  
Bombay Stock Exchange Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, MUMBAI - 400 001

SCRIP CODE NO: 502587

Sub: Unaudited Financial Result for the quarter ended 30<sup>th</sup> June, 2024

Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, we are enclosing herewith the Unaudited Financial Results of the Company for the Quarter ended 30<sup>th</sup> June, 2024, duly approved by the Board of Directors of the Company at its meeting held today i.e. on 09.08.2024.

We are also enclosing herewith a copy of Limited Review issued by Auditors of the Company as required under Regulation 33 of Listing Regulations.

We further wish to inform you that the meeting of the Board of Directors of the Company commenced at 03.00 p.m. & concluded at 03.50 p.m.

Kindly take on record of the same and acknowledge the receipt.

Thanking You.

Yours faithfully,  
For NATH INDUSTRIES LIMITED

  
AUTHRISED SIGNATORY

Encl : As above

# N R AGRAWAL & CO

CHARTERED ACCOUNTANTS

(A PEER REVIEWED FIRM)

CA N R Agrawal  
FCA, BSC(Hon)

CA Nischal Agrawal  
FCA, B.Tech Comp

CA Jatin Rakholiya  
FCA, DISA, B.Com

CA Santosh Savni  
ACA, B.Com

CA Nikunj Rathod  
ACA, B.Com

Head Office:

209/B Crystal Plaza,

Opp. Infinity Mall, New link Road,

New link Road,

Andheri West-400053

Tel: 6955551/2/3

Email: nrgrawalco@yahoo.com

## Independent Auditor's Review Report on the Quarterly Un-audited Standalone Financial Results of Nath Industries Limited pursuant to the Regulation 33 of the SEBI ( Listing Obligations and Disclosure Requirements ) Regulation, 2015 (as amended)

To,  
The Board of Directors of Nath Industries Limited

### Opinion

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Nath Industries Limited** ("the company") for the quarter ended 30th June, 2024 (the "Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. 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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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.
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 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 Standards ('Ind AS') specified under

SURAT BRANCH ADDRESS: A 302, SHIVALIK RESIDENCY, KANTARESHWAR MANDIR ROAD, KATARGAM, SURAT, 395004

AHMEDABAD BRANCH ADDRESS: B/32/4, TAPSHIL SOCIETY, NR AMBICA VIDHYALAY, VIRAT, NAGAR ROAD, ODHAV, AHMEDABAD, 382415

RAJKOT BRANCH ADDRESS: 'NIKUNJ' BLOCK NO. 7, NANDKISHOR SOCIETY 2 NEAR LAXMINAGAR, RAJKOT, 360002

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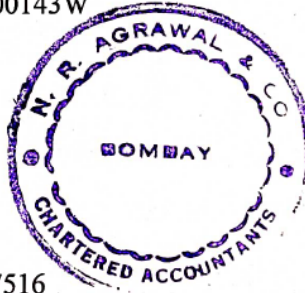
Tel: 6955551/2/3

Email: nrAgrawalco@yahoo.com

Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For N. R. Agrawal & Co.  
Chartered Accountants  
ICAI Firm Registration no 100143W

  
NISCHAL AGRAWAL  
Partner  
Membership No. 138579  
UDIN:- 24138579BKFUBB7516  
Place:- Mumbai  
Date: 9th August 2024



SURAT BRANCH ADDRESS: A 302, SHIVALIK RESIDENCY, KANTARESHWAR MANDIR ROAD, KATARGAM, SURAT, 395004

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NATH INDUSTRIES LIMITED				
UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2024				
PARTICULARS	For the quarter ended			Rs.in lakhs
	30.06.2024 UN-AUDITED	31.03.2024 AUDITED	30.06.2023 UN-AUDITED	31.03.2024 AUDITED
1	<b>Income from Operation</b>			
	Revenue from Operation	8,761.49	7,839.88	8,371.78
	Other Income	67.57	253.12	47.24
	<b>Total Income from Operation</b>	<b>8,829.06</b>	<b>8,093.00</b>	<b>8,419.02</b>
2	<b>Expenditure</b>			
	Cost of Materials Consumed	5,864.70	5,070.93	5,079.87
	Purchases of Stock in Trade	-	0.07	-
	Change in Inventories	(108.54)	43.07	99.99
	Employee Benefit Expenses	554.71	433.00	543.39
	Finance Cost	313.97	301.67	135.39
	Depreciation	226.60	137.31	179.04
	Other Expenses	1,940.85	2,072.10	2,351.13
	<b>Total Expenditure</b>	<b>8,792.29</b>	<b>8,058.15</b>	<b>8,398.81</b>
3	<b>Extra ordinary Item</b>			
4	<b>Profit from ordinary activities before Income Tax</b>	<b>36.77</b>	<b>34.85</b>	<b>20.21</b>
5	Current Tax Expenses (Provision)	-	2.92	3.37
6	Deferred tax Expense / (Income)	-	26.73	-
7	MAT Credit Available	-	(9.44)	-
	Income Tax Adjustment of Earlier Years	-	0.45	-
8	<b>Net Profit / (loss) from ordinary activities after Tax</b>	<b>36.77</b>	<b>14.19</b>	<b>16.84</b>
9	<b>Net Profit / (loss) for the Period</b>	<b>36.77</b>	<b>14.19</b>	<b>16.84</b>
10	Other comprehensive income/(expense)	202.96	(194.85)	245.78
11	<b>Net comprehensive income / (expense) for the period</b>	<b>239.73</b>	<b>(180.66)</b>	<b>262.62</b>
12	Paid up equity share capital (Face value per share Rs. 10/- each)			
13	Earnings per Share ( of Rs.10 Each)	1,900.00	1,900.00	1,900.00
	(A) Basic & Diluted Earning per Share ( in Rs.)	0.19	0.07	0.09
	(B) Basic & Diluted Earning per Share ( in Rs.)	0.19	0.07	0.09

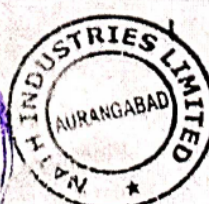
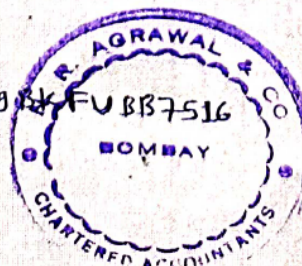
#### SEGMENTWISE REVENUE RESULT

PARTICULARS	For the quarter ended			Year ended
	30.06.2024 UN-AUDITED	31.03.2024 AUDITED	30.06.2023 UN-AUDITED	31.03.2024 AUDITED
1	<b>Segment Revenue</b>			
	a) Sale of Paper	6,567.96	6,323.15	6,971.51
	b) Sale of Chemical	2,193.53	1,511.20	1,400.27
	c) Trading Activity	-	5.53	-
	<b>Total</b>	<b>8,761.49</b>	<b>7,839.88</b>	<b>8,371.78</b>
2	<b>Segment Results</b>			
	a) Sale of Paper	348.08	435.42	119.44
	b) Sale of Chemical	2.66	(99.50)	36.16
	c) Trading Activity	-	0.61	-
	<b>Total</b>	<b>350.74</b>	<b>336.53</b>	<b>155.60</b>
	Less:			
	a) Interest & Finance charges	313.97	301.67	135.39
	b) Other Un Allocable (Income)/Exp.	-	-	-
	<b>Total Profit from Ordinary Activities Before Tax</b>	<b>36.77</b>	<b>34.85</b>	<b>20.21</b>
3	<b>Capital Employed</b>			
	<b>Assets</b>			
	Paper	31,130.95	30,755.80	32,260.52
	Chemical	14,709.15	14,391.37	14,194.43
	Trading Activity	-	-	-
	<b>Total Asstes</b>	<b>45,840.10</b>	<b>45,147.17</b>	<b>46,454.95</b>
	<b>Liabilities</b>			
	Paper	14,469.10	14,231.17	15,911.81
	Chemical	6,605.80	6,390.53	5,961.01
	Trading Activity	-	-	-
	<b>Total Liabilities</b>	<b>21,074.90</b>	<b>20,621.70</b>	<b>21,872.82</b>

Place:- Mumbai  
Date:- 9th August 2024

UDIN:- 24138579

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For Nath Industries Limited

*Akash Kagliwal*  
AKASH KAGLIWAL  
Managing Director

## NOTES:

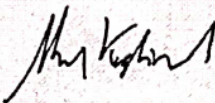
1. The Unaudited Financial Results of the Company for the quarter ended 30<sup>th</sup> June 2024, have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meeting held on 09<sup>th</sup> August 2024.
2. Company has achieved revenue from operation Rs.87.61 Cr which has improved by 11.76% as compared to previous quarter and by 4.66% as compared to corresponding quarter of the previous year.
3. Company has witnessed improvement in EBIDTA margins during the quarter. EBIDTA margin has improved to 6.54% as compared to 5.85% recorded in previous quarter and 3.97% in the corresponding quarter of previous year.
4. This statement 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 the other recognized accounting practices and principles to the extent applicable.
5. The figures for the previous periods/year have been regrouped / recasted wherever considered necessary.

For NATH INDUSTRIES LIMITED

Date: 09<sup>th</sup> August, 2024

UDIN:- 24138579BK FUB



  
AKASH KAGLIWAL  
Managing Director

