Narmada Macplast Drip Irrigation Systems Ltd.

Regd Office: Plot No. 119-120, Santej- Vadsar Road, At. Santej, Taluka: Kalol, Dist.: Gandhinagar: 382721 Phone No. 079-27498670 Website: <u>www.narmadadrip.com</u>

CIN: L25209GJ1992PLC017791

Date:14th February, 2025

To,

Bombay Stock Exchange Limited

Corporate Relationships Department 1st Floor, New Trading Ring, Rotunda Building, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001

Stock code: 517431 (NARMP)

Dear Sir/Madam,

Sub: Integrated Filing (Financials) - December 2024 quarter

Pursuant to the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P /2024/185 dated 31st December, 2024 read with BSE Circular No. 20250102-1 dated 2nd January, 2025, please find enclosed herewith the Integrated Filing (Financial) for the Quarter ended 31st December, 2024.

- A. Financial Results **Attached herewith.**
- B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.: **Not applicable**
- C. Outstanding default on loans and debt securities: Not Applicable
- D. Related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th Quarter) Not Applicable for this quarter.
- E. Statement on Impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results (Standalone and Consolidated separately) (applicable only for annual filing i.e., 4th Quarter) Not Applicable for this quarter.

Please take note of the same. Thanking you

Yours faithfully,

NARMADA MACPLAST DRIP IRRIGATION SYSTEMS LTD

Jiten Vrajlal Vaghsia Whole-time Director DIN: 02433557



E-mail

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: 813, Iconic Shyamal, Shyamal Cross Roads

Satellite.

Ahmedabad - 380015

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of Narmada Macplast Drip Irrigation Systems Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
NARMADA MACPLAST DRIP IRRIGATION SYSTEM LTD.

- 1. We have reviewed the Unaudited Standalone Financial Results of NARMADA MACPLAST DRIP IRRIGATION SYSTEM LTD. ("the Company") for the quarter and nine months ended on 31st December, 2024, and year to date from April 01, 2024 to December 31, 2024 ("the Statement") attached herewith, being submitted by the company pursuant to the requirements 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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 Engagement (SRE) 2410 'Review of Interim Financial Information performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement.
- 4. A review is limited primarily to inquiries of company personnel and an analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

5. 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 ("Ind AS") specified under 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 Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

AHMEDABAD M. No. 137924

For, Rajendra J. Shah & Co. Chartered Accountants (FRN: 0108369W)

Place : Ahmedabad

Date: 13th January, 2025

UDIN: 25137924 BMJFWU 2446

Jaykin Rajendrakumar Shah

Proprietor

M.NO: 137924

Narmada Macplast Drip Irrigation Systems Ltd.

CIN: L25209GJ1992PLC017791

Address: Plot No. 119-120, Santej-Vadsar Road, At Santej, Taluka: Kalol Standalone Financial Result for the period ended on 31-12-2024

Rs. in Lakhs

	Quarter Ended			Nine Month's Ended		Year Ended
Particulars	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31 March 2024
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
Income						
Revenue From Operations	352.91	98.10	141.62	451.01	147.12	181.27
Other Income	550.71	12.03	6.67	571.09	19.32	22.23
Total Income	903.62	110.13	148.28	1,022.10	166.44	203.50
Expenses						
Purchases of Stock-in-Trade	320.55	76.35	141.14	396.90	141.14	171.01
Employee benefits expense	3.18	3.59	4.00	10.33	10.09	14.36
Finance costs	0.09	0.79	0.71	1.61	2.04	2.75
Depreciation and amortization expense	0.10	0.36	0.43	0.97	1.30	1.77
Other expenses	8.88	5.96	3.96	17.91	8.02	12.42
Total expenses	332.79	87.05	150.25	427.71	162.59	202.31
Profit/(loss) before tax	570.82	23.08	-1.97	594.38	3.84	1.19
Tax expense						
Current tax	94.79	3.60	0.44	98.39	0.60	1.01
Total Tax expense	94.79	3.60	0.44	98.39	0.60	1.01
Profit/(loss) after tax for the period	476.03	19.48	-2.41	495.99	3.24	0.18
Other Comprehensive Income						
Total Other Comprehensive Income	-	-	-	=	-	-
Total Comprehensive Income for the period	476.03	19.48	-2.41	495.99	3.24	0.18
Earnings per equity share						
Basic	13.14	0.54	-0.07	13.69	0.09	0.00
Diluted	13.14	0.54	-0.07	13.69	0.09	0.00

Notes:

The above Unaudited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective 1 meetings held on 13th January, 2025.

The above Unaudited financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies 2 (Indian Accounting Standards) Amendment Rules, 2016.

There are no reportable segments, which signify or in the aggregate qualify for separate disclosure as per provisions of the relevant Ind AS. The Management does not believe that the information about segments which are not reportable under Ind AS, would be useful to the 3 users of these financial statements.

4 Figures has been rounded off and regrouped / re-arranged wherever necessary.

For, Narmada Macplast Drip Irrigation Systems Limited

VAGHASIA

JITEN VRAJLAL Digitally signed by JITEN VRAJLAL VAGHASIA Date: 2025.01.13 14:46:52

> Jiten Vrajlal Vaghasia **Whole Time Director** (DIN:02433557)

Place: Ahmedabad Date: 13-01-2025