

29.10.2024

The Manager,
Department of Corporate Services,
Bombay Stock Exchange Limited,
Floor 25, P.J.Towers,
Dalal Street,
Mumbai - 400 001.

Dear Sir/Madam,

Sub: Submission of Unaudited Financial Results for the Quarter ended 30.09.2024
Disclosure u/r 33 of SEBI (LODR) Regulations, 2015

Ref: Scrip Code 531287

Pursuant to Regulation 33 of SEBI (Listing Obligations and disclosure Requirements), Regulation, 2015 ("Listing Regulations"), we hereby submit the Unaudited Standalone Financial Results of the Company for the quarter & half-year ended 30.09.2024 approved by the Board of Directors at their meeting held today (29.10.2024) alongwith the limited review report of the Auditors. The results will be published in the newspapers in terms of Regulation 47(1)(b) of SEBI (LODR) Regulations, 2015 in due course and will also be placed on the website of the Company viz. www.nationalgroup.in.

The Board Meeting commenced at 4.30 p.m. and concluded at 5.45 p.m.

In continuation to our letter dated 28.09.2024, please note that the trading window will now be open from 1st November, 2024.

This is for your information and record.

Thanking you,

Yours faithfully,
For National Plastic Technologies Limited


S. Abishek
Company Secretary
A23535

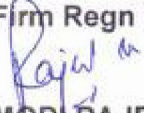
Enc.l: as above

INDEPENDENT AUDITOR'S REVIEW REPORT ON
REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

To
The Board of Directors
National Plastic Technologies Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s. National Plastic Technologies Limited ("The Company ") for the quarter and half year ended 30th September , 2024 ("this statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (listing Obligations and disclosure Requirements) Regulations, 2015 as amended.
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 read with rules issued there under 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. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 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.

For C A Patel & Associates,
Chartered Accountants,
Firm Regn No. :0014055S


MODI RAJESH
Partner

M No. 027425

UDIN No. : 24027425BKGVEK4605

Date: 29.10.2024, Chennai.



STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

Rs in Lakhs except per share data

PART-I		Quarter Ended			Half Year Ended		Year Ended
S.No.	Particulars	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations:						
	(a) Sale of Products	8,678.89	6,867.47	7,351.00	15,546.36	13,496.45	26,921.70
	(b) Other operating income						-
II	Other Income	1.51	0.98	2.01	2.49	4.52	9.00
III	Total Income (I) + (II) (A)	8,680.40	6,868.45	7,353.01	15,548.85	13,500.97	26,930.70
IV	Expenses:						
	a) Cost of materials consumed	6,638.69	5,202.50	5,558.57	11,841.19	10,205.24	20,187.10
	b) Changes in Inventory	-45.72	-68.76	40.64	-114.48	101.29	-63.52
	c) Employee benefits expense	480.12	458.25	398.23	938.37	739.60	1,601.13
	d) Finance Cost	150.50	146.33	134.00	296.83	268.64	532.86
	e) Depreciation and Amortisation expenses	176.61	170.60	155.27	347.21	284.91	596.76
	f) Other Expenditure	929.00	670.64	762.42	1,599.64	1,311.83	2,906.45
	Total Expenses (B)	8,329.20	6,579.56	7,049.13	14,908.76	12,911.51	25,760.78
V	Profit / (Loss) before tax (A) - (B)	351.20	288.89	303.88	640.09	589.46	1,169.92
VI	Tax Expenses						
	- Current Tax	97.70	80.37	84.54	178.07	163.99	228.70
	- Deferred Tax						99.57
VII	Net Profit after Tax	253.50	208.52	219.34	462.02	425.47	841.65
VIII	Other Comprehensive Income (OCI):						
	A (i) Items that will not be reclassified to Profit or Loss						
	- Fair value measurement of investments through OCI						
	- Remeasurement of net defined benefit plans						-9.16
IX	Total Comprehensive Income for the period	253.50	208.52	219.34	462.02	425.47	832.49
X	Paid-up equity share capital (Face Value-Rs.10 per share)	607.83	607.83	607.83	607.83	607.83	607.83
XI	Other Equity	4,101.81	3,918.27	3,293.56	4,101.81	3,293.56	3,700.57
XII	Earnings Per Share (F.V of Rs 10 each) - Basic & Diluted	4.17	3.43	3.61	7.60	7.00	13.85

Notes: 1. The above unaudited financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements), 2015, as amended have been reviewed and recommended by the Audit Committee, and approved by the Board of Directors of the Company at their meeting held on 29th October, 2024. The unaudited financial results for the quarter ended 30.09.2024 have been subjected to limited review by the statutory auditors.

2. The above Financial results are in accordance with Indian Accounting Standards, the (Ind-AS) as prescribed under Section 133 of the Companies, Act 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, Companies (Indian Accounting Standards) Amended Rules, 2016.

3. The Company Operates in the business segment of Moulded Plastic Products.

4. Previous period figures have been regrouped and reclassified wherever necessary.

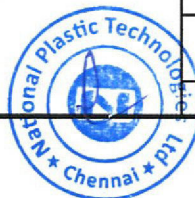
5. The above unaudited financial results of the company for the quarter ended 30.09.2024 will be available on the website of the Company viz. www.nationalgroup.in



M/s National Plastic Technologies Limited
Balance Sheet as at 30th September, 2024

Rs. In lakhs

Particulars		Half Year Ended 30.09.2024 (Unaudited)	Year Ended 31.03.2024 (Audited)
	ASSETS		
1	Non-current assets		
	Property, Plant and Equipment	5,932.48	5,659.22
	Other Intangible Assets	15.18	15.18
	Capital work-in-progress	56.12	156.18
	Right of Use Assets	1,495.47	1,578.77
	Investment Property		
	Financial Assets		
	- Investments	0.07	0.02
	- Loans	-	-
	- Others	2.47	2.47
	Other non-current assets	92.74	92.74
	Total non-current assets	7,594.53	7,504.58
2	Current assets		
	Inventories	3,383.43	3,085.66
	Financial assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	4,204.43	4,870.62
	(iii) Cash & cash equivalents	301.01	33.04
	(iv) Bank balances other than (iii) above	16.12	18.23
	(v) Loans	0.10	0.12
	(vi) Others	-	-
	Current tax assets (net)	75.82	110.13
	Other current assets	905.28	549.78
	Total current assets	8,886.19	8,667.58
	TOTAL ASSETS	16,480.72	16,172.16
	EQUITY AND LIABILITIES		
3	Equity		
	Equity Share Capital	607.83	607.83
	Other equity	4,101.80	3,700.57
	Total equity	4,709.63	4,308.40
4	Non-current liabilities		
	Financial liabilities		
	(i) Borrowings	1,110.89	1,076.15
	(ii) Other financial liabilities	1,209.99	1,295.04
	Deferred tax liability (net)	650.24	650.24
	Provisions	89.09	89.09
	Other non-current liabilities	-	-
	Total non-current liabilities	3,060.21	3,110.52
5	Current liabilities		
	Financial liabilities		
	(i) Borrowings	4,283.68	4,805.86
	(ii) Trade payables	3,373.67	3,145.02
	(iii) Other financial liabilities	764.97	612.62
	Provisions	26.93	15.80
	Other current liabilities	261.63	173.94
	Total current liabilities	8,710.88	8,753.24
	TOTAL EQUITY AND LIABILITIES	16,480.72	16,172.16



M/s National Plastic Technologies Limited		Rs. In Lakhs	
Statement of Cash Flows for the year ended 30th September 2024			
Particulars	For the half year ended 30.09.2024 (Unaudited)	For the year ended 31.03.2024 (Audited)	
A. Cash flow from operating activities			
Net Profit / (Loss) before extraordinary items and tax		640.09	1,169.93
<i>Adjustments for:</i>			
Depreciation and amortisation	205.69	353.37	
Amortisation of Right-of-use assets	141.52	243.39	
Re-measurement of net defined benefit plans	-	-9.16	
Assets discarded	-	-	
Baddebts written off	24.82	93.71	
Profit on sale of assets	-	-	
Loss on sale of assets	-	-	
Interest paid	292.01	527.59	
Interest income	-1.81	-6.94	
		662.23	1,201.96
Operating profit / (loss) before working capital changes		1,302.32	2,371.89
<i>Movement in working capital:</i>			
<i>Adjustments for (increase) / decrease in operating assets:</i>			
Inventories	-297.76	-310.12	
Trade receivables	666.20	-1,108.04	
Other receivables	-370.21	-51.26	
Trade payables	228.65	996.54	
Other liabilities	73.10	-299.01	
Cash flow from extraordinary items		299.98	-771.89
Cash generated from operations		1,602.30	1,599.99
Net income tax (paid) / refunds		-117.00	-220.00
Net cash flow from operating activities (A)		1,485.30	1,379.99
B. Cash flow from investing activities			
Payment for Property, plant and equipments, including capital advances (Net)	-378.89	-1,537.06	
Proceeds from disposal of property, plant and equipments		2.70	
Interest received	1.81	6.94	
Net cash flow used in investing activities (B)		-377.08	-1,527.42
C. Cash flow from financing activities			
Interest paid	-283.52	-512.98	
Payment of Lease Liabilities	-8.49	-14.60	
Increase / (Repayment) in borrowings	-487.46	735.75	
Dividends Paid	-60.78	-60.78	
Net cash flow used in financing activities (C)		-840.25	147.39
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		267.97	-0.06
Cash and cash equivalents at the beginning of the year		33.04	33.10
Cash and cash equivalents at the end of the year		301.01	33.04
Components of Cash and Cash Equivalents			
(a) Cash on hand		3.39	2.39
(b) Cheques, drafts on hand			
(c) Balances with banks			
(i) In current accounts		250.50	0.87
(ii) In cash credit account			
(iii) In Fixed Deposits		47.12	29.79
		301.01	33.04

Place: Chennai

Date : 29.10.2024



By Order of the Board
For National Plastic Technologies Ltd

Arihant Parakh
Arihant Parakh
Managing Director
07933966