



N. D. METAL INDUSTRIES LTD

Manufacturers of Non – Ferrous Metals

CIN No. L51900MH1984PLC032864

Dated: 14th February, 2021

To,
The Deputy General Manager (Listing)

The Bombay Stock Exchange,
Phiroze Jijeebhoy Tower,
Dalal Street,
Mumbai –400 001.

Dear Sir,

Ref: N. D. METAL INDUSTRIES LIMITED, SCRIPT CODE :512024

Sub: Unaudited Financial Result of the Company for the 3rd Quarter Ended on 31st December, 2020 under reg. 33 (3), with Limited Review Report.

As required by Regulation 33 (3) of SEBI (Listing Obligations and Disclosure Requirement) regulations, 2015, we are enclosing herewith the Unaudited Financial Results (Provisional) of the Company for the Second Quarter ended 31st December, 2020 duly reviewed by the Statutory Auditor of the Company. The said Financial results are submitting as per your XBRL mode as well as in PDF as required by the exchange.

Kindly take the above in your records and oblige.

Thanking You,

Yours Faithfully,

For N.D. METAL INDUSTRIES LTD.

Chairman & Managing Director.

DIN: 00988977



Encl: A/A.

Address: 417, Maker Chamber-V, Nariman Point, Mumbai – 400 021.

Tel. No. +91-22-2282 2383 (5 Lines). Fax No. +91-22-2285 2452.

Website: www.ndmil.com

Email: ndmil@ndmil.com



N. D. METAL INDUSTRIES LTD.

Manufacturers of Non- Ferrous Metals

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2020

(Rs. In Lakhs)

Particulars	Quarter Ended			Nine Month Ended		Year Ended
	Dec 31, 2020	Sep 30, 2020	Dec 31, 2019	Dec 31, 2020	Dec 31, 2019	Mar 31, 2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I REVENUE						
Revenue from operations	110.55	85.47	101.95	206.78	101.95	395.24
II Other Income	5.43	5.43	8.20	15.23	8.20	297.59
III Total Revenue (I+II)	115.98	90.90	110.15	222.01	110.15	692.83
IV Expenses						
a Cost of material Consumed	38.22	22.31	97.11	62.52	97.11	438.41
b Purchase of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
c Changes in inventories of finished goods work-in-progress and stock-in-trade	69.92	25.11	24.52	129.08	24.52	149.87
d Employee benefits expenses	4.93	-0.52	12.31	7.97	12.31	29.45
e Finance cost	0.00	0.00	0.30	0.00	0.30	1.23
f Depreciation and amortization expenses	7.51	8.51	5.81	24.53	5.81	30.37
g Other Expenses	3.49	4.65	13.19	10.20	13.19	90.58
Total Expenses (IV)	124.07	60.06	153.24	234.30	153.24	739.91
V Profit before exceptional items and tax (III-IV)	-8.09	30.84	-43.09	-12.29	-43.09	-47.08
VI Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII Profit after Exceptional Items and Before Tax (V-VI)	-8.09	30.84	-43.09	-12.29	-43.09	-47.08
VIII Tax expenses :						
(1) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
(2) Short /Excess Provision	0.00	0.00	0.00	0.00	0.00	0.00
(3) Deferred tax charge / (Credit)	0.00	0.00	0.00	0.00	0.00	-6.39
Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	-6.39
IX Profit (Loss) for the period / year (VII - VIII)	-8.09	30.84	-43.09	-12.29	-43.09	-40.69
X Other Comprehensive Income						
A. (i) Item that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
B. (i) Item that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
XI Total Comprehensive Income for the Period (IX-X)	-8.09	30.84	-43.09	-12.29	-43.09	-40.69
XII Paid-up equity share capital (at par value of Rs. 10 each)	248.00	248.00	248.00	248.00	248.00	248.00
XIII Reserves excluding revaluation reverses as per Balance Sheet	0.00	0.00	0.00	0.00	0.00	0.00
XIV Earning per share (not annualized) (in Rs.)						
Equity share per value Rs. 10 each						
a) Basic and diluted EPS before Exceptional items						
Basic	-0.03	0.12	-0.17	-0.05	-0.17	-0.16
Diluted	-0.03	0.12	-0.17	-0.05	-0.17	-0.16
b) Basic and diluted EPS after exceptional items						
Basic	-0.03	0.12	-0.17	-0.05	-0.17	-0.16
Diluted	-0.03	0.12	-0.17	-0.05	-0.17	-0.16

Place : Mumbai
Date : 14.02.2021

For N D Metal Industries Ltd

Ajay Garg
Ajay Garg
Director
DIN NO. 00988977





N. D. METAL INDUSTRIES LTD.

Manufacturers of Non- Ferrous Metals

AUDITED STATEMENT OF ASSETS & LIABILITIES FOR THE PERIOD ENDED ON 31.12.2020

₹ in Lacs

Standalone Statement of Assets and Liabilities	As at 31/12/2020 (UNAUDITED)	As at 31/03/2020 (AUDITED)
Particulars		
B. ASSETS		
1) Non-current assets		
a) Fixed Assets	218.41	243.34
b) Goodwill on consolidation *	-	-
c) Non-Current Investments	-17.78	-17.78
d) Deferred tax assets(Net)	96.79	96.79
e) Long-Term Loans and Advances	674.70	701.86
f) Other non-current assets		
Sub-total- Non- Current assets	972.12	1,024.21
2) Current assets		
a) Current Investment	0.00	0.00
b) Inventories	16.28	145.36
c) Trade Receivable	803.50	956.18
d) Cash and Bank Balance	6.06	1.66
e) Short-Term Loans and Advances *****	3.09	7.82
f) Other Current Assets	-	-
Sub-total- Current assets	828.93	1,111.02
TOTAL-ASSETS	1801.05	2,135.23
A EQUITY AND LIABILITIES		
1) Shareholders Fund		
a) Share Capital	248.00	248.00
b) Reserves & Surplus	126.53	139.93
c) Money received against share warrants		
Sub-total-Shareholders' funds	374.53	387.93
2) Share Application money pending allotment		-
3) Minority Interest*		-
4) Non-current Liabilities		
a) Long Term Borrowings	49.64	49.64
b) Deferred Tax Liabilities (Net)	-	-
c) Other Long term liabilities	5.00	5.00
d) Long-term Provisions		
Sub-total-Non Current Liabilities	54.64	54.64
3) Current Liabilities		
a) Short Term Borrowings ****	670.00	670.00
b) Trade Payable	677.47	905.48
c) Other Current Liabilities	24.41	117.18
d) Short term provisions		
Sub-total- Current Liabilities	1371.88	1,692.66
TOTAL - EQUITY AND LIABILITIES	1801.05	2,135.23

* Applicable in the case of consolidated statement of assets and liabilities.

***** Short Term borrowing Net of OTS payment to Bank of Rs. 670.00 Lacs till 31.12.2020

Place:- Mumbai
Date:-14.02.2021

FOR N.D. METAL INDUSTRIES LTD


Ajay Garg
Managing Director
DIN NO. 00988977



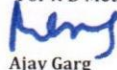


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Notes			
1)	The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting, the statutory auditors of the Company has carried out a limited review of aforesaid results.		
2)	This statement 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 other recognised accounting practices and policies to the extent applicable. Beginning April 1, 2018 the company has for the first time adopted Ind AS with a transition date of April 1, 2016.		
3)	Consequent to introduction of Goods and Service Tax (GST) w.e.f. 1st July, 2017, The excise duty / VAT etc. has been subsumed in GST. In accordance with IND AS 18 on Revenue and Schedule III of the Companies Act, 2013, Revenue from operations are required to be shown net off GST and inclusive of Excise Duty. Accordingly figures of revenue from operation up to the period ended 31st December, 2020 are not comparable with subsequent quarter Nine months ended December 31, 2019		
Comparable revenue from operations for the reported period:			
	Nine Month Ended		Year Ended
Description	Dec 31,2020 (Unaudited)	Dec 31,2019 (Unaudited)	Mar 31, 2020 (Audited)
Comparable revenue from operations	206.78	101.95	395.24
4)	As the Company's business activity falls within a single Primary segment viz : " Manufacturing of Ferrous and non ferrous metal" the disclosure requirement of Indian Accounting Standard (IND AS - 108) "Segment Reporting" is not applicable.		
5)	The figures of quarter ended 31st December, 2020 are the balancing figures between audited figures of full financial year ended 31st March 2020 and published unaudited year to date figures upto second quarter 30th, September 2020.		
6)	Corresponding figures of the previous quarter/year have been regrouped, recasted and reclassified to make them comparable wherever necessary.		

Place:- Mumbai
Date : 14-02-2021

For N D Metal Industries Ltd


Ajay Garg

Director

DIN NO. 00988977



417, Maker Chamber V, Nariman Point, Mumbai - 400021. Tel: 022 - 22822383, Fax: 022 - 22852452
Website :www.ndmil.com Email : ndmil@ndmil.com
CIN : L51900MH1984PLC032864



SUVARNA & KATDARE

CHARTERED ACCOUNTANTS

BOE, MULJI MISTRY BLDG., 61, TEJPAL ROAD, OPP. PARLE GLUCO BISCUIT
FACTORY, VILE PARLE (EAST), MUMBAI - 400057.

TEL: 26115621 / 26114526

EMAIL: frs_suvarna@yahoo.com

Auditors' Report

TO THE BOARD OF DIRECTORS OF N.D. METAL INDUSTRIES LTD.

LIMITED REVIEW OF THE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31TH
DECEMBER 2020

We have reviewed the accompanying statement of unaudited financial results of N. D. METAL INDUSTRIES LTD. For the period ended 31st December 2020. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 financial statements are free of material misstatement. Our review is limited primarily to inquiries of company personnel and 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.

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 Suvarna & Katdare
Chartered Accountants
FRN No. 125080W



Ravindra Raju Suvarna
Partner

M.No.032007

Place: Mumbai

Date:14/02/2021