

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 : 06.02.2025

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/Nine Month ended 31st December, 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/Nine Month ended 31st December, 2024, duly approved by the Board of Directors of the Company at its meeting held today i.e. on 06.02.2025.

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 04.10 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 CA Nischal Agrawal CA Jatin Rakholya CA Santosh Savni CA Nikunj Rathod
FCA, BSC(Hon) FCA, B.Tech Comp FCA, DISA, B.Com ACA, B.Com 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: nrAgrawalco@yahoo.com

Independent Auditor's Report on the Quarterly and Year to date 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 31st December, 2024 and the year to date from 01st April 2024 to 31st December, 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 ("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.

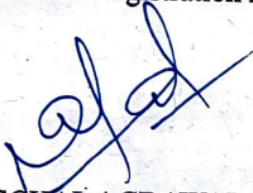
SURAT BRANCH ADDRESS: A 302, SHIVALIK RESIDENCY, KANTARESHWAR MANDIR ROAD, KATARGAM, SURAT, 395004

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

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 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: 25138579BMIGNH9005

Place:- Mumbai

Date: 06th February 2025.



NATH INDUSTRIES LIMITED

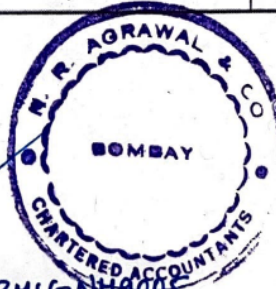
UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER 2024 (Rs in Lakhs)

PARTICULARS	Quarter ended			for Nine Months ended		Year ended
	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income from Operation						
Revenue from Operation	11,443.78	9,630.76	7,724.11	29,836.03	24,255.15	32,095.03
Other Income	216.36	132.36	67.78	415.29	173.98	427.10
Total Income from Operation	11,660.14	9,763.12	7,791.87	30,251.32	24,429.13	32,522.13
2 Expenditure						
COST OF MATERIAL CONSUMED	7,867.06	6,022.73	4,749.28	19,754.50	14,641.20	19,712.13
PURCHASE OF STOCK IN TRADE	-	-	-	-	4.85	4.92
CHANGE OF INVENTORY	(142.94)	383.37	(224.54)	131.88	(173.39)	(130.32)
EMPLOYEE BENEFITS COST	801.09	572.96	630.16	1,728.78	1,758.55	2,191.55
FINANCE COST	323.27	304.49	237.97	941.73	616.43	918.10
DEPRECIATION AND AMORTISATION EXPENSES	232.63	251.61	184.74	710.84	559.83	697.14
OTHER OPERATING EXPENSES, ADMIN. & ESTABLISHMENT EXPENSES	2,276.71	2,168.45	2,208.70	6,386.00	6,979.91	9,052.01
Total Expenditure	11,157.82	9,703.61	7,786.31	29,653.71	24,387.38	32,445.53
3 Extra ordinary item						
4 Profit from ordinary activities before Income Tax	501.32	59.51	5.56	597.61	41.75	76.60
5 Current Tax Expense Provision	119.70	-	0.88	119.70	6.52	9.44
6 Deferred tax Expense/(Income)	-	-	-	-	-	26.73
7 MAT Credit available	(119.70)	-	-	(119.70)	-	(9.44)
8 Income tax Adjustment of earlier years	-	-	-	-	-	0.45
9 Net Profit from ordinary activities after Tax	501.32	59.51	4.68	597.61	35.23	49.42
10 Net Profit for the Period	501.32	59.51	4.68	597.61	35.25	49.42
11 Other comprehensive income	(122.62)	(3.73)	(6.12)	76.61	351.65	156.80
12 Net comprehensive income for the period	378.70	55.78	(1.44)	674.22	386.90	206.22
13 Paid up equity share capital (Face value per share Rs. 10/- each)	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00
14 Earnings per Share (of Rs.10 Each)						
(A) Basic & Diluted Earning per Share (in Rs.)	2.64	0.31	0.02	3.15	0.19	0.26
(B) Basic & Diluted Earning per Share (in Rs.)	2.64	0.31	0.02	3.15	0.19	0.26

SEGMENTWISE REVENUE RESULT

PARTICULARS	Quarter ended			for Nine Months ended		Year ended
	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Segment Revenue						
a) Sale of Paper	7,267.79	6,924.89	6,294.54	20,760.63	20,194.36	26,517.50
b) Sale of Chemical	4,175.99	2,705.88	1,429.57	9,075.40	4,060.79	5,571.99
c) Trading Activity	-	-	-	-	-	5.53
Total	11,443.78	9,630.77	7,724.11	29,836.03	24,255.15	32,095.02
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Segment Revenue	11,443.78	9,630.77	7,724.11	29,836.03	24,255.15	32,095.02
2 Segment Results						
a) Sale of Paper	25.35	347.06	396.01	720.50	865.70	1,301.12
b) Sale of Chemical	799.24	16.94	(152.48)	818.84	(207.52)	(307.02)
c) Trading Activity	-	-	-	-	-	0.61
Total	824.59	364.00	243.53	1,539.34	658.18	994.71
Less:						
a) Interest & Finance charges	323.27	304.49	237.97	941.73	616.43	918.10
b) Other Un Allocable (Income)/Exp.	-	-	-	-	-	-
Total Profit from Ordinary Activities Before Tax	501.32	59.51	5.56	597.61	41.75	76.61
3 Capital Employed						
Assets						
Paper	31,328.82	30,245.07	32,337.10	31,328.82	32,337.10	30,755.79
Chemical	15,091.04	14,497.34	14,348.42	15,091.04	14,348.42	14,391.38
Trading Activity	-	-	-	-	-	-
Total Asstes	46,419.87	44,742.41	46,685.52	46,419.87	46,685.52	45,147.17
Liabilities						
Paper	15,190.29	13,559.17	15,668.61	15,190.29	15,668.61	14,231.17
Chemical	6,029.89	6,362.84	6,310.79	6,029.89	6,310.79	6,390.53
Trading Activity	-	-	-	-	-	-
Total Liabilities	21,220.18	19,922.01	21,979.40	21,220.18	21,979.40	20,621.70

Place: Mumbai
Date: 06/02/2025



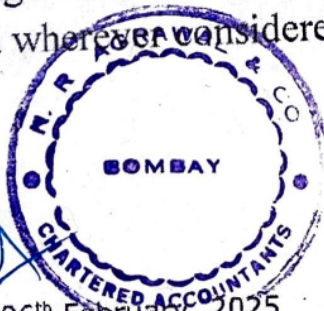
For Nath Industries Limited

Mr Akash Kagiwal
Managing Director

UDIN: 25138579 BM19 NH4085

NOTES:

1. The Unaudited Financial Results of the Company for the quarter and Nine months ended 31st December 2024 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meeting held on 06th February 2025.
2. The chemical division witnessed very good demand for its product during the quarter and expect the same to be continued in upcoming quarters.
3. Company has achieved total income of Rs. 116.59 Cr which has improved by 19.42 % as compared to previous quarter and by 49.63% to corresponding quarter of the previous year.
4. Company has achieved EBIDT of Rs. 10.57 Cr as against Rs. 6.16 Cr in the previous quarter and Rs. 4.28 Cr recorded in corresponding quarter of the previous year.
5. 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.
6. The figures for the previous periods/year have been regrouped / recasted where ever considered necessary.



Date: 06th February, 2025



For NATH INDUSTRIES LIMITED

Mr. AKASH KAGLIWAL
MANAGING DIRECTOR

UDIN:- 25138579BMIGNH9005