

Ref: NFL: SEC: STX: IIIQ/2024-25
To
Bombay Stock Exchange Ltd
Corporate Relationship Department,
1st Floor, New Trading Ring,
Rotunda Building, P J Towers,
Dalal Street, Fort, MUMBAI 400 001

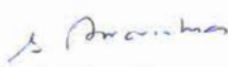
12.02.2025

Dear Sirs

Re: Unaudited Financial Results for the Quarter ended 31.12.2024 - Board Meeting on 12.02.2025

We are pleased to inform you that at their meeting held on Wednesday, the 12th February 2025 (meeting started at 11.00 AM and concluded at 12.10 PM), at S.F.No.112, Madhapur Road, Kaniyur Village, Karumathampatti Via, Coimbatore – 641 659, the Board of Directors of the Company had considered and approved the un-Audited Financial Results of the Company for the quarter/year ended 31.12.2024. A statement of Audited Financial Results is sent herewith in compliance with clause 41 of the Listing Agreement.

Thanking you
Yours faithfully
For **NATIONAL FITTINGS LIMITED**


S. Aravinthan
Company Secretary



National Fittings Limited

S.F No. 112, Madhapur Road, Kaniyur, Karumathampatti Via, Sular Taluk, Coimbatore - 641659

www.nationalfitting.com, email id: accounts@nationalfitting.com, Ph. 9943293000 / 9943993001

Statement of Unaudited Financial Results for the Quarter / Nine months ended 31st December'2024

CIN : L29199TZ1993PLC008034

(Rs. in Lakhs except share data)

Particulars	Quarter ended			Nine Month ended		Year ended
	Unaudited			Unaudited		Audited
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
1. Income from operations						
(a) Net sales (Net of Taxes) / Income from Operations	2082.13	1868.29	1656.84	5464.80	5488.40	7652.74
(b) Other Income	57.60	58.55	29.15	173.20	99.07	148.81
Total Income from Operations	2139.72	1926.84	1685.99	5637.99	5587.47	7801.55
2. Expenditure						
a. Cost of material consumed	857.05	990.65	563.46	2592.53	1851.48	2459.33
b. Purchase of Traded Goods	0.00	-	0.01	-	2.11	2.13
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00				
d. Employee Benefits Expense	153.68	(116.15)	(106.61)	(10.84)	(132.06)	20.45
e. Finance Cost	240.97	247.13	259.83	712.93	783.87	1054.84
f. Depreciation and amortization Expense	19.98	20.67	31.37	65.23	95.55	126.52
g. Depreciation and amortization Expense	85.83	82.89	81.74	249.85	256.31	345.67
g. Consumption of Stores & Consumables	307.76	292.70	295.25	811.59	931.13	1290.97
h. Other expenses	309.80	314.65	396.88	915.87	1250.28	1699.39
Total Expenditure	1975.07	1832.55	1521.93	5337.15	5038.67	6999.10
3. Profit / (Loss) from Operations before exceptional items	164.66	94.29	164.07	300.84	548.80	802.45
4. Exceptional items	0.00	-	-	686.92	-	-
5. Profit/(Loss) from Ordinary activities before tax	164.66	94.29	164.07	987.76	548.80	802.45
6. Tax Expenses						
Current Tax	95.27	45.51	44.43	161.78	156.18	240.85
MAT Credit (availed) / utilised	0.00	-	-	-	-	-
Deferred Tax (Income) / Expense	(35.00)	(35.00)	-	(55.00)	-	(22.59)
7. Net Profit/(Loss) from Ordinary activities after tax	104.40	83.78	119.63	880.98	392.63	584.19
8. Extra ordinary items (net of tax expense)	-	-	-	-	-	-
9. Profit/(Loss) for the period	104.40	83.78	119.63	880.98	392.63	584.19
10. Other Comprehensive Income (Net Tax)						
Remeasurement benefit of defined benefit plan	-	-	-	-	-	10.86
Income Tax effect on above	-	-	-	-	-	(3.02)
11. Net Profit after other Comprehensive Income	104.40	83.78	119.63	880.98	392.63	576.35
12. Paid up equity share capital - Face value ` .10/-	908.32	908.32	908.32	908.32	908.32	908.32
13. Reserves Excluding Revaluation reserves	5771.23	5666.85	4842.78	5771.23	4842.78	5026.50
14. Earning per share (EPS)						
a) Basic and diluted EPS before extraordinary items for the period `	1.15	0.92	1.32	9.70	4.32	6.43
b) Basic and diluted EPS after extraordinary items for the period `	1.15	0.92	1.32	9.70	4.32	6.43



Notes:

- 1) Previous Year and corresponding quarter figures have been regrouped wherever necessary.
- 2) Provision for Gratuity /Leave encashment has been made on estimated basis pending ascertainment on actuarial basis.
- 3) In accordance with IND-AS-18 (Revenue), GST is not included in Gross sales. Hence Revenue is presented.
- 4) The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12th February'2025.
- 5) The Statutory auditors have carried out a limited review of the financial results for the Quarter / Nine month ended 31st December'2024. Their limited review report does not have any qualification/modification.
- 6) The Company does not have any extraordinary item to report for the above periods.
- 7) The Company operates in a single Business segment i.e Manufacturing of Pipe Fittings and hence does not have any reportable segments as per IND AS 108-"Operating Segments".
- 8) Exceptional items for the Nine months ended 31st December, 2024 comprises of profit on disposal of assets of Thekkalur operation for a total consideration of Rs.28 crore. No tax is payable due to Indexation of assets sold as per provisions of Income Tax Act,1961 and therefore no provision is accounted on account of Income Tax.
- 9) The Company has sold Land and Building of Dindigul operations on 9th January'2025 for Rs.13.50 crore. The production facilities has already been transferred to Vedasandur Unit. All statutory liabilities with respect of employees has been settled.



For National Fittings Limited

Jayaram Govindarajan
Jayaram Govindarajan

Managing Director

DIN: 02178416

Place : Coimbatore

Date : 12.02.2025