



## **NATIONAL PLASTIC INDUSTRIES LIMITED**

**Regd. Office:** Vilco Centre, 114 E, 4th Floor, Subhash Road, Opp. Garware, Vile Parle East, Mumbai- 400057.  
Tel. : 91-22-67669999 | Fax: 022-67669998 | E-Mail: info@nationalplastic.com | Website : www.nationalplastic.com  
CIN: L25200MH1987PLC044707

**November 14, 2024**

To  
**Corporate Relationship Department**  
**BSE Limited**  
P.J Towers, Dalal Street  
Mumbai – 400 001.

Dear Sirs,

**Sub.: Outcome of Board Meeting held on November 14, 2024**

Scrip Code – **526616**

Scrip ID – **NATPLAS**

Pursuant to Regulation 33 and 30 read with Para A of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we inform that Board of Directors at its Meeting held today i.e. **Thursday, November 14, 2024** had inter alia, considered:

- a) Approved and taken on record Unaudited Financial Results along with Limited Review Report by the Statutory Auditor of the Company thereon, for the quarter and half year ended September 30, 2024.

We are enclosing herewith the Financial Results along with Limited Review Report thereon.

The aforesaid meeting commenced at 3:30 P.M. and concluded at 4:00 P.M.

You are requested to take the same on record.

Thanking You.

For **NATIONAL PLASTIC INDUSTRIES LIMITED**



**AMIT V. JAIN**  
**COMPANY SECRETARY**  
**eCSIN: EA060998B000079929**

encl.: As Above



# R.S. PRABHU & ASSOCIATES

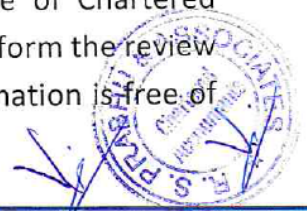
## CHARTERED ACCOUNTANTS

Swagat Bhavan, Near Indian Oil, Opp MSEB Colony, Station Road, Vasai (E), Dist. Palghar - 401 202.  
Tel.: (0250)-2390302-03/ 2393231-32 | Reception: 9307655120 | Email : rsp.vasai@gmail.com

The Board of Directors  
**National Plastic Industries Limited**

### LIMITED REVIEW REPORT

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial results of National Plastic Industries Limited (the Company) for the quarter and half year ended 30<sup>th</sup> September 2024, prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016 and initialed by us for identification purpose only. This Statement is responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Interim Financial Information based on our review.
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 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 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 financial information is free of



material misstatements. A review of interim financial information is limited, primarily, to making inquiries of personnel of the Company 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.

4. Based on the review conducted as above, nothing has come to our attention, that causes us to believe that the accompanying Interim Financial Information, prepared in accordance with the accounting principles, as prescribed in the Indian Accounting Standards referred to in Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014, to the extent applicable, and other recognized accounting practices and policies, have not disclosed fairly, in all material respects, the information required to be disclosed, in terms of Regulation 33 of the Listing Regulations, 2015 and SEBI circular dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For R;.S.Prabhu & Associates.**  
**Chartered Accountants**  
**Firm Regn. No.:127010W**



**CA. Vishwanathan Subramanian**  
**Partner**  
**ICAI Mem No.129062**  
**Date: 14<sup>th</sup> November, 2024**  
**Place: Vasai Road (East).**  
**UDIN: 24129062BKHJCD3905**



**Statement of Standalone Unaudited Financial Results for the Quarter and Six Months ended 30<sup>th</sup> September, 2024**

(Rs in Lakhs)

	Particulars	For The Quarter Ended On			For The Six Months Ended On		For The Year Ended On
		30.09.2024	30.06.2024	30.09.2023	30.09.2023	30.09.2024	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income from operations</b>						
	(a) Revenue from operations (Net)	2,117.54	2,431.97	2,198.73	4,110.50	4,549.51	9,838.26
	(b) Other Income	1.94	2.16	1.98	3.99	4.09	71.66
	Total Income (a+b)	<b>2,119.48</b>	<b>2,434.13</b>	<b>2,200.71</b>	<b>4,114.49</b>	<b>4,553.60</b>	<b>9,909.92</b>
2	<b>Expenses</b>						
	(a) Cost of Material consumed	1,262.58	1,585.67	1,580.90	2,708.58	2,848.25	6,124.90
	(b) Changes in inventories of finished goods, work-in-progress and Stock in trade	132.33	(3.21)	(227.21)	(219.20)	129.12	(99.03)
	(c) Employee benefits expense	176.68	179.31	170.00	329.19	356.00	703.02
	(d) Finance Cost	42.29	32.31	52.07	111.86	74.60	203.55
	(e) Depreciation and amortisation expense	62.25	60.30	66.25	131.43	122.55	266.38
	(f) Other expense	377.87	519.10	482.44	930.95	896.97	2,149.81
	<b>Total expenses</b>	<b>2,054.00</b>	<b>2,373.48</b>	<b>2,124.47</b>	<b>3,992.81</b>	<b>4,427.49</b>	<b>9,348.63</b>
3	<b>Profit / (Loss) before exceptional and extraordinary items and tax (1-2)</b>	<b>65.47</b>	<b>60.64</b>	<b>76.25</b>	<b>121.68</b>	<b>126.11</b>	<b>561.29</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit / (Loss) before extraordinary and tax (3 + /- 4 )</b>	<b>65.47</b>	<b>60.64</b>	<b>76.25</b>	<b>121.68</b>	<b>126.11</b>	<b>561.29</b>
6	Extraordinary items	-	-	-	-	-	-
7	<b>Profit / (Loss) before tax (5 +/ - 6)</b>	<b>65.47</b>	<b>60.64</b>	<b>76.25</b>	<b>121.68</b>	<b>126.11</b>	<b>561.29</b>
8	<b>Tax expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>399.68</b>
9	<b>Net Profit / (Loss) for the period (7 +/- 8)</b>	<b>65.47</b>	<b>60.64</b>	<b>76.25</b>	<b>121.68</b>	<b>126.11</b>	<b>161.60</b>
10	<b>Other Comprehensive Income (Not Consider in EPS)</b>						
i	Actuarial Loss on defined benefit obligation IND AS 19	-	-	-	-	-	2.06
	<b>Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2.06</b>
11	<b>Total Comprehensive Income (9 +/- 10)</b>	<b>65.47</b>	<b>60.64</b>	<b>76.25</b>	<b>121.68</b>	<b>126.11</b>	<b>163.66</b>
12	<b>Paid-up equity share capital (Face Value Rs. 10/- per share)</b>	<b>912.96</b>	<b>912.96</b>	<b>912.96</b>	<b>912.96</b>	<b>912.96</b>	<b>912.96</b>
13.i	<b>Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):</b>						
	(a) Basic	0.72	0.66	0.84	1.33	1.38	1.77
	(b) Diluted	0.72	0.66	0.84	1.33	1.38	1.77
13.ii	<b>Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):</b>						
	(a) Basic	0.72	0.66	0.84	1.33	1.38	1.77
	(b) Diluted	0.72	0.66	0.84	1.33	1.38	1.77

**Notes :-**

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 14th November 2024 and have been subjected to limited review by the statutory auditor of the Company.
- The Statement of standalone financial results have been prepared in accordance with Indian Accounting Standards (IndAS) notified under section 133 of the Companies Act, 2013 read together with Companies (Indian Accounting Standard) Rules, 2015.
- The Company is engaged in the business of manufacturing of plastic moulded and extruded articles and PVC Mats.
- The results will be available on the company's website "[www.nationalplastic.com](http://www.nationalplastic.com)" and on the Stock Exchange website of BSE Ltd at "[www.bseindia.com](http://www.bseindia.com)."

**For National Plastic Industries Limited**

**Paresh V. Parekh**  
Managing Director  
DIN 00432673



Place : Mumbai  
Date: 14<sup>th</sup> November 2024

## Standalone Statement of Assets & Liabilities

(Rs in Lakhs)

Particulars	As at 30th September 2024	As at 31st March 2024
<b>ASSETS</b>		
<b>Non Current Assets</b>		
Property, Plant and equipment	2,651.67	2,677.85
Capital Work In Progress	-	13.96
Investment Property	44.89	46.62
Right to use Assets	299.46	342.24
Financial Assets		
i) Investments	0.01	0.01
ii) Other Financial Assets	22.56	25.39
Other Non Current Assets	574.25	572.82
<b>Total Non Current Assets (A)</b>	<b>3,592.85</b>	<b>3,678.90</b>
<b>Current Assets</b>		
Inventories	2,195.48	2,632.92
Financial Assets		
i) Trade Receivables	1,282.05	1,815.56
ii) Cash and Cash Equivalents	3.67	1,256.61
Other Financials Assets - Current	27.63	31.89
Other Current Assets	538.11	521.07
<b>Total Current Assets (B)</b>	<b>4,046.94</b>	<b>6,258.06</b>
<b>TOTAL ASSETS (A+B)</b>	<b>7,639.79</b>	<b>9,936.96</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity Share Capital	912.96	912.96
b) Other Equity	3,017.62	2,890.94
<b>Total Equity (A)</b>	<b>3,930.58</b>	<b>3,803.90</b>
<b>LIABILITIES</b>		
<b>Non Current Liabilities</b>		
Financial Liabilities		
Borrowings	1,164.45	1,110.23
Lease Liabilities	215.85	215.85
Other Financial Liabilities	111.34	109.74
Deferred Tax Liabilities (Net)	430.53	430.53
Other Non Current Liabilities	249.83	254.78
<b>Total Non Current Liabilities (B)</b>	<b>2,172.00</b>	<b>2,121.12</b>
<b>Current Liabilities</b>		
Financial Liabilities		
Borrowings	660.22	2,692.09
Lease Liabilities	83.50	83.50
Trade Payables	280.79	647.70
Other Financial Liabilities	91.40	92.24
Other Current Liabilities	39.21	99.49
Provisions	382.10	396.94
<b>Total Current Liabilities (C)</b>	<b>1,537.21</b>	<b>4,011.95</b>
<b>Total Liabilities (B + C) = D</b>	<b>3,709.21</b>	<b>6,133.07</b>
<b>TOTAL EQUITY AND LIABILITIES (A + D)</b>	<b>7,639.79</b>	<b>9,936.96</b>

For National Plastic Industries Limited

Paresh V. Parekh  
Managing Director  
DIN 00432673



NATIONAL PLASTIC INDUSTRIES LIMITED

CASH FLOW FOR THE AS ON 30.09.2024

SR NO	DESCRIPTION	AS AT September 30th,2024	AS AT September 30th,2023
<b>A.</b>	<b>Cash flow from operating activities</b>		
	Net profit Before Tax & Extra - Ordinary	126.11	121.68
	Adjusted for		
	Depreciation	122.55	131.43
	Interest Charged (Net)	75.72 <u>198.28</u>	110.88 <u>242.31</u>
	Operating profit before working capital changes	324.39	363.99
	Changes in		
	Trade Receivables	533.50	1,058.14
	Inventories	437.44	-48.29
	Loans and advances	-11.37	-229.02
	Trade Payables & Others	-1,656.03 <u>-696.45</u>	-256.31 <u>524.52</u>
	Cash generated from operations	<b>-372.06</b>	<b>888.51</b>
	Extra-ordinary items (Deferred revenue Expen.)	-372.06	888.51
	Net cash from operating activities	<b>-372.06</b>	<b>888.51</b>
<b>B.</b>	<b>Cash flow from investing activities</b>		
	Purchase of fixed assets / C W I P etc	-80.69	-105.58
	Sale of assets	-	29.40
	Interest Received	-0.90	0.98
	Net cash used in investing activities	<b>-81.59</b>	<b>-75.20</b>
<b>C.</b>	<b>Cash flow form financing activities</b>		
	Long Term Borrowings (Net)	54.22	-20.67
	Short Term Borrowings (Net)	-778.93	-684.65
	Interest paid	-74.60	-111.86
	NET CASH USED IN FINANCING ACTIVITES	<b>-799.30</b>	<b>-817.18</b>
	NET CHANGES IN CASH & CASH EQUIVALENTS (A-B+C)	<b>-1,252.94</b>	<b>-3.87</b>
	CASH & CASH EQUIVALENTS-OPENING BALANCE	<b>1,256.61</b>	<b>18.85</b>
	CASH & CASH EQUIVALENTS- CLOSING BALANCE	<b>3.67</b>	<b>14.98</b>