

# N G INDUSTRIES LTD.

CIN L74140WB 1994 PLC 065937, GSTIN :19AABCN6332QIZX

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1<sup>st</sup> Floor, 37A Southern Avenue, Kolkata - 700 029 (Renamed as Dr. Meghnad Saha Sarani)

November 14, 2019

To  
The Secretary  
Bombay Stock Exchange Limited  
Registered Office: Floor 25,  
P.J. Towers, Dalal Street,  
Mumbai - 400 001

Scrip Code No. 530897

To  
The Secretary  
The Calcutta Stock Exchange Ltd.  
7, Lyons Range  
Kolkata - 700 001

Scrip Code No. 10024075

Dear Sir/Madam,

**Sub: Outcome of Board Meeting in terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

In Compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed please find the following

1. Unaudited Standalone Financial Results for the quarter and half-year ended on 30<sup>th</sup> September, 2019.
2. Copy of Limited Review Report on the aforesaid results issued by M/s Pushpendra Jain & Co., Statutory Auditor of the Company.

The said Financial Results were recommended by the Audit Committee and approved by the Board of Directors at their respective meeting held today i.e. **November 14, 2019**. The Limited Review Report was also adopted by the Board at the said meeting.

The meeting of the Board of the Directors commenced at 11 A.M. and concluded at ..... **12.23 P.M.**

The above is for your information and record.

Thanking you,  
Yours Faithfully,  
For N G Industries Ltd

  
Dipak Kumar Shaw  
Company Secretary & Compliance officer

Encl: as above.

**Pushpendra Jain & Co**  
**Chartered Accountants**

50/3/5/1 Jogendra Basak Road

Baranagar, Kolkata 700036 Ph : 9831080154, 9804234255 email : [pkjainca@gmail.com](mailto:pkjainca@gmail.com)



**Independent Auditor's Review Report on the Quarterly and half-yearly Unaudited Standalone Financial Results of N G Industries Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to**  
**The Board of Directors**  
**N G Industries Limited**

1. We have reviewed the accompanying statement of Unaudited standalone financial results of N G Industries Limited ("the Company") for the quarter and half-year ended on September 30, 2019 ("the statement") attached herewith, being submitted by the Company pursuant to 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 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 of Statement in accordance with the Standard on Review Engagement (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 statements are free of material misstatement. A review is limited primarily to inquiries of company's 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.
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") prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of 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 Pushpendra Jain & Co.  
Chartered Accountants  
FRN: 320233E

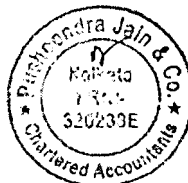
*P.K. Jain*

(P.K. Jain)  
(Proprietor)

Membership No. – 055400

UDIN: 19055400AAAACA4241

Place: Kolkata  
Date: 14th day of November, 2019



# N G INDUSTRIES LTD

CIN : L74140WB1994PLC065937

REGD. OFFICE : 1ST FLOOR, 37A, DR MEGHNAD SAHA SARANI, KOLKATA 700 029

## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2019

(Rs. in Lakh)						
SR. No.	Particulars	Quarter ended			Half year ended	
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1	<b>Income from Operations</b>					
	(a) Net Sales / Income from Operations (Net of excise duty)	478.91	442.36	462.07	921.27	896.90
	(b) Other Operating Income	-	-	3.53	(15.98)	(40.86)
	(c) Other Income	(20.62)	4.64	465.60	905.29	856.04
	<b>Total Income from operations (net)</b>	<b>458.29</b>	<b>447.00</b>	<b>-</b>	<b>-</b>	<b>1,732.69</b>
2	<b>Expenses</b>					
	(a) Cost of Material Consumed	70.66	75.39	78.25	146.05	147.21
	(b) Purchase of Stock-in-trade	46.94	39.09	47.77	86.03	91.95
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	(d) Employee benefits expense	53.25	41.51	39.46	94.76	75.68
	(e) Finance Costs	2.72	4.18	2.49	6.90	2.93
	(f) Depreciation and Amortisation expense	13.83	13.10	14.22	26.93	27.66
	(g) Professional Services Fees	140.57	135.83	141.85	276.40	272.53
	(h) Other Expenses	93.11	79.12	85.72	172.23	165.81
	<b>Total Expenses</b>	<b>421.08</b>	<b>388.22</b>	<b>409.76</b>	<b>809.30</b>	<b>783.77</b>
3	<b>Profit / (Loss) before tax (1 - 2)</b>	<b>37.21</b>	<b>58.78</b>	<b>55.84</b>	<b>95.99</b>	<b>72.27</b>
4	<b>Tax Expenses</b>					
	(a) Current Tax	12.45	14.95	15.50	27.40	31.50
	(b) Deferred Tax	1.63	1.06	0.83	2.69	1.10
	(c) Income Tax for Earlier years	-	-	-	-	-
5	<b>Profit / (Loss) for the period (3 ± 4)</b>	<b>23.13</b>	<b>42.77</b>	<b>39.51</b>	<b>65.90</b>	<b>39.67</b>
6	<b>Other Comprehensive Income</b>	<b>(39.18)</b>	<b>7.30</b>	<b>(43.16)</b>	<b>(31.88)</b>	<b>(75.69)</b>
	(A) (i) Items that will not be reclassified to Profit & Loss	(52.32)	10.11	(59.96)	(42.21)	(104.86)
	(ii) Income Tax relating to Items that will not be reclassified to Profit & Loss	13.14	(2.81)	16.80	10.33	29.17
	(B) (i) Items that will be reclassified to Profit & Loss	-	-	-	-	-
	(ii) Income Tax relating to Items that will be reclassified to Profit & Loss	-	-	-	-	-
7	<b>Total Comprehensive Income (5 + 6)</b>	<b>(16.05)</b>	<b>50.07</b>	<b>(3.65)</b>	<b>34.02</b>	<b>(36.02)</b>
8	<b>Paid-up Equity Share Capital (Face Value Rs. 10/- each)</b>	<b>335.05</b>	<b>335.05</b>	<b>335.05</b>	<b>335.05</b>	<b>335.05</b>
9	<b>Reserves Excluding Revaluation Reserves as per Balance Sheet of previous accounting year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>762.26</b>
10	<b>Earning Per Share Face Value Rs. 10/-</b>					
	(a) Basic	0.69	1.28	1.18	1.97	1.18
	(b) Diluted	0.69	1.28	1.18	1.97	1.18

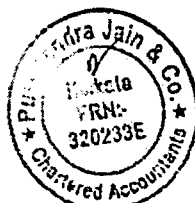
### Notes :

- The above Unaudited Financial results were reviewed by the Audit Committee of the Board and subsequently taken on record by the Board of Directors at its meeting held on 14th November, 2019. The Statutory Auditors have carried out a limited review of the above Financial Results.
- The Company operates only in one business Segment.
- The Company does not have any exceptional item to report for the above periods.
- This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Previous year/ quarter figures have been regrouped/recast, wherever necessary.

Place : Kolkata  
Date : 14.11.2019

For and on behalf of the Board

*(Signature)*  
RAJESH GOENKA  
Whole-time-Director  
DIN-00157319



**N G INDUSTRIES LTD**

CIN : L74140WB1994PLC065937

REGD. OFFICE : 1ST FLOOR, 37A DR MEGHNAD SAHA SARANI, KOLKATA 700 029

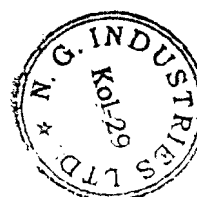
**UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2019**

(Rs. In Lakhs)

	Particulars	30/09/2019 (Unaudited)	31/03/2019 (Audited)
<b>A.</b>	<b>ASSETS</b>		
(1)	<b>Non-current assets</b>		
(a)	Property, Plant and Equipment	516.75	515.92
(b)	<u>Financial Assets</u>		
(i)	Investments	438.78	337.02
(ii)	Loans & Advances	4.53	4.53
(iii)	Security Deposits	11.14	10.80
(c)	Deferred tax assets (net)	190.23	182.58
(d)	Other non-current assets	-	-
	<b>Total Non Current Assets</b>	<b>1,161.43</b>	<b>1,050.85</b>
(2)	<b>Current assets</b>		
(a)	Inventories	70.19	69.30
(b)	<u>Financial Assets</u>		
(i)	Trade receivables	78.07	52.31
(ii)	Cash and cash equivalents	22.02	53.34
(iii)	Bank balances other than (ii) above	4.04	4.04
(iv)	Advances Recoverable in Cash or in Kind	25.48	20.46
(c)	Other current assets	-	-
	<b>Total Current Assets</b>	<b>199.80</b>	<b>199.45</b>
	<b>Total Assets</b>	<b>1,361.23</b>	<b>1,250.30</b>
<b>B.</b>	<b>EQUITY AND LIABILITIES</b>		
(1)	<u>Equity</u>		
(a)	Equity Share capital	335.05	335.05
(b)	Other Equity	654.90	762.26
	<b>Total Equity</b>	<b>989.95</b>	<b>1,097.31</b>
	<b>LIABILITIES</b>		
(2)	<b>Non-current liabilities</b>		
(a)	Other non-current liabilities	-	-
(3)	<b>Current liabilities</b>		
(a)	<u>Financial Liabilities</u>		
(i)	Borrowings	23.45	134.60
(ii)	Trade payables	291.20	-
(iii)	Other financial liabilities	32.52	18.39
(b)	Provisions	24.11	-
	<b>Total Current Liabilities</b>	<b>371.28</b>	<b>152.99</b>
	<b>Total Equity and Liabilities</b>	<b>1,361.23</b>	<b>1,250.30</b>

 Place : Kolkata  
 Date : 14.11.2019

For and on behalf of the Board


 RAJESH GOENKA  
 Whole-time-Director  
 DIN-00157319

**N G INDUSTRIES LTD**  
**Unaudited Standalone Cash flow statement for the half year ended 30th September, 2019**

Particulars	For the period ended 30th September, 2019	For the period ended 30th September, 2018
	(Unaudited)	(Unaudited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>	95.98	72.27
Net Profit Before Tax		
Adjustment for :		
Depreciation and Amortisation Expenses	26.93	27.66
Finance cost	6.90	2.93
Interest paid on Income Tax	-	-
Loss on Sales of Property, Plant & Equipment (Net)	-	-
Interest Received	(5.90)	(5.91)
Dividend Income	(2.90)	(1.00)
Loss on Sales of Investments	24.78	47.78
	49.81	71.46
Operating Profit Before working capital changes	145.79	143.73
Adjustment for :		
Loans & Advances	(5.20)	(23.78)
Trade Receivable	(25.76)	(7.50)
Inventories	(0.89)	5.23
Current Liabilities	305.33	88.79
	273.48	62.74
Cash Generated from Operations	419.27	206.47
Direct tax paid	(27.55)	(36.51)
Interest Received from Income Tax	-	(36.51)
Net cash flow from operating activities	391.72	169.96
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Purchase of Property, Plant & Equipment	(27.77)	(31.37)
Sales of Property, Plant & Equipment	-	-
Dividend Received	2.90	1.00
Interest Received	5.90	5.91
Purchase of Investments	(313.38)	(48.08)
Sale of Investments	144.63	3.19
Net cash flow from Investing Activities	(187.72)	(69.35)
<b>C. CASH FLOW FROM FINANCIAL ACTIVITIES</b>		
Short-Term Borrowing	(111.15)	16.84
Financial Charges Paid	(6.90)	(2.93)
Payment of Dividend & Dividend Tax	(117.27)	(117.27)
Net cash flow from Financial activities	(235.32)	(103.36)
<b>Net Increase/ (Decrease) in cash</b>		
<b>Cash equivalents (A+B+C)</b>	(31.32)	(2.75)
Cash and Cash Equivalents on Opening date	57.38	39.73
Cash and Cash Equivalents on Closing date	26.06	36.98
	(31.32)	(2.75)

