

14<sup>th</sup> February, 2023

The Manager Department of Corporate Services Bombay Stock Exchange Ltd. 25, P.J. Towers, Dalal Street, Mumbai - 400 001.

Ref.: Scrip Code No.: 531651

## Sub.: Outcome of Board Meeting held on 14th February, 2023 Un-audited Financial Results for the quarter ended on 31st December, 2022

Dear Sir,

In continuation of our letter dated 6<sup>th</sup> February, 2023 and pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Un-audited Financial Results of the Company for the quarter and nine month ended 31<sup>st</sup> December, 2022 alongwith Limited Review Report thereon. The results have been taken on record by the Board of Directors on the recommendation of Audit Committee, at its meeting held today.

The said meeting of the Board of Directors commenced at 03:00 p.m. and concluded at 05:30 p.m.

Please take the above on your record. Thanking You. Yours Faithfully, For **NATIONAL GENERAL INDUSTRIES LTD.** 

VANDANA GUPTA COMPANY SECRETARY Memb. No. : ACS 24012 Encl.: As above.



Engineering Steel 

 Rounds
 Squares
 Flats

 Regd Off 3<sup>rd</sup> Floor, Surya Plaza, K-185/1, Sarai Julena, New Friends Colony, New Delhi 110025

 Phone : + 91-11-49872442, 48
 E-mail : cs@modisteel.net

 Re-Rolling Unit : 9<sup>th</sup> Mile Stone, G.T. Road, Mohan Nagar, Ghaziabad – 201007

 Phone : + 91-120-4552920, +91-120-4552900
 VISIT US AT : www.modisteel.com







R.K. GOVIL & CO. CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL STATEMENT OF THE COMPANY FOR THE QUARTER AND NINE MONTHS ENDED ON 31<sup>st</sup> DECEMBER, 2022 PURSUANT TO THE REGULATION 33 OF THE SEBI (LODR) REGULATIONS, 2015, AS AMENDED

### Review Report to The Board of Directors NATIONAL GENERAL INDUSTRIES LIMITED

We have reviewed the accompanying statement of unaudited financial results of **National General Industries Limited** ("the Company") for the quarter and nine months ended on 31<sup>st</sup> December, 2022 ("the Statement"). 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. The said statement is being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulations").

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 there under and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the 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 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 specified under section 143(10) of the Companies Act, 2013 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.



Head Office : R-7/177, Rajnagar, Ghaziabad 201002 4, Kiran Enclave, Behind Hotel Samrat, G.T. Road, Ghaziabad - 201 001 Muzaffarnagar Branch-230, Dwarkapuri, Behind ASJ Plaza Mall, Muzaffarnagar-251001 Contact Details : +91- 0120-4237625, Mobile : +91-9871796929 E-mail : govilgovil@gmail.com 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 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 there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The comparative financial information of the Company for the quarter and nine months ended on 31<sup>st</sup> December, 2021 and for the year ended 31<sup>st</sup> March, 2022 prepared in accordance with Ind AS included in this Statement have been reviewed / audited, as applicable, by the predecessor auditors. The reports of the predecessor auditors on these comparative financial information dated 14<sup>th</sup> February, 2022 and 30<sup>th</sup> May, 2022, respectively, expressed and unmodified conclusion / opinion, as applicable. Our conclusion on the Statement is not modified in respect of above matter.

For R. K. GOVIL & CO. Chartered Accountants Firm Reg. No.000748C



Partner Membership No. 418425 UDIN: 23418425BGTERK5533

Place: New Delhi Date: 14-02-2023

## NATIONAL GENERAL INDUSTRIES LIMITED

Regd. Off : 3rd Floor, Surya Plaza, K-185/1, Sarai Julena, New Friends Colony, New Delhi - 110025 Tel. No. : 011-49872442, 19 E-mail: cs@modisteel.net, CIN: L74899DL1987PLC026617

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2022

1							Rs. in Lakhs)
-	1		Quarter Ended	Nine Mon	Year Ended		
SI. N	Particulars	31.12.2022 Un-Audited	30.09.2022 Un-Audited	31.12.2021 Un-Audited	31.12.2022 Un-Audited	31.12.2021 Un-Audited	31.03.2022 Audited
1	Income from Operations a. Net Sales/Income from Operations	326.50	283.19		1,057.79		
	b. Other Income	29.27	30.13 313.32		76.64		
	Total Income from operations (net)	355.77	515.52	432.00			
2	Expenses a. Cost of materials consumed b. Purchase of stock - in - trade	231.26	179.65	396.30 -	794.24	1,211.33	1,574.26
	c. Change in inventories of finished goods, work-in-progress and			00.11	77.70	52.64	34.52
	stock-in-trade	32.85 41.78	16.12 40.15	22.11 40.48	121.76	115.24	153.01
	e. Employees benefit expenses	2.57	2.95		8.99	10.43	14.19
	f. Finance Cost g. Depreciation and amortisation expenses	7.95	7.89	8.18	23.72	32.71	41,19 104.21
	h. Other expenses	39.72	33.93	34.31	105.59 1,132.00	79.16 1,501.50	1,921.36
	Total Expenses	356.13	280.69	505.32	1,132.00	1,001.00	
3	Profit / (Loss) from Operations before exceptional and Tax	(0.36)	32.63	(13.32)	2.43	(35.01)	-
4	Exceptional Items Profit / (Loss) from Operations before Tax	(0.36)	32.63	(13.32)	2.43	(35.01)	14.80
5 6	Tax Expenses Current Tax	-	-		- (0.82)	(4.49)	- 4.62
	Deferred Tax	6.36	(3.91)	(0.52)	(0.82)	(4.49)	4.62
	Total Tax Expenses	6.36	36.54	(12.80)	3.25	(30.52)	10.17
7 8	Net Profit / (Loss) for the period Other Comprehensive Income (OCI)	(0.72)				72.65	82.96
8	(i) Items that will not be reclassified to profit or loss	30.07	(16.19)	0.70	45.65	72.65	02.50
	<ul> <li>(ii) Income tax relating to items that will not be able reclassified to profit or loss</li> </ul>	7.90	(4 87)	0.17	11.53 -	18.90 -	21.50
	<ul> <li>(iii) Items that will be reclassified to profit or loss</li> <li>(iv) income tax relating to items that will be reclassified to profit or</li> </ul>				-	- 53.75	61.46
9	loss Total Other Comprehensive Income (Net of Tax)	22.17	(11.32)	0.53 (12.27)	34.12 37.37	23.23	71.63
10	Total Income (Net of Tax)	15.45	25.22	(12.27)	07.01		
11	Details of Equity Share Capital Paid-up equity share capital, Equity Shares of Rs. 10/- each.	467.68	467.68	466.96	467.68	466.96	466.96 2,468.45
12	Other Equity excluding Revaluation Reserves Earnings Per Share (EPS)				0.07	(0.65)	0.22
13	Earlings Fer Share (Er S)		0.78	(0.27)	0.07	(0.00)	0.20
1		(0.14)				(0.55)	0.18
	(a) Basic (b) Diluted	(0.14) (0.12)	0.66	(0.23)	0.06	(0.55)	0.18
	(a) Basic	(0.12)	0.66				Year Ended
SEGM	(a) Basic (b) Diluted ENT REPORTING	(0.12)			0.06		Year Ended 31.03.2022
	(a) Basic (b) Diluted ENT REPORTING	(0.12)	0.66 Quarter Ended	(0.23)	0.06 Nino Montl	hs Ended	Year Ended
SEGM	(a) Basic (b) Diluted ENT REPORTING	(0.12) 31.12.2022 Un-Audited	0.66 Quarter Ended 30.09.2022 Un-Audited	(0.23) 31.12.2021 Un-Audited	0.06 Nino Montl 31.12.2022	hs Ended 31.12.2021	Year Ended 31.03.2022
SEGM SI. No	(a) Basic (b) Diluted ENT REPORTING Particulars	(0.12) 31.12.2022 Un-Audited 326.50	0.66 Quarter Ended 30.09.2022	(0.23)	0.06 Nino Montl 31.12.2022 Un-Audited	hs Ended 31.12.2021 Un-Audited	Year Ended 31.03.2022 Audited
SEGM	(a) Basic (b) Diluted ENT REPORTING Particulars Segment Revenue a) Steel b) Others	(0.12) 31.12.2022 Un-Audited 326.50 29.27	0.66 Quarter Ended 30.09.2022 Un-Audited 283.19	(0.23) 31.12.2021 Un-Audited 473.31	0.06 Nino Montl 31.12.2022 Un-Audited 1,057.79	hs Ended 31.12.2021 Un-Audited 1,386.58	Year Ended 31.03.2022 Audited 1,826.25
SEGM SI. No.	(a) Basic (b) Diluted ENT REPORTING Particulars Segment Revenue a) Steel b) Others Gross Turnover	(0.12) 31.12.2022 Un-Audited 326.50	0.66 Quarter Ended 30.09.2022 Un-Audited 283.19 30.13	(0.23) 31.12.2021 Un-Audited 473.31 18.70	0.06 Nino Monti 31.12.2022 Un-Audited 1,057.79 76.64	hs Ended 31.12.2021 Un-Audited 1,386.58 79.91	Year Ended 31.03.2022 Audited 1,826.25 109.91
SEGM	(a) Basic (b) Diluted ENT REPORTING Particulars Segment Revenue a) Steel b) Others Gross Turnover Less: Inter Segment revenue	(0.12) 31.12.2022 Un-Audited 326.50 29.27	0.66 Quarter Ended 30.09.2022 Un-Audited 283.19 30.13	(0.23) 31.12.2021 Un-Audited 473.31 18.70	0.06 Nino Monti 31.12.2022 Un-Audited 1,057.79 76.64	hs Ended 31.12.2021 Un-Audited 1,386.58 79.91	Year Ended 31.03.2022 Audited 1,826.25 109.91
SEGM	(a) Basic (b) Diluted ENT REPORTING Particulars Segment Revenue a) Steel b) Others Gross Turnover Less: Inter Segment revenue Net Sales/Income from Operations	(0.12) 31.12.2022 Un-Audited 326.50 29.27 355.77 -	0.66 Quarter Ended 30.09.2022 Un-Audited 283.19 30.13 313.32	(0.23) 31.12.2021 Un-Audited 473.31 18.70 492.00	0.06 Nino Mont 31.12.2022 Un-Audited 1,057.79 76.64 1,134.43	hs Ended 31.12.2021 Un-Audited 1,386.58 79.91 1,466.50	Year Ended 31.03.2022 Audited 1,826.25 109.91 1,936.16
SEGM	(a) Basic (b) Diluted ENT REPORTING Particulars Segment Revenue a) Steel b) Others Gross Turnover Less: Inter Segment revenue Net Sales/Income from Operations Segment Results	(0.12) 31.12.2022 Un-Audited 326.50 29.27 355.77 -	0.66 Quarter Ended 30.09.2022 Un-Audited 283.19 30.13 313.32	(0.23) 31.12.2021 Un-Audited 473.31 18.70 492.00	0.06 Nino Mont 31.12.2022 Un-Audited 1,057.79 76.64 1,134.43	hs Ended 31.12.2021 Un-Audited 1,386.58 79.91 1,466.50 - 1,466.50	Year Ended 31.03.2022 Audited 1,826.25 109.91 1,936.16 - 1,936.16
SEGM	(a) Basic (b) Diluted ENT REPORTING Particulars Segment Revenue a) Steel b) Others Gross Turnover Less: Inter Segment revenue Net Sales/Income from Operations Segment Results Profit/(Loss) before Interest and tax	(0.12) 31.12.2022 Un-Audited 326.50 29.27 355.77 -	0.66 Quarter Ended 30.09.2022 Un-Audited 283.19 30.13 313.32	(0.23) 31.12.2021 Un-Audited 473.31 18.70 492.00 - 492.00 (11.10)	0.06 Nino Mont 31.12.2022 Un-Audited 1,057.79 76.64 1,134.43 - 1,134.43 (10.10)	hs Ended 31.12.2021 Un-Audited 1,386.58 79.91 1,466.50 - 1,466.50 (58.53)	Year Ended 31.03.2022 Audited 1,826.25 109.91 1,936.16 - 1,936.16 (20.61)
SEGM	(a) Basic (b) Diluted ENT REPORTING Particulars Segment Revenue a) Steel b) Others Gross Turnover Less: Inter Segment revenue Net Sales/Income from Operations Segment Results Profit/(Loss) before Interest and tax a) Steel	(0.12) 31.12.2022 Un-Audited 326.50 29.27 355.77 - 355.77	0.66 Quarter Ended 30.09.2022 Un-Audited 283.19 30.13 313.32 313.32	(0.23) 31.12.2021 Un-Audited 473.31 18.70 492.00 - 492.00 (11.10) 1.73	0.06 Nino Mont 31.12.2022 Un-Audited 1,057.79 76.64 1,134.43 - 1,134.43 (10.10) 21.52	hs Ended 31.12.2021 Un-Audited 1,386.58 79.91 1,466.50 - 1,466.50 (58.53) 33.95	Year Ended 31.03.2022 Audited 1,826.25 109.91 1,936.16 - 1,936.16 (20.61) 49.60
SEGM	(a) Basic (b) Diluted ENT REPORTING Particulars Segment Revenue a) Steel b) Others Gross Turnover Less: Inter Segment revenue Net Sales/Income from Operations Segment Results Profit/(Loss) before Interest and tax a) Steel b) Others	(0.12) 31.12.2022 Un-Audited 326.50 29.27 355.77 - 355.77 - (7.82) 10.03 2.21	0.66 Quarter Ended 30.09.2022 Un-Audited 283.19 30.13 313.32 313.32 313.32 21.94 13.64 35.58	(0.23) 31.12.2021 Un-Audited 473.31 18.70 492.00 - 492.00 (11.10) 1.73 (9.37)	0.06 Nino Mont 31.12.2022 Un-Audited 1,057.79 76.64 1,134.43 - 1,134.43 (10.10) 21.52 11.42	hs Ended 31.12.2021 Un-Audited 1,386.58 79.91 1,466.50 - 1,466.50 (58.53) 33.95 (24.58)	Year Ended 31.03.2022 Audited 1,826.25 109.91 1,936.16 - 1,936.16 (20.61) 49.60 28.99
SEGM	(a) Basic (b) Diluted ENT REPORTING Particulars Segment Revenue a) Steel b) Others Gross Turnover Less: Inter Segment revenue Net Sales/Income from Operations Segment Results Profit/(Loss) before Interest and tax a) Steel b) Others Total	(0.12) 31.12.2022 Un-Audited 326.50 29.27 355.77 - 355.77 (7.82) 10.03	0.66 Quarter Ended 30.09.2022 Un-Audited 283.19 30.13 313.32 313.32 313.32 21.94 13.64	(0.23) 31.12.2021 Un-Audited 473.31 18.70 492.00 - 492.00 (11.10) 1.73	0.06 Nino Mont 31.12.2022 Un-Audited 1,057.79 76.64 1,134.43 - 1,134.43 (10.10) 21.52	hs Ended 31.12.2021 Un-Audited 1,386.58 79.91 1,466.50 - 1,466.50 (58.53) 33.95	Year Ended 31.03.2022 Audited 1,826.25 109.91 1,936.16 - 1,936.16 (20.61) 49.60
SEGM	(a) Basic (b) Diluted ENT REPORTING Particulars Segment Revenue a) Steel b) Others Gross Turnover Less: Inter Segment revenue Net Sales/Income from Operations Segment Results Profit/(Loss) before Interest and tax a) Steel b) Others Total Less : Interest	(0.12) 31.12.2022 Un-Audited 326.50 29.27 355.77 - 355.77 - (7.82) 10.03 2.21	0.66 Quarter Ended 30.09.2022 Un-Audited 283.19 30.13 313.32 313.32 313.32 21.94 13.64 35.58	(0.23) 31.12.2021 Un-Audited 473.31 18.70 492.00 - 492.00 (11.10) 1.73 (9.37)	0.06 Nino Mont 31.12.2022 Un-Audited 1,057.79 76.64 1,134.43 - 1,134.43 (10.10) 21.52 11.42	hs Ended 31.12.2021 Un-Audited 1,386.58 79.91 1,466.50 - 1,466.50 (58.53) 33.95 (24.58)	Year Ended 31.03.2022 Audited 1,826.25 109.91 1,936.16 - 1,936.16 (20.61) 49.60 28.99
SEGM	(a) Basic (b) Diluted ENT REPORTING Particulars Segment Revenue a) Steel b) Others Gross Turnover Less: Inter Segment revenue Net Sales/Income from Operations Segment Results Profit/(Loss) before Interest and tax a) Steel b) Others Total Less : Interest Other unallocable expenditure	(0.12) 31.12.2022 Un-Audited 326.50 29.27 355.77 - 355.77 (7.82) 10.03 2.21 2.57 - -	0.66 Quarter Ended 30.09.2022 Un-Audited 283.19 30.13 313.32 313.32 313.32 21.94 13.64 35.58 2.95	(0.23) 31.12.2021 Un-Audited 473.31 18.70 492.00 - 492.00 (11.10) 1.73 (9.37) 3.95 - -	0.06 Nino Mont 31.12.2022 Un-Audited 1,057.79 76.64 1,134.43 - 1,134.43 - 1,134.43 (10.10) 21.52 11.42 8.99 -	hs Ended 31.12.2021 Un-Audited 1,386.58 79.91 1,466.50 - 1,466.50 (58.53) 33.95 (24.58) 10.43 -	Year Ended 31.03.2022 Audited 1,826.25 109.91 1,936.16 (20.61) 49.60 28.99 14.19
SI. No	(a) Basic (b) Diluted ENT REPORTING Particulars Segment Revenue a) Steel b) Others Gross Turnover Less: Inter Segment revenue Net Sales/Income from Operations Segment Results Profit/(Loss) before Interest and tax a) Steel b) Others Total Less : Interest Other unallocable expenditure Exceptional Items	(0.12) 31.12.2022 Un-Audited 326.50 29.27 355.77 - 355.77 (7.82) 10.03 2.21 2.57	0.66 Quarter Ended 30.09.2022 Un-Audited 283.19 30.13 313.32 313.32 313.32 21.94 13.64 35.58	(0.23) 31.12.2021 Un-Audited 473.31 18.70 492.00 - 492.00 (11.10) 1.73 (9.37)	0.06 Nino Mont 31.12.2022 Un-Audited 1,057.79 76.64 1,134.43 - 1,134.43 (10.10) 21.52 11.42	hs Ended 31.12.2021 Un-Audited 1,386.58 79.91 1,466.50 - 1,466.50 (58.53) 33.95 (24.58)	Year Ended 31.03.2022 Audited 1,826.25 109.91 1,936.16 - - (20.61) 49.60 28.99
SI. No.	(a) Basic (b) Diluted ENT REPORTING Particulars Segment Revenue a) Steel b) Others Gross Turnover Less: Inter Segment revenue Net Sales/Income from Operations Segment Results Profit/(Loss) before Interest and tax a) Steel b) Others Total Less : Interest Other unallocable expenditure Exceptional Items Total Profit before tax	(0.12) 31.12.2022 Un-Audited 326.50 29.27 355.77 - 355.77 (7.82) 10.03 2.21 2.57 - -	0.66 Quarter Ended 30.09.2022 Un-Audited 283.19 30.13 313.32 313.32 313.32 21.94 13.64 35.58 2.95	(0.23) 31.12.2021 Un-Audited 473.31 18.70 492.00 - 492.00 (11.10) 1.73 (9.37) 3.95 - -	0.06 Nino Mont 31.12.2022 Un-Audited 1,057.79 76.64 1,134.43 - 1,134.43 - 1,134.43 (10.10) 21.52 11.42 8.99 -	hs Ended 31.12.2021 Un-Audited 1,386.58 79.91 1,466.50 - 1,466.50 (58.53) 33.95 (24.58) 10.43 -	Year Ended 31.03.2022 Audited 1,826.25 109.91 1,936.16 
SI. No.	(a) Basic (b) Diluted ENT REPORTING Particulars Segment Revenue a) Steel b) Others Gross Turnover Less: Inter Segment revenue Net Sales/Income from Operations Segment Results Profit/(Loss) before Interest and tax a) Steel b) Others Total Less : Interest Other unallocable expenditure Exceptional Items	(0.12) 31.12.2022 Un-Audited 326.50 29.27 355.77 - 355.77 - (7.82) 10.03 2.21 2.57 - - (0.36) -	0.66 Quarter Ended 30.09.2022 Un-Audited 283.19 30.13 313.32 313.32 21.94 13.64 35.58 2.95 32.63	(0.23) 31.12.2021 Un-Audited 473.31 18.70 492.00 - 492.00 (11.10) 1.73 (9.37) 3.95 - - (13.32) -	0.06 Nino Mont 31.12.2022 Un-Audited 1,057.79 76.64 1,134.43 - 1,134.43 (10.10) 21.52 11.42 8.99 - - 2.43	hs Ended 31.12.2021 Un-Audited 1,386.58 79.91 1,466.50 - (58.53) 33.95 (24.58) 10.43 - (35.01) -	Year Ended 31.03.2022 Audited 1,826.25 109.91 1,936.16 (20.61) 49.60 28.99 14.19 - 14.80
SI. No.	(a) Basic (b) Diluted ENT REPORTING Particulars Segment Revenue a) Steel b) Others Gross Turnover Less: Inter Segment revenue Net Sales/Income from Operations Segment Results Profit/(Loss) before Interest and tax a) Steel b) Others Total Less : Interest Other unallocable expenditure Exceptional Items Total Profit before tax Provision for Taxes	(0.12) 31,12.2022 Un-Audited 326.50 29.27 355.77 - 355.77 - (7.82) 10.03 2.21 2.57 - (0.36) - 6.36	0.66 Quarter Ended 30.09.2022 Un-Audited 283.19 30.13 313.32 313.32 313.32 21.94 13.64 35.58 2.95 32.63 (3.91)	(0.23) 31.12.2021 Un-Audited 473.31 18.70 492.00 - 492.00 (11.10) 1.73 (9.37) 3.95 - - (13.32) - (0.52)	0.06 Nino Mont 31.12.2022 Un-Audited 1,057.79 76.64 1,134.43 - 1,134.43 (10.10) 21.52 11.42 8.99 - - 2.43 - (0.82)	hs Ended 31.12.2021 Un-Audited 1,386.58 79.91 1,466.50 - 1,466.50 (58.53) 33.95 (24.58) 10.43 - - (35.01) - (4.49)	Year Ended 31.03.2022 Audited 1,826.25 109.91 1,936.16 (20.61) 49.60 28.99 14.19 - 14.80 - 14.80
SI. No.	(a) Basic (b) Diluted ENT REPORTING Particulars Segment Revenue a) Steel b) Others Gross Turnover Less: Inter Segment revenue Net Sales/Income from Operations Segment Results Profit/(Loss) before Interest and tax a) Steel b) Others Total Less : Interest Other unallocable expenditure Exceptional Items Total Profit before tax Provision for Taxes Current Tax Deferred Tax Profit after Tax	(0.12) 31.12.2022 Un-Audited 326.50 29.27 355.77 - 355.77 - (7.82) 10.03 2.21 2.57 - - (0.36) -	0.66 Quarter Ended 30.09.2022 Un-Audited 283.19 30.13 313.32 313.32 21.94 13.64 35.58 2.95 32.63	(0.23) 31.12.2021 Un-Audited 473.31 18.70 492.00 - 492.00 (11.10) 1.73 (9.37) 3.95 - - (13.32) -	0.06 Nino Mont 31.12.2022 Un-Audited 1,057.79 76.64 1,134.43 - 1,134.43 (10.10) 21.52 11.42 8.99 - - 2.43	hs Ended 31.12.2021 Un-Audited 1,386.58 79.91 1,466.50 - (58.53) 33.95 (24.58) 10.43 - (35.01) -	Year Ended 31.03.2022 Audited 1,826.25 109.91 1,936.16 (20.61) 49.60 28.99 14.19 - 14.80
SEGM	(a) Basic (b) Diluted ENT REPORTING Particulars Segment Revenue a) Steel b) Others Gross Turnover Less: Inter Segment revenue Net Sales/Income from Operations Segment Results Profit/(Loss) before Interest and tax a) Steel b) Others Total Less : Interest Other unallocable expenditure Exceptional Items Total Profit before tax Provision for Taxes Current Tax Deferred Tax	(0.12) 31.12.2022 Un-Audited 326.50 29.27 355.77 - 355.77 - (7.82) 10.03 2.21 2.57 - (0.36) - 6.36 (6.72) d	0.66 Quarter Ended 30.09.2022 Un-Audited 283.19 30.13 313.32 313.32 313.32 21.94 13.64 35.58 2.95 32.63 (3.91) 36.54	(0.23) 31.12.2021 Un-Audited 473.31 18.70 492.00 - 492.00 (11.10) 1.73 (9.37) 3.95 - - (13.32) - (0.52)	0.06 Nino Mont 31.12.2022 Un-Audited 1,057.79 76.64 1,134.43 - 1,134.43 (10.10) 21.52 11.42 8.99 - - 2.43 - (0.82)	hs Ended 31.12.2021 Un-Audited 1,386.58 79.91 1,466.50 - 1,466.50 (58.53) 33.95 (24.58) 10.43 - (35.01) (35.01) (4.49) (30.52)	Year Ended 31.03.2022 Audited 1,826.25 109.91 1,936.16 (20.61) 49.60 28.99 14.19 - 14.80 - 4.62 10.17
SEGM SI. No 1 2	(a) Basic (b) Diluted ENT REPORTING Particulars Segment Revenue a) Steel b) Others Gross Turnover Less: Inter Segment revenue Net Sales/Income from Operations Segment Results Profit/(Loss) before Interest and tax a) Steel b) Others Total Less : Interest Other unallocable expenditure Exceptional Items Total Profit before tax Provision for Taxes Current Tax Deferred Tax Profit after Tax	(0.12) 31.12.2022 Un-Audited 326.50 29.27 355.77 - 355.77 - (7.82) 10.03 2.21 2.57 - (0.36) - 6.36 (6.72) d 834.35	0.66 Quarter Ended 30.09.2022 Un-Audited 283.19 30.13 313.32 313.32 313.32 21.94 13.64 35.58 2.95 32.63 (3.91) 36.54 919.82	(0.23) 31.12.2021 Un-Audited 473.31 18.70 492.00 - 492.00 (11.10) 1.73 (9.37) 3.95 - (13.32) (0.52) (12.80)	0.06 Nino Mont 31.12.2022 Un-Audited 1,057.79 76.64 1,134.43 - 1,134.43 (10.10) 21.52 11.42 8.99 - - 2.43 (0.82) 3.25	hs Ended 31.12.2021 Un-Audited 1,386.58 79.91 1,466.50 - 1,466.50 (58.53) 33.95 (24.58) 10.43 - - (35.01) - (4.49)	Year Ended 31.03.2022 Audited 1,826.25 109.91 1,936.16 (20.61) 49.60 28.99 14.19 - 14.80 - 14.80 - 4.62 10.17 946.41
SEGM SI. No 1 2	(a) Basic (b) Diluted ENT REPORTING Particulars Segment Revenue a) Steel b) Others Gross Turnover Less: Inter Segment revenue Net Sales/Income from Operations Segment Results Profit/(Loss) before Interest and tax a) Steel b) Others Total Less : Interest Other unallocable expenditure Exceptional Items Total Profit before tax Provision for Taxes Current Tax Deferred Tax Profit after Tax Segment Assets For National General Profetrice Ly a) Steel b) Others	(0.12) 31.12.2022 Un-Audited 326.50 29.27 355.77 - 355.77 - (7.82) 10.03 2.21 2.57 - (0.36) - 6.36 (6.72) d 834.35 2,264.10	0.66 Quarter Ended 30.09.2022 Un-Audited 283.19 30.13 313.32 313.32 313.32 21.94 13.64 35.58 2.95 32.63 (3.91) 36.54	(0.23) 31.12.2021 Un-Audited 473.31 18.70 492.00 - 492.00 (11.10) 1.73 (9.37) 3.95 - (13.32) (13.32) (0.52) (12.80) 942.58	0.06 Nino Mont 31.12.2022 Un-Audited 1,057.79 76.64 1,134.43 - 1,134.43 (10.10) 21.52 11.42 8.99 - - 2.43 (0.82) 3.25 834.35	hs Ended 31.12.2021 Un-Audited 1,386.58 79.91 1,466.50 - 1,466.50 (58.53) 33.95 (24.58) 10.43 - (35.01) (35.01) - (4.49) (30.52) 942.58	Year Ended 31.03.2022 Audited 1,826.25 109.91 1,936.16 (20.61) 49.60 28.99 14.19 - - 14.80 - 4.62 10.17 946.41 2,290.74
SEGM SI. No 1 2 3	(a) Basic (b) Diluted ENT REPORTING Particulars Segment Revenue a) Steel b) Others Gross Turnover Less: Inter Segment revenue Net Sales/Income from Operations Segment Results Profit/(Loss) before Interest and tax a) Steel b) Others Total Less : Interest Other unallocable expenditure Exceptional Items Total Profit before tax Provision for Taxes Current Tax Deferred Tax Profit after Tax Segment Assets For National General Protectice L a) Steel b) Others Total	(0.12) 31.12.2022 Un-Audited 326.50 29.27 355.77 - 355.77 (7.82) 10.03 2.21 2.57 - (0.36) - 6.36 (6.72) d 834.35 2,264.10 3,098.45	0.66 Quarter Ended 30.09.2022 Un-Audited 283.19 30.13 313.32 313.32 313.32 21.94 13.64 35.58 2.95 32.63 (3.91) 36.54 919.82 2.119.77	(0.23) 31.12.2021 Un-Audited 473.31 18.70 492.00 - (11.10) 1.73 (9.37) 3.95 - (13.32) (13.32) (0.52) (12.80) 942.58 2.278.06 3,220.64	0.06 Nino Mont 31.12.2022 Un-Audited 1,057.79 76.64 1,134.43 - 1,134.43 (10.10) 21.52 11.42 8.99 - - 2.43 (0.82) 3.25 834.35 2,264.10 3,098.45	hs Ended 31.12.2021 Un-Audited 1,386.58 79.91 1,466.50 - 1,466.50 (58.53) 33.95 (24.58) 10.43 - (35.01) (35.01) - (4.49) (30.52) 942.58 2,278.06 3,220.64	Year Ended 31.03.2022 Audited 1,826.25 109.91 1,936.16 (20.61) 49.60 28.99 14.19 - 14.80 - 14.80 - 4.62 10.17 946.41
SEGM	(a) Basic (b) Diluted ENT REPORTING Particulars Segment Revenue a) Steel b) Others Gross Turnover Less: Inter Segment revenue Net Sales/Income from Operations Segment Results Profit/(Loss) before Interest and tax a) Steel b) Others Total Less : Interest Other unallocable expenditure Exceptional Items Total Profit before tax Provision for Taxes Current Tax Deferred Tax Profit after Tax Segment Assets For National General Proferice L a) Steel b) Others Total Segment Liabilities (Authorised Signatory / Director)	(0.12) 31.12.2022 Un-Audited 326.50 29.27 355.77 - 355.77 (7.82) 10.03 2.21 2.57 - (0.36) - 6.36 (6.72) d 834.35 2,264.10 3,098.45 T) 102.76	0.66 Quarter Ended 30.09.2022 Un-Audited 283.19 30.13 313.32 313.32 21.94 13.64 35.58 2.95 32.63 (3.91) 36.54 919.82 2.119.77 3,039.59 106.48	(0.23) 31.12.2021 Un-Audited 473.31 18.70 492.00 - (11.10) 1.73 (9.37) 3.95 - (13.32) (13.32) (12.80) 942.58 2.278.06 3.220.64 101.28	0.06 Nino Mont 31.12.2022 Un-Audited 1,057.79 76.64 1,134.43 - 1,134.43 (10.10) 21.52 11.42 8.99 - - 2.43 (0.82) 3.25 834.35 2,264.10 3,098.45 102.76	hs Ended 31.12.2021 Un-Audited 1,386.58 79.91 1,466.50 - 1,466.50 (58.53) 33.95 (24.58) 10.43 - (35.01) (35.01) - (4.49) (30.52) 942.58 2,278.06 3,220.64 101.28	Year Ended 31.03.2022 Audited 1,826.25 109.91 1,936.16 (20.61) 49.60 28.99 14.19 - 14.80 - 4.62 10.17 946.41 2,290.74 3,237.15
SEGM	(a) Basic (b) Diluted ENT REPORTING Particulars Segment Revenue a) Steel b) Others Gross Turnover Less: Inter Segment revenue Net Sales/Income from Operations Segment Results Profit/(Loss) before Interest and tax a) Steel b) Others Total Less : Interest Other unallocable expenditure Exceptional Items Total Profit before tax Provision for Taxes Current Tax Deferred Tax Profit after Tax Segment Assets For National General Profitice L a) Steel b) Others Total Segment Liabilities (Authorised Signatory / Director) a) Steel	(0.12) 31.12.2022 Un-Audited 326.50 29.27 355.77 - 355.77 (7.82) 10.03 2.21 2.57 - (0.36) - 6.36 (6.72) d 834.35 2,264.10 3,098.45 T) 102.76 3.11	0.66 Quarter Ended 30.09.2022 Un-Audited 283.19 30.13 313.32 313.32 21.94 13.64 35.58 2.95 32.63 (3.91) 36.54 919.82 2.119.77 3,039.59 106.48 3.19	(0.23) 31.12.2021 Un-Audited 473.31 18.70 492.00 - (11.10) 1.73 (9.37) 3.95 - (13.32) (13.32) (13.32) (13.32) (12.80) 942.58 2.278.06 3.220.64 101.28 2.03	0.06 Nino Mont 31.12.2022 Un-Audited 1,057.79 76.64 1,134.43 - 1,134.43 (10.10) 21.52 11.42 8.99 - - 2.43 (0.82) 3.25 834.35 2,264.10 3,098.45 102.76 3.11	hs Ended 31.12.2021 Un-Audited 1,386.58 79.91 1,466.50 (58.53) 33.95 (24.58) 10.43 - (35.01) (35.01) (4.49) (30.52) 942.58 2,278.06 3,220.64 101.28 2.03	Year Ended 31.03.2022 Audited 1,826.25 109.91 1,936.16 (20.61) 49.60 28.99 14.19 - 14.80 - 14.80 - 4.62 10.17 946.41 2.290.74 3,237.15 102.08
SI. No.	(a) Basic (b) Diluted ENT REPORTING Particulars Segment Revenue a) Steel b) Others Gross Turnover Less: Inter Segment revenue Net Sales/Income from Operations Segment Results Profit/(Loss) before Interest and tax a) Steel b) Others Total Less : Interest Other unallocable expenditure Exceptional Items Total Profit before tax Provision for Taxes Current Tax Deferred Tax Profit after Tax Segment Assets For National General Protection L a) Steel b) Others Total Segment Liabilities a) Steel b) Others Total Segment Liabilities Authorised Signatory / Directory Total Segment Liabilities	(0.12) 31.12.2022 Un-Audited 326.50 29.27 355.77 - 355.77 (7.82) 10.03 2.21 2.57 - (0.36) - 6.36 (6.72) d 834.35 2,264.10 3,098.45 r) 102.76 3.11 105.87	0.66 Quarter Ended 30.09.2022 Un-Audited 283.19 30.13 313.32 313.32 21.94 13.64 35.58 2.95 32.63 (3.91) 36.54 919.82 2.119.77 3,039.59 106.48 3.19 109.67	(0.23) 31.12.2021 Un-Audited 473.31 18.70 492.00 - (11.10) 1.73 (9.37) 3.95 - (13.32) (13.32) (13.32) (0.52) (12.80) 942.58 2.278.06 3.220.64 101.28 2.03 103.31	0.06 Nino Mont 31.12.2022 Un-Audited 1,057.79 76.64 1,134.43 - 1,134.43 (10.10) 21.52 11.42 8.99 - - 2.43 (0.82) 3.25 834.35 2,264.10 3,098.45 102.76 3.11 105.87	hs Ended 31.12.2021 Un-Audited 1,386.58 79.91 1,466.50 (58.53) 33.95 (24.58) 10.43 - (35.01) (4.49) (30.52) 942.58 2,278.06 3,220.64 101.28 2.03 103.31	Year Ended 31.03.2022 Audited 1,826.25 109.91 1,936.16 (20.61) 49.60 28.99 14.19 - 14.80 - 14.80 - 4.62 10.17 946.41 2,290.74 3,237.15 102.08 1.83
SI. No.	(a) Basic (b) Diluted ENT REPORTING Particulars Segment Revenue a) Steel b) Others Gross Turnover Less: Inter Segment revenue Net Sales/Income from Operations Segment Results Profit/(Loss) before Interest and tax a) Steel b) Others Total Less: Interest Other unallocable expenditure Exceptional Items Total Profit before tax Provision for Taxes Current Tax Deferred Tax Profit after Tax Segment Assets For National General Protection L a) Steel b) Others Total Segment Liabilities (Authorised Signatory / Direction a) Steel b) Others	(0.12) 31.12.2022 Un-Audited 326.50 29.27 355.77 - 355.77 (7.82) 10.03 2.21 2.57 - (0.36) - 6.36 (6.72) d 834.35 2,264.10 3,098.45 T) 102.76 3.11	0.66 Quarter Ended 30.09.2022 Un-Audited 283.19 30.13 313.32 313.32 21.94 13.64 35.58 2.95 32.63 (3.91) 36.54 919.82 2.119.77 3,039.59 106.48 3.19	(0.23) 31.12.2021 Un-Audited 473.31 18.70 492.00 - (11.10) 1.73 (9.37) 3.95 - (13.32) (13.32) (13.32) (13.32) (12.80) 942.58 2.278.06 3.220.64 101.28 2.03	0.06 Nino Mont 31.12.2022 Un-Audited 1,057.79 76.64 1,134.43 - 1,134.43 (10.10) 21.52 11.42 8.99 - - 2.43 (0.82) 3.25 834.35 2,264.10 3,098.45 102.76 3.11	hs Ended 31.12.2021 Un-Audited 1,386.58 79.91 1,466.50 (58.53) 33.95 (24.58) 10.43 - (35.01) (35.01) (4.49) (30.52) 942.58 2,278.06 3,220.64 101.28 2.03	Year Ended 31.03.2022 Audited 1,826.25 109.91 1,936.16 (20.61) 49.60 28.99 14.19 - 14.80 - 14.80 - 4.62 10.17 946.41 2.290.74 3,237.15 102.08

#### NOTES:-

1 The above un-audited results have been reviewed by the Audit Committee. The Board of Directors at its meeting held on 14th Feb 2023 approved the above results and its release. The Statutory Auditors of the company have carried out limited review of the aforesaid results.

- 2 As per Indian Accounting Standard 108 on 'Operating Segment', the Company has Reported Segment informations as Described below:
- a) The Steel segment includes Production and Marketing Operations for Rolling of Steel products.
- b) The Handling Charges includes Trading operations for Steel products.
- c) The Other Segment consists of income from Investments activities.
- 3 There was no Investor complaint pending at the beginning of the quarter and no Investor complaint was received during the Quarter, Hence there is no Investor complaint pending at the end of the Quarter.
- 4 There is no significant impact with respect to COVID 19 pandemic during the quarter ended 31st December, 2022.
- 5 The Previous year figures have been re-grouped and rearranged, wherever required necessary.

For Norinational general industries 1101

Date : 14.02.2023 Place: New Delhi

ar Modi (Authorimaning Diffector / Direct DIN: 00051679

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# NATIONAL GENERAL INDUSTRIES LIMITED

Regd. Off : 3rd Floor, Surya Plaza, K-185/1, Sarai Julena, New Friends Colony, New Delhi – 110025 Tel. No. : 011-49872442 , 19 E-mail: cs@modisteel.net, CIN: L74899DL1987PLC026617

Extract of Un-audited Financial Results for the Quarter and Nine Months ended 31<sup>st</sup> December 2022

(Rs. In Lakhs, Unless Otherwise State									
	Quarter Ended			Nine Mor	Year Ended				
Particulars	31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022			
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited			
Total income from operations									
	355.77	313.32	492.00	1134.43	. 1466.50	1936.16			
Net Profit / (Loss) for the period (before Tax and Exceptional )	(0.36)	32.63	(13.32)	2.43	(35.01)	14.80			
Net Profit / (Loss) for the period (before tax and after Exceptional)	(0.36)	32.63	(13.32)	2.43	(35.01)	14.80			
Net Profit / (Loss) for the period (after tax and Exceptional)	(6.72)	36.54	(12.80)	3.25	(30.52)	10.17			
Equity Share Capital	467.68	467.68	466.96	467.68	466,96	466.96			
Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)						2468.45			
Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations)									
- Basic (in Rs.):	(0.14)	0.78	(0.27)	0.07	(0.65)	0.22			
- Diluted(in Rs.):	(0.12)	0.66	(0.23)	0.06	(0.55)	0.18			

Note:

 The above is an extract of the detailed format of Quarterly/Annual Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly / Annual Financial Results are available on the Stock Exchange websites (www.bseindia.com) and on the Company's website (www.modisteel.com).

For National General Industries Limited For National Genera Intries Ltd

(Authorised Sign Air An Air A

Place: New Delhi Date : 14-02-2023