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CIN : L25209TN1989PLC017413

10.11.2022

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

Dear Sir/Madam,

Sub: Outcome of Board Meeting - unaudited financial results of the Company for the quarter and half year ended 30.09.2022 – Intimation pursuant SEBI (Listing Obligations & Disclosure Requirements) 2015.

Ref: Scrip Code: 531287

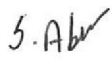
Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) 2015, we wish to inform you that the Board of Directors of the Company at its Meeting held today, inter-alia, approved the Standalone Unaudited Financial Results of the Company for the quarter and half year ended 30.09.22 as recommended by the Audit Committee. A copy of the Unaudited Financial Results for the quarter and half year ended 30.09.2022 along with the Auditor's limited review Report are enclosed. The financial results will also be placed on the Company's website [www.nationalplasticsgroup.in](http://www.nationalplasticsgroup.in).

The Meeting started at 5.00 p.m. and ended at 6.05 p.m.

Kindly acknowledge the receipt.

Thanking You,

Yours faithfully,  
For National Plastics Technologies Limited

  
Abishek S  
Company Secretary

Encl.: as above



**C A PATEL & ASSOCIATES**  
Chartered Accountants

**INDEPENDENT AUDITOR'S REVIEW REPORT ON  
REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS**

To  
The Board of Directors  
National Plastic Technologies Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s. National Plastic Technologies Limited ("The Company") for the quarter and half year ended 30<sup>th</sup> September, 2022 ("this statement") being submitted by the Company pursuant to the 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 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 rules issued there under 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. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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.
4. 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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the 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 C A Patel & Associates,  
Chartered Accountants,  
Firm Regn No. :0014055S

*Rajesh M*  
**MODI RAJESH**  
Partner

M No. 027425  
UDIN No. : 22027425BCTMGW9872  
Date: 10.11.2022, Chennai.



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Branch at : Jaipur



STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF-YEAR ENDED 30th SEPTEMBER 2022

Rs in Lakhs except per share data

PART-I	S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
			30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
			(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I		Revenue from Operations:						
	(a)	Sale of Products	5,605.50	4,544.45	3,836.40	10,149.95	6,105.88	13,341.41
	(b)	Other operating income	-	-	-	-	-	-
II		Other Income	0.92	0.15	6.52	1.07	21.75	31.91
III		Total Income (I) + (II) (A)	5,606.42	4,544.60	3,842.93	10,151.02	6,127.64	13,373.32
IV		Expenses:						
	a)	Cost of materials consumed	4,534.80	3,485.76	2,860.98	8,020.56	4,384.09	9,875.30
	b)	Changes in Inventory	-138.68	7.23	8.79	-131.45	24.18	-101.42
	c)	Employee benefits expense	224.88	332.26	234.50	557.14	431.19	968.41
	d)	Finance Cost	112.89	115.02	121.19	227.91	216.59	442.68
	e)	Depreciation and Amortisation expenses	116.23	73.36	71.05	189.59	135.28	373.44
	f)	Other Expenditure	550.68	356.31	406.11	906.99	696.34	1,320.61
		Total Expenses (B)	5,400.80	4,369.94	3,702.63	9,770.74	5,887.68	12,879.02
V		Profit / (Loss) before tax (A) - (B)	205.63	174.66	140.30	380.29	239.96	494.30
VI		Tax Expenses						
	-	Current Tax	75.99	29.15	-	105.14	-	63.10
	-	Deferred Tax	-	-	-	-	-	67.96
VII		Net Profit after Tax	129.64	145.51	140.30	275.15	239.96	363.24
VIII		Other Comprehensive Income (OCI):						
	A (i)	Items that will not be reclassified to Profit or Loss						
		- Fair value measurement of investments through OCI	-	-	-	-	-	-
		- Remeasurement of net defined benefit plans	-	-	-	-	-	-2.89
	(ii)	Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i)	Items that may be reclassified to profit or loss	-	-	-	-	-	-
	(ii)	Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
IX		Total Comprehensive Income for the period	129.64	145.51	140.30	275.15	239.96	360.35
X		Paid-up equity share capital (Face Value-Rs.10 per share)	607.83	607.83	607.83	607.83	607.83	607.83
XI		Other Equity	2,608.05	2,478.41	2,112.85	2,608.05	2,212.51	2,332.90
XII		Earnings Per Share (F.V of Rs 10 each) - Basic & Diluted	2.13	2.39	2.31	4.53	3.95	5.98

**Notes:** 1. The above unaudited financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements), 2015, as amended have been reviewed and recommended by the Audit Committee, and approved by the Board of Directors of the Company at their meeting held on 10th November, 2022. The results were subjected to limited review by the statutory auditors.

2. The above Financial results are in accordance with Indian Accounting Standards, the (Ind-AS) as prescribed under Section 133 of the Companies, Act 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, Companies (Indian Accounting Standards) Amended Rules, 2016.

3. The Company Operates in the business segment of Moulded Plastic Products.

4. Previous period figures have been regrouped and reclassified wherever necessary.

For National Plastic Technologies Ltd.

  
Managing Director

M/s National Plastic Technologies Limited  
Balance Sheet as at 30th September, 2022

Rs. In Lakhs

Particulars		Half Year Ended 30.09.2022 (Unaudited)	Year Ended 31.03.2022 (Audited)
1	<b>ASSETS</b>		
	<b>Non-current assets</b>		
	Property, Plant and Equipment	4,409.51	4,452.80
	Right of Use Assets	597.17	651.66
	Capital work-in-progress	22.22	3.35
	Investment Property	-	-
	Other Intangible Assets	6.42	3.46
	Financial Assets		
	- Investments	0.02	0.02
	- Loans	-	-
	- Others	-	2.24
	Other non-current assets	33.66	42.04
	<b>Total non-current assets</b>	<b>5,069.01</b>	<b>5,155.56</b>
2	<b>Current assets</b>		
	Inventories	2,707.39	3,233.87
	Financial assets		
	(i) Investments	-	0
	(ii) Trade receivables	3,765.58	2,586.08
	(iii) Cash & cash equivalents	47.18	75.41
	(iv) Bank balances other than (iii) above	2.24	13.09
	(v) Loans	-	0.56
	(vi) Others	-	-
	Current tax assets (net)	29.39	114.21
	Other current assets	537.52	410.93
	<b>Total current assets</b>	<b>7,089.29</b>	<b>6,436.15</b>
	<b>TOTAL ASSETS</b>	<b>12,158.30</b>	<b>11,591.71</b>
3	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	Equity Share Capital	607.83	607.83
	Other equity	2,608.05	2,332.90
	<b>Total equity</b>	<b>3,215.88</b>	<b>2,940.73</b>
4	<b>Non-current liabilities</b>		
	Financial liabilities		
	(i) Borrowings	1,373.97	1,642.72
	(ii) Other financial liabilities	578.48	623.69
	Deferred tax liability (net)	507.27	507.27
	Provisions	63.81	56.66
	Other non-current liabilities	-	-
	<b>Total non-current liabilities</b>	<b>2,523.53</b>	<b>2,830.34</b>
5	<b>Current liabilities</b>		
	Financial liabilities		
	(i) Borrowings	4,260.59	4,136.86
	(ii) Trade payables	1,705.29	1,244.16
	(iii) Other financial liabilities	114.70	328.17
	Provisions	107.99	0.96
	Other current liabilities	230.31	110.49
	<b>Total current liabilities</b>	<b>6,418.89</b>	<b>5,820.64</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>12,158.30</b>	<b>11,591.71</b>

For National Plastic Technologies Ltd.



Managing Director



## M/s National Plastic Technologies Limited

## Statement of Cash Flows for the half year ended 30th September 2022

Rs. in Lakhs

Particulars	For the half year ended 30th September, 2022		For the year ended 31st March, 2022	
	(unaudited)		(Audited)	
<b>A. Cash flow from operating activities</b>				
Net Profit / (Loss) before extraordinary items and tax		380.29		494.30
Adjustments for:				
Depreciation and amortisation	189.59		373.44	
Re-measurement of net defined benefit plans	-		-2.89	
Assets discarded	-		-	
Profit on sale of assets	-0.15		-2.22	
Loss on sale of assets	-		6.84	
Interest paid	227.91		424.23	
Interest income	-0.44		-11.17	
		416.90		788.23
<b>Operating profit / (loss) before working capital changes</b>		797.19		1,282.53
<b>Movement in working capital:</b>				
Adjustments for (increase) / decrease in operating assets:				
Inventories	526.48		-632.61	
Trade receivables	-1,179.50		-824.30	
Other receivables	-17.74		408.45	
Trade payables	461.13		132.41	
Other liabilities	-24.67		66.77	
Cash flow from extraordinary items		-234.29		-849.28
Cash generated from operations		562.89		433.25
Net income tax (paid) / refunds		-105.14		-131.06
<b>Net cash flow from operating activities (A)</b>		457.75		302.19
<b>B. Cash flow from investing activities</b>				
Payment for Property, plant and equipments, including capital advances (Net)	-114.12		-684.88	
Proceeds from disposal of property, plant and equipments	0.62		17.96	
Interest received	0.44		11.17	
<b>Net cash flow used in investing activities (B)</b>		-113.06		-655.75
<b>C. Cash flow from financing activities</b>				
Interest paid	-227.91		-424.23	
Increase / (Repayment) in borrowings	-145.01		825.73	
Dividends & Tax paid			-	
<b>Net cash flow used in financing activities (C)</b>		-372.92		401.50
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>		-28.24		47.95
Cash and cash equivalents at the beginning of the year		75.41		27.46
Cash and cash equivalents at the end of the year		47.17		75.41
<b>Components of Cash and Cash Equivalents</b>				
(a) Cash on hand		2.74		1.00
(b) Cheques, drafts on hand				
(c) Balances with banks				
(i) In current accounts		1.15		46.63
(ii) In cash credit account				-
(iii) In Fixed Deposits		43.29		27.78
		47.18		75.41

Place: Chennai

For and on behalf of the Board  
Of National Plastic Technologies Limited

Date: 10.11.2022



Arihant Parakh  
Managing Director  
DIN:07933966