

Natraj Proteins Limited

SOLVENT EXTRACTION PLANT & REFINERY
Nagpur Kalan, Ordinance Factory Road, ITARSI

Ph.No. 07572- 262637, 262640, Fax No. 07572-262639

Email : natrajproteinltd@rediffmail.com

CIN : L00153 MP 1990 PLC 006090



Ref. :

NPL/SE/2024

Date :

10th February, 2024

Online filing at: www.listing.bseindia.com

To,
The General Manager
DCS-CRD
BSE Ltd.
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
MUMBAI - 400001

BSE CODE: 530119

Sub: Submission of Un-Audited Financial Results for the Quarter/ Nine months ended 31st December, 2023 & Limited Review Report by Auditors u/r 33 of the SEBI (LODR) Regulations, 2015.

Dear Sir,

This is in continuation of our letter no. NPL/SE/2024 dated 29th January, 2024 regarding intimation of Board meeting for consideration and approval of the Quarterly/ Nine Monthly Un-Audited Financial Results for the Quarter ended 31st December, 2023 & Limited Review Report by Auditor's thereon.

Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, we are pleased to submit the following:
(a) Un-Audited Financial Results for the Quarter/ Nine Months ended 31st December, 2023; and
(b) Limited Review Report by the Auditors for the quarter ended 31st December, 2023;
in PDF Format, which was considered and approved by the Audit Committee and Board of Directors at their 06/2023-24 meeting held on Saturday, 10th February, 2024 at 3:00 P.M. and Concluded at 03:40 P.M.

We are also in process of filing the aforesaid financial results in the XBRL format within the stipulated time and the same shall be hosted on the Website of the Company.

The Financial Results will also be published in widely circulated English and Hindi (Vernacular) newspapers in the prescribed format for that purpose.

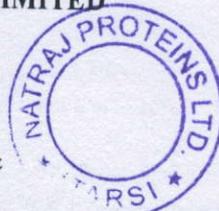
You are requested to please take on record the above said Unaudited Financial Results & Limited Review Report for your reference and record.

Thanking You,

Yours Faithfully,

For, NATRAJ PROTEINS LIMITED

POOJA AGRAWAL
COMPANY SECRETARY &
COMPLIANCE OFFICER



Encl.: Quarterly/ Nine Monthly Unaudited Financial Results and Limited Review Report

NATRAJ PROTEINS LIMITED

CIN: L00153MP1990PLC006090

Regd. Off. - Nagpur Kalan, Ordinance Factory Road, Itarsi, (M.P.)-461111

Email: natrajproteinltd@rediffmail.com Website: www.natrajproteins.com

Statement of Unaudited Financial Statements for the Quarter/Nine Months Ended on 31st December, 2023

(Rupees in Lakhs except EPS)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31/03/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	7804.48	3624.65	4093.34	15487.67	9357.00	14359.72
II	Other Income	2.61	5.42	3.39	10.78	7.73	9.56
III	Total Income (I+II)	7807.09	3630.07	4096.73	15498.45	9364.73	14369.28
IV	EXPENSES						
a	Cost of materials consumed	7255.24	2869.20	4417.34	12496.29	6190.47	12082.34
b	Purchases of Stock-in-Trade	358.82	247.44	218.45	1230.33	2181.21	2357.54
c	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(67.68)	835.17	(926.90)	2218.64	375.39	(1099.02)
d	Employee benefits expense	29.80	35.74	29.51	91.64	85.38	118.39
e	Finance costs	54.97	79.48	37.21	202.15	110.47	175.97
f	Depreciation and amortization expense	10.52	10.45	11.05	31.41	31.81	42.71
g	Other expenses	337.68	112.39	207.15	574.96	328.87	590.06
	Total expenses (IV)	7979.35	4189.87	3993.81	16845.42	9303.60	14267.99
V	Profit/(loss) before exceptional items, extraordinary items and tax (III- IV)	(172.26)	(559.80)	102.92	(1346.97)	61.13	101.29
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before extraordinary items and tax (V-VI)	(172.26)	(559.80)	102.92	(1346.97)	61.13	101.29
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit/(loss) before tax (VII-VIII)	(172.26)	(559.80)	102.92	(1346.97)	61.13	101.29
X	Tax expense:						
	(1) Current tax	-	-	7.42	-	7.42	17.05
	(2) Deferred tax	4.01	0.61	3.17	5.24	9.47	(13.46)
	(3) Income tax related to earlier years	-	-	-	-	-	-
XI	Profit (Loss) for the period from continuing operations (IX-X)	(176.27)	(560.41)	92.33	(1352.21)	44.24	70.78
XII	Profit/(loss) from discontinued operations (before tax)	-	-	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-	-	-
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV	Net Profit/(loss) for the period (XI+XIV)	(176.27)	(560.41)	92.33	(1352.21)	44.24	70.78
XVI	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	(0.46)	0.93	4.62	2.40	6.50	8.59
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(2.23)
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-



XVII	Total Comprehensive Income for the period (XV-XVI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(176.73)	(559.48)	96.95	(1349.81)	50.74	77.14
XVIII	Paid up Equity Share Capital (Face Value Rs.10 per share)	374.70	374.70	374.70	374.70	374.70	374.70
XIX	Reserves (excluding Revenue Reserve) as shown in the audited balance sheet of the previous year.	-	-	-	-	-	4248.38
XX	Earnings per equity share (for continuing operations)						
	(1) Basic	(4.70)	(14.95)	2.46	(36.09)	1.18	1.89
	(2) Diluted	(4.70)	(14.95)	2.46	(36.09)	1.18	1.89
XXI	Earnings per equity share (for Discontinued operations)						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XXII	Earnings per equity share (for continuing and Discontinued operations)						
	(1) Basic	(4.70)	(14.95)	2.46	(36.09)	1.18	1.89
	(2) Diluted	(4.70)	(14.95)	2.46	(36.09)	1.18	1.89

Notes :-

1. The above financial results are prepared in compliance with Indian Accounting Standards (“IND-AS”) as notified under Section 133 of the Companies Act, 2013 (“the Act”) [Companies (Indian Accounting Standards) Rules, 2015] as amended. The above results were reviewed by the Audit Committee and approved by the Board at its meeting held on 10th February, 2024.
2. Accounting Standards) Rules, 2015] as amended.
3. The company operates in two segments i.e., solvent extraction and commodities derivative trading. There was no requirement of segmental reporting as the sales of the commodities /derivatives are less than the threshold limits.
4. As required under Regulation 33 of SEBI (LODR) Regulations, 2015 the limited review by the Statutory Auditors have been completed for the quarter/Nine months ended on 31st December, 2023. The report does not have any impact on the above results and notes which needs explanation.
5. Previous period figures have been regrouped/ reclassified wherever necessary to confirm to this period classification.
6. Effective from 1st April, 2019, the company has adopted Indian Accounting Standard (IND-AS 116) “Leases” using the “Modified Prospective Approach”. The adoption of the said IND AS did not have any impact on the retained earnings as at 1st April, 2023 and there was no material impact on financial results for the quarter ended on 31st December, 2023.
7. The Company has commenced the commercial business production of Rice Mill on 31st December, 2023 and there is no impact on the turnover of the rice mill in the current quarter.

For, NARAJ PROTEINS LIMITED



KAILASH CHAND SHARMA
Chairman & Managing Director
DIN: 00012900

Date: 10.02.2024

Place: Itarsi



**Limited Review Report on Un-Audited Standalone Quarterly and Nine
Monthly Financial Results of the Company**

*(Pursuant to the Regulation 33 of the SEBI
(Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended)*

To,
The Board of Directors of
NATRAJ PROTEINS LIMITED
Itarsi (M.P.)

We have reviewed the accompanying statement of unaudited Standalone financial results of Natraj Proteins Limited for the period ended December 31, 2023 and year to date from April 01, 2023 to December 31, 2023 (the Statement) attached herewith, being submitted by the company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended.

This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting standard 34 "Interim Financial Reporting" ("Ind AS-34"), prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended ("Listing Regulation"). Our responsibility is to issue a report on these financial statements based on our review.

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. 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 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.

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.

Place: Bhopal
Date: 10.02.2024
UDIN: **24402792BKHHOE4618**



For, Bhutoria Ganesan & Co.,
Chartered Accountants
FRN No. 004465C


CA R. Gokulakrishnan
(Partner)
M. No. 402792