



NGL Fine-Chem Limited

Regd. Office : 301, E - Square, Subhash Road, Vile Parle East, Mumbai 400057, Maharashtra, INDIA
Tel.: (+91 22) 26636450 Fax : 26108030 Email : info@nglfinechem.com CIN : L24110MH1981PLC025884, Website : www.nglfinechem.com

November 6, 2020

To,

Department of Corporate Service (DCS-CRD),
BSE Limited Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai — 400 001.

Sub: Outcome of the Board Meeting Dated 6th November, 2020.
Scrip Code: 524774

This is to inform you that the Fourth Meeting of the Board of Directors of NGL Fine-Chem Limited for the financial year 2020-2021 held at the registered office of the Company on Friday, November 6, 2020 at 4.30 p.m and concluded at 6.50 p.m approved the following:

- 1) Approved Unaudited Standalone & Consolidated Financial Results for the quarter and half year ended 30th September, 2020 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- 2) Approved Cash Flow Statement for the half year ended on 30th September, 2020.
- 3) Approved Statement of Assets & Liabilities for the half year ended on 30th September, 2020.
- 4) Approved amendments to CSR Policy.

We further enclose herewith the Limited Review Report on Standalone and Consolidated Financial Results issued by the Statutory Auditors of the Company.

The aforesaid results are also being disseminated on Company's website at www.nglfinechem.com.

Kindly take the same on your record and acknowledge receipt of the same.

Thanking You,

Yours truly,
FOR NGL FINE-CHEM Ltd.



Pallavi Pednekar
Company Secretary & Compliance Officer
Membership No: A33498



MANEK & ASSOCIATES

CHARTERED ACCOUNTANTS

3, Shanti Kunj, 17, Prarthana Samaj Road, Vile Parle (East), Mumbai - 400 057.

Off. # 2618 5110
2618 5137
Fax # 2618 4912
shailesh.manek@gmail.com
www.camaneek.com

SHAILESH MANEK

B.Com.(Hons), Grad. C.W.A., F.C.A.

Review report to
The Board of Directors,
M/s.NGL Fine-Chem Limited

We have reviewed the accompanying statement of unaudited financial results of **M/s.NGL Fine-Chem Limited** for the period ended **September 30, 2020**.

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.

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.

For **MANEK & ASSOCIATES**
Chartered Accountants

Firm's Registration No.: **126679W**



Shailesh Manek

(SHAILESH MANEK)

Proprietor

Membership Number: **034925**

UDIN: **20034925AAAKB8074**

MUMBAI

Dated: **6th November 2020**



MANEK & ASSOCIATES

CHARTERED ACCOUNTANTS

3, Shanti Kunj, 17, Parthana Samaj Road, Vile Parle (East), Mumbai - 400 057.

Off. # 2618 5110

2618 5137

Fax # 2618 4912

shailesh.manek@gmail.com

www.camanek.com

SHAILESH MANEK

B.Com.(Hons), Grad. C.W.A., F.C.A.

Independent Auditor's Review Report

To,
The Board of Directors,
M/s.NGL Fine-Chem Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **M/s.NGL Fine-Chem Limited** ("the Parent") and its subsidiary **M/s.Macrotech Polychem Private Limited** (the Parent and its subsidiary together referred to as "the Group", and its share of the net profit/loss) after tax and total comprehensive income/loss of its associates and joint ventures for the quarter ended **30th September 2020** and for the period from **01st July 2020** to **30th September 2020** ("the Statement"), being submitted by the Parent 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 Parent's Management and approved by the Parent's 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. 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 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

MANEK & ASSOCIATES

4. The Statement includes the result of M/s.Macrotech Polychem Private Limited, its wholly owned subsidiary.
5. Based on our review conducted and procedures performed as stated in paragraph 3 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **MANEK & ASSOCIATES**
Chartered Accountants
Firm's Registration No.: **126679W**



Shailesh Manek

(SHAILESH MANEK)

Proprietor

Membership Number: **034925**

UDIN: **20034925AAAAJZ4255**

MUMBAI

Dated : **6th November 2020**



NGL Fine-Chem Limited

Regd. Office : 301, E - Square, Subhash Road, Vile Parle East, Mumbai 400057, Maharashtra, INDIA
Tel.: (+91 22) 26636450 Fax : 26108030 Email : info@nglfinechem.com CIN : L24110MH1981PLC025884, Website : www.nglfinechem.com

November 6, 2020

To,

Department of Corporate Service (DCS-CRD),
BSE Limited Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai — 400 001.

Sub: Outcome of the Board Meeting Dated 6th November, 2020.
Scrip Code: 524774

This is to inform you that the Fourth Meeting of the Board of Directors of NGL Fine-Chem Limited for the financial year 2020-2021 held at the registered office of the Company on Friday, November 6, 2020 at 4.30 p.m and concluded at 6.50 p.m approved the following:

- 1) Approved Unaudited Standalone & Consolidated Financial Results for the quarter and half year ended 30th September, 2020 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- 2) Approved Cash Flow Statement for the half year ended on 30th September, 2020.
- 3) Approved Statement of Assets & Liabilities for the half year ended on 30th September, 2020.
- 4) Approved amendments to CSR Policy.

We further enclose herewith the Limited Review Report on Standalone and Consolidated Financial Results issued by the Statutory Auditors of the Company.

The aforesaid results are also being disseminated on Company's website at www.nglfinechem.com.

Kindly take the same on your record and acknowledge receipt of the same.

Thanking You,

Yours truly,
FOR NGL FINE-CHEM Ltd.



Pallavi Pednekar
Company Secretary & Compliance Officer
Membership No: A33498



MANEK & ASSOCIATES

CHARTERED ACCOUNTANTS

3, Shanti Kunj, 17, Prarthana Samaj Road, Vile Parle (East), Mumbai - 400 057.

Off. # 2618 5110
2618 5137
Fax # 2618 4912
shailesh.manek@gmail.com
www.camaneek.com

SHAILESH MANEK

B.Com.(Hons), Grad. C.W.A., F.C.A.

Review report to
The Board of Directors,
M/s.NGL Fine-Chem Limited

We have reviewed the accompanying statement of unaudited financial results of **M/s.NGL Fine-Chem Limited** for the period ended **September 30, 2020**.

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.

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.

For MANEK & ASSOCIATES
Chartered Accountants

Firm's Registration No.:126679W



Shailesh Manek

(SHAILESH MANEK)

Proprietor

Membership Number:034925

UDIN: 20034925AAAKB8074

MUMBAI

Dated: 6th November 2020



MANEK & ASSOCIATES

CHARTERED ACCOUNTANTS

3, Shanti Kunj, 17, Parthana Samaj Road, Vile Parle (East), Mumbai - 400 057.

Off. # 2618 5110

2618 5137

Fax # 2618 4912

shailesh.manek@gmail.com

www.camanek.com

SHAILESH MANEK

B.Com.(Hons), Grad. C.W.A., F.C.A.

Independent Auditor's Review Report

To,
The Board of Directors,
M/s.NGL Fine-Chem Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **M/s.NGL Fine-Chem Limited** ("the Parent") and its subsidiary **M/s.Macrotech Polychem Private Limited** (the Parent and its subsidiary together referred to as "the Group", and its share of the net profit/loss) after tax and total comprehensive income/loss of its associates and joint ventures for the quarter ended **30th September 2020** and for the period from **01st July 2020** to **30th September 2020** ("the Statement"), being submitted by the Parent 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 Parent's Management and approved by the Parent's 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. 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 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

MANEK & ASSOCIATES

4. The Statement includes the result of M/s.Macrotech Polychem Private Limited, its wholly owned subsidiary.
5. Based on our review conducted and procedures performed as stated in paragraph 3 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **MANEK & ASSOCIATES**
Chartered Accountants
Firm's Registration No.: **126679W**



Shailesh Manek

(SHAILESH MANEK)

Proprietor

Membership Number: **034925**

UDIN: **20034925AAAAJZ4255**

MUMBAI

Dated : **6th November 2020**

NGL FINE-CHEM LIMITED

Regd Office: 301 E Square, Subhash Road

Vile Parle (East), Mumbai 400 057

CIN: L24110MH1981PLC025884



UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2020

Part I: Statement of Consolidated and Standalone Unaudited Results for the Quarter and Half Year ended 30th September 2020

Rupees in lakhs

	Particulars	Consolidated						Standalone					
		Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
		30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	30.09.2019 (Unaudited)	30.09.2020 (Unaudited)	30.09.2019 (Unaudited)	31.03.2020 (Audited)	30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	30.09.2019 (Unaudited)	30.09.2020 (Unaudited)	30.09.2019 (Unaudited)	31.03.2020 (Audited)
I	Revenue from Operations	6,834.39	4,231.32	3,721.05	11,065.71	7,790.96	15,168.64	6,820.72	4,242.36	3,721.05	11,063.08	7,790.96	15,218.09
II	Other Income	276.46	218.62	106.13	495.08	238.53	305.08	285.40	225.26	106.13	510.66	238.53	333.55
III	Total Revenue (I+II)	7,110.85	4,449.94	3,827.18	11,560.79	8,029.49	15,473.72	7,106.12	4,467.62	3,827.18	11,573.74	8,029.49	15,551.64
IV	Expenses :												
	a) Cost of Material Consumed	2,936.21	1,765.58	1,866.09	4,701.79	3,460.98	6,975.20	2,942.57	1,772.00	1,865.46	4,714.57	3,460.35	7,019.42
	b) (Increase)/Decrease in stock in trade and work in progress	53.99	-79.70	(208.76)	(25.71)	(172.97)	-538.52	53.99	(79.70)	(208.76)	(25.71)	(172.97)	(538.52)
	d) Employee benefits expenses	719.98	539.90	618.66	1,259.88	1,205.47	2,403.94	699.07	528.20	617.53	1,227.27	1,204.34	2,380.98
	e) Finance Costs	54.38	60.15	65.52	114.53	113.91	225.52	54.38	60.15	57.63	114.53	101.16	225.26
	f) Depreciation and amortisation expenses	205.21	209.63	197.28	414.84	384.24	811.20	181.42	186.68	177.95	368.10	352.57	726.56
	g) Other expenses	1,083.86	663.37	1,014.90	1,747.23	2,035.82	4,389.15	1,253.12	762.62	979.98	2,015.74	1,974.81	4,302.62
	Total Expenses (IV)	5,053.63	3,158.93	3,553.69	8,212.56	7,027.45	14,266.49	5,184.55	3,229.95	3,489.79	8,414.50	6,920.26	14,116.32
V	Profit/(loss) before exceptional items and tax (III-IV)	2,057.22	1,291.01	273.49	3,348.23	1,002.04	1,207.23	1,921.57	1,237.67	337.39	3,159.24	1,109.23	1,435.32
VI	Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-
VII	Profit/(loss) Before Tax (V-VI)	2,057.22	1,291.01	273.49	3,348.23	1,002.04	1,207.23	1,921.57	1,237.67	337.39	3,159.24	1,109.23	1,435.32
VIII	Tax Expense												
	a) Current Tax	(474.30)	(288.30)	(72.50)	(762.60)	(290.00)	-484.00	(443.00)	(285.00)	(72.50)	(728.00)	(290.00)	(484.00)
	b) MAT Tax				-								
	b) Prior Years	1.49		(10.66)	1.49	(10.66)	-10.41	5.05		(10.66)	5.05	(10.66)	(10.41)
	c) Deferred Tax	(3.62)	(66.09)	44.29	(69.71)	36.25	120.71	(3.90)	(67.39)	43.16	(71.29)	34.74	119.46
IX	Profit/ (Loss) for the period from continuing operations (VII-VIII)	1,580.79	936.62	234.62	2,517.41	737.63	833.53	1,479.72	885.28	297.39	2,365.00	843.31	1,060.37
X	Other Comprehensive Income												
	a. Gain/(Loss) on actuarial valuation of post employment benefits	(21.22)	(4.64)	(15.72)	(25.86)	(19.98)	-29.18	(21.30)	(4.61)	(15.72)	(25.91)	(19.98)	(29.18)
	b. Deferred tax on above	5.34	1.17	3.79	6.51	5.03	7.34	5.36	1.16	3.79	6.52	5.03	7.34
	c. Other Comprehensive Income (Net of Tax)	(15.88)	-3.47	-11.93	-19.35	-14.95	-21.84	(15.94)	(3.45)	(11.93)	(19.39)	(14.95)	(21.84)
XI	Total Comprehensive Income	1,564.91	933.15	222.69	2,498.06	722.68	811.69	1,463.78	881.83	285.46	2,345.61	828.36	1,038.53
XII	Paid-up Equity Share Capital (Face Value of the Share Rs. 5/- each)	308.90	308.90	308.90	308.90	308.90	308.90	308.90	308.90	308.90	308.90	308.90	308.90
XXIII	Reserves excluding Revaluation Reserve as per balance sheet of previous accounting year	N.A	N.A	N.A	N.A	N.A	9,587.18	N.A	N.A	N.A	N.A	N.A	9,811.59
XIV	Earnings Per Share (EPS)	-	-	-	-	-	-	-	-	-	-	-	-
	a) Basic	25.59	15.16	3.80	40.75	11.94	13.49	23.95	14.33	4.81	38.28	13.65	17.16
	b) Diluted	25.59	15.16	3.80	40.75	11.94	13.49	23.95	14.33	4.81	38.28	13.65	17.16

NGL FINE-CHEM LIMITED

Regd Office: 301 E Square, Subhash Road

Vile Parle (East), Mumbai 400 057

CIN: L24110MH1981PLC025884



Part II: Statement of Consolidated and Standalone Assets and Liabilities as on 30th September 2020

Rupees in lakhs

PARTICULARS	Consolidated Statement of Assets & Liabilities		Standalone Statement of Assets & Liabilities	
	As at half year ended 30.09.2020	As at year ended 31.03.2020	As at half year ended 30.09.2020	As at year ended 31.03.2020
	UN-AUDITED	AUDITED	UN-AUDITED	AUDITED
ASSETS				
1 . Non-current assets				
(A) Property, Plant and Equipment	6,487.95	6,735.21	5,836.38	6,061.37
(B) Capital work-in-progress	147.35	-	37.08	-
(C) Investment Property				
(D) Goodwill				
(E) Other Intangible assets	34.21	39.17	18.94	23.90
(F) Intangible assets under development				
(G) Biological Assets other than bearer plants				
(H) Financial Assets				
(i) Investments			372.51	372.51
(ii) Trade receivables				
(iii) Loans			562.91	353.12
(iv) Others	465.79	464.17	457.82	457.82
(I) Deferred tax assets (net)				
(J) Other non-current assets	200.54	43.72	23.61	24.88
2. Current assets				
(A) Inventories	2,906.45	2,789.69	2,906.45	2,789.69
(B) Financial Assets				
(i) Investments	1,456.76	1,065.06	1,456.76	1,065.06
(ii) Trade receivables	5,042.03	2,619.27	5,042.03	2,619.27
(iii) Cash and cash equivalents	714.11	39.89	713.88	32.64
(iv) Bank balances other than(iii) above	251.34	274.85	251.34	274.85
(v) Loans				
(vi) Others	318.70	289.06	357.88	496.89
(C) Current Tax Assets (Net)				
(D) Other current assets	1,178.26	1,002.01	1,175.22	986.15
Total Assets	19,203.49	15,362.09	19,212.80	15,558.13
EQUITY AND LIABILITIES				
1.				
(A) Equity Share capital	308.90	308.90	308.90	308.90
(B) Other Equity	11,977.12	9,587.18	12,049.09	9,811.59

NGL FINE-CHEM LIMITED

Regd Office: 301 E Square, Subhash Road

Vile Parle (East), Mumbai 400 057

CIN: L24110MH1981PLC025884



PARTICULARS	Consolidated Statement of Assets & Liabilities		Standalone Statement of Assets & Liabilities	
	As at half year ended 30.09.2020	As at year ended 31.03.2020	As at half year ended 30.09.2020	As at year ended 31.03.2020
	UN-AUDITED	AUDITED	UN-AUDITED	AUDITED
2. Liabilities				
(I) Non-current liabilities				
(A) Financial Liabilities				
(i) Borrowings	893.48	832.48	893.48	832.48
(ii) Trade payables				
(iii) Other financial liabilities				
(B) Provisions	257.40	210.76	255.62	209.72
(C) Deferred tax liabilities (Net)	161.99	98.78	161.41	96.64
(D) Other non-current liabilities	17.51	20.10	17.51	20.10
(II) Current liabilities				
(A) Financial Liabilities				
(i) Borrowings	1,551.79	1,460.08	1,551.79	1,460.08
(ii) Trade payables	3,053.01	2,083.04	3,027.44	2,057.93
(iii) Other financial liabilities	609.04	634.21	609.04	634.21
(B) Other current liabilities	0.23	0.19	0.23	0.19
(C) Provisions	61.91	126.38	61.77	126.29
(d) Current Tax Liabilities (Net)	311.11	-	276.51	-
Total Equity and Liabilities	19,203.49	15,362.09	19,212.80	15,558.13

Part III: Consolidated and Standalone Cash Flow Statement for the half year ended 30th September 2020

Rupees in lakhs

Particulars	Consolidated Cash Flow		Standalone Cash Flow	
	For the half year ended 30th Sept 2020	For the year ended March 31, 2020	For the half year ended 30th Sept 2020	For the year ended March 31, 2020
A. Cash flow from operating activities				
Profit before extraordinary items and tax	3,348.25	1,207.23	3,159.24	1,435.32
Preacquisition losses of Subsidiary (01-04-2019 to 14-05-2019)	-	2.42		
Adjustments for:				
Depreciation and amortisation expense	414.83	811.20	368.10	726.56
Finance costs	114.53	225.52	114.53	225.26
Dividend income	-0.26	-3.04	-0.26	-3.04
Interest income	-9.46	-22.38	-25.46	-50.84
Gain on sale of investments	-	224.35	-236.96	224.35
Other Comprehensive Income	-19.35	-21.84	-19.39	-21.84
Operating profit before working capital changes sub total	3,848.54	2,423.47	3,359.80	2,535.76

NGL FINE-CHEM LIMITED

Regd Office: 301 E Square, Subhash Road

Vile Parle (East), Mumbai 400 057

CIN: L24110MH1981PLC025884

Rupees in lakhs

Particulars	Consolidated Cash Flow		Standalone Cash Flow	
	For the half year ended 30th Sept 2020	For the year ended March 31, 2020	For the half year ended 30th Sept 2020	For the year ended March 31, 2020
Changes in working capital:				
Adjustments for (increase)/ decrease in operating assets:				
Inventories	-116.76	-928.67	-116.76	-928.67
Other non current financial assets	-1.61	-348.98	-	-348.98
Other non-current assets	-156.83	33.03	1.27	51.87
Trade receivables	-2,422.76	693.13	-2,422.76	693.13
Other current financial assets	-421.33	-183.54	-252.69	-385.01
Other current assets	-176.26	233.36	-189.07	249.21
sub total	-3,295.55	-501.68	-2,980.01	-668.46
Adjustments for increase/ (decrease) in operating liabilities:				
Trade payables	969.97	471.51	969.51	446.41
Other current financial liabilities	-25.17	73.51	-25.17	73.51
Other current provisions	-64.47	95.97	-64.52	95.89
Other current liabilities	311.15	-82.97	276.55	-82.97
Other non current liabilities	60.63	-130.26	62.19	-132.40
Net Change in Reserves on Consolidation			45.90	69.56
Other non-current provisions	46.64	70.60	-	-
(d) Current Tax Liabilities (Net)				
sub total	1,298.74	498.36	1,264.45	469.99
Cash generated from operations	1,851.73	2,420.14	1,644.25	2,337.28
Net income tax paid	-830.83	-373.70	-794.25	-374.95
Net cash flow from operating activities (A)	1,020.89	2,046.44	850.00	1,962.33
B. Cash flow from investing activities				
Gain on sale of investments	-	-224.35	236.96	-224.35
Dividend income	0.26	3.04	0.26	3.04
Fixed Deposit Matured	23.50	-	23.50	-
Interest Income	9.46	22.38	25.46	50.84
Finance Cost	-114.53	-225.52	-114.53	-225.26
Non current Investments			-	-372.51
Non current Loans			-209.80	-353.12
Long term borrowings	61.00	31.80	61.00	31.80
Short term borrowings	91.72	-70.91	91.72	-70.91
Purchases of Fixed assets	-324.03	-1,514.18	-189.28	-729.42
Loss of capital goods by fire	-	-	-	-
Disposal of fixed assets	14.06	22.63	14.06	11.63
Net cash flow used in investing activities (B)	-238.55	-1955.11	-60.65	-1878.24



NGL FINE-CHEM LIMITED

Regd Office: 301 E Square, Subhash Road

Vile Parle (East), Mumbai 400 057

CIN: L24110MH1981PLC025884

Rupees in lakhs

Particulars	Consolidated Cash Flow		Standalone Cash Flow	
	For the half year ended 30th Sept 2020	For the year ended March 31, 2020	For the half year ended 30th Sept 2020	For the year ended March 31, 2020
C. Cash flow from financing activities				
Issue of Share Capital				
Dividend Payout	-108.12	-130.34	-108.12	-130.34
Net cash flow from/ (used in) financing activities (C) sub total	-108.12	-130.34	-108.12	-130.34
Net increase/ (decrease) in Cash and cash equivalents (A+B+C)	674.23	-39.01	681.23	-46.25
Add: Cash and cash equivalents at the beginning of the year	39.89	78.89	32.64	78.89
Cash and cash equivalents at the end of the year *	714.11	39.89	713.88	32.64
Particulars	As at 30th Sept 2020	As at March 31, 2020	As at 30th Sept 2020	As at March 31, 2020
Cash and cash equivalents at the end of the year*				
*Comprises of:				
(a) Cash on hand	12.20	5.38	12.18	5.33
(b) Balances with banks				
(i) In current accounts	701.91	34.51	701.70	27.31
	714.11	39.89	713.88	32.64

Notes:

- The above results were reviewed by Audit Committee and approved by the Board of Directors at their meeting held on Friday, 6th November, 2020. These results are subjected to Limited Review by the Statutory Auditors of the Company.
- The Company is of the view that it manufactures pharmaceuticals, which is a single business segment in accordance with IND-AS 108 "Operating Segment" notified pursuant to Companies (Indian Accounting Standards) Rule 2015.
- The consolidated results are for NGL Fine Chem Limited together with its 100% subsidiary Macrotech Polychem Private Limited.
- Previous period figures have been regrouped/rearranged wherever necessary.

For and On behalf of Board of Directors

Place: Mumbai
Date: 06-Nov-20

Rahul Nachane
Managing Director

Rahul Jayant Nachane
Digitally signed by Rahul Jayant Nachane
Date: 2020.11.06 18:52:07 +05'30'