

## Narmada Macplast Drip Irrigation Systems Ltd.

Registered Office : Plot No. 119-120, Santej-Vadsar Road, At Santej, Taluka: Kalol  
Dist:Gandhinagar: 382721 Ph. No. 079-27498670

Unaudited Financial Results for the Quarter and Half Year ended on 30th September, 2021

(Rs. in Lacs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>PART I</b>							
I.	Revenue from Operations	445.13	156.03	0.00	601.15	0.00	367.20
II.	Other income	5.85	25.89	5.69	31.74	9.37	3.28
III.	<b>Total Revenue (I+II)</b>	<b>450.98</b>	<b>181.92</b>	<b>5.69</b>	<b>632.90</b>	<b>9.37</b>	<b>370.48</b>
IV.	<b>Expenses :</b>						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	456.90	153.25	0.35	609.73	0.00	343.70
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expenses	2.18	2.12	2.53	4.30	3.86	8.93
	(e) Financial Costs	0.26	0.64	0.49	0.90	0.55	1.58
	(f) Depreciation and amortisation expenses	0.33	0.33	0.38	0.67	0.75	1.51
	(g) Other expenses	1.92	2.87	4.00	5.20	5.33	14.38
	<b>Total Expenses (IV)</b>	<b>461.59</b>	<b>159.21</b>	<b>7.75</b>	<b>620.80</b>	<b>10.49</b>	<b>370.10</b>
V.	<b>Profit / (Loss) before exceptional items and tax(III-IV)</b>	<b>(10.61)</b>	<b>22.71</b>	<b>(2.06)</b>	<b>12.09</b>	<b>(1.12)</b>	<b>0.38</b>
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit/(Loss) before tax (V-VI)</b>	<b>(10.61)</b>	<b>22.71</b>	<b>(2.06)</b>	<b>12.09</b>	<b>(1.12)</b>	<b>0.38</b>
VIII	Tax expense						
	(1) Current tax	0.00	5.85	0.00	5.85	0.31	0.31
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-
	(3) Income Tax of earlier yea	0.00	0.00	0.00	0.00	0.00	0.00
IX	<b>Profit / (Loss) for the period from continuing operations (VII-VIII)</b>	<b>(10.61)</b>	<b>16.86</b>	<b>(2.06)</b>	<b>6.24</b>	<b>(1.44)</b>	<b>0.07</b>
X	Net Profit / (Loss) for the period	(10.61)	16.86	(2.06)	6.24	(1.44)	0.07
XI	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
XI	<b>Total Comprehensive income/loss for the period (IX+X) (Comprising profit and Other Comprehensive Income/loss for the period)</b>	<b>(10.61)</b>	<b>16.86</b>	<b>(2.06)</b>	<b>6.24</b>	<b>(1.44)</b>	<b>0.07</b>
XII	Paid -up Equity Share Capital (Face value of Rs. 10/- each)	362.30	362.30	362.30	362.30	362.30	362.30
XIII	Earnings per equity share						
	Basic	(0.29)	0.47	(0.06)	0.17	(0.04)	0.00
	Diluted	(0.29)	0.47	(0.06)	0.17	(0.04)	0.00

### Notes:

<b>1</b>	The above Unaudited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 13th November, 2021
<b>2</b>	The above unaudited financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
<b>3</b>	There are no reportable segments, which signify or in the aggregate qualify for separate disclosure as per provisions of the relevant Ind AS. The Management does not believe that the information about segments which are not reportable under Ind AS, would be useful to the users of these financial statements.
<b>4</b>	Figures have been rounded off and regrouped / re-arranged wherever necessary.
<b>5</b>	Rent income has not been booked on accrual basis due to uncertainty of receipt of such rent as the tenant has also not cleared the earlier dues owed to the company.
<b>6</b>	In the opinion of the management and by virtue of ongoing legal suit with the party, necessary regroupings have been done under the head loans and advances and under the head of Investments.

7 Statement of Assets and Liabilities			
(Rs. In Lacs)			
Sr. No.	Particulars	Half Year Ended	Year Ended
		30.09.2021	31-03-2021
		Unaudited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current Assets</b>		
	(a) Property, Plant and Equipment	27.846	28.51
	(b) Capital Work-in-Progress		
	(c) Investment Property		
	(d) Goodwill		
	(e) Other Intangible assets		
	(f) Intangible assets under development		
	(g) Biological Assets other than bearer plants		
	(h) Financial Assets		
	(i) Investments	57.704	82.530
	(ii) Trade receivables		
	(iii) Loans	105.477	69.540
	(iv) Others (to be specified)		
	(i) Deferred tax assets (net)	0.48	0.48
	(j) Other non-current assets	-	-
	<b>Sub Total Non-Current Assets</b>	<b>191.51</b>	<b>181.07</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments		
	(ii) Trade receivables	410.28	365.36
	(iii) Cash and cash equivalents	29.88	2.69
	(iv) Bank balances other than (iii) above		
	(v) Loans		
	(vi) Others (to be specified)		
	(c) Current Tax Assets (Net)	0.49	
	(d) Other current assets	26.77	7.48
	<b>Sub Total Current Assets</b>	<b>467.41</b>	<b>375.53</b>
	<b>TOTAL ASSETS</b>	<b>658.92</b>	<b>556.60</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>(I)</b>	<b>Equity</b>		
	(a) Equity Share Capital	362.30	362.30
	(b) Other Equity	(125.44)	(131.69)
	<b>Total Equity</b>	<b>236.86</b>	<b>230.61</b>
<b>(II)</b>	<b>LIABILITIES</b>		
<b>1</b>	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions		
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	<b>Sub Total Non-Current Liabilities</b>	<b>-</b>	<b>-</b>
<b>2</b>	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	24.363	14.900
	(ii) Trade payables	366.54	298.56
	(iii) Other financial liabilities (other than those specified in item (c))		
	(b) Other current liabilities	17.651	4.860
	(c) Provisions	13.505	7.660
	(d) Current Tax Liabilities (Net)		
	<b>Sub Total Current Liabilities</b>	<b>422.06</b>	<b>325.99</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>658.92</b>	<b>556.60</b>

FOR, NARMADA MACPLAST DRIP IRRIGATION SYSTEMS LTD

Place: Ahmedabad  
Date: 13th November 2021

JITEN VRAJLAL VAGHASIA  
Whole Time Director  
(DIN : 02433557)

**Narmada Macplast Drip Irrigation Systems Ltd.**

Registered Office : Plot No. 119-120, Santej-Vadsar Road, At Santej, Taluka: Kalol

Dist: Gandhinagar: 382721 Ph. No. 079-27498670

Standalone Audited Financial Results for the Quarter and Half Year ended on 30th September, 2021

(Rs. In Lacs)

Particulars	Standalone			
	Quarter ended	Quarter ended	Half Year ended	Half Year ended
	30.09.2021	30.09.2020	30.09.2021	30.09.2020
Total Income from operations	450.98	5.69	632.90	9.37
Net Profit / (Loss) from ordinary activities after tax	(10.61)	(2.06)	6.24	(1.44)
Total Comprehensive income for the period (Comprising profit for the period and Other Comprehensive Income for the period) after tax	(10.61)	(2.06)	6.24	(1.44)
Equity Share Capital	362.30	362.30	362.30	362.30
Earnings Per Share (of Rs. 10/- each)				
Basic :	(0.29)	(0.06)	0.17	(0.04)
Diluted :	(0.29)	(0.06)	0.17	(0.04)

**Note :**

1.The above is an extract of the detailed quarterly results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full result of the Quarterly Results is available on the stock exchange website ([www.bseindia.com](http://www.bseindia.com)) and also available on the Company's website ([WWW.NARMADADRIP.COM](http://WWW.NARMADADRIP.COM))

**FOR, NARMADA MACPLAST DRIP IRRIGATION SYSTEMS LTD**

Place: Ahmedabad  
Date: 13th November 2021

**JITEN VRAJLAL VAGHASIA**  
Whole Time Director  
(DIN : 02433557)