

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, 2022

(Rs. in Lacs)

Sr. 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
	PART I						
I.	Revenue from Operations	243.25	490.10	445.13	733.35	601.15	1239.98
II.	Other income	6.24	9.87	5.85	16.11	31.74	11.74
III.	Total Revenue (I+II)	249.49	499.97	450.98	749.46	632.90	1,251.72
IV.	Expenses :						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	255.37	479.84	456.90	735.20	609.73	1226.47
	(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	2.87	3.30	2.18	6.32	4.30	8.80
	(e) Financial Costs	0.60	0.66	0.26	1.26	0.90	2.16
	(f) Depreciation and amortisation expenses	0.30	0.30	0.33	0.59	0.67	1.33
	(g) Other expenses	2.95	1.89	1.92	4.69	5.20	12.33
	Total Expenses (IV)	262.08	485.98	461.59	748.06	620.80	1,251.09
V.	Profit / (Loss) before exceptional items and tax(III-IV)	(12.59)	13.99	(10.61)	1.40	12.09	0.63
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit / (Loss) before tax (V-VI)	(12.59)	13.99	(10.61)	1.40	12.09	0.63
VIII	Tax expense						
	(1) Current tax	0.00	3.64	0.00	3.64	5.85	0.00
	(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	Profit / (Loss) for the period from continuing operations (VII-VIII)	(12.59)	10.35	(10.61)	(2.24)	6.24	0.63
X	Net Profit / (Loss) for the period	(12.59)	10.35	(10.61)	(2.24)	6.24	0.63
XI	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
XI	Total Comprehensive income/loss for the period (IX+X) (Comprising profit and Other Comprehensive Income/loss for the period)	(12.59)	10.35	(10.61)	(2.24)	6.24	0.63
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	(0.35)	0.29	(0.29)	(0.06)	0.17	0.02
	Diluted	(0.35)	0.29	(0.29)	(0.06)	0.17	0.02

Notes:

1	The above Unaudited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 12th November, 2022
2	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.
3	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.
4	Figures have been rounded off and regrouped / re-arranged wherever necessary.
5	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.
6	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
		30.09.2022	31-03-2022
		Unaudited	Audited
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant and Equipment	26.59	27.18
	(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	59.94	58.58
	(ii) Trade receivables		
	(iii) Loans	96.35	95.22
	(iv) Others (to be specified)		
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	-	-
	Sub Total Non-Current Assets	182.88	180.98
2	Current Assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments		
	(ii) Trade receivables	263.10	406.58
	(iii) Cash and cash equivalents	29.30	27.32
	(iv) Bank balances other than (iii) above		
	(v) Loans		
	(vi) Others (to be specified)		
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	9.43	4.88
	Sub Total Current Assets	301.83	438.78
	TOTAL ASSETS	484.71	619.76
B	EQUITY AND LIABILITIES		
(I)	Equity		
	(a) Equity Share Capital	362.30	362.30
	(b) Other Equity	(133.30)	(131.06)
	Total Equity	229.00	231.24
(II)	LIABILITIES		
1	Non-current liabilities		
	(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	-	-
	Sub Total Non-Current Liabilities	-	-
2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	40.55	42.80
	(ii) Trade payables	200.08	337.77
	(iii) Other financial liabilities (other than those specified in item (c))		
	(b) Other current liabilities	6.77	3.28
	(c) Provisions	8.31	4.67
	(d) Current Tax Liabilities (Net)		
	Sub Total Current Liabilities	255.71	388.52
	TOTAL EQUITY AND LIABILITIES	484.71	619.76

FOR, NARMADA MACPLAST DRIP IRRIGATION SYSTEMS LTD

Place: Ahmedabad
Date: 12th November 2022

VRAJLAL VAGHASIA
Whole Time Director
(DIN : 02442762)