

General information about company		
Scrp code		531289
NSE Symbol		NOT LISTED
MSEI Symbol		NOT LISTED
ISIN*		INE643C01015
Name of company		NATIONAL FITTINGS LIMITED
Type of company		
Class of security		Equity
Date of start of financial year		01-04-2024
Date of end of financial year		31-03-2025
Date of board meeting when results were approved		12-11-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange		28-10-2024
Description of presentation currency		INR
Level of rounding used in financial results		Lakhs
Reporting Quarter		Half yearly
Nature of report standalone or consolidated		Standalone
Whether results are audited or unaudited		Unaudited
Segment Reporting		Single segment
Description of single segment		Manufacturingof Pipe Fittings
Start date and time of board meeting		12-11-2024 11:00
End date and time of board meeting		12-11-2024 12:40
Whether cash flow statement is applicable on company		Yes
Type of cash flow statement		Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification		Not applicable

Financial Results Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	1868.28	3382.67
	Other income	58.55	115.6
	Total income	1926.83	3498.27
2	Expenses		
(a)	Cost of materials consumed	990.65	1735.48
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-116.15	-164.52
(d)	Employee benefit expense	247.13	471.96
(e)	Finance costs	20.67	45.25
(f)	Depreciation, depletion and amortisation expense	82.89	164.02
(f)	Other Expenses		
1	Consumption of Stores & Consumables	292.7	503.83
2	Other Expenses	314.65	606.07
10			
	Total other expenses	607.35	1109.9
	Total expenses	1832.54	3362.09

Financial Results Ind-AS			
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3	Total profit before exceptional items and tax	94.29	136.18
4	Exceptional items	0	686.92
5	Total profit before tax	94.29	823.1
7	Tax expense		
8	Current tax	45.51	66.51
9	Deferred tax	-35	-20
10	Total tax expenses	10.51	46.51
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	83.78	776.59
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	83.78	776.59

Financial Results Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	0	0
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0	0
5	Total Other comprehensive income	0	0

Financial Results Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	83.78	776.59
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	908.32	908.32
	Face value of equity share capital	10	10
27	Details of debt securities		
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.92	8.55
	Diluted earnings (loss) per share from continuing operations	0	0
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	0.92	8.55
	Diluted earnings (loss) per share from continuing and discontinued operations	0	0
30	Debt equity ratio	0	0
31	Debt service coverage ratio	0	0
32	Interest service coverage ratio	0	0
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities		
Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		30-09-2024
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	2835
	Capital work-in-progress	83
	Investment property	
	Goodwill	0
	Other intangible assets	0
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	319
	Trade receivables, non-current	
	Loans, non-current	93
	Other non-current financial assets	
	Total non-current financial assets	412
	Deferred tax assets (net)	
	Other non-current assets	
	Total non-current assets	3330
2	Current assets	
	Inventories	1642
	Current financial asset	
	Current investments	0
	Trade receivables, current	577
	Cash and cash equivalents	3301
	Bank balance other than cash and cash equivalents	30
	Loans, current	237
	Other current financial assets	0.03
	Total current financial assets	4145.03
	Current tax assets (net)	
	Other current assets	
	Total current assets	5787.03

Statement of Asset and Liabilities		
Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		30-09-2024
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	9117.03
	Equity and liabilities	
	Equity	
	Equity attributable to owners of parent	
	Equity share capital	908
	Other equity	5667
	Total equity attributable to owners of parent	6575
	Non controlling interest	
	Total equity	6575
	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	97
	Trade payables, non-current	
	Other non-current financial liabilities	
	Total non-current financial liabilities	97
	Provisions, non-current	0
	Deferred tax liabilities (net)	275
	Deferred government grants, Non-current	
	Other non-current liabilities	55
	Total non-current liabilities	427
	Current liabilities	
	Non-current financial liabilities	
	Borrowings, current	821
	Trade payables, current	743
	Other current financial liabilities	
	Total current financial liabilities	1564
	Other current liabilities	405
	Provisions, current	146.03
	Current tax liabilities (Net)	0
	Deferred government Grants, Current	
	Total current liabilities	2115.03
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	2542.03
	Total equity and liabilities	9117.03
	Disclosure of notes on assets and liabilities	

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2024	01-04-2024
Date of end of reporting period		30-09-2024	30-09-2024
Whether accounts are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
	Total Segment Revenue		
	Less: Inter segment revenue		
	Revenue from operations		
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
	Total Profit before tax		
	i. Finance cost		
	ii. Other Unallocable Expenditure net of Unallocable income		
	Profit before tax		
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
	Total Segment Asset		
	Un-allocable Assets		
	Net Segment Asset		
4	Segment Liabilities		
	Segment Liabilities		
	Total Segment Liabilities		
	Un-allocable Liabilities		
	Net Segment Liabilities		
	Disclosure of notes on segments		

Cash flow statement, indirect		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2024
B	Date of end of reporting period	30-09-2024
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	823.1
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	-186.39
	Adjustments for decrease (increase) in trade receivables, current	4.35
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	67.93
	Adjustments for decrease (increase) in other non-current assets	101.81
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	265.91
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-110.31
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	164.02
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-6.07
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	-109.54
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	191.71
	Net cash flows from (used in) operations	1014.81
	Dividends received	0
	Interest paid	45.25
	Interest received	-89.01
	Income taxes paid (refund)	-99.01
	Other inflows (outflows) of cash	-731.94
	Net cash flows from (used in) operating activities	247.44
	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	88.25
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	2812.88
	Purchase of property, plant and equipment	151.98
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	90.19
	Income taxes paid (refund)	0.5
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	2662.34
	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	740
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	-568.33
	Repayments of borrowings	51.43
	Payments of finance lease liabilities	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	45.25
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-665.01
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2244.77
	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	2244.77
	Cash and cash equivalents cash flow statement at beginning of period	1086.45
	Cash and cash equivalents cash flow statement at end of period	3331.22