



ntc industries limited

(AN ISO 9001-2015 COMPANY)

REGT. OFFICE : 149, B. T. ROAD, KAMARHATI, KOLKATA - 700 058, PH : +91 75950 46807 / 13

9th November, 2024

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai - 400 001
Scrip Code: 526723

To,
The Calcutta Stock Exchange Ltd.
7, Lyons Range,
Kolkata - 700 001
Scrip Code: 28044

Dear Sir/Madam,

Sub: Outcome of Board Meeting

We wish to inform you that pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') the Board of Directors at its meeting held today, i.e., 9th November, 2024 has inter-alia approved/ taken on record the Un-Audited Financial Results (Standalone & Consolidated) for the quarter and half year ended 30th September, 2024 along with the Limited Review Report issued by the Statutory Auditors of the Company enclosed herewith and marked as **Annexure**.

The meeting held commenced at 3:30 p.m. and concluded at 5:25 p.m.

This is for your information & records.

Thanking you,

Yours faithfully,

For ntc industries limited


Anushree Chowdhury
Company Secretary
& Compliance Officer



Encl: As above

R. RAMPURIA & COMPANY

Chartered Accountants

Independent Auditor's Review Report on the quarter and half year ended Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**Review Report to
The Board of Directors,
NTC Industries Limited.**

1. We have reviewed the accompanying statement of unaudited standalone financial results of NTC Industries Limited (the 'Company') for the quarter and half year ended September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended.
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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.
4. Based on our review conducted as 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 Standards (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the

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R. RAMPURIA & COMPANY

Chartered Accountants

Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For R. RAMPURIA & COMPANY,

Chartered Accountants

FRN: 325211E



(CA Rajendra Rampuria)

(Partner)

Membership Number: 108771



Date: 09-11-2024

Place: Kolkata

UDIN: 24108771BKBHVM1942

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R. RAMPURIA & COMPANY

Chartered Accountants

Independent Auditor's Review Report on the quarter and half year ended Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors,
NTC Industries Limited**

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of NTC Industries Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group'), for the quarter and half year ended September 30, 2024 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation').

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, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there-under and other accounting principles generally accepted in India read with the Circular. 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 Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

- i. NTCIL Realty Private Limited
- ii. NTCIL Siliguri Estate Private Limited

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R. RAMPURIA & COMPANY

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iii. NTCIL Infrastructure Private Limited

iv. NTCIL Real Estate Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of other auditor, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial results of four subsidiaries, whose interim financial results includes total assets of Rs. 12,472.95 lakhs as at September 30, 2024, total revenue of Rs. 383.13 lakhs & Rs. 754.43 lakhs, total net profit after tax of Rs. 48.40 lakhs & Rs. 156.25 lakhs and total comprehensive income of Rs. Nil & Rs. Nil, for the quarter September 30, 2024 & half year ended September 30, 2024 respectively included in the consolidated unaudited financial results as considered in the consolidated unaudited financial results. Those interim financial results has been reviewed by other auditor, whose report has been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report of the other auditor and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement in respect of matters stated in para 6 is not modified with respect to our reliance on the work done and the reports of the other auditor.

For **R. RAMPURIA & COMPANY,**

Chartered Accountants

FRN: 325211E

(CA Rajendra Rampuria)

(Partner)

Membership Number: 108771



Date: 09-11-2024

Place: Kolkata

UDIN: 24108771BKBHVN8952

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(Amount in INR Lakhs)

Statement of Un-Audited Financial Results for the Quarter and Half Year ended 30th Sep, 2024 (Standalone)

Sl. No.	Particulars	Standalone					
		Quarter ended			Half Year ended		Year ended
		30.09.2024 (Un-Audited)	30.06.2024 (Un-Audited)	30.09.2023 (Un-Audited)	30.09.2024 (Un-Audited)	30.09.2023 (Un-Audited)	31.03.2024 (Audited)
1	Income from operations						
	Revenue from Operations						
	(a) Gross revenue from sales of products	1,238.77	481.26	747.20	1,720.03	1,713.99	3,185.03
	(b) Other operating income	19.27	19.38	86.42	38.65	189.46	413.68
	Other Income	233.75	175.79	168.30	409.54	330.58	666.18
	Total income	1,491.79	676.44	1,001.93	2,168.22	2,234.03	4,264.89
2	Expenses						
	(a) Cost of materials consumed	574.63	423.02	356.16	997.65	802.80	1,690.97
	(b) Purchases of stock-in-trade	31.92	23.46	50.30	55.38	81.42	170.10
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	257.17	(258.45)	19.52	(1.28)	85.75	27.79
	(d) Excise Duty & GST	65.95	76.94	64.02	142.89	142.56	329.17
	(e) Employee benefits expense	58.90	63.70	72.76	122.60	146.21	299.20
	(f) Finance costs	7.59	8.27	11.71	15.86	20.70	45.23
	(g) Depreciation and amortisation expense	18.26	17.78	20.22	36.04	35.03	70.71
	(h) Impairment Loss on financial assets	-	-	-	-	-	369.50
	(i) Other expenses	305.88	251.08	251.75	556.96	500.70	1,002.94
	Total expenses	1,320.30	605.80	846.44	1,926.10	1,815.17	4,005.61
3	Profit/(Loss) before Exceptional Items (1-2)	171.49	70.63	155.48	242.12	418.86	259.28
4	Exceptional Items	-	-	-	-	-	200.00
5	Profit/(Loss) before tax (3-4)	171.49	70.63	155.48	242.12	418.86	459.28
6	Tax expense	24.48	26.22	(27.56)	50.70	37.56	0.54
	(a) For current income tax	29.78	14.75	19.27	44.53	84.39	78.53
	(b) For Deferred Tax	(5.30)	11.47	-	6.17	-	10.37
	(c) Tax adjustments for earlier years	-	-	(46.83)	-	(46.83)	(88.36)
7	Net Profit / (Loss) for the period (5-6)	147.02	44.42	183.04	191.43	381.30	458.75
8	Other Comprehensive Income	2,486.14	408.40	(45.99)	2,894.54	205.88	871.26
A	(i) Item that will not be reclassified to profit or loss :	2,807.29	461.16	(45.99)	3,268.45	205.88	1,023.82
	(ii) Income tax relating to items that will not be reclassified to	(321.15)	(52.76)	-	(373.91)	-	(152.56)
B	(i) Item that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to	-	-	-	-	-	-
9	Total Comprehensive Income (7+8)	2,633.15	452.82	137.05	3,085.96	587.18	1,330.01
10	Paid-up equity share capital (Face Value of Rs.10/- each)	1,194.40	1,194.40	1,194.40	1,194.40	1,194.40	1,194.40
11	Other Equity	-	-	-	-	-	6,206.74
12	Earnings per share (EPS) in Rs.						
	(a) Basic EPS	1.23	0.37	1.53	1.60	3.19	3.84
	(b) Diluted EPS	1.23	0.37	1.53	1.60	3.19	3.84





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(Amount in INR Lakhs)

Statement of Un-Audited Financial Results for the Quarter and Half Year ended 30th September, 2024 (Consolidated)

Sl. No.	Particulars	Consolidated					
		Quarter ended			Half Year ended		Year Ended
		30.09.2024 (Un-Audited)	30.06.2024 (Un-Audited)	30.09.2023 (Un-Audited)	30.09.2024 (Un-Audited)	30.09.2023 (Un-Audited)	31.03.2024 (Audited)
1	Income from operations						
	Revenue from Operations						
	(a) Gross revenue from sales of products	1,238.77	481.26	747.20	1,720.03	1,713.99	3,185.03
	(b) Other operating income	368.55	359.09	318.99	727.64	644.81	1,357.05
	Other Income	158.94	75.76	189.80	234.70	376.06	745.13
	Total income	1,766.26	916.11	1256.00	2,682.37	2734.86	5,287.21
2	Expenses						
	(a) Cost of materials consumed	574.63	423.02	356.16	997.65	802.80	1,690.97
	(b) Purchases of stock-in-trade	31.92	23.46	50.30	55.38	81.42	170.10
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	257.17	(258.45)	19.52	(1.28)	85.75	27.79
	(d) Excise Duty & GST	65.95	76.94	64.03	142.89	142.56	329.17
	(e) Employee benefits expense	70.65	75.31	81.74	145.96	163.59	336.33
	(f) Finance costs	138.45	91.14	11.72	229.59	20.72	45.29
	(g) Depreciation and amortisation expense	39.76	40.35	55.26	80.11	104.73	210.36
	(h) Impairment Loss on financial assets	-	-	-	-	-	369.50
	(i) Other expenses	343.27	254.56	276.49	597.83	579.77	1,154.12
	Total expenses	1,521.79	726.34	915.23	2,248.12	1981.35	4,333.63
3	Profit/(Loss) before Exceptional Items (1-2)	244.47	189.77	340.77	434.25	753.51	953.58
4	Exceptional Items	-	-	-	-	-	(281.31)
5	Profit/(Loss) before tax (3-4)	244.47	189.77	340.77	434.25	753.51	672.28
6	Tax expense	49.06	37.51	47.44	86.57	112.56	166.27
	(a) For current income tax	54.36	26.04	94.27	80.40	159.39	238.53
	(b) Tax adjustments for earlier years	-	-	(46.83)	-	(4683)	(82.63)
	(c) For Deferred Tax	(5.30)	11.47	-	6.17	-	10.37
7	Net Profit / (Loss) for the period (5-6)	195.41	152.27	293.33	347.68	640.95	506.01
8	Other Comprehensive Income	2,486.14	408.40	(45.99)	2,894.54	205.88	871.26
A	(i) Item that will not be reclassified to profit or loss :	2,807.29	461.16	(45.99)	3,268.45	205.88	1,023.82
	(ii) Income tax relating to items that will not be	(321.15)	(52.76)	-	(373.91)	-	(152.56)
B	(i) Item that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to	-	-	-	-	-	-
9	Total Comprehensive Income (7+8)	2,681.55	560.67	247.34	3,242.22	846.83	1,377.27
10	Paid-up equity share capital (Face Value of Rs. 10/- each)	1,194.40	1194.40	1194.40	1,194.40	1,194.40	1,194.40
11	Other Equity	-	-	-	-	-	9,066.70
12	Earnings per share (EPS) in Rs.						
	(a) Basic EPS	1.64	1.27	2.46	2.91	5.37	4.24
	(b) Diluted EPS	1.64	1.27	2.46	2.91	5.37	4.24





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Statement Of Assets And Liabilities (Standalone)

Particulars	Standalone	
	As at 30th September, 2024	As at 31st March, 2024
	(Amount in INR Lakhs)	(Amount in INR Lakhs)
ASSETS		
1. Non-current assets		
(a) Property, Plant and equipment	811.90	849.48
(b) Other Intangible Assets	0.46	0.59
(c) Financial assets		
(i) Investment	5,268.38	1,632.82
(d) Deferred tax assets (net)	-	-
(e) Other non-current assets	364.51	357.75
Total non-current assets	6,445.25	2,840.64
2. Current assets		
(a) Inventories	676.28	644.74
(b) Financial Assets		
(i) Trade receivable	581.95	733.23
(ii) Cash and cash equivalents	892.08	6.22
(iii) Other bank balances	39.11	37.93
(iv) Loans	4,241.64	4,573.00
(c) Other current assets	419.87	293.41
(d) Current Tax Assets (Net)	-	4.76
Total current assets	6,850.92	6,293.29
Total Assets	13,296.18	9,133.93
EQUITY AND LIABILITIES		
1. Equity		
(a) Equity share capital	1,194.40	1,194.40
(b) Other equity	9,292.70	6,206.74
Total equity	10,487.10	7,401.14
2. Share Application Pending Allotment	881.25	-
3. Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	14.12	2.46
(b) Provisions	236.81	268.82
(c) Deferred tax liabilities (net)	538.85	158.77
Total non-current liabilities	789.77	430.05
4. Current liabilities		
(a) Financial liabilities		
(i) Borrowings	289.19	213.66
(ii) Trade payables		
(a) Total Outstanding dues of Micro, Small & Medium Enterprises	-	-
(b) Total Outstanding dues of Creditors Others Than Micro, Small & Medium Enterprises	117.96	339.41
(b) Other current liabilities	717.50	749.67
(c) Current Tax Liabilities (Net)	13.40	-
Total current liabilities	1,138.06	1,302.74
Total equity and liabilities	13,296.18	9,133.93





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Statement Of Assets And Liabilities (Consolidated)

(Amount in INR Lakhs)

Particulars	Consolidated	
	As at 30th September, 2024	As at 31st March, 2024
ASSETS		
1. Non-current assets		
(a) Property, Plant and equipment	863.40	902.32
(b) Investment Property	11,956.33	11,999.06
(c) Capital work-in-progress	113.96	105.48
(d) Other Intangible Assets	0.46	0.59
(e) Financial assets		
(i) Investment	5,264.38	1,628.82
(f) Other non-current assets	372.36	365.59
Total non-current assets	18,570.89	15,001.86
2. Current assets		
(a) Inventories	676.28	644.74
(b) Financial Assets		
(i) Trade receivable	684.91	781.63
(ii) Cash and cash equivalents	908.20	34.62
(iii) Other bank balances	120.50	37.93
(iv) Loans	3,119.70	-
(c) Other current assets	550.94	427.33
(d) Current Tax Assets (Net)	-	4.76
Total current assets	6,060.53	1,931.02
Total Assets	24,631.42	16,932.88
EQUITY AND LIABILITIES		
1. Equity		
(a) Equity share capital	1,194.40	1,194.40
(b) Other equity	12,308.92	9,066.70
Total equity	13,503.32	10,261.10
2. Share application money pending allotment	881.25	-
3. Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	7,541.35	2.46
(b) Provisions	236.81	268.82
(c) Deferred tax liabilities (net)	538.85	158.77
Total non-current liabilities	8,317.01	430.05
4. Current liabilities		
(a) Financial liabilities		
(i) Borrowings	289.19	4,630.91
(ii) Trade payables		
(a) Total Outstanding dues of Micro, Small & Medium Enterprises	-	-
(b) Total Outstanding dues of Creditors Others Than Micro, Small & Medium Enterprises	123.84	343.25
(b) Other current liabilities	1,467.32	1,200.94
(c) Current Tax Liabilities (Net)	49.48	66.62
Total current liabilities	1,929.84	6,241.72
Total equity and liabilities	24,631.42	16,932.88





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STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024 (STANDALONE)

(Amount in INR Lakhs)

Sl.No.	Particulars	For the Half Year ended 30th September, 2024		For the Year ended 31st March, 2024	
A.	Cash flow from operating activities :				
	Net profit before tax as per Statement of Profit & Loss		242.12		459.28
	Adjustments for :				
	Exceptional items	-		(200.00)	
	Depreciation and amortization expense	36.04		70.71	
	Finance Cost	15.86		45.23	
	Derecognition of Property, Plant and Equipment	-		25.33	
	Finance Income INDAS	(27.12)		(8.40)	
	Interest Income	(223.10)		(450.05)	
	Profit on sale of fixed assets	(8.79)		(0.97)	
	Provision for Gratuity	12.00		31.69	
			(195.11)		(486.47)
	Operating profit before working capital changes		47.02		(27.19)
	(Increase) / Decrease in inventories	(31.54)		57.73	
	(Increase) / Decrease in trade receivables	151.29		(273.33)	
	Increase / (Decrease) in trade payables	(221.45)		204.81	
	(Increase) / Decrease in other payables	(18.77)		9.06	
	(Increase) / Decrease in other current assets	(121.70)		338.03	
	(Increase) / Decrease in borrowings	(2.38)		0.14	
	(Increase) / Decrease in short term loans to body corporate	331.36		(326.31)	
			86.81		10.13
	Cash generated from/(used in) operations		133.83		(17.05)
	Less: Direct taxes (paid) / refunds including interest (net)		(44.53)		(21.94)
	Less: Gratuity paid		(44.01)		(44.70)
	Net cash generated/(used) from operating activities		45.29		(83.69)
B.	Cash flow from investing activities :				
	(Increase) / Decrease in property, plant & equipment	10.46		(137.87)	
	(Increase) / Decrease in Capital Work in Progress	-		4.27	
	Investment in optionally convertible debenture	(340.00)		(150.00)	
	Increase in Deposits	(6.76)		(1.69)	
	Investment in Fixed Deposits	(1.18)		(37.93)	
	Interest received	223.10		450.05	
	Net cash from investing activities		(114.38)		126.82
C.	Cash flow from financing activities :				
	Share Application Pending Allotment	881.25			
	Interest paid	(15.86)		(45.23)	
	Repayment of Borrowings	11.65		(2.38)	
	Net cash generated/(used) in financing activities		877.04		(47.61)
	Net increase/(decrease) in cash and cash equivalents (A+B+C)		807.95		(4.49)
	Cash and cash equivalents -Opening balance		(205.06)		(200.58)
	Cash and cash equivalents -Closing balance		602.89		(205.06)
	CASH AND CASH EQUIVALENTS COMPRISE:				
	Balances with bank		892.07		5.73
	Cash Credit		(289.19)		(211.28)
	Cash on hand		0.01		0.49
			602.89		(205.06)





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Cash Flow Statement for the half year ended 30th September, 2024 (Consolidated)

(Amount in INR Lakhs)

Sl.No.	Particulars	For the Half Year ended 30th September, 2024		For the Year ended 31st March, 2024	
A.	Cash flow from operating activities :				
	Net profit before tax as per Statement of Profit & Loss		434.25		672.28
	Adjustments for :				
	Exceptional items			(200.00)	
	Depreciation and amortization expense	80.11		210.36	
	Finance Cost	427.00		85.74	
	Derecognition of Property, Plant and Equipment			25.33	
	Finance Income INDAS	(27.12)		(8.40)	
	Interest Income	(223.67)		(513.70)	
	Profit on sale of fixed assets	(8.79)		(0.97)	
	Provision for Gratuity	12.00		31.69	
			259.53		(369.96)
	Operating profit before working capital changes		693.78		302.32
	(Increase) / Decrease in inventories	(31.54)		57.73	
	(Increase) / Decrease in trade receivables	96.72		(268.53)	
	(Increase) / Decrease in other current assets	(126.10)		338.03	
	Increase / (Decrease) in trade payables	(221.45)		171.64	
	(Increase) / Decrease in other payables	289.07		9.06	
	(Increase) / Decrease in borrowings	(343.45)		8,990.39	
	(Increase) / Decrease in short term loans to body corporate	331.36		(326.31)	
			(5.38)		8,972.01
	Cash generated from/(used in) operations		688.41		9,274.33
	Less: Direct taxes (paid) / refunds including interest (net)		(110.95)		(184.55)
	Less: Gratuity paid		(44.01)		(44.70)
	Net cash generated/(used) from operating activities		533.45		9,045.09
B.	Cash flow from investing activities :				
	Loan Repaid by Body Corporate	-		506.28	
	(Increase) / Decrease in property, plant & equipment	10.46		(9,789.44)	
	(Increase) / Decrease in Capital Work in Progress	(8.48)		4.27	
	Investment in optionally convertible debenture	(340.00)		(150.00)	
	Increase in Deposits	(6.76)		(1.69)	
	Investment in Fixed Deposits	(82.57)		(37.93)	
	Interest received	223.67		513.70	
	Net cash from investing activities		(203.68)		(8,954.82)
C.	Cash flow from financing activities :				
	Share application pending allotment	881.25		-	
	Interest paid	(427.00)		(85.74)	
	Repayment of Borrowings	11.65		(2.38)	
	Net cash generated/(used) in financing activities		465.90		(88.12)
	Net increase/(decrease) in cash and cash equivalents (A+B+C)		795.67		2.15
	Cash and cash equivalents -Opening balance		(176.66)		(178.81)
	Cash and cash equivalents -Closing balance		619.00		(176.66)
	CASH AND CASH EQUIVALENTS COMPRISE:				
	Balances with bank		907.62		33.69
	Cash Credit		(289.19)		(211.28)
	Cash on hand		0.57		0.93
			619.00		(176.66)





ntc industries limited

Registered Office: 149, B.T. Road, Kamarhati, Kolkata - 700 058
email ID: info@ntcind.com; Website: www.ntcind.com; CIN: L70109WB1991PLC053562

Statement of Un-Audited Segment-wise Revenue, Results, Assets and Liabilities for the Quarter and Half Year Ended 30th Sep, 2024 (Standalone)

(Amount in INR Lakhs)

Particulars	Quarter ended			Half Year ended		Year ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1. Segment Revenue						
(a) FMCG - Cigarettes	1,239.06	481.47	685.37	1,720.53	1,601.45	2,979.01
- Others	-	-	62.14	-	113.11	207.55
(b) Rental Income	18.97	19.18	86.11	38.15	188.89	412.15
Gross Revenue	1,258.03	500.64	833.62	1,758.68	1,903.45	3,598.71
2. Segment Results						
(a) FMCG - Cigarettes	42.27	(50.37)	77.09	(8.10)	248.01	257.70
- Others	-	-	6.21	-	11.31	20.75
(b) Rental Income	-	-	72.19	-	159.55	350.33
Other Unallocable Expenditure net off Unallocable Income	129.22	121.00	-	250.22	-	(169.50)
Profit before tax	171.49	70.63	155.49	242.12	418.87	459.28
3. Segment Assets						
(a) FMCG - Cigarettes	2,904.90	3,045.92	3,072.89	2,904.90	3,072.89	2,928.12
- Others	-	-	-	-	-	-
(b) Rental Income	-	-	98.90	-	98.90	98.90
Unallocated	10,391.27	7,048.72	5,307.20	10,391.27	5,307.20	6,106.92
Total Assets	13,296.18	10,094.64	8,478.99	13,296.18	8,478.99	9,133.93
4. Segment Liabilities						
(a) FMCG - Cigarettes	1,927.83	2,240.68	1,793.24	1,927.83	1,793.24	1,732.79
- Others	-	-	-	-	-	-
(b) Rental Income	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-
Total Liabilities	1,927.83	2,240.68	1,793.24	1,927.83	1,793.24	1,732.79





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Statement of Un-Audited Segment-wise Revenue, Results, Assets and Liabilities for the Quarter and Half Year Ended 30th September, 2024 (Consolidated)

(Amount in INR Lakhs)

Particulars	Quarter ended			Half Year ended		Year ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1. Segment Revenue						
(a) FMCG - Cigarettes	1,239.06	481.47	685.37	1,720.53	1,601.45	2,979.01
- Others	-	-	62.14	-	113.11	207.55
(b) Rental Income	368.26	358.88	318.69	727.14	644.24	1,355.52
Gross Revenue	1,607.32	840.35	1,066.20	2,447.67	2,358.80	4,542.08
2. Segment Results						
(a) FMCG - Cigarettes	42.27	(50.37)	39.99	(8.10)	151.79	257.70
- Others	-	-	6.21	-	11.31	20.75
(b) Rental Income	110.94	119.14	294.57	230.08	590.41	1,044.63
Other Unallocable Expenditure net off Unallocable Income	91.27	121.00	-	212.27	-	(650.81)
Profit before tax	244.48	189.77	340.77	434.25	753.51	672.28
3. Segment Assets						
(a) FMCG - Cigarettes	2,904.90	3,045.92	3,143.16	2,904.90	3,131.13	2,928.12
- Others	-	-	-	-	-	-
(b) Rental Income	11,956.33	11,977.15	2,831.99	11,956.33	2,831.99	11,999.06
Unallocated	9,770.19	2,994.47	6,144.67	9,770.19	6,144.67	2,005.70
Total Assets	24,631.42	18,017.54	12,119.82	24,631.42	12,107.79	16,932.88
4. Segment Liabilities						
(a) FMCG - Cigarettes	1,927.83	2,240.68	1,793.24	1,927.83	1,793.24	1,732.79
- Others	-	-	-	-	-	-
(b) Rental Income	8,319.02	4,946.46	556.44	8,319.02	556.44	4,938.98
Unallocated	-	4.64	-	-	-	-
Total Liabilities	10,246.85	7,191.78	2,349.68	10,246.85	2,349.68	6,671.78



Notes :

- 1) The financial results of the Company has been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified by the Ministry of Corporate Affairs and as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 pursuant to Section 133 of the Companies Act, 2013 read with relevant rules and in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2) The above Unaudited Financial Results for the quarter and half year ended 30th September, 2024 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 9th November, 2024. Limited Review of the Unaudited Financial Results for the quarter and half year ended 30th September, 2024, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors of the Company.
- 3) Increase in Authorized Share Capital: Following approval from the Members of the Company at the Annual General Meeting held on 30.08.2024, the Authorized Share Capital of the Company has been increased from Rs. 20,00,00,000/- (Rupees Twenty Crores only) to Rs. 45,00,00,000/- (Rupees Forty-Five Crores only).
- 4) Issuance of Convertible Warrants: Pursuant to the approval of the Board of Directors ("BOD") in their meeting on 02.08.2024, the subsequent approval by Members at the Annual General Meeting on 30.08.2024, and receipt of in-principle approvals from BSE Limited (vide Letter No. LOD/PREF/AM/FIP/952/2024-25) dated 19.09.2024 and CSE Limited (vide Letter No. CSE/LD/16389/2024) dated 20.09.2024, the BOD, in its meeting held on 03.10.2024, allotted 25,75,000 (Twenty-Five Lakhs Seventy-Five Thousand) warrants convertible into equivalent equity shares of the Company. This issuance is in accordance with the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.
- 5) The figure for the quarter ended 30th September, 2024 are the balancing figures between the Un-audited financial result for the half year ended 30th September, 2024 and the published financial result for the 3 months ended 30th June, 2024.
- 6) The CEO and CFO certificate in respect of the above result in terms of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 has been placed before the Board of Directors.
- 7) These results will be made available on the Company's website www.ntcind.com and websites of BSE Limited www.bseindia.com and CSE Limited www.cse-india.com.
- 8) To facilitate comparison, figures of preveious years/quarters have been re-grouped/re-arranged/re-classified, wherever necessary.

Date: 09-11-2024
Place : Kolkata



For ntc industries limited

Avijit Maity
Managing Director
DIN: 10456050