

Statement of Standalone unaudited Financial Results for the Quarter ended September 30, 2023

Amount in Rs. Lakhs

S. No.	Particulars	Quarter Ended		Year to date		Quarter Ended	Year Ended
		30-Sep-23	30-Jun-23	30-Sep-23	30-Jun-23	30-Sep-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
I	REVENUE						
	(a) Revenue from Operations	11,401.25	10,367.19	21,768.44	10,367.19	11,501.50	45,035.20
	(b) Other Income	27.39	21.03	48.42	21.03	133.41	327.26
	Total Revenue (I)	11,428.64	10,388.22	21,816.86	10,388.22	11,634.91	45,362.46
II	EXPENSES						
	(a) Cost of Materials Consumed	5,818.48	5,666.17	11,484.65	5,666.17	6,119.86	25,570.21
	(b) Purchases of Traded Goods	142.31	120.19	262.50	120.19	108.28	443.95
	(c) Changes in Inventories of Finished Goods, Work-in-Progress	-15.10	(68.13)	(83.23)	(68.13)	571.89	(449.57)
	(d) Other Manufacturing Expenses	1,276.56	1,127.52	2,404.08	1,127.52	1,322.42	5,268.60
	(e) Employee Benefits Expenses	1,468.33	1,350.34	2,818.67	1,350.34	1,366.41	5,414.59
	(f) Finance Costs	385.25	373.13	758.38	373.13	427.29	1,662.16
	(g) Depreciation and Amortisation Expenses	280.63	274.44	555.07	274.44	273.54	1,108.01
	(h) Other Expenses	1,277.04	1,074.95	2,351.99	1,074.95	1,032.41	4,523.31
	Total Expenses (II)	10,633.50	9,918.61	20,552.11	9,918.61	11,222.10	43,541.26
III	Profit / (Loss) before Exceptional / Extraordinary Items (I-II)	795.14	469.61	1,264.75	469.61	412.81	1,821.20
IV	Exceptional / Extraordinary Items	-6.28	-	(6.28)	-	75.17	1.74
V	Profit / (Loss) before Tax (III+IV)	788.86	469.61	1,258.47	469.61	487.98	1,822.94
VI	Cash Profit / (Loss)	1,069.49	744.05	1,813.54	744.05	761.52	2,930.95
VII	Tax Expense						
	(a) Current Tax MAT	106.42	78.24	184.66	78.24	-	303.69
	(b) MAT Credit	-	-	-	-	-	-
	(c) Deferred Tax	42.44	44.94	87.38	44.94	-	174.51
	(d) Adjustment of Current Tax relating to earlier years	-	-	-	-	-	-
	Total Tax Expense (VII)	148.86	123.18	272.04	123.18	-	478.20
VIII	Profit / (Loss) for the period / year (V-VI)	640.00	346.43	986.43	346.43	487.98	1,344.74
IX	Other Comprehensive Income						
	(a) Re-measurement (loss) / gain on Employee Defined Benefit Plans	-	-	-	-	-	86.71
	(b) Tax Expense	-	-	-	-	-	(25.25)
	Other Comprehensive Income (IX)	-	-	-	-	-	61.46
X	Total Comprehensive Income for the period / year (VIII+IX)	640.00	346.43	986.43	346.43	487.98	1,406.20
XI	Paid up Equity Share Capital (Face value of Rs.10 each)	1,156.97	1,156.97	1,156.97	1,156.97	1,156.97	1,156.97
XII	Earnings Per Share (of Rs.10 each) (Basic & Diluted)						
	(a) Excluding Exceptional Items (in Rs.)	5.59	2.99	8.58	2.99	3.57	11.61
	(b) Including Exceptional Items (in Rs.)	5.53	2.99	8.53	2.99	4.22	11.62

Statement of Consolidated unaudited Financial Results for the Quarter ended September 30, 2023

Amount in Rs. Lakhs

S. No.	Particulars	Quarter Ended		Year to Date		Quarter Ended	Year Ended
		30-Sep-23	30-Jun-23	30-Sep-23	30-Jun-23	30-Sep-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
I	REVENUE						
	(a) Revenue from Operations	11,401.25	10,367.19	21,768.44	10,367.19	11,501.50	45,035.20
	(b) Other Income	19.81	23.34	43.15	23.34	133.41	277.22
	Total Revenue (I)	11,421.06	10,390.53	21,811.59	10,390.53	11,634.91	45,312.42
II	EXPENSES						
	(a) Cost of Materials Consumed	5,818.48	5,666.17	11,484.65	5,666.17	6,119.86	25,570.21
	(b) Purchases of Traded Goods	142.31	120.19	262.50	120.19	108.28	443.95
	(c) Changes in Inventories of Finished Goods, Work-in-Progress	-15.10	(68.13)	(83.23)	(68.13)	571.89	(449.57)
	(d) Other Manufacturing Expenses	1,193.31	1,056.09	2,249.40	1,056.09	1,254.80	4,991.08
	(e) Employee Benefits Expenses	1,529.59	1,396.77	2,926.36	1,396.77	1,415.56	5,594.83
	(f) Finance Costs	385.25	373.13	758.38	373.13	427.29	1,662.16
	(g) Depreciation and Amortisation Expenses	280.74	274.55	555.29	274.55	273.66	1,108.47
	(h) Other Expenses	1,279.42	1,086.01	2,365.43	1,086.01	1,039.41	4,543.35
	Total Expenses (II)	10,614.00	9,904.78	20,518.78	9,904.78	11,210.75	43,464.48
III	Profit / (Loss) before Exceptional / Extraordinary Items (I-II)	807.06	485.75	1,292.81	485.75	424.16	1,847.94
IV	Exceptional / Extraordinary Items	-6.28	-	(6.28)		75.17	1.74
V	Profit / (Loss) before Tax (III+IV)	800.78	485.75	1,286.53	485.75	499.33	1,849.68
VI	Cash Profit / (Loss)	1,081.52	760.30	1,841.82	760.30	772.99	2,958.15
VII	Tax Expense						
	(a) Current Tax	109.79	78.24	188.03		-	321.87
	(b) Current Tax (MAT)	-	-	-		-	-
	(b) MAT Credit	-	-	-		-	-
	(c) Deferred Tax	42.44	44.94	87.38		-	173.88
	(d) Adjustment of Current Tax relating to earlier years	-	-	-		-	-
	Total Tax Expense (VII)	152.23	123.18	275.41		-	495.75
VIII	Profit / (Loss) for the period / year (V-VI)	648.55	362.57	1,011.12	485.75	499.33	1,353.93
IX	Share of profits from Associates	251.46	230.41	481.87	230.41	180.95	614.13
X	Share of profits from Joint Venture	(19.17)	(6.37)	(25.54)	(6.37)	0.43	(38.87)
XI	Other Comprehensive Income						
	(a) Re-measurement (loss) / gain on Employee Defined Benefit Plans	-	-	-		-	87.41
	(b) Tax Expense	-	-	-		-	(25.44)
	Other Comprehensive Income (IX)	-	-	-		-	61.97
XII	Total Comprehensive Income for the period / year (VIII+IX)	880.84	586.61	1,467.45	709.79	680.28	1,991.16
XIII	Paid up Equity Share Capital (Face value of Rs.10 each)	1,156.97	1,156.97	1,156.97	1,156.97	1,156.97	1,156.97
XIV	Earnings Per Share (of Rs.10 each) (Basic & Diluted)						
	(a) Excluding Exceptional Items (In Rs.)	7.67	5.07	12.74	6.13	5.23	16.66
	(b) Including Exceptional Items (in Rs.)	7.61	5.07	12.68	6.13	5.88	16.67

NCL BUILDTEK LIMITED							
Consolidated Segment wise Revenue Results and Assets and Liabilities							
Amount in Rs. Lakhs							
S. No.	Particulars	Quarter Ended		Year to date		Quarter Ended	Year Ended
		30-Sep-23	30-Jun-23	30-Sep-23	30-Jun-23	30-Sep-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
1	Segment Revenue						
	a) Coatings	2,273.65	2,330.36	4,604.01	2,330.36	2,211.13	10,155.30
	b) Walls	3,240.02	2,963.33	6,203.35	2,963.33	2,933.43	12,501.03
	c) Windows	5,887.59	5,073.50	10,961.09	5,073.50	6,356.94	22,378.87
	d) Services	86.23	73.40	159.63	73.40	73.00	298.59
	e) Other Income	19.81	23.34	43.15	23.34	19.81	277.22
	Total	11,507.30	10,463.93	21,971.23	10,463.93	11,594.31	45,611.01
	Less: Intersegment Revenue	(86.23)	(73.40)	(159.63)	(73.40)	(73.00)	(298.59)
2	Total Revenue	11,421.07	10,390.53	21,811.60	10,390.53	11,521.31	45,312.42
	Segment Results						
	[Profit / (Loss) before Interest & Tax]						
	a) Coatings	260.27	270.86	531.13	270.86	88.74	1,342.13
	b) Walls	261.26	214.11	475.37	214.11	53.43	204.26
	c) Windows	658.86	357.77	1,016.63	357.77	579.64	2,000.74
	d) Services	11.92	16.14	28.06	16.14	11.35	67.67
	e) Un allocated	-	-	-	-	-	(104.69)
	Total	1,192.31	858.88	2,051.19	858.88	733.16	3,510.11
	Less Finance Costs	385.25	373.13	758.38	373.13	427.29	1,662.16
	Profit before Tax (Total)	807.06	485.75	1,292.81	485.75	305.87	1,847.95
3	Segment Assets						
	a) Coatings	6,143.11	5,503.30	5,672.96	5,503.30	6,143.11	5,457.76
	b) Walls	11,605.89	11,671.92	11,436.50	11,671.92	11,605.89	11,868.70
	c) Windows	19,206.18	19,692.45	20,692.49	19,692.45	19,206.18	18,924.51
	d) Services	200.43	248.44	258.01	248.44	200.43	229.14
	e) Unallocated	2,138.44	1,661.79	2,681.67	1,661.79	2,138.44	1,660.72
	Total	39,294.05	38,777.90	40,741.63	38,777.90	39,294.05	38,140.83
4	Segment Liabilities						
	a) Coatings	4,056.15	3,364.35	3,259.61	3,364.35	4,056.15	3,003.38
	b) Walls	5,699.19	6,590.82	7,151.34	6,590.82	5,699.19	6,540.40
	c) Windows	10,394.18	10,221.23	11,833.94	10,221.23	10,394.18	10,012.31
	d) Services	25.62	73.06	77.72	73.06	25.62	69.89
	e) Unallocated	4,114.36	2,587.48	1,947.52	2,587.48	4,114.36	3,059.65
	Total	24,289.50	22,836.94	24,270.13	22,836.94	24,289.50	22,685.63

**NCL BUILDTEK LTD**

(Formerly NCL ALLTEK & SECCOLOR LTD)

Reg. Office: 10-3-162, 5th Floor, NCL Pearl, S.D. Road, East Marredpally,

Secunderabad, Telangana - 500 026 India. Tel.: 040-6831 3333

W: www.nclbuildtek.com | E: contactus@nclbuildtek.com | CIN: U72200TG1986PLC006601

**Notes:**

- 1 The above Standalone and Consolidated financial results were reviewed by the Audit Committee, later approved by the Board of Directors of the Company in the meeting held on 08.11.2023. The Statutory Auditors have carried out a limited review of the financial statements.
- 2 The Stand alone and Consolidated Financial Results have been prepared in accordance with Indian Accounting Standards (INDAS) prescribed under Section 133 of the Companies Act'2013 (the Act) read together with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 3 Consolidated Financial Results include the results of:
 - a. NCL Buildtek Ltd
 - b. NCL ASL Services Ltd
- 4 Segment information is presented for the financial results as permitted under the Ind AS 108 "Operating Segments" notified under the Companies (Indian Accounting Standard) Rules, 2015 read with Accounting Standard (AS) 17 "Segment Reporting" notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended).

Business segments of the company and products / services in each segment

 - a. Windows (Color coated GI profiles (CCGI), CCGI, uPVC doors & Windows, Aluminum windows and ABS Doors)
 - b. Coatings (Wall putties, paints and textures)
 - c. Walls (Aerated Fly Ash Blocks)
 - d. Services (Fabrication and installation of Windows and doors)
- 5 In assessing the recoverability of Receivables including Trade Receivables, inventories and other current assets, the company has considered internal and external information received up to the date of approval of these financial statements. Based on current indicators of future economic conditions we expect to recover the carrying amount of all these assets.
- 6 Figures for the previous year have been regrouped /reclassified wherever necessary to confirm to the current period's presentation for the standalone and consolidated financial results.

On behalf of the Board of Directors
NCL Buildtek Limited

(Bh. Subba Raju)
Managing Director

Place: Hyderabad
Date: 08.11.2023

