

Statement of Standalone unaudited Financial Results for the Quarter ended December 31, 2023

Amount in Rs. Lakhs

S. No.	Particulars	Quarter Ended		Year to date		Quarter Ended	Year Ended
		31-Dec-23	30-Sep-23	31-Dec-23	30-Sep-23	31-Dec-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
I	REVENUE						
	(a) Revenue from Operations	10,485.28	11,401.25	32,253.72	21,768.44	10,814.61	45,035.20
	(b) Other Income	49.26	21.11	91.40	42.14	9.47	327.26
	Total Revenue (I)	10,534.54	11,422.36	32,345.12	21,810.58	10,824.08	45,362.46
II	EXPENSES						
	(a) Cost of Materials Consumed	5,408.01	5,818.48	16,892.66	11,484.65	5,762.03	25,570.21
	(b) Purchases of Traded Goods	97.78	142.31	360.28	262.50	113.62	443.95
	(c) Changes in Inventories of Finished Goods, Work-in-Progress	45.55	(15.10)	(37.68)	(83.23)	125.36	(449.57)
	(d) Other Manufacturing Expenses	1,128.20	1,276.56	3,532.28	2,404.08	1,347.23	5,268.60
	(e) Employee Benefits Expenses	1,564.49	1,468.33	4,383.16	2,818.67	1,355.03	5,414.59
	(f) Finance Costs	396.16	385.25	1,154.54	758.38	417.40	1,662.16
	(g) Depreciation and Amortisation Expenses	283.83	280.63	838.90	555.07	275.78	1,108.01
	(h) Other Expenses	1,164.54	1,277.04	3,516.53	2,351.99	1,090.71	4,523.31
	Total Expenses (II)	10,088.56	10,633.50	30,640.67	20,552.11	10,487.16	43,541.26
III	Profit / (Loss) before Exceptional / Extraordinary Items (I-II)	445.98	788.86	1,704.45	1,258.47	336.92	1,821.20
IV	Exceptional / Extraordinary Items	-	-	-	-	1.85	1.74
V	Profit / (Loss) before Tax (III+IV)	445.98	788.86	1,704.45	1,258.47	338.77	1,822.94
VI	Cash Profit / (Loss)	729.81	1,069.49	2,543.35	1,813.54	614.55	2,930.95
VII	Tax Expense						
	(a) Current Tax MAT	110.13	106.42	294.79	184.66	302.26	303.69
	(b) MAT Credit	-	-	-	-	-	-
	(c) Deferred Tax	31.61	42.44	118.99	87.38	-	174.51
	(d) Adjustment of Current Tax relating to earlier years	-	-	-	-	-	-
	Total Tax Expense (VII)	141.74	148.86	413.78	272.04	302.26	478.20
VIII	Profit / (Loss) for the period / year (V-VI)	304.24	640.00	1,290.67	986.43	36.51	1,344.74
IX	Other Comprehensive Income						
	(a) Re-measurement (loss) / gain on Employee Defined Benefit Plans	65.03	-	65.03	-	-	86.71
	(b) Tax Expense	(18.94)	-	(18.94)	-	-	(25.25)
	Other Comprehensive Income (IX)	46.09	-	46.09	-	-	61.46
X	Total Comprehensive Income for the period / year (VIII+IX)	350.33	640.00	1,336.76	986.43	36.51	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.)	2.63	5.53	11.16	8.53	0.30	11.61
	(b) Including Exceptional Items (in Rs.)	2.63	5.53	11.16	8.53	0.32	11.62

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Statement of Consolidated unaudited Financial Results for the Quarter ended December 31, 2023

Amount in Rs. Lakhs

S. No.	Particulars	Quarter Ended		Year to Date		Quarter Ended	Year Ended
		31-Dec-23	30-Sep-23	31-Dec-23	30-Sep-23	31-Dec-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
I	REVENUE						
	(a) Revenue from Operations	10,485.28	11,401.25	32,253.72	21,768.44	10,814.61	45,035.20
	(b) Other Income	46.00	13.53	82.87	36.87	9.47	277.22
	Total Revenue (I)	10,531.28	11,414.78	32,336.59	21,805.31	10,824.08	45,312.42
II	EXPENSES						
	(a) Cost of Materials Consumed	5,408.01	5,818.48	16,892.66	11,484.65	5,762.03	25,570.21
	(b) Purchases of Traded Goods	97.78	142.31	360.28	262.50	113.62	443.95
	(c) Changes in Inventories of Finished Goods, Work-in-Progress	45.55	(15.10)	(37.68)	(83.23)	125.36	(449.57)
	(d) Other Manufacturing Expenses	1,045.20	1,193.31	3,294.60	2,249.40	1,272.44	4,991.08
	(e) Employee Benefits Expenses	1,616.78	1,529.59	4,543.14	2,926.36	1,400.52	5,594.83
	(f) Finance Costs	396.16	385.25	1,154.54	758.38	417.40	1,662.16
	(g) Depreciation and Amortisation Expenses	283.95	280.74	839.24	555.29	275.89	1,108.47
	(h) Other Expenses	1,170.18	1,279.42	3,535.61	2,365.43	1,097.84	4,543.35
	Total Expenses (II)	10,063.61	10,614.00	30,582.39	20,518.78	10,465.10	43,464.48
III	Profit / (Loss) before Exceptional / Extraordinary Items (I-II)	467.67	800.78	1,754.20	1,286.53	358.98	1,847.94
IV	Exceptional / Extraordinary Items	-	-	-	-	1.85	1.74
V	Profit / (Loss) before Tax (III+IV)	467.67	800.78	1,754.20	1,286.53	360.83	1,849.68
VI	Cash Profit / (Loss)	751.62	1,081.52	2,593.44	1,841.82	636.72	2,958.15
VII	Tax Expense						
	(a) Current Tax	119.20	109.79	307.23	188.03	302.25	321.87
	(b) Current Tax (MAT)	-	-	-	-	-	-
	(b) MAT Credit	-	-	-	-	-	-
	(c) Deferred Tax	31.14	42.44	118.52	87.38	-	173.88
	(d) Adjustment of Current Tax relating to earlier years	-	-	-	-	-	-
	Total Tax Expense (VII)	150.34	152.23	425.75	275.41	302.25	495.75
VIII	Profit / (Loss) for the period / year (V-VI)	317.33	648.55	1,328.45	1,011.12	58.58	1,353.93
IX	Share of profits from Associates	284.40	251.46	766.27	481.87	267.63	614.13
X	Share of profits from Joint Venture	(25.68)	(19.17)	(51.22)	(25.54)	17.36	(38.87)
XI	Other Comprehensive Income						
	(a) Re-measurement (loss) / gain on Employee Defined Benefit Plans	65.56	-	65.56	-	-	87.41
	(b) Tax Expense	(19.08)	-	(19.08)	-	-	(25.44)
	Other Comprehensive Income (IX)	46.48	-	46.48	-	-	61.97
XII	Total Comprehensive Income for the period / year (VIII+IX)	622.53	880.84	2,089.98	1,467.45	343.57	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.)	4.98	7.61	17.66	12.68	2.95	16.66
	(b) Including Exceptional Items (in Rs.)	4.98	7.61	17.66	12.68	2.97	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
		31-Dec-23	30-Sep-23	31-Dec-23	30-Sep-23	31-Dec-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
1	Segment Revenue						
	a) Coatings	2,443.49	2,273.65	7,047.50	4,604.01	2,610.92	10,155.30
	b) Walls	3,006.19	3,240.02	9,209.54	6,203.35	3,119.67	12,501.03
	c) Windows	5,035.58	5,887.59	15,996.67	10,961.09	5,084.02	22,378.87
	d) Services	85.43	86.23	245.06	159.63	77.96	298.59
	e) Other Income	46.00	13.53	82.87	36.87	9.47	277.22
	Total	10,616.69	11,501.02	32,581.64	21,964.95	10,902.04	45,611.01
	Less: Intersegment Revenue	(85.43)	(86.23)	(245.06)	159.63	(77.96)	(298.59)
2	Total Revenue	10,531.26	11,414.79	32,336.58	22,124.58	10,824.08	45,312.42
	Segment Results						
	[Profit / (Loss) before Interest & Tax]						
	a) Coatings	378.88	260.27	910.01	531.13	456.17	1,342.13
	b) Walls	87.74	261.26	563.11	475.37	(83.04)	204.26
	c) Windows	434.26	658.86	1,450.89	1,016.63	381.19	2,000.74
	d) Services	21.68	11.92	49.74	28.06	22.06	67.67
	e) Un allocated	(58.75)	-	(65.03)	(6.28)	-	(63.77)
	Total	863.81	1,192.31	2,908.72	2,044.91	776.38	3,551.03
	Less Finance Costs	396.16	385.25	1,154.54	758.38	417.40	1,662.16
	Profit before Tax (Total)	467.65	807.06	1,754.18	1,286.53	358.98	1,888.87
3	Segment Assets						
	a) Coatings	5,579.00	5,672.96	5,579.00	5,672.96	6,369.73	5,457.76
	b) Walls	11,221.09	11,436.50	11,221.09	11,436.50	11,725.10	11,901.19
	c) Windows	21,150.53	20,692.49	21,150.53	20,692.49	18,863.43	18,924.51
	d) Services	233.16	258.01	233.16	258.01	223.84	229.14
	e) Unallocated	2,656.41	2,681.67	2,656.41	2,681.67	1,411.12	1,660.72
	Total	40,840.19	40,741.63	40,840.19	40,741.63	38,593.22	38,173.32
4	Segment Liabilities						
	a) Coatings	3,340.28	3,259.61	3,340.28	3,259.61	3,975.34	3,003.38
	b) Walls	7,570.42	7,151.34	7,570.42	7,151.34	6,036.35	6,572.88
	c) Windows	11,306.75	11,833.94	11,306.75	11,833.94	9,810.92	10,012.31
	d) Services	35.77	77.72	35.77	77.72	26.96	69.89
	e) Unallocated	1,756.89	1,947.52	1,756.89	1,947.52	3,562.21	3,059.65
	Total	24,010.11	24,270.13	24,010.11	24,270.13	23,411.78	22,718.11

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NCL BUILDTEK LTD

(Formerly NCL ALLTEK & SECCOLOR LTD)

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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 08.02.2024. 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: 08.02.2024

