



Regd. Office : Thiru Complex, 44, Pantheon Road, Egmore, Chennai - 600 008, India.  
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e-mail : contact@nationalgroup.in  
CIN : L25209TN1989PLC017413

23.10.2020

The Manager,  
Department of Corporate Services,  
Bombay Stock Exchange Limited,  
Floor 25, P.J.Towers,  
Dalal Street,  
Mumbai – 400 001.

Dear Sir/Madam,

Sub: Outcome of Board Meeting - Unaudited Financial Results of the Company for the quarter ended 30.9.2020 – Intimation pursuant SEBI (Listing Obligations & Disclosure Requirements) 2015.

Ref: Scrip Code: 531287

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) 2015, we wish to inform you that the Board of Directors of the Company at its Meeting held today, inter-alia, approved the Unaudited Financial Results of the Company for the quarter ended 30.9.2020 as recommended by the Audit Committee. A copy of the Unaudited Financial Results for the quarter ended 30.9.2020 along with the Limited Review Report are enclosed.

The Meeting started at 04.00 PM and ended at 4.45 P.M.

Kindly acknowledge the receipt.

Thanking You,

Yours faithfully,  
For National Plastics Technologies Limited

  
Abishek S  
Company Secretary

Encl.: as above

**C.A. PATEL & SANKLECHA**

Chartered Accountants  
137, Nainiappa Naicken Street,  
2nd Floor, Chennai - 600 003.  
Phone : 2535 7070 / 4212 4055  
Cell : 89391 05831

**INDEPENDENT AUDITOR'S REVIEW REPORT ON  
REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS**

To  
The Board of Directors  
National Plastic Technologies Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s. **National Plastic Technologies Limited** ("The Company"), for the quarter and half year ended 30th September, 2020 ("this statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015 as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. 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 the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For C.A PATEL & SANKLECHA

Chartered Accountants  
Firm Regn No : 015669S

  
BHARAT RAJ SANKLECHA

Partner  
Membership No : 027539  
Place : Chennai  
Date : 23rd October 2020



UDIN : 20027539AAAAGS9115



National Plastic Technologies Ltd. (CIN:L25209TN1989PLC017413)  
Thiru Complex, 44, Pantheon Road, Egmore, Chennai - 600 008

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF-YEAR ENDED 30TH SEPTEMBER 2020

Rs. In Lakhs except per share data

S.No.	PART-I Particulars	Quarter Ended			Half -Year Ended		Year Ended
		30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	30.09.2019 (Unaudited)	30.09.2020 (Unaudited)	30.09.2019 (Unaudited)	31.03.2020 (Audited)
<b>I</b>	<b>Revenue from Operations:</b>						
	(a) Sale of Products	2,394.00	580.43	2,502.77	2,974.43	5,154.71	8,805.74
	(b) Other operating income	-	-	-	-	-	-
<b>II</b>	<b>Other Income (II)</b>	14.22	35.11	15.80	49.33	28.67	50.89
<b>III</b>	<b>Total Income (I) + (II) (A)</b>	<b>2,408.22</b>	<b>615.54</b>	<b>2,518.57</b>	<b>3,023.76</b>	<b>5,183.38</b>	<b>8,856.63</b>
<b>IV</b>	<b>Expenses:</b>						
	a) Cost of raw materials consumed	1,786.08	427.36	1,850.30	2,213.44	3,866.47	6,494.48
	b) Changes in Inventory	-16.65	-18.79	-43.52	-35.44	-37.07	-390.78
	c) Employee benefits expense	171.50	106.46	183.08	277.96	353.20	741.14
	d) Finance Cost	102.64	78.15	85.33	180.79	174.45	368.63
	e) Depreciation and Amortisation	60.07	59.52	57.23	119.59	110.34	230.96
	f) Other Expenditure	256.67	110.30	326.80	366.97	607.22	1,113.52
	<b>Total Expenses (B)</b>	<b>2,360.31</b>	<b>763.00</b>	<b>2,459.22</b>	<b>3,123.31</b>	<b>5,074.61</b>	<b>8,557.95</b>
<b>V</b>	<b>Profit/ (Loss) before tax (A)- (B)</b>	<b>47.91</b>	<b>-147.46</b>	<b>59.35</b>	<b>-99.55</b>	<b>108.77</b>	<b>298.68</b>
<b>VI</b>	<b>Tax Expenses</b>						
	- Current Tax	-	-	-	-	-	-
	- Deferred Tax	-	-	-	-	-	66.32
<b>VII</b>	<b>Net Profit after Tax</b>	<b>47.91</b>	<b>-147.46</b>	<b>59.35</b>	<b>-99.55</b>	<b>108.77</b>	<b>232.36</b>
<b>VIII</b>	<b>Other Comprehensive Income (OCI):</b>						
	A(i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	- Fair value measurement of investments through OCI						
	Remeasurement of not defined benefit plans						(7.05)
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that may be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to Profit or loss	-	-	-	-	-	-
<b>IX</b>	<b>Total Comprehensive Income for the period</b>	<b>47.91</b>	<b>-147.46</b>	<b>59.35</b>	<b>-99.55</b>	<b>108.77</b>	<b>225.31</b>
<b>X</b>	<b>Paid-up equity share capital (Face Value-Rs.10 per share)</b>	<b>607.83</b>	<b>607.83</b>	<b>607.83</b>	<b>607.83</b>	<b>607.83</b>	<b>607.83</b>
<b>XI</b>	<b>Other Equity</b>	<b>1,743.10</b>	<b>1,695.19</b>	<b>1,726.11</b>	<b>1,743.10</b>	<b>1,726.11</b>	<b>1,842.65</b>
<b>XII</b>	<b>Earnings Per Share (Face Value - Rs 10 each) Basic &amp; Diluted</b>	<b>0.79</b>	<b>-2.43</b>	<b>0.98</b>	<b>-1.64</b>	<b>1.79</b>	<b>3.82</b>

Notes: 1. The above unaudited results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 23rd October 2020. The auditors have carried out a limited review of the results.

2. The Company has prepared these Standalone unaudited financial results in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013.

3. The company operates in the business segment of Moulded Plastic Products.

4. Provision for Income tax and Deferred tax will be made at the year end.

5. Pursuant to the lockdowns by the Central and State government Authorities to contain the spread of Covid -19 outbreak, the company's operations and financial results for the quarter have been impacted. The Company has carried out a comprehensive assessment of the possible impact on its business operations and based on the assessment, the Company expects to recover the carrying amounts of its assets. Considering the continuing uncertainties, the company will continue to closely monitor any material changes to future economic conditions.

6. Previous quarter/year figures have been regrouped/rearranged wherever necessary.



National Plastic Technologies Ltd. (CIN:L25209TN1989PLC017413)  
Thiru Complex, 44, Pantheon Road, Egmore, Chennai - 600 008

Rs. in Lakhs

Balance Sheet as at 30th September, 2020	Half year Ended 30.09.2020 (Un-audited)	Year Ended 31.03.2020 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, Plant and Equipment	3,691.13	3,694.52
Capital work-in-progress	1.06	2.48
Investment Property	-	-
Other Intangible Assets	3.91	4.06
Financial Assets	-	-
- Investments	0.02	0.02
- Loans	-	-
- Others	8.62	8.35
Other non-current assets	33.74	33.74
<b>Total non-current assets</b>	<b>3,738.48</b>	<b>3,743.17</b>
<b>Current assets</b>		
Inventories	1,709.28	1,703.21
Financial assets	-	-
(i)Investments	-	-
(ii)Trade receivables	1,645.68	1,304.55
(iii)Cash & cash equivalents	4.47	19.73
(iv)Bank balances other than (iii) above	47.59	64.19
(v)Loans	0.85	0.50
(vi)Others	-	-
Current tax assets (nct)	164.05	267.35
Other current assets	499.70	456.99
<b>Total current assets</b>	<b>4,071.62</b>	<b>3,816.52</b>
<b>TOTAL ASSETS</b>	<b>7,810.10</b>	<b>7,559.69</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	607.83	607.83
Other equity	1,743.10	1,842.65
<b>Total equity</b>	<b>2,350.93</b>	<b>2,450.48</b>
<b>Non-current liabilities</b>		
Financial liabilities		
- Borrowings	1,056.88	934.94
- Other financial liabilities	82.70	82.70
Deferred tax liability (net)	401.90	401.90
Provisions	52.62	48.11
Other non-current liabilities	-	-
<b>Total non-current liabilities</b>	<b>1,594.10</b>	<b>1,467.65</b>
<b>Current liabilities</b>		
<b>Financial liabilities</b>		
- Borrowings	2,569.10	2,613.52
- Trade payables	919.41	838.39
- Other financial liabilities	153.07	143.36
Provisions	0.75	0.75
Other current liabilities	222.74	45.54
<b>Total current liabilities</b>	<b>3,865.07</b>	<b>3,641.56</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>7,810.10</b>	<b>7,559.69</b>



National Plastic Technologies Limited  
Statement of Cash Flows for the half year ended 30th September 2020

Rs. in Lakhs

Particulars	Rs. in Lakhs	
	For the year ended 30th September, 2020	For the year ended 31st March, 2020
<b>A. Cash flow from operating activities</b>		
Net Profit / (Loss) before extraordinary items and tax	(99.55)	298.68
<i>Adjustments for:</i>		
Depreciation and amortisation	119.59	230.96
Re-measurement of net defined benefit plans	-	(7.05)
Assets discarded	-	-
Profit on sale of assets	(0.22)	(0.15)
Interest paid	173.55	352.78
Interest income	(11.11)	(12.82)
	281.81	563.72
<b>Operating profit / (loss) before working capital changes</b>	182.26	862.39
<i>Movement in working capital:</i>		
<i>Adjustments for (increase) / decrease in operating assets:</i>		
Inventories	(6.07)	(418.62)
Trade receivables	(341.13)	192.87
Other receivables	(26.73)	(27.15)
Trade payables	81.02	263.41
Other liabilities	191.42	(5.11)
Cash flow from extraordinary items	(101.49)	5.40
Cash generated from operations	80.77	867.80
Net income tax (paid) / refunds	103.30	(93.85)
<b>Net cash flow from operating activities (A)</b>	184.07	773.95
<b>B. Cash flow from investing activities</b>		
Payment for Property, plant and equipments, including capital advances (Net)	(118.68)	(418.38)
Proceeds from disposal of property, plant and equipments	4.28	2.00
Purchase of investments	-	-
Proceeds from sale of investments	-	-
Interest received	11.11	12.82
<b>Net cash flow used in investing activities (B)</b>	(103.29)	(403.56)
<b>C. Cash flow from financing activities</b>		
Interest paid	(173.55)	(352.78)
Increase / (Repayment) in borrowings	77.51	(62.38)
Dividends & Tax paid		
<b>Net cash flow used in financing activities (C)</b>	(96.04)	(415.17)
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	(15.25)	(44.78)
Cash and cash equivalents at the beginning of the year	19.73	64.51
<b>Cash and cash equivalents at the end of the year</b>	<b>4.47</b>	<b>19.73</b>
<b>Components of Cash and Cash Equivalents</b>		
(a) Cash on hand	1.03	1.42
(b) Cheques, drafts on hand	-	-
(c) Balances with banks	-	-
(i) In current accounts	3.44	3.76
(ii) In cash credit account	-	-
(iii) In Fixed Deposits	-	14.54
<b>Total</b>	<b>4.47</b>	<b>19.73</b>

Place: Chennai

Date: 23.10.2020



On behalf of the Board  
For National Plastic Technologies Limited

Sudershan Parakh  
Managing Director