



NGL FINE-CHEM LIMITED

Regd. Office: 301 E Square, Subhash Road
Vile Parle (East), Mumbai-400 057

CIN: L24110MH1981PLC025884

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2023

Part I: Statement of Consolidated and Standalone Unaudited Results for the Quarter and Half Year ended 30th September 2023

Rupees in lakhs

Particulars	Consolidated						Standalone						
	Quarter Ended		Half Year Ended		Year Ended		Quarter Ended		Half Year Ended		Year Ended		
	30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2022 (Unaudited)	30.09.2022 (Audited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2022 (Unaudited)	30.09.2022 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
I Revenue from Operations	8,017.81	7,104.21	6,771.55	15,122.02	13,232.51	27,808.08	7,943.83	6,911.35	6,495.27	14,855.18	12,788.98	27,505.25	
II Other Income	321.89	332.16	47.13	654.05	361.26	553.03	376.37	380.23	409.96	756.60	520.80	761.23	
III Total Revenue (H+I)	8,339.70	7,436.37	6,818.68	15,776.07	13,593.77	28,361.11	8,320.20	7,291.58	6,905.23	15,611.78	13,309.78	28,266.48	
IV Expenses :													
a) Cost of Material Consumed	4,049.06	3,247.76	2,738.56	7,296.82	5,836.85	11,640.72	3,996.36	3,153.70	2,685.03	7,150.06	5,780.56	11,657.67	
b) (Increase)/Decrease in stock in trade and work in progress	-428.73	144.89	628.06	-283.84	1,054.21	2,391.35	(411.71)	165.33	662.91	(246.33)	1,059.67	2,328.83	
c) Employee benefit expenses	1,089.63	1,060.87	905.07	2,150.50	1,795.05	3,687.35	1,004.64	979.39	842.17	1,994.03	1,668.85	3,425.47	
e) Finance Costs	36.21	24.29	11.94	60.50	61.74	119.72	36.21	24.29	12.00	60.50	61.74	119.72	
f) Depreciation and amortisation expenses	289.02	285.85	324.53	574.87	685.02	1,129.11	201.70	199.89	201.93	401.60	397.71	789.88	
g) Other expenses	1,910.89	1,664.31	1,584.98	3,575.20	3,481.27	6,656.64	2,041.50	1,852.83	1,830.10	3,894.33	3,603.52	7,284.93	
Total Expenses (IV)	6,946.08	6,427.97	6,193.14	13,374.05	12,914.14	25,624.90	6,868.70	6,375.43	6,234.14	13,244.19	12,572.05	25,606.50	
V Profit/(loss) before exceptional items and tax (III-IV)	1,393.62	1,008.40	625.54	2,402.02	679.63	2,736.20	1,451.50	916.10	671.09	2,367.59	737.73	2,659.98	
VI Exceptional Items													
VII Profit/(loss) Before Tax (V-VI)	1,393.62	1,008.40	625.54	2,402.02	679.63	2,736.20	1,451.50	916.10	671.09	2,367.59	737.73	2,659.98	
VIII Tax Expense													
a) Current Tax	(34.00)	(205.00)	(158.50)	(539.00)	(246.00)	(727.00)	(344.00)	(186.00)	(158.50)	(530.00)	(246.00)	(720.00)	
b) MAT Tax	-	-	-	67.62	-	(10.53)	-	67.62	-	67.62	-	(1.06)	
b) Prior Years	-	(20.33)	(0.13)	(32.15)	85.05	50.96	(10.58)	(17.15)	(16.24)	(27.74)	55.81	72.95	
c) Deferred Tax	(11.82)												
IX Profit/ (Loss) for the period from continuing operations (VII-VIII)	1,047.80	850.69	466.91	1,898.49	518.68	2,049.63	1,096.92	780.55	496.35	1,877.47	547.54	2,011.87	
X Other Comprehensive Income													
a) Gain/(Loss) on actuarial valuation of post employment benefits	7.46	(31.28)	(6.48)	(23.82)	(16.13)	(11.21)	7.14	(30.95)	(9.45)	(23.81)	(15.86)	(10.95)	
b) Deferred tax on above	(1.87)	7.88	1.67	6.01	4.06	2.82	(1.80)	7.79	4.65	5.99	3.99	2.76	
c) Other Comprehensive Income (Net of Tax)	5.59	(23.40)	(4.81)	(17.81)	(12.07)	(8.39)	5.34	(23.15)	(4.80)	(17.82)	(11.87)	(8.19)	
XI Total Comprehensive Income	1,053.39	827.29	462.10	1,880.68	506.61	2,041.24	1,102.26	757.40	491.55	1,859.65	535.67	2,003.68	
XII Paid-up Equity Share Capital (Face Value of the Share Rs. 5/- each)	308.90	308.90	308.90	308.90	308.90	308.90	308.90	308.90	308.90	308.90	308.90	308.90	
XXIII Reserves excluding Revaluation Reserve as per balance sheet of previous accounting year	N/A	N/A	N/A	N/A	N/A	21,946.01	N/A	N/A	N/A	N/A	N/A	22,243.13	
XIV Earnings Per Share (EPS)													
a) Basic	16.96	13.77	7.56	30.73	8.40	33.18	17.76	12.63	8.03	30.39	8.86	32.56	
b) Diluted	16.96	13.77	7.56	30.73	8.40	33.18	17.76	12.63	8.03	30.39	8.86	32.56	

