

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

Amount in Rs. Lakhs

S. No.	Particulars	Quarter Ended		Year to date		Quarter Ended	Year Ended
		31-Mar-23	31-Dec-22	31-Mar-23	31-Dec-22	31-Mar-22	31-Mar-22
		Audited	Audited	Audited	Audited	Audited	Audited
I	REVENUE						
	(a) Revenue from Operations	11,319.64	10,814.61	45,035.21	33,715.57	12,281.77	40,748.29
	(b) Other Income	100.62	9.47	327.28	226.66	40.66	74.46
	Total Revenue (I)	11,420.26	10,824.08	45,362.49	33,942.23	12,322.43	40,822.75
II	EXPENSES						
	(a) Cost of Materials Consumed	6,021.76	5,762.03	25,570.20	19,548.44	7,494.02	24,926.37
	(b) Purchases of Traded Goods	114.21	113.62	443.95	329.74	130.01	440.70
	(c) Changes in Inventories of Finished Goods, Work-in-Progress	(136.57)	125.36	(449.57)	(313.00)	(145.32)	(473.91)
	(d) Other Manufacturing Expenses	1,294.28	1,347.23	5,268.60	3,974.32	950.31	3,407.26
	(e) Employee Benefits Expenses	1,351.07	1,355.03	5,414.59	4,063.52	1,250.15	4,848.32
	(f) Finance Costs	429.28	417.40	1,662.16	1,232.88	304.97	1,079.38
	(g) Depreciation and Amortisation Expenses	289.74	275.78	1,108.00	818.26	269.16	1,087.67
	(h) Other Expenses	1,283.47	1,090.71	4,523.31	3,239.84	1,589.91	5,353.66
	Total Expenses (II)	10,647.24	10,487.16	43,541.24	32,894.00	11,843.21	40,669.45
III	Profit / (Loss) before Exceptional / Extraordinary Items (I-II)	773.02	336.92	1,821.25	1,048.23	479.22	153.30
IV	Exceptional / Extraordinary Items	(0.11)	1.85	1.74	1.85	-	822.24
V	Profit / (Loss) before Tax (III+IV)	772.91	338.77	1,822.99	1,050.08	479.22	975.54
VI	Cash Profit / (Loss)	1,062.65	614.55	2,930.99	1,868.34	748.38	2,063.21
VII	Tax Expense						
	(a) Current Tax MAT	1.44	302.25	303.69	302.25	-	118.50
	(b) MAT Credit	-	-	-	-	-	(118.50)
	(c) Deferred Tax	-	-	-	-	-	279.56
	(d) Adjustment of Current Tax relating to earlier years	174.50	-	174.50	-	-	-
	Total Tax Expense (VII)	175.94	302.25	478.19	302.25	-	279.56
VIII	Profit / (Loss) for the period / year (V-VI)	596.97	36.52	1,344.80	747.83	479.22	695.98
IX	Other Comprehensive Income						
	(a) Re-measurement (loss) / gain on Employee Defined Benefit Plans	86.71	-	86.71	-	-	18.67
	(b) Tax Expense	(25.25)	-	(25.25)	-	-	(4.85)
	Other Comprehensive Income (IX)	61.46	-	61.46	-	-	13.82
X	Total Comprehensive Income for the period / year (VIII+IX)	658.43	36.52	1,406.26	747.83	479.22	709.80
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.)	5.16	0.30	11.61	6.45	4.14	(1.09)
	(b) Including Exceptional Items (in Rs.)	5.16	0.32	11.62	6.46	4.14	6.02

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

Amount in Rs. Lakhs

S. No.	Particulars	Quarter Ended		Year to Date		Quarter Ended	Year Ended
		31-Mar-23	31-Dec-22	31-Mar-23	31-Dec-22	31-Mar-22	31-Mar-22
		Audited	Audited	Audited	Audited	Audited	Audited
I	REVENUE						
	(a) Revenue from Operations	11,319.63	10,814.61	45,035.20	33,715.57	12,281.78	40,748.29
	(b) Other Income	50.77	9.47	277.23	226.46	44.02	78.20
	Total Revenue (I)	11,370.40	10,824.08	45,312.43	33,942.03	12,325.80	40,826.49
II	EXPENSES						
	(a) Cost of Materials Consumed	6,021.77	5,762.03	25,570.21	19,548.44	7,494.02	24,926.37
	(b) Purchases of Traded Goods	114.21	113.62	443.95	329.74	130.01	440.70
	(c) Changes in Inventories of Finished Goods, Work-in-Progress	(136.58)	125.36	(449.58)	(313.00)	(145.32)	(473.91)
	(d) Other Manufacturing Expenses	1,064.21	1,272.44	4,991.09	3,926.88	901.96	3,248.81
	(e) Employee Benefits Expenses	1,531.29	1,400.52	5,594.81	4,063.52	1,281.98	4,962.06
	(f) Finance Costs	429.29	417.40	1,662.17	1,232.88	304.98	1,073.43
	(g) Depreciation and Amortisation Expenses	290.22	275.89	1,108.48	818.26	269.28	1,088.12
	(h) Other Expenses	1,303.51	1,097.84	4,543.35	3,239.84	1,592.29	5,369.36
	Total Expenses (II)	10,617.92	10,465.10	43,464.48	32,846.56	11,829.20	40,634.94
III	Profit / (Loss) before Exceptional / Extraordinary Items (I-II)	752.48	358.98	1,847.95	1,095.47	496.60	191.55
IV	Exceptional / Extraordinary Items	(0.11)	1.85	1.74	1.85	4.23	929.42
V	Profit / (Loss) before Tax (III+IV)	752.37	360.83	1,849.69	1,097.32	500.83	1,120.97
VI	Cash Profit / (Loss)	1,042.59	636.72	2,958.17	1,915.58	770.11	2,209.09
VII	Tax Expense						
	(a) Current Tax	19.62	302.25	321.87	302.25	33.00	33.00
	(b) Current Tax (MAT)	-	-	-	-	-	118.50
	(b) MAT Credit	-	-	-	-	-	(118.50)
	(c) Deferred Tax	173.89	-	173.89	-	283.86	283.86
	(d) Adjustment of Current Tax relating to earlier years	-	-	-	-	-	-
	Total Tax Expense (VII)	193.51	302.25	495.76	302.25	316.86	316.86
VIII	Profit / (Loss) for the period / year (V-VI)	558.86	58.58	1,353.93	795.07	183.97	804.11
IX	Share of profits from Associates	251.62	267.63	614.13	362.51	138.32	420.86
X	Share of profits from Joint Venture	(67.11)	17.36	(38.87)	28.24	-	(59.19)
XI	Other Comprehensive Income						
	(a) Re-measurement (loss) / gain on Employee Defined Benefit Plans	87.41	-	87.41	-	16.87	16.87
	(b) Tax Expense	(25.44)	-	(25.44)	-	(4.35)	(4.35)
	Other Comprehensive Income (IX)	61.97	-	61.97	-	12.52	12.52
XII	Total Comprehensive Income for the period / year (VIII+IX)	805.34	343.57	1,991.16	1,185.82	334.81	1,178.30
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.)	6.96	2.95	16.66	10.23	2.75	2.04
	(b) Including Exceptional Items (in Rs.)	6.96	2.97	16.67	10.25	2.79	10.08

NCL BUILDTEK LIMITED							
Consolidated Segment wise Revenue Results and Assets and Liabilities							
S. No.	Particulars	Amount in Rs. Lakhs					
		Quarter Ended		Year to date		Quarter Ended	Year Ended
		31-Mar-23	31-Dec-22	31-Mar-23	31-Dec-22	31-Mar-22	31-Mar-22
		Audited	Audited	Audited	Audited	Audited	Audited
1	Segment Revenue						
	a) Coatings	2,725.11	2,610.92	10,155.30	7,430.19	2,774.74	9,681.62
	b) Walls	3,193.58	3,119.67	12,501.03	9,307.45	3,474.11	12,119.83
	c) Windows	5,400.94	5,084.02	22,378.87	16,977.93	6,032.93	18,946.84
	d) Services	80.65	77.96	298.59	217.94	51.37	197.78
	e) Other Income	50.77	9.47	277.23	226.46	44.02	78.20
	Total	11,451.05	10,902.04	45,611.02	34,159.97	12,377.17	41,024.27
	Less: Intersegment Revenue	(80.65)	(77.96)	(298.59)	(217.94)	(51.37)	(197.78)
2	Total Revenue	11,370.40	10,824.08	45,312.43	33,942.03	12,325.80	40,826.49
	Segment Results						
	[Profit / (Loss) before Interest & Tax]						
	a) Coatings	566.27	456.17	1,342.14	775.87	401.99	878.66
	b) Walls	209.07	(83.04)	204.25	(4.82)	64.72	(460.31)
	c) Windows	565.95	381.19	2,000.73	1,434.78	336.15	833.00
	d) Services	20.33	22.06	67.67	47.34	17.37	38.31
	e) Un allocated	(179.87)	-	(104.69)	75.18	(18.65)	(24.68)
	Total	1,181.75	776.38	3,510.10	2,328.35	801.58	1,264.98
	Less Finance Costs	429.29	417.40	1,662.16	1,232.88	304.98	1,073.43
	Profit before Tax (Total)	752.46	358.98	1,847.94	1,095.47	496.60	191.55
3	Segment Assets						
	a) Coatings	5,457.76	6,369.73	5,457.76	6,369.73	7,370.85	7,370.85
	b) Walls	11,868.70	11,725.10	11,868.70	11,725.10	11,932.99	11,932.99
	c) Windows	18,924.51	18,863.43	18,924.51	18,863.43	17,321.78	17,321.78
	d) Services	229.14	223.84	229.14	223.84	169.01	169.01
	e) Unallocated	1,660.72	1,411.12	1,660.72	1,411.12	2,139.76	2,139.76
	Total	38,140.83	38,593.22	38,140.83	38,593.22	38,934.39	38,934.39
4	Segment Liabilities						
	a) Coatings	6,595.52	3,975.34	6,595.52	3,975.34	3,832.20	3,832.20
	b) Walls	5,569.55	6,036.35	5,569.55	6,036.35	6,387.34	6,387.34
	c) Windows	7,391.02	9,810.92	7,391.02	9,810.92	10,410.37	10,410.37
	d) Services	69.89	26.96	69.89	26.96	19.47	19.47
	e) Unallocated	3,059.65	3,562.21	3,059.65	3,562.21	3,898.64	3,898.64
	Total	22,685.63	23,411.78	22,685.63	23,411.78	24,548.02	24,548.02

**NCL BUILDTEK LTD**

(Formerly NCL ALLTEK & SECCOLOR LTD)

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

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

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



NCL BUILDTEK LIMITED			
Cash Flow Statement for the year ended March 31, 2023			
Amount in Rs. Lakhs			
Particulars	Standalone		Consolidated
	For the year ended March 31, 2023	For the year ended March 31, 2022	For the year ended March 31, 2023
Cash flow from operating activities			
Profit before Income Tax	1,884.10	989.36	1,911.65
Operating profit before working capital changes	4,530.37	2,379.16	4,556.45
Net cash inflow from operating activities	3,942.33	1,010.21	3,938.45
Net cash outflow from investing activities	-543.27	-699.66	-541.64
Net cash inflow/(Outflow) from financing activities	-2,551.09	-492.79	-2,551.09
Net Increase / (Decrease) in cash and cash equivalents	847.97	-182.24	845.72



NCL BUILDTEK LIMITED				
Balance Sheet as at March 31, 2023				
Amount in Rs. Lakhs				
Particulars	Standalone		Consolidated	
	As at March 31, 2023	As at March 31, 2022	As at March 31, 2023	
ASSETS				
Non-Current Assets				
(a) Property, Plant and Equipment	15,393.96	16,027.25	15,399.13	
(b) Capital Work-in-Progress	741.59	730.53	741.62	
(c) Intangible Assets	8.16	20.54	8.15	
(d) Right-of-use asset	633.32	27.01	633.33	
(d) Assets Held for Sale	-	-	-	
(e) Financial Assets				
(i) Investments	1,600.70	2,025.70	3,053.94	
(ii) Others Financial Assets	95.54	67.53	95.54	
(iii) Trade Receivables	884.04	1,145.42	884.03	
(f) Other Non-Current Assets / Goodwill	-	-	49.54	
Total Non-Current Assets	19,357.31	20,043.98	20,865.28	
Current Assets				
(a) Inventories	5,887.72	5,779.25	5,887.73	
(b) Financial Assets				
(i) Trade Receivables	8,442.34	8,232.75	8,443.29	
(ii) Cash and Cash Equivalents	342.07	79.10	342.89	
(iii) Bank Balances	920.70	335.73	920.70	
(iv) Other Financial Assets	611.09	340.05	571.14	
(c) Current Tax Assets (Net)	119.06	6.35	118.77	
(d) Other Current Assets	2,231.40	3,948.16	2,231.36	
Total Current Assets	18,554.38	18,721.39	18,515.88	
Total Assets	37,911.69	38,765.37	39,381.16	
EQUITY AND LIABILITIES				
Equity				
(a) Equity Share Capital	1,156.97	1,156.97	1,156.97	
(b) Other Equity	14,138.99	13,079.83	15,800.98	
Total Equity	15,295.96	14,236.80	16,957.95	
Liabilities				
Non-Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	4,899.40	5,869.89	4,899.40	
(b) Provisions	821.45	826.24	826.23	
(c) Deferred Tax Liabilities (Net)	1,457.45	1,257.70	1,456.59	
Total Non-Current Liabilities	7,178.30	7,953.83	7,182.22	
Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	4,563.00	4,519.80	4,562.99	
(ii) Trade Payables				
Dues to MSMEs	416.79	748.73	1,120.24	
Dues to Others	3,437.14	3,647.15	2,519.08	
(b) Current Maturities	2,832.87	2,447.43	2,832.86	
(c) Other Financial Liabilities	3,123.17	3,835.86	3,136.26	
(d) Provisions	112.00	119.79	112.07	
(e) Other Current Liabilities (Net)	952.46	1,255.98	957.49	
Total Current Liabilities	15,437.43	16,574.74	15,240.99	
Total Liabilities	22,615.73	24,528.57	22,423.21	
Total Equity and Liabilities	37,911.69	38,765.37	39,381.16	