

NEIL INDUSTRIES LIMITED

Regd. Office: 88/B, Ground Floor, Lake View Road, Kolkata - 700 029

Corp. Office: 14/113, Civil Lines, 402-403 Kan Chambers, Kanpur- 208 001

CIN: L51109WB1983PLC036091

Statement of Un- Audited Results for the Quarter/half year ended 30th September, 2020

(in Lakhs)

S.No.	Particulars	Quarter Ended	Preceeding	Corresponding	Year to date	Year to date	Year to date
		30.09.2020	Quarter Ended	Quarter Ended	figures for	figures for	figures for
			30.06.2020	30.09.2019	current period	previous	previous
					ended	period ended	period
					30.09.2020	30.09.2019	ended
					Un-Audited	Un-Audited	ended
					Un-Audited	Un-Audited	31.03.2020
					Un-Audited	Un-Audited	Audited
	Revenue From Operations						
(i)	Interest Income	68.66	66.59	57.36	135.25	117.80	244.14
(ii)	Dividend Income	0.00	0.00	0.02	0.00	0.02	0.34
(iii)	Net Gain on fair value changes	0.00	0.00	0.00	0.00	0.00	0.00
(iv)	Sale of Products	0.00	0.00	97.45	0.00	204.14	437.55
I	Total Revenue from Operations	68.66	66.59	154.83	135.25	321.96	682.03
II	Other Income	0.00	0.00	0.00	0.00	2.14	3.82
III	Total Income (I+II)	68.66	66.59	154.83	135.25	324.10	685.85
	Expenses						
	Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
(ii)	Purchases of stock-in-trade	0.00	0.00	0.00	0.00	188.34	253.63
(iii)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	100.87	0.00	31.32	140.94
(iv)	Finance Costs	0.01	0.01	0.00	0.02	0.00	0.06
(v)	Impairment on Financial Instruments	0.00	0.00	0.00	0.00	0.00	0.00
(vi)	Employee benefit expenses	5.60	5.46	4.29	11.06	8.56	18.68
(vii)	Depreciation, amortization and impairment	0.50	0.50	1.40	1.00	2.50	4.53
(viii)	Other expenses	3.69	2.74	3.41	6.43	12.39	117.31
IV	Total Expenses	9.80	8.71	109.97	18.51	243.11	535.15



V	Profit (Loss) before tax (III - IV)	58.86	57.88	44.86	116.74	80.99	150.70
VI	Tax Expense						
	(1) Current Tax	15.00	15.00	22.51	30.00	32.01	34.77
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.10
VII	Profit (Loss) for the period (V - VI)	43.86	42.88	22.35	86.74	48.98	115.83
VIII	Other Comprehensive Income						
	(A)(i) Items that will not be reclassified to Profit or loss remeasurement of the defined benefit plans						
IX	Total Comprehensive Income (VII + VIII)	43.86	42.88	22.35	86.74	48.98	115.83
X	Paid up Equity Share capital (Face Value of ₹)	1,955.32	1,955.32	1,955.32	1,955.32	1,955.32	1,955.32
XI	Other Equity	10.00	10.00	10.00	10.00	10.00	10.00
XII	Earning per equity Share (*not annualised)						
	a) Basic (Rs.)	0.22	0.22	0.11	0.44	0.25	0.59
	b) Diluted (Rs.)	0.22	0.22	0.11	0.44	0.25	0.59

- 1 These Financial Results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 2 The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 09 November, 2020. The Statutory Auditor of the Company have carried out limited review of the aforesaid results.
- 3 The outbreak of Coronavirus (COVID-19) is causing significant disturbance and slowdown of economic activity in India and across the globe. The Company has evaluated the impact of the pandemic in its operations. Based on its review and current indication of economic conditions, there is no significant interruption and impact on its financial results for the quarter ended 30-09-2020. The company will continue to closely monitor any material changes arising from future economic conditions and impact on its business.
- 4 The Company is a Non Banking Financial Company. As such, there are no separate reportable segments as per the Ind AS 108 on operating segment.
- 5 Period period year figures have been regrouped, reclassified to make them comparable with those of current period.

For and on behalf of the Board of Directors of the Company

Arvind Kumar Mittal

Arvind Kumar Mittal
(Managing Director)
(DIN: 02010445)



Place: Kanpur
Date: 09.11.2020

NEIL INDUSTRIES LIMITED

(Amt. in Lakhs)

STANDALONE STATEMENT OF ASSETS AND LIABILITIES

	Particulars	Figures as at the end of the Current Reporting Period 30.09.2020	Figures as at the end of the Previous Reporting Period 31.03.2020
1	ASSETS		
1.1	Financial Assets:		
(i)	Cash & Cash Equivalent	10.50	5.97
(ii)	Bank Balance other than (a) above	0.38	0.37
(iii)	Receivables		
	(I) Trade Receivables	0.00	0.00
	(II) Other Receivables	0.82	0.11
(iv)	Loan	3068.63	2984.69
(v)	Investments	0.10	0.10
(vi)	Other Financial Assets	1745.82	1772.01
1.2	Non Financial Assets:		
(i)	Inventories	1.54	1.54
(ii)	Current Tax Assets (Net)	39.46	24.00
(iii)	Deferred Tax Assets (Net)	3.84	3.84
(iv)	Investment Property	886.61	886.61
(v)	Property, Plant and Equipment	14.79	15.79
(iv)	Other Non Financial Assets	0.00	0.00
	TOTAL ASSETS	5772.49	5695.03
2	EQUITY AND LIABILITIES		
2.1	EQUITY		
(i)	Equity Share Capital	1955.32	1955.32
(ii)	Other Equity	3616.78	3530.03
	Total Equity	5572.10	5485.35
2.2	LIABILITIES		
	Financial Liabilities		
(i)	Derivative Financial Instruments	0	0
(ii)	Trade Payables		
	(I) Trade Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	0.00	0.00
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		
	(II) Other Payables	1.80	1.67
	(i) total outstanding dues of micro enterprises and small enterprises	0.00	0.00
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	1.80	1.67
(iii)	Borrowings (Other than Debt Securities)	0.00	0.00
(iv)	Other Financial Liabilities	0.00	0.00
	Non-Financial Liabilities		
(i)	Current tax Liabilities(Net)	0.00	0.84
(ii)	Provisions	198.59	207.17
(iii)	Deferred Tax Liabilities (Net)	0.00	0.00
	TOTAL LIABILITIES AND ASSETS	5772.49	5695.03



1 The above results were reviewed by Audit Committee, the Board of Directors at its meeting held on 09th November, 2020 approved the above result and its release.

2 The Company is engaged in the business of NBFC. The Company has one reportable Geographical segment. As such there are no separate reportable segment as per As per the Accounting Standards. The format for un-audited quarterly results has been as prescribed in SEBI circular dated 05th July 2016 and schedule III (Division II) of the Companies Act 2013. (IND AS IS APPLICABLE)

3 During the period ended 30th September, 2020, there is no complaints received from the investors.

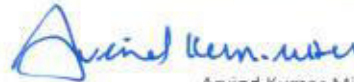
Complaint Pending	Nil
Complaint received during the half year ended on 30th September, 2020	Nil
Complaint resolved during the half year ended on 30th September, 2020	Nil
Complaints pending as at 30th September, 2020	Nil

Figures of the previous period/year have been regrouped/recast whenever necessary, in order to make them comparable.

Date: 09/11/2020

Place: Kanpur

For Neil Industries Limited



Arvind Kumar Mittal
Managing Director
DIN: 02010445



NEIL INDUSTRIES LIMITED

88B, LAKE VIEW ROAD KOLKATA 700029

CIN : L51109WB1983PLC036091

Cash Flow Statement for the Quarter/Half Year ended 30th of September, 2020

Particulars	Year Ended 30th Sept, 2020	Year Ended 31st March, 2020	Year Ended 31st March, 2019
A Cash Flow From Operating Activities			
(Loss)/Profit Before Tax	1,16,74,412.00	1,50,70,123.00	1,25,89,524.00
Adjustments For :			
Depreciation & Amortisation	1,00,000.00	4,52,975.00	5,28,754.00
Prior Period Income Tax Exp	-	3,97,699.00	-1,25,949.00
Provision for Standard assets & Sub Standard Assets	-	-	-
Operating Profit Before Working Capital Changes	1,17,74,412.00	1,59,20,797.00	1,29,92,329.00
Decrease/(Increase) in Other Bank Balance	-	-2,768.00	-34,976.00
Decrease/(Increase) in Receivables	-71,182.00	-8,758.00	2,87,28,109.00
Decrease/(Increase) in Inventories	-	1,40,94,284.00	-62,98,202.00
Decrease/(Increase) in Loans	-83,94,312.00	-1,20,01,130.00	7,09,30,924.00
Increase/(Decrease) in Provisions	-38,75,000.00	46,99,936.00	9,45,693.00
Increase/(Decrease) in Payables	-53,566.00	2,14,705.00	-80,676.00
Cash Generated from Operation	-6,19,648.00	2,29,17,066.00	10,71,83,201.00
Taxes Paid	15,45,776.00	-20,60,382.00	4,65,836.00
Net Cash Generated From Operating Activities	(A) -21,65,424.00	2,49,77,448.00	10,67,17,365.00
B CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment	-	-55,268.00	-9,58,671.00
Purchase of Investment Property	-	-8,86,60,510.00	-
Advance For Property / Other Financial Assets	26,18,588.00	5,20,62,940.00	-16,22,12,067.00
Sale of Mutual Funds	-	94,88,245.00	3,25,00,000.00
Net Cash Generated From Investing Activities	(B) 26,18,588.00	-2,71,64,593.00	-13,06,70,738.00
C CASH FLOW FROM FINANCING ACTIVITIES			
Increase/(Decrease) in Secured Loans	-	-	-
Increase/(Decrease) in Unsecured Loans	-	-	-
Net Cash Generated From Financing Activities	(C) -	-	-
Net Increase/(Decrease) in Cash & Cash Equivalent (A+B+C)	4,53,164.00	-21,87,145.00	-2,39,53,373.00
Opening Cash & Cash Equivalent:	5,97,056.00	27,84,201.00	2,67,37,574.00
Closing Cash & Cash Equivalent:	10,50,220.00	5,97,056.00	27,84,201.00

For & on behalf on the Board

Place: Kanpur
Date: 09.11.2020


Arvind Kumar Mittal
 (Managing Director)
 (DIN: 02010445)



Reconciliation Table for Net Profit/Loss as per IND AS and IGAAP

S. No.	Particular	Quarter/Half Year Ended 30-09-2020 Standalone	Year to date for the period ended 30-09-2020 Standalone
<u>1</u>	Net Profit/(Loss) after tax for the period	43.86	86.74
<u>2</u>	Impact of IND AS on comprehensive income	-	
<u>3</u>	Impact of IND AS on Other comprehensive income	-	
<u>4</u>	Total comprehensive income for the period as per IND AS	43.86	86.74



Reconciliation Table of Equity of Standalone Financial Results as per India GAAP and IND AS

Amt. (in Lakhs)

S. No.	Particular	As at September 30, 2020	As at March 31, 2020
<u>1</u>	Total Equity as per Indian GAAP	1955.32	1955.32
<u>2</u>	Adjustment, if Any	-	-
<u>3</u>	Total equity as per IND AS	1955.32	1955.32

