

Annexure-B

CIN: L51109WB1983PLC036091

Statement of Un- Audited Results for the Quarter/half year ended 30th September, 2023

(in Lakhs)

S.No.	Particulars	Quarter Ended 30.09.2023 Un-Audited	Preceeding Quarter Ended 30.06.2023 Un-Audited	Corresponding Quarter Ended 30.09.2022 Un-Audited	Year to date figures for current period ended 30.09.2023 Un-Audited	Year to date figures for previous period ended 30.09.2022 Un-Audited	Year to date figures for previous period ended 31.03.2023 Audited
	Revenue From Operations						
(i)	Interest Income	78.14	76.25	75.89	154.39	150.16	299.57
(ii)	Dividend Income		0.00	0.00	0.00	0.00	0.00
(iii)	Net gain on derecognition of financial instruments	0.74	0.00	0.00	0.74	0.00	0.00
(iv)	Net Gain on fair value changes	5.78	0.00	0.00	5.78	0.00	0.00
(v)	Sale of Products		0.00	0.00	0.00	0.00	0.00
I	Total Revenue from Operations	84.66	76.25	75.89	160.91	150.16	299.57
II	Other Income						
III	Total Income (I+II)	84.66	76.25	75.89	160.91	150.16	299.57
	Expenses						
(i)	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	0.00	0.00
(iii)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
(iv)	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
(v)	Impairment on Financial Instruments	0.00	0.00	0.00	0.00	0.00	0.00
(vi)	Employee benefit expenses	6.06	5.99	5.59	12.05	11.88	23.46
(vii)	Depreciation, amortization and impairment	0.27	0.28	0.43	0.55	0.85	1.42
(viii)	Fees and Commission Expense	1.48	2.50	4.62	3.98	4.62	10.53
(ix)	Net loss on Fair Value Changes	0.00	0.00	0.00	0.00	0.00	0.00
(x)	Net loss on derecognition of financial instruments under amortized cost category	0.00	0.00	0.00	0.00	0.00	0.00
(xi)	Other expenses	2.50	2.72	2.46	5.22	9.66	20.17
IV	Total Expenses	10.31	11.49	13.10	21.80	27.01	55.58



V	Profit (Loss) before tax (III - IV)	74.35	64.76	62.79	139.11	123.15	243.99
VI	Tax Expense						
	(1) Current Tax	18.00	16.75	16.00	34.75	31.00	58.43
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.38
VII	Profit (Loss) for the period (V - VI)	56.35	48.01	46.79	104.36	92.15	185.18
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)	56.35	48.01	46.79	104.36	92.15	185.18
	Paid up Equity Share capital (Face Value of Rs. 10/- each)						
X		1,955.32	1,955.32	1,955.32	1,955.32	1,955.32	1,955.32
XI	Other Equity	3,637.61	3,581.26	3,440.22	3,631.83	3,440.22	3,533.25
XII	Earning per equity Share (*not annualised)						
	a) Basic (Rs.)	0.29	0.25	0.24	0.47	0.47	0.95
	b) Diluted (Rs.)	0.29	0.25	0.24	0.47	0.47	0.95



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

S. No.	Particular	Quarter ended 30-09-2023 Standalone	Half year ended 30-09-2023 Standalone
1.	Net Profit/ (Loss) after Tax for the period	56.35	104.36
2.	Impact of IND AS on comprehensive Income	-	-
3.	Impact of IND AS on other Comprehensive Income	-	-
4.	Total comprehensive Income for the period as per IND AS	56.35	104.36



STANDALONE STATEMENT OF ASSETS AND LIABILITIES

	Particulars	As at 30.09.2023	As at 31.03.2023
		Unaudited	Audited
1	ASSETS		
1.1	Financial Assets:		
(i)	Cash & Cash Equivalent	2.62	4.70
(ii)	Bank Balance other than (a) above	0.00	0.20
(iii)	Receivables		
	(I) Trade Receivables	0.00	0.00
	(II) Other Receivables	0.00	0.00
(iv)	Loan	2801.93	2705.90
(v)	Investments	417.08	417.08
(vi)	Other Financial Assets	1333.93	1332.01
1.2	Non Financial Assets:		
(i)	Inventories	0.00	0.00
(ii)	Current Tax Assets (Net)	75.14	95.19
(iii)	Deferred Tax Assets (Net)	2.92	2.92
(iv)	Investment Property	984.70	984.70
(v)	Property, Plant and Equipment	5.85	5.78
(vi)	other	0.90	0.11
	TOTAL ASSETS	5625.07	5548.59
2	<u>EQUITY AND LIABILITIES</u>		
2.1	<u>EQUITY</u>		
(i)	Equity Share Capital	1955.32	1955.32
(ii)	Other Equity	3634.20	3533.25
	Total Equity	5589.52	5488.57
2.2	<u>LIABILITIES</u>		
	<u>Financial Liabilities</u>		
(i)	Derivative Financial Instruments	0.00	0.00
(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	0.00	0.00
	(II) Other Payables	0.00	0.00
	(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	0.00	0.00
(iii)	Borrowings (Other than Debt Securities)	0.59	0.45
(iv)	Other Financial Liabilities	0.00	0.00
	<u>Non-Financial Liabilities</u>		
(i)	Current tax Liabilities(Net)	0.21	0.14
(ii)	Provisions	34.75	59.43
(iii)	Deferred Tax Liabilities (Net)	0.00	0.00
	TOTAL LIABILITIES AND ASSETS	5625.07	5548.59



NEIL INDUSTRIES LIMITED

88B, LAKE VIEW ROAD KOLKATA 700029

CIN : L51109WB1983PLC036091

Cash Flow Statement for the half year ended 30th of September, 2023

(All amounts in Rs. Lakhs)

Particulars	Half Year Ended	Year Ended 31st
	30th September, 2023	March, 2023
	Unaudited	Audited
A Cash Flow From Operating Activities		
(Loss)/Profit Before Tax	139.11	243.99
Adjustments For :		
Depreciation & Amortisation	0.55	1.42
Profit/Loss for Sale of Investments	-0.74	-
Prior Period Income Tax Exp	0.00	1.00
Provision for Standard assets & Sub Standard Assets		
Operating Profit Before Working Capital Changes	138.92	246.41
Decrease/(Increase) In Other Bank Balance	0.20	0.46
Decrease/(Increase) In Receivables	-	-
Decrease/(Increase) In Inventories	-	-
Decrease/(Increase) In Loans	-96.03	-65.48
Decrease/(Increase) in Current Assets	-2.71	-0.35
Increase/(Decrease) In Provisions	-24.68	-5.16
Increase/(Decrease) In Payables	0.14	-0.63
Increase/(Decrease) In current tax liability	20.12	-0.23
Cash Generated from Operation	35.96	175.02
Taxes Paid	38.15	79.64
Net Cash Generated From Operating Activities (A)	-2.19	95.38
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	-0.63	-
Purchase of Investment Property	0.00	-98.09
Sale of Property plant & Equipment	-	-
Advance For Property / Other Financial Assets	0.00	-47.83
Sale of Mutual Funds	0.74	-
Net Cash Generated From Investing Activities (B)	0.11	-145.92
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)	-2.08	-50.54
Opening Cash & Cash Equivalent:	4.70	55.23
Closing Cash & Cash Equivalent:	2.62	4.70



Notes:

1 The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on November 06, 2023. The Statutory Auditor of the Company have carried out limited review of the aforesaid results.

2 The Company is primarily engaged in the business of financing in India and as such there are no reportable segments as per Ind AS 108 - 'Operating Segments'

3 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 and in accordance with the Regulation 33 of the Securities and Exchange Board of India (Listing Obligation & Disclosure Requirement) Regulation, 2015.

4 During the period ended 30th September, 2023, there is no complaints received from the investors.

Complaint Pending	Nil
Complaint received during the half year ended on 30th September, 2023	Nil
Complaint resolved during the half year ended on 30th September, 2023	Nil
Complaints pending as at 30th September, 2023	Nil

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

Date: 06-11-2023
Place: Kanpur

**For and on behalf of Board
Neil Industries Limited**


Arvind Kumar Mittal
Managing Director
DIN: 02010445

