

Natraj Proteins Limited

SOLVENT EXTRACTION PLANT & REFINERY
Nagpur Kalan, Ordinance Factory Road, ITARSI

Ph.No. 07572- 262637, 262640, Fax No. 07572-262639

Email : natrajproteinltd@rediffmail.com

CIN : L00153 MP 1990 PLC 006090



Ref. :

Date :

NPL/SE/2022

9th Feb., 2022

online filing at www.listing.bseindia.com

To,
The General Manager
DCS-CRD
BSE Ltd.
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
MUMBAI - 400001

BSE CODE: 530119

Sub: Submission of the Standalone Un-Audited Financial Results & Limited Review Report for the Quarter/Nine Months ended 31st December, 2021 u/r 33 of the SEBI (LODR) Regulations, 2015.

Dear Sir,

This is in continuation of our letter no. NPL/SE/2022 dated 31st January, 2022 regarding intimation of Board meeting for consideration and approval of the Quarterly/Nine Monthly Standalone Un-Audited Financial Results & Limited Review Report thereon, for the Quarter/Nine Months ended 31st December, 2021.

Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015 we are pleased to submit the following;

- (a) Standalone Unaudited Financial Results for the Quarter/Nine Months ended 31st December, 2021;
- and
- (b) Limited Review Report by the Auditors for the quarter ended 31st December, 2021,

Which was considered and approved by the Board at their 05/2021-22 Meeting held on Wednesday, the 9th February, 2022 at 3:00 P.M.

The Financial Results will also be published in widely circulated English and Hindi (Vernacular) newspaper in the prescribed format for that purpose.

We are also in process of filing the aforesaid financial results in the XBRL format within the stipulated time and same shall be hosted on the Website of the Company.

You are requested to please take on record the above said Standalone Unaudited financial results & Limited Review Report for your reference and record.

Thanking You,

Yours Faithfully,

For, NATRAJ PROTEINS LIMITED


KAILASH CHAND SHARMA
CHAIRMAN & MANAGING DIRECTOR
DIN: 00012900

Encl.: Standalone Unaudited Financial Results and Limited Review Report.

NATRAJ PROTEINS LIMITED

CIN: L00153MP1990PLC006090

Regd. Off. -Nagpur Kalan, Ordinance Factory Road, Itarsi, (M.P.)-461111

Email: natrajproteinltd@rediffmail.com Website: www.natrajproteins.com

Statement of Standalone Unaudited Financial Statements for the Quarter/Nine Months Ended on 31st December, 2021

(Rupees in Lakhs except EPS)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/2021 Unaudited	30/09/2021 Unaudited	31/12/2020 Unaudited	31/12/2021 Unaudited	31/12/2020 Unaudited	31/03/2021 Audited
I	Revenue from Operations	4904.01	3487.65	4642.85	11230.26	9943.77	14621.62
II	Other Income	3.76	2.46	1.95	19.48	5.46	10.60
III	Total Income (I+II)	4907.77	3490.11	4644.80	11249.74	9949.23	14632.22
IV	EXPENSES						
a	Cost of materials consumed	5311.82	1116.53	5066.66	7716.76	9502.87	13884.53
b	Purchases of Stock-in-Trade	527.43	180.27	39.45	811.75	469.88	732.03
c	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(1191.62)	1199.52	(1069.09)	381.59	(602.53)	(1089.66)
d	Employee benefits expense	32.63	19.48	29.86	90.02	87.46	118.34
e	Finance costs	12.79	11.02	43.47	55.07	137.84	181.07
f	Depreciation and amortization expense	9.88	9.88	10.06	29.64	30.18	40.25
g	Other expenses	164.57	88.69	266.40	368.08	415.96	667.88
	Total expenses (IV)	4867.50	2625.39	4386.81	9452.91	10041.66	14534.44
V	Profit/(loss) before exceptional items, extraordinary items and tax (III- IV)	40.27	864.72	257.99	1796.83	(92.43)	97.78
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before extraordinary items and tax (V-VI)	40.27	864.72	257.99	1796.83	(92.43)	97.78
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit/(loss) before tax (VII-VIII)	40.27	864.72	257.99	1796.83	(92.43)	97.78
X	Tax expense:						
	(1) Current tax	7.18	219.82	-	429.10	-	12.96
	(2) Deferred tax	1.31	(26.00)	-	(2.16)	-	(24.98)
XI	Profit (Loss) for the period from continuing operations (IX-X)	31.78	670.90	257.99	1369.89	(92.43)	39.35
XII	Profit/(loss) from discontinued operations (before tax)	-	-	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-	-	-
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV	Net Profit/(loss) for the period (XI+XIV)	31.78	670.90	257.99	1369.89	(92.43)	39.35
XVI	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	(6.86)	4.67	(2.45)	4.78	1.80	5.07
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(1.41)
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-



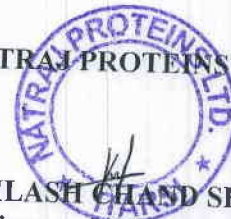
XVII	Total Comprehensive Income for the period (XV-XVI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	24.92	675.57	255.54	1374.67	(90.63)	43.01
XVIII	Paid up Equity Share Capital (Face Value Rs.10 per share)	374.70	374.70	374.70	374.70	374.70	374.70
XIX	Reserves (excluding Revenue Reserve) as shown in the audited balance sheet of the previous year.	-	-	-	-	-	3231.98
XX	Earnings per equity share (for continuing operations)						
	(1) Basic	0.85	17.90	6.89	36.56	(2.47)	1.05
	(2) Diluted	0.85	17.90	6.89	36.56	(2.47)	1.05
XXI	Earnings per equity share (for Discontinued operations)						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XXII	Earnings per equity share (for continuing and Discontinued operations)						
	(1) Basic	0.85	17.90	6.89	36.56	(2.47)	1.05
	(2) Diluted	0.85	17.90	6.89	36.56	(2.47)	1.05

Notes :-

1. The above results were reviewed by the Audit Committee and approved by the Board at its meeting held on 9th February, 2022.
2. The above financial results are prepared in compliance with Indian Accounting Standards ("IND-AS") as notified under Section 133 of the Companies Act, 2013 ("the Act") [Companies (Indian Accounting Standards) Rules, 2015] as amended.
3. The company operates in two segments i.e. solvent extraction and commodities derivative trading. However, for the current quarter as well as corresponding quarter in previous year there is no requirement of segmental reporting as the sales of commodities/derivatives are less than the threshold limits.
4. Previous period figures have been regrouped/reclassified wherever necessary to confirm to this period classification.
5. As required under regulation 33 of SEBI (LODR) Regulation, 2015 the Limited Review by the Statutory Auditors have been completed for the quarter and nine months ended on 31st December, 2021. The report does not have any impact on the above results and notes which needs explanations.
6. Effective from 1st April, 2019, the company has adopted Indian Accounting Standard (IND-AS 116) "Leases" using the "Modified Prospective Approach". The adoption of the said IND AS did not have any impact on the retained earnings as at 1st April, 2021 and there was no material impact on financial results for the quarter ended on 31st December, 2021.

Date: 09.02.2022
Place: Itarsi

For, NATRAJ PROTEINS LIMITED



KAILASH CHAND SHARMA
Chairman & Managing Director
DIN: 00012900



Limited Review Report on Un-Audited Standalone Quarterly and Nine Monthly Financial Results of the Company

To,

The Board of Directors of
NATRAJ PROTEINS LIMITED
Itarsi (M.P.)

We have reviewed the accompanying statement of unaudited Standalone financial results of **Natraj Proteins Limited** for the period ended December 31, 2021 and year to date from April 01, 2021 to December 31, 2021 (the Statement) attached herewith, being submitted by the company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended.

This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting standard 34 "Interim Financial Reporting" ("Ind AS-34"), prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended ("Listing Regulation"). Our responsibility is to issue a report on these financial statements based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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.

Emphasis of Matter

The company is not required to spend any fresh amount towards CSR for the period under review being the prescribed limits applicable to CSR has not been exceeded during the preceding 3 financial years. Further that the company the company is carrying the accumulated unspent amount of Rs.26.66 lakhs for the years 2014-2015, 2015-2016, 2016-2017.

The company has transferred unspent Balance of CSR Account to a separate CSR Account as required under the Companies Act, 2013.





ANUP SHRIVASTAVA & ASSOCIATES

ICAI FIRM REG.NO.006455C
CHARTERED ACCOUNTANTS

The company has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of receivables, unbilled revenues. In developing the assumptions relating to the possible future uncertainties in the economic conditions because of the pandemic, the Company, as at the date of approval of these financial statements has used internal and external sources of information including subsequent payment received from debtors subsequent to the date of the financial statements. The company based on current estimates expects the carrying amount of these assets will be recovered with extended credit period.

Our conclusion is not modified in respect of these matters.

For Anup Shrivastava & Associates
Chartered Accountants
ICAI FRN No. 006455C



Anup
CA Anup Shrivastava
(Partner)
M. No. 075270
UDIN : 22075270AAZPFQ3108

Place : Bhopal
Date : 09.02.2022

