

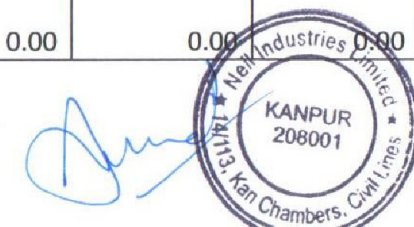
NEIL INDUSTRIES LIMITED

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, 2022

(in Lakhs)

S.No.	Particulars	Quarter Ended 30.09.2022 Un-Audited	Preceeding Quarter Ended 30.06.2022 Un-Audited	Corresponding Quarter Ended 30.09.2021 Un-Audited	Year to date figures for current period ended 30.09.2022 Un-Audited	Year to date figures for previous period ended 30.09.2021 Un-Audited	Year to date figures for previous period ended 31.03.2022 Audited
	Revenue From Operations						
I	(i) Interest Income	75.89	74.27	70.04	150.16	142.70	289.07
	(ii) Dividend Income	0.00	0.00	0.00	0.00	0.00	0.00
	(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	6.87	0.00	6.87	6.87
	Total Revenue from Operations	75.89	74.27	76.91	150.16	149.57	295.94
II	Other Income	0.00	0.00	0.01	0.00	0.01	0.01
III	Total Income (I+II)	75.89	74.27	76.92	150.16	149.58	295.95
	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
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	1.53	0.00	1.53	1.53
	(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	5.59	6.29	6.29	11.88	11.81	25.23
	(vii) Depreciation, amortization and impairment	0.43	0.42	0.75	0.85	1.50	2.65
	(viii) Fees and Commission Expense	4.62	0.00	3.15	4.62	3.15	7.93
	(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	2.46	7.20	1.75	9.66	6.28	465.71
IV	Total Expenses	13.10	13.91	13.47	27.01	24.27	503.05
V	Profit (Loss) before tax (III - IV)	62.79	60.36	63.45	123.15	125.31	(207.10)
VI	Tax Expense						
	(1) Current Tax	16.00	15.00	16.47	31.00	32.47	71.79
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.26
VII	Profit (Loss) for the period (V - VI)	46.79	45.36	46.98	92.15	92.84	(279.15)
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)	46.79	45.36	46.98	92.15	92.84	(279.15)
X	Paid up Equity Share capital (Face Value of Rs. 10/-each	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.)	0.24	0.23	0.24	0.47	0.47	(1.43)
	b) Diluted (Rs.)	0.24	0.23	0.24	0.47	0.47	(1.43)

- 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 10 November, 2022. The Statutory Auditor of the Company have carried out limited review of the aforesaid results.
- 3 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.
- 4 Period period year figures have been regrouped, reclassified to make them comparable with those of current period.
- 5 This statement is as per Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015.

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

Place: Kanpur
Date: 10.11.2022

Arvind Kumar Mittal

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



**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, 2022	As at March 31, 2022
1.	Total Equity as per Indian GAAP	1955.32	1955.32
2.	Adjustment, if Any	-	-
3.	Total equity as per IND AS	1955.32	1955.32



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

S. No.	Particular	Quarter ended 30-09-2022 Standalone	Half Year ended 30-09-2022 Standalone
1.	Net Profit/(Loss) after tax for the period	46.79	92.15
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	46.79	92.15



NEIL INDUSTRIES LIMITED

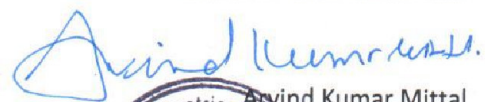
88B, LAKE VIEW ROAD KOLKATA 700029

CIN : L51109WB1983PLC036091

Cash Flow Statement for the year ended 30th of September, 2022

Particulars	Half Year Ended 30th September, 2022	Year Ended 31st March, 2022
A Cash Flow From Operating Activities		
(Loss)/Profit Before Tax	123.15	-207.10
Adjustments For :		
Depreciation & Amortisation	0.85	2.65
Prior Period Income Tax Exp	-	-7.20
Provision for Standard assets & Sub Standard Assets		
Operating Profit Before Working Capital Changes	124.00	-211.65
Decrease/(Increase) In Other Bank Balance	0.45	4.79
Decrease/(Increase) In Receivables	-0.04	-0.10
Decrease/(Increase) In Inventories	-	1.54
Decrease/(Increase) In Loans	-37.99	-122.84
Increase/(Decrease) In Provisions	-46.74	468.97
Increase/(Decrease) In Payables	10.70	0.53
Increase/(Decrease) In current tax liability	-17.96	-18.25
Cash Generated from Operation	32.42	122.98
Taxes Paid	31.14	72.66
Net Cash Generated From Operating Activities	(A) 1.28	50.32
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	-	-
Purchase of Investment Property	-75.56	-
Sale of Property plant & Equipment		2.75
Advance For Property / Other Financial Assets	28.18	0.02
Sale of Mutual Funds	-	-
Net Cash Generated From Investing Activities	(B) -47.38	2.77
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)	-46.10	53.09
Opening Cash & Cash Equivalent:	55.23	2.14
Closing Cash & Cash Equivalent:	9.13	55.23

For Neil Industries Limited



Arvind Kumar Mittal

Managing Director

DIN: 02010445

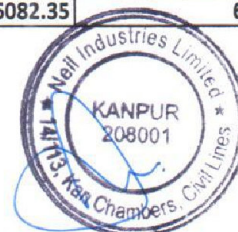


Date: 10/11/2022

Place: Kanpur

STANDALONE STATEMENT OF ASSETS AND LIABILITIES

	Particulars	Figures as at the end of the Current Reporting Period 30.09.2022	Figures as at the end of the Previous Reporting Period 31.03.2022
1	ASSETS		
1.1	Financial Assets:		
(i)	Cash & Cash Equivalent	9.13	55.23
(ii)	Bank Balance other than (a) above	0.20	0.65
(iii)	Receivables		
	(I) Trade Receivables	0.00	0.00
	(II) Other Receivables	1.05	1.01
(iv)	Loan	3335.37	3297.38
(v)	Investments	0.10	0.10
(vi)	Other Financial Assets	1717.83	1746.01
1.2	Non Financial Assets:		
(i)	Inventories	0.00	0.00
(ii)	Current Tax Assets (Net)	46.85	28.89
(iii)	Deffered Tax Assets (Net)	3.30	3.30
(iv)	Investment Property	962.17	886.61
(v)	Property, Plant and Equipment	6.35	7.20
	TOTAL ASSETS	6082.35	6026.38
2	<u>EQUITY AND LIABILITIES</u>		
2.1	EQUITY		
(i)	Equity Share Capital	1955.32	1955.32
(ii)	Other Equity	3440.08	3348.07
	Total Equity	5395.40	5303.39
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		
	(II) Other Payables	0.78	1.08
	(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	0.78	1.08
(iii)	Borrowings (Other than Debt Securities)	0.00	0.00
(iv)	Other Financial Liabilities	11.00	0.00
	<u>Non-Financial Liabilities</u>		
(i)	Current tax Liabilities(Net)	18.22	0.37
(ii)	Provisions	656.95	721.54
(iii)	Deffered Tax Liabilities (Net)	0.00	0.00
	TOTAL LIABILITIES AND ASSETS	6082.35	6026.38



1 The above results were reviewed by Audit Committee, the Board of Directors at its meeting held on 10th
November, 2022 approved the above result and its release.
2 The Company is engaged in the business of NBFC activities. The Company has one reportable
Geographical segment. As such there are no separate reportable segment as per As per the Accounting
3 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)
4

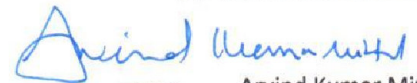
During the period ended 30th September, 2022, there is no complaints received from the investors.

Complaint Pending	Nil
Complaint received during the half year ended on 30th September, 2022	Nil
Complaint resolved during the half year ended on 30th September, 2022	Nil
Complaints pending as at 30th September, 2022	Nil

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

Date: 10/11/2022
Place: Kanpur

For Neil Industries Limited



Arvind Kumar Mittal
Managing Director
DIN: 02010445

