

General information about company

Scrip code	524654
NSE Symbol	
MSEI Symbol	
ISIN*	INE936B01015
Name of company	Natural Capsules Limited
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2021
Date of end of financial year	31-03-2022
Date of board meeting when results were approved	09-05-2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	02-05-2022
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited	Audited
Segment Reporting	Single segment
Description of single segment	Pharmaceutical
Start date and time of board meeting	09-05-2022 03:00
End date and time of board meeting	09-05-2022 07:30
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2022	01-04-2021
B	Date of end of reporting period	31-03-2022	31-03-2022
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	4155	13507
	Other income	81	101
	Total income	4236	13608
2	Expenses		
(a)	Cost of materials consumed	1615	5604
(b)	Purchases of stock-in-trade	0	195
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	244	181
(d)	Employee benefit expense	237	962
(e)	Finance costs	67	196
(f)	Depreciation, depletion and amortisation expense	139	504
(f)	Other Expenses		
1	Other expenses	1246	4027
10			
	Total other expenses	1246	4027
	Total expenses	3548	11669

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	688	1939
4	Exceptional items	0	0
5	Total profit before tax	688	1939
7	Tax expense		
8	Current tax	149	474
9	Deferred tax	27	73
10	Total tax expenses	176	547
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	512	1392
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	512	1392

Financial Results – Ind-AS

Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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D	Nature of report standalone or consolidated	Consolidated	Consolidated
Other comprehensive income [Abstract]			
1 Amount of items that will not be reclassified to profit and loss			
1	Amount of items that will not be reclassified to profit and loss	-20	-20
	Total Amount of items that will not be reclassified to profit and loss	-20	-20
2	Income tax relating to items that will not be reclassified to profit or loss	0	0
3 Amount of items that will be reclassified to profit and loss			
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0	0
5	Total Other comprehensive income	-20	-20

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2022	01-04-2021
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C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	492	1372
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	0	0
	Total profit or loss, attributable to non-controlling interests	0	0
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	701	701
	Face value of equity share capital	10	10
27	Details of debt securities		
28	Reserves excluding revaluation reserve		0
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	7.02	19.56
	Diluted earnings (loss) per share from continuing operations	7.02	19.56
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	7.02	19.56
	Diluted earnings (loss) per share from continuing and discontinued operations	7.02	19.56
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities

	Particulars	Current year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2021
	Date of end of reporting period	31-03-2022
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Consolidated
	Assets	
1	Non-current assets	
	Property, plant and equipment	6425.65
	Capital work-in-progress	2010.91
	Investment property	
	Goodwill	0
	Other intangible assets	174.32
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	3.72
	Trade receivables, non-current	
	Loans, non-current	0
	Other non-current financial assets	206.52
	Total non-current financial assets	210.24
	Deferred tax assets (net)	
	Other non-current assets	3286.38
	Total non-current assets	12107.5
2	Current assets	
	Inventories	457.8
	Current financial asset	
	Current investments	0
	Trade receivables, current	2630.27
	Cash and cash equivalents	139.85
	Bank balance other than cash and cash equivalents	348.4
	Loans, current	20
	Other current financial assets	0
	Total current financial assets	3138.52
	Current tax assets (net)	0
	Other current assets	724.01
	Total current assets	4320.33

Statement of Asset and Liabilities

Particulars		Current year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2021
Date of end of reporting period		31-03-2022
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
Total assets		16427.83
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
Equity share capital		701.18
Other equity		7596.75
Total equity attributable to owners of parent		8297.93
Non controlling interest		0.25
Total equity		8298.18
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current		3256.71
Trade payables, non-current		0
Other non-current financial liabilities		51.46
Total non-current financial liabilities		3308.17
Provisions, non-current		7.99
Deferred tax liabilities (net)		168.49
Deferred government grants, Non-current		0
Other non-current liabilities		0
Total non-current liabilities		3484.65
Current liabilities		
Current financial liabilities		
Borrowings, current		1801.57
Trade payables, current		1810.85
Other current financial liabilities		96.97
Total current financial liabilities		3709.39
Other current liabilities		778.97
Provisions, current		57.5
Current tax liabilities (Net)		99.14
Deferred government grants, Current		0
Total current liabilities		4645
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
Total liabilities		8129.65
Total equity and liabilities		16427.83
Disclosure of notes on assets and liabilities		

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2022	01-04-2021
Date of end of reporting period	31-03-2022	31-03-2022
Whether accounts are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Consolidated	Consolidated
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
Total Segment Revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other Unallocable Expenditure net off Unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Asset		
Un-allocable Assets		
Net Segment Asset		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		
Disclosure of notes on segments		

Cash flow statement, indirect

Particulars		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2021
B	Date of end of reporting period	31-03-2022
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1939
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	196.05
	Adjustments for decrease (increase) in inventories	203.16
	Adjustments for decrease (increase) in trade receivables, current	23.36
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-2516.61
	Adjustments for decrease (increase) in other non-current assets	48.13
	Adjustments for other financial assets, non-current	-27.93
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	-185.15
	Adjustments for increase (decrease) in trade payables, current	178.02
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	182.76
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	504.04
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	54.72
	Adjustments for provisions, non-current	-4.15
	Adjustments for other financial liabilities, current	70.12
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	9.76
	Adjustments for dividend income	0
	Adjustments for interest income	-20.69
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	44
	Other adjustments for non-cash items	25.72
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-1173.31
	Net cash flows from (used in) operations	765.69
	Dividends received	0
	Interest paid	196.05
	Interest received	20.69
	Income taxes paid (refund)	474.3
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	116.03

Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	3.56
Purchase of property, plant and equipment	4433.67
Proceeds from sales of investment property	0
Purchase of investment property	3.72
Proceeds from sales of intangible assets	0
Purchase of intangible assets	174.32
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	20.69
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-0.04
Net cash flows from (used in) investing activities	-4587.5
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	779.09
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	4095.34
Repayments of borrowings	0
Payments of finance lease liabilities	14.5
Payments of lease liabilities	0
Dividends paid	62.32
Interest paid	196.05
Income taxes paid (refund)	0

	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	4601.56
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	130.09
	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	130.09
	Cash and cash equivalents cash flow statement at beginning of period	9.76
	Cash and cash equivalents cash flow statement at end of period	139.85

