

General information about company	
Scrip code	524654
NSE Symbol	
MSEI Symbol	
ISIN*	
Name of company	Natural Capsules Limited
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2019
Date of end of financial year	31-03-2020
Date of board meeting when results were approved	12-11-2019
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-11-2019
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	Hard Capsules Shells
Start date and time of board meeting	12-11-2019 03:00
End date and time of board meeting	12-11-2019 06:35
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

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	01-07-2019	01-04-2019
B	Date of end of reporting period	30-09-2019	30-09-2019
C	Whether results are audited or unaudited	Unaudited	Unaudited
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	1552	2953
	Other income	26	52
	Total income	1578	3005
2	Expenses		
(a)	Cost of materials consumed	708	1396
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	40	-58
(d)	Employee benefit expense	164	330
(e)	Finance costs	16	31
(f)	Depreciation, depletion and amortisation expense	75	165
(f)	Other Expenses		
1	Other expenses	548	1069
10			
	Total other expenses	548	1069
	Total expenses	1551	2933

Financial Results – Ind-AS			
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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	27	72
4	Exceptional items	0	0
5	Total profit before tax	27	72
7	Tax expense		
8	Current tax	7	30
9	Deferred tax	5	-9
10	Total tax expenses	12	21
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	15	51
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	15	51
22	Other comprehensive income net of taxes	0	0

Financial Results – Ind-AS			
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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.		
23	Total Comprehensive Income for the period	15	51
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	623	623
	Face value of equity share capital	10	10
27	Details of debt securities		
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.25	0.82
	Diluted earnings (loss) per share from continuing operations	0.25	0.82
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	0.25	0.82
	Diluted earnings (loss) per share from continuing and discontinued operations	0.25	0.82
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	Half year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2019
Date of end of reporting period	30-09-2019
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated
Assets	
1	Non-current assets
Property, plant and equipment	2274
Capital work-in-progress	367
Investment property	0
Goodwill	0
Other intangible assets	0
Intangible assets under development	0
Biological assets other than bearer plants	0
Investments accounted for using equity method	0
Non-current financial assets	
Non-current investments	508
Trade receivables, non-current	0
Loans, non-current	0
Other non-current financial assets	221
Total non-current financial assets	729
Deferred tax assets (net)	
Other non-current assets	
Total non-current assets	3370
2	Current assets
Inventories	532
Current financial asset	
Current investments	0
Trade receivables, current	3110
Cash and cash equivalents	13
Bank balance other than cash and cash equivalents	86
Loans, current	20
Other current financial assets	311
Total current financial assets	3540
Current tax assets (net)	0
Other current assets	0
Total current assets	4072

Statement of Asset and Liabilities		
	Particulars	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2019
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	Whether results are audited or unaudited	Unaudited
	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	7442
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	623
	Other equity	4902
	Total equity attributable to owners of parent	5525
	Non controlling interest	0
	Total equity	5525
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
	Borrowings, non-current	0
	Trade payables, non-current	0
	Other non-current financial liabilities	
	Total non-current financial liabilities	0
	Provisions, non-current	5
	Deferred tax liabilities (net)	99
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	104
Current liabilities		
Current financial liabilities		
	Borrowings, current	619
	Trade payables, current	795
	Other current financial liabilities	24
	Total current financial liabilities	1438
	Other current liabilities	349
	Provisions, current	26
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	1813
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	1917
	Total equity and liabilities	7442
Disclosure of notes on assets and liabilities		

Format for Reporting Segmenet 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	01-07-2019	01-04-2019
Date of end of reporting period	30-09-2019	30-09-2019
Whether accounts are audited or unaudited		
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		

