

Integrated Filing (Finance) Ind AS

NATURAL CAPSULES LIMITED

General Information

Scrip code*	524654
NSE Symbol*	NATCAPSUQ
MSEI Symbol*	NOTLISTED
ISIN*	INE936B01015
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	04-08-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	28-07-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	First quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	
Segment Reporting	Multi segment
Description of single segment	
Start date of board meeting	04-08-2025
Start time of board meeting	16:48:00
End date of board meeting	04-08-2025
End time of board meeting	17:30:00
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results - Ind-AS

Amount in (Lakhs)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
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	4,520.31	4,520.31
	Other income	35.85	35.85
	Total income	4,556.16	4,556.16
2	Expenses		
(a)	Cost of materials consumed	2,358.03	2,358.03
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(0.65)	(0.65)
(d)	Employee benefit expense	537.61	537.61
(e)	Finance costs	253.03	253.03
(f)	Depreciation, depletion and amortisation expense	421.18	421.18
(g)	Other Expenses		
1	other Expenses	1,593.40	1,593.40
	Total other expenses	1,593.40	1,593.40
	Total expenses	5,162.60	5,162.60
	Total profit before exceptional items and tax	(606.44)	(606.44)
4	Exceptional items	0.00	0.00
5	Total profit before tax	(606.44)	(606.44)
6	Tax expense		
7	Current tax	88.38	88.38
8	Deferred tax	(136.77)	(136.77)
9	Total tax expenses	(48.39)	(48.39)
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	(558.05)	(558.05)
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00

15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	(558.05)	(558.05)
17	Other comprehensive income net of taxes	0.00	0.00
18	Total Comprehensive Income for the period	(558.05)	(558.05)
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	1,034.12	1,034.12
	Face value of equity share capital	10.00	10.00
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	(5.40)	-5.40
	Diluted earnings (loss) per share from continuing operations	(5.40)	-5.40
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	(5.40)	-5.40
	Diluted earnings (loss) per share from continuing and discontinued operations	(5.40)	-5.40
24	Debt equity ratio	0.48	0.4800
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		

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

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025	01-04-2025
Date of end of reporting period	30-06-2025	30-06-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
1 a)Capsules	4,424.29	4,424.29
2 b)API	96.02	96.02
3 C)Unallocated	0.00	0.00
Total Segment Revenue	4,520.31	4,520.31
Less: Inter segment revenue	0.00	0.00
Revenue from operations	4,520.31	4,520.31
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
1 a)Capsules	483.54	483.54
2 b)API	(698.55)	(698.55)
3 C)Unallocated	0.00	0.00
Total Profit before tax	(215.01)	(215.01)
i. Finance cost	399.34	399.34
ii. Other Unallocable Expenditure net off Unallocable income	(7.91)	(7.91)
Profit before tax	(606.44)	(606.44)
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
1 a)Capsules	18,984.93	18,984.93
2 b)API	22,873.09	22,873.09
3 C)Unallocated	0.00	0.00
Total Segment Assets	41,858.02	41,858.02
Un-allocable Assets	0.00	0.00
Net Segment Assets	41,858.02	41,858.02
4 Segment Liabilities		
Segment Liabilities		
1 a)Capsules	5,216.04	5,216.04
2 b)API	723.10	723.10
3 C)Unallocated	0.00	0.00
Total Segment Liabilities	5,939.14	5,939.14
Un-allocable Liabilities	0.00	0.00
Net Segment Liabilities	5,939.14	5,939.14
Disclosure of notes on segments		

Other Comprehensive Income

Amount in (Lakhs)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
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		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss		
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		
5	Total Other comprehensive income		