

ANNUAL AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2022**(Rs. In Lakhs)**

Particulars	Year Ended		Quarter Ended		
	31.03.2022	31.03.2021	31.03.2022	31.03.2021	31.12.2021
Income					
Revenue from Operations	156.57		23.04	-	133.53
Other Income	21.58	29.07	5.12	7.21	16.47
Total Income	178.15	29.07	28.15	7.21	150.00
Expenses					
Cost of Material Consumed	147.57		22.03		125.53
Employee Benefit expense	34.41	42.90	8.62	11.94	25.79
Finance Costs	0.00	0.03	0.00	0.03	
Depreciation	-	-			
Other Expenses	12.89	23.57	1.06	6.04	11.84
Total Expenses	194.87	66.49	31.71	18.00	163.16
loss before tax	(16.72)	(37.42)	(3.56)	(10.79)	(13.16)
Tax Expense:					
(a) Current Tax	-	-	-	-	-
(b) Deferred Tax					
Loss for the year	(16.72)	(37.42)	(3.56)	(10.79)	(13.16)
Other Comprehensive Income					
Items that will not be reclassified to profit or loss					
Re-measurement gains/(Loss) on defined benefit plan	(0.73)	(0.81)	-	(0.81)	
	-		-	-	-
Total comprehensive loss for the year	(17.45)	(38.23)	(3.56)	(11.60)	(13.16)
Paid-up equity share capital - Face Value or Re 1 each	13.15	13.15	13.15	13.15	13.15
Earning Per Share					
Basic & diluted	(1.27)	(2.85)	(0.27)	(0.82)	(1.00)

NOTES:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 27th May ,2022
- The financial results have been prepared in accordance with the Accounting Standards (IND AS) notified under the companies (Indian Accounting Standards) Rules,2015 and as amended thereafter.
- The Company business activity falls within a single primary business segment which comprises of sale of goods, i.e. Maize flakes,identified in accordance with principles enunciated in Indian Accounting Standard As-108 ,Segment Reporting Hence, separate business segment information is not applicable.
- The company has not recognised deferred tax asset for all temporary difference and unabsorbed depreciation and unused tax losses during the period as there is no probability that taxable profits will be available against which the carry forward of unused credits and carried forward losses can be utilised.
- Figures for the previous period have been regrouped / reclassified to conform to the figures for the current period.

Pushpa Mohan

Place : New Delhi
Date : 27th May, 2022

(PUSHPA MOHAN)
MANAGING DIRECTOR
DIN 00229726

STATEMENT OF ASSETS AND LIABILITIES AS ON MARCH 31, 2022

	31st March 2022	31st March 2021
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	0.00	0.00
(b) Capital Work-In Progress		
(c) Investment Property		
(d) Goodwill		
(e) Other Intangible assets		
(f) Financial Assets		
(i) Investments	19.38	19.38
(ii) Trade Receivables		
(iii) Loans		
(iv) Others	182.24	179.08
(g) Deferred tax assets (Net)	132.83	132.83
(h) Other Non-current assets	1.54	1.54
Total non-current assets	335.98	332.83
Current assets		
(a) Inventories		
b) Financial Assets		
(i) Investments		
(ii) Trade receivables		
(iii) Cash and cash equivalents	36.32	22.82
(iii) Others Bank Balances	227.13	258.35
(iv) Loans	0.18	0.16
(v) Others	4.42	23.91
(c) Current Tax Assets (Net)	4.31	2.05
(d) Other Current assets	0.87	0.89
Total current assets	273.23	308.18
Total assets	609.21	641.01
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	13.15	13.15
(b) Other Equity		
-Reserves and surplus	592.19	609.64
Total equity	605.33	622.78
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade payables		
(iii) Other financial liabilities		
(b) Deferred Revenue/income		
(c) Provisions	0.04	1.42
(d) Deferred tax liabilities (net)		
(e) Other Non-current liabilities		9.09
Total non-current liabilities	0.04	10.51
Current liabilities		
(a) Financial liabilities		
(i) Borrowings		
(ii) Trade payables	1.73	1.19
(iii) Other financial liabilities		
(b) Other current liabilities	2.11	6.47
(c) Provisions	0.00	0.05
(d) Current Tax liabilities (Net)		
Total current liabilities	3.84	7.72
Total Equity and liabilities	609.21	641.01

Pushpa Mohan

NATIONAL CEREALS PRODUCTS LIMITED

CIN:-L99999HP1948PLC001381

Regd. Office : Solan Brewery (P.O.) Shimla Hills (H.P.)

Website:- nationalcereals.com email:-ncp@nationalcereals.com Tel:- 01792-230222

Particular	Year Ended 31.03.2022	Year Ended 31.03.2021
Cash Flow from Operating activities		
Profit/(Loss) before tax	(16.72)	(37.42)
Adjustments for :		
Interest income classified as investing cash flows	(21.55)	(28.66)
Operating cash flow before changes in assets and liabilities	(38.27)	(66.08)
(Increase)/Decrease in other current loans	(0.01)	0.61
(Increase)/Decrease in other current financial assets	19.50	(16.89)
Increase/(Decrease) in other Non- current financial assets	(3.16)	49.25
Increase /(Decrease) in other current assets	0.01	1.01
(Increase)/Decrease in current tax assets (Net)	(2.26)	4.56
(Increase) /Decrease in other current liabilities - provisions	(0.05)	(2.01)
(Increase)/Decrease in other current liabilities	(5.10)	(2.66)
Increase/(Decrease) in other non-current liabilities -provisions	(1.39)	0.16
(Increase)/Decrease in other non-current liabilities	(9.09)	0.26
Increase/(Decrease) in Trade Payable	0.54	(0.39)
Cash generated from operations	(39.26)	(32.19)
Income tax paid/(refund received)	-	-
Net cash inflow/(outflow) from operating activities (A)	(39.26)	(32.19)
Cash flow from investing activities		
Dividend received		
Interest received	21.55	28.66
Net cash inflow / (outflow) from investing activities (B)	21.55	28.66
Cash flows from financing activities	-	-
Net cash flow/(outflow) from financing activities (C)	-	-
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(17.71)	(3.53)
Cash and cash equivalents at the beginning of the financial year	281.17	284.70
Cash and cash equivalents at the end of the financial year	263.45	281.17

Prepared by - Mohan

Components of cash and cash equivalents

Cash and stamps on hand	0.08	0.45
Balance with scheduled banks	36.24	22.36
Bank fixed deposits	227.13	258.35
Cash and cash equivalents	263.45	281.17

Place : New Delhi
Date : 27th May, 2022

Pushpa Mohan
(PUSHPA MOHAN)
MANAGING DIRECTOR
DIN 00229726