

# NATIONAL CEREALS PRODUCTS LIMITED

**REGISTERED ADDRESS:**

CIN: L99999HP1948PLC001381  
Solan Brewery, District Solan  
Himachal Pradesh-173214  
Tel: 01792-2302222  
Website: [www.nationalcereals.com](http://www.nationalcereals.com)

**OFFICE ADDRESS:**

Mohan Nagar, Ghaziabad  
Uttar Pradesh-201007  
Tel: 0120-2657001- Ext. 244  
E-mail: [ncpmohannagar@yahoo.co.in](mailto:ncpmohannagar@yahoo.co.in)  
[ncp@nationalcereals.com](mailto:ncp@nationalcereals.com)

To,  
The Secretary  
Calcutta Stock Exchange Limited  
7, Lyons Range, Dalhousie  
Kolkata, West Bengal-700001

February 8, 2025

**Ref:**

**Regulations 30 and 33 of the SEBI (LODR) Regulations, 2015 - Outcome of the Board Meeting**

Dear Sir/Madam,

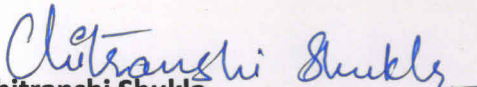
In Compliance with Regulations 30 of the SEBI (LODR) Regulations, 2015, we wish to inform you that the Board of Directors at its Meeting held today i.e. February 8, 2025, have *inter alia* approved the Unaudited Financial results for the second quarter and half year ended December 31, 2024 pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015.

The copies of the Unaudited Financial Results along with the Limited Review Report of the Statutory Auditors are enclosed herewith for your records. The results will be published in the newspapers in terms of Regulation 47(1)(b) of SEBI (LODR) Regulations, 2015 in due course and will also be placed on the website of the Company.

You are requested to take the same on your records.

Thanking You

For National Cereals Products Limited

  
Chitranshi Shukla  
Company Secretary

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE THIRD QUARTER ENDED DECEMBER 31, 2024

A. Statement of Financial Result

| Particulars  | Quarter Ended             |                           |                           | Nine months ended         |                           | Year ended              |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
|  | 31-12-2024<br>(Unaudited) | 30-09-2024<br>(Unaudited) | 31-12-2023<br>(Unaudited) | 31-12-2024<br>(Unaudited) | 31-12-2023<br>(Unaudited) | 31-03-2024<br>(Audited) |
| <b>Income</b>  |                           |                           |                           |                           |                           |                         |
| Revenue from Operations                                | -                         | -                         | -                         | -                         | -                         | 17.25                   |
| Other Income   | 6.54                      | 13.28                     | 1.25                      | 20.15                     | 19.55                     | 25.63                   |
| <b>Total Income</b>                                    | <b>6.54</b>               | <b>13.28</b>              | <b>1.25</b>               | <b>20.15</b>              | <b>36.80</b>              | <b>42.88</b>            |
| <b>Expenses</b>  |                           |                           |                           |                           |                           |                         |
| Cost of Material Consumed                              | -                         | -                         | -                         | -                         | 16.80                     | 16.80                   |
| Employee Benefit expense                               | 6.63                      | 5.39                      | 6.50                      | 17.02                     | 19.41                     | 25.86                   |
| Finance Costs  | -                         | -                         | -                         | -                         | 0.01                      | 0.02                    |
| Depreciation   | 0.02                      | 0.02                      | 0.05                      | 0.06                      | 0.15                      | 0.21                    |
| Other Expenses   | 3.29                      | 1.91                      | 1.93                      | 7.77                      | 7.35                      | 11.16                   |
| <b>Total Expenses</b>                                  | <b>9.94</b>               | <b>7.32</b>               | <b>8.48</b>               | <b>24.85</b>              | <b>43.72</b>              | <b>54.05</b>            |
| <b>Profit/(loss) before tax</b>                        | <b>(3.40)</b>             | <b>5.96</b>               | <b>(7.23)</b>             | <b>(4.70)</b>             | <b>(6.92)</b>             | <b>(11.17)</b>          |
| Tax Expense:   |                           |                           |                           |                           |                           |                         |
| (a) Current Tax  |                           |                           |                           |                           |                           |                         |
| (b) Deferred Tax                                       |                           |                           |                           |                           |                           |                         |
| <b>Profit/(loss) for the year</b>                      | <b>(3.40)</b>             | <b>5.96</b>               | <b>(7.23)</b>             | <b>(4.70)</b>             | <b>(6.92)</b>             | <b>(11.17)</b>          |
| <b>Other Comprehensive Income</b>                      |                           |                           |                           |                           |                           |                         |
| Items that will not be reclassified to profit or loss  |                           |                           |                           |                           |                           |                         |
| Re-measurement gains/(Loss) on defined benefit plan    |                           |                           |                           |                           |                           |                         |
| <b>Total comprehensive Profit/loss for the year</b>    | <b>(3.40)</b>             | <b>5.96</b>               | <b>(7.23)</b>             | <b>(4.70)</b>             | <b>(6.92)</b>             | <b>(11.17)</b>          |
| Paid-up equity share capital - Face Value or Re 1 each | 13.15                     | 13.15                     | 13.15                     | 13.15                     | 13.15                     | 13.15                   |
| Earning Per Share                                      |                           |                           |                           |                           |                           |                         |
| Basic & diluted  | (0.26)                    | 0.45                      | (0.55)                    | (0.36)                    | (0.53)                    | (0.85)                  |

*Meenakshi Datt*

Mrs. Meenakshi Datt  
 (Managing Director)  
 DIN: 10713144

Place : Ghaziabad  
 Date : 08-02-2025



**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

**STATEMENT OF UNAUDITED FINANCIAL RESULTS  
FOR THE THIRD QUARTER ENDED DECEMBER 31, 2024**

(Rs. In Lakhs)

| Sl. No. | PARTICULARS  | Quarter Ended |            | Nine months ended |
|---------|--|---------------|------------|-------------------|
|         |  | 31/12/2024    | 31/12/2023 | 31/12/2024        |
| 1       | Total Income from Operations (net)   | -             | -          | -                 |
| 2       | Net Profit/ (Loss) from ordinary activities after tax                                      | (3.40)        | (7.23)     | (4.70)            |
| 3       | Net Profit for the period after tax (after Extraordinary items)                            | (3.40)        | (7.23)     | (4.70)            |
| 4       | Equity Share Capital   | 13.15         | 13.15      | 13.15             |
| 5       | Reserves (excluding Revaluation Reserves as per balance sheet of previous accounting year) | -             | -          | -                 |
| 6       | Earning Per Share (before extraordinary items) of Rs. 1/- each                             |               |            |                   |
|         | Basic (Rs.)  | (0.26)        | 0.20       | (0.36)            |
|         | Diluted (Rs.)  | (0.26)        | 0.20       | (0.36)            |
| 7       | Earning Per Share (after extraordinary items)  |               |            |                   |
|         | Basic (Rs.)  | (0.26)        | 0.20       | (0.36)            |
|         | Diluted (Rs.)  | (0.26)        | 0.20       | (0.36)            |

**NOTES:**

- i. The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosures Requirements) Regulations 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange website(s) on which the Company's shares are listed, namely [www.cse-india.com](http://www.cse-india.com) (CSE) and Company's website [www.nationalcereals.com](http://www.nationalcereals.com)
- ii Previous year figures have been regrouped and recast wherever necessary to conform to the current year

**BY ORDER OF THE BOARD***Meenakshi Datt***Mrs. Meenakshi Datt  
(Managing Director)  
DIN: 10713144**Place : Ghaziabad  
Date : 08-02-2025

**K.C. MALHOTRA & CO.**  
**CHARTERED ACCOUNTANTS**

904 9<sup>th</sup> Floor, Chiranjiv Tower,  
43 Nehru Place, New Delhi-110019  
Phone: + 91-11-41608133, 41630957  
E-mail: [rcm.kc.malhotra@malhotra.co.in](mailto:rcm.kc.malhotra@malhotra.co.in)

**Independent Auditor's Review Report on the Quarterly and Year to Date Special Purpose  
Financial Information**

**The Board of Directors  
National Cereals Products Limited**

1. We have reviewed the accompanying statement of unaudited Special purpose financial information of National Cereals Products limited (the "Company") for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 (the "Statement") attached herewith, being prepared by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations") applicable to the Holding Company.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



**K.C. MALHOTRA & CO.**

5. Accordingly, this report is not for the use or benefit of any other party not it is to be copied, made available to or otherwise disclosed to any other party and, we do not accept or assume any liability or duty of care to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

**For K. C. Malhotra & Co.**

Chartered Accountants

**ICAI Firm Registration Number: 000057N**

  
**Ramesh Malhotra**

Partner

Membership Number.: 013624

UDIN: **250136248MIVYD3316**

Place of signature : New Delhi

Date: 08/02/2025

