

Date: 09.08.2023

To,
M/s. Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai - 400 001

Security Code: 524654

Dear Sir / Madam,

Sub: Outcome of Board Meeting held on August 9, 2023

A. This is to inform that the Board of the Directors at their meeting held today, i.e. Wednesday, August 9, 2023, have:

1. Approved the Unaudited Standalone and Consolidated Financial Results for the quarter ended June 30, 2023.
2. Approved sending Reminder cum forfeiture notice to the holders of such partly paid-up equity shares who have failed to pay the First Call, Second & Final call or both the Call Monies on the following terms:

1	Call payment period	Begins on August 17, 2023 Ends on August 31, 2023
2	Period available to pay	15 days
3	Rate of interest for delayed payment	8% p.a.
4	Acceptable modes of payment	Demand Draft
5	Detailed instructions	Will form part of the Final Reminder cum Forfeiture Notice and shall be uploaded on the Company's website viz., www.naturalcapsules.com in due course.

B. The Board Meeting commenced at 04.00 PM and concluded at 06.50 PM.

Kindly take the aforesaid information on record in compliance of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015.

Thanking you.

For **Natural Capsules Limited**

Shilpa Burman
Company Secretary & Compliance Officer



P. CHANDRASEKAR LLP

Chartered Accountants

Independent Auditor's Limited Review Report on standalone unaudited financial results of for the quarter ended 30 June 2023 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

TO

The Board of Directors,
Natural Capsules Limited,
Bangalore.

1. We have received the accompanying statement of unaudited financial results of **M/s. NATURAL CAPSULES LIMITED** ("the company") for the quarter ended June 2023 ("the Statement"), which are included in the accompanying statement of unaudited Financial results. This statement has been prepared by the company pursuant to the requirement of Regulation 33 of the securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended.
2. This statement is the responsibility of the company's Management and has been approved by the Board of Directors. This Statement has been prepared in accordance with the recognition and measurement principles laid down in the IND AS 34 "Interim Financial Reporting " prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.



Bangalore / Chennai / Hyderabad

Head Office:
S-512-514, Manipal Centre, #47, Dikenson Road, Bangalore – 560042
☎: 080-25585443 / 25597494

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard as specified under section 133 of the Companies Act 2013 read with relevant rules issued thereunder other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended including the manner in which it is to be disclosed , or that it contains any material misstatement.

For P.CHANDRASEKAR LLP
Chartered Accountants
FRN No: 000580S/S200006

Chandrasekaran P

P. Chandrasekaran
Partner
Membership No: 026037
UDIN: 23026037BGWNWK1301



Date: 09th August 2023

NATURAL CAPSULES LIMITED

TRIDENT TOWERS, 4TH FLOOR, NO. 23,100 FEET ROAD, JAYANAGAR II BLOCK, BANGALORE-560 011

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UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023.

Rs in Lacs

Sl. No.	PARTICULARS	Quarter Ended		Year	
		30th June 2023	31st Mar 2023	30th June 2022	31st Mar 2023
		Unaudited	Audited	Unaudited	Audited
1	Revenue from operations	3,770	3,812	4,419	17,287
2	Other Income	58	81	21	107
3	Total Income (1+2)	3,828	3,893	4,440	17,393
4	Expenses				
	a) Cost of Material consumed	1,980	2,081	2,079	8,365
	b) (Increase) / Decrease in stock in trade	-181	-301	-73	(518)
	c) Purchase of stock-in-trade	-	-	-	49
	d) Employees benefits expense	286	261	263	1,073
	f) Finance cost	121	127	62	356
	g) Depreciation	211	186	163	720
	h) Other Expenses	1,078	1,082	1,232	4,775
	Total Expenses	3,496	3,437	3,726	14,819
5	Profit from ordinary activities after finance costs but before exceptional items	332	456	714	2,574
6	Exceptional Items Income / (Expenses)	-	-	-	-
7	Profit from ordinary activities before tax	332	456	714	2,574
8	Tax Expense	86	120	189	655
	- Current Tax	72	56	167	546
	-Income tax (Prior year)	-0	-	0	-
	- Deferred Tax	15	64	22	109
9	Net Profit (+) / Loss (-) from ordinary activities after tax	246	337	524	1,920
10	Other Comprehensive income (OCI)				
	a) Items that will not be reclassified to profit or loss (net of tax)	-	-6	-	(6)
	b) Items that will be reclassified to profit or loss (net of tax)	-	-	-	-
11	Total Comprehensive Income (OCI) for the period	246	330	524	1,913
12	Paid-Up Equity Share Capital (face value per share Rs.10/-)	930	928	701	928
13	Earnings Per Share of (before & after extraordinary items) Rs. 10/-				
	(a) Basic	2.64	3.56	7.48	20.63
	(b) Diluted	2.64	3.56	7.48	20.63

Note:

- The unaudited standalone financial results of the Company for the Quarter Ended 30th June, 2023 have been approved by the Board of Directors of the Company at its meeting held on 09th August 2023. The results for the quarter ended 30th June 2023 presented have been reviewed by the Statutory Auditors of the Company. An unqualified opinion has been issued by them thereon.
 - The unaudited standalone financial results for the Quarter ended 30th June, 2023 have been prepared above in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules 2016. The above audited standalone Financial results are filed with Stock Exchanges under Regulation 33 of SEBI (Listing and Other Disclosure Requirements) Regulations, 2015 and are available on the Stock Exchange Website.
 - Utilization of right issue funds by the Natural Capsules Ltd as on 30th June, 2023 is as follows: (Rs. In Lacs)
- | Particulars | Amount |
|---|----------|
| Amount received (Excluding balance in Escrow A/c) | 3,023.78 |
| Amount Spent | 3,023.49 |
| Balance available as on 30.06.2023 | 0.29 |
- There is no deviation in the use of proceeds from the objects stated in the offer documents of the rights issue.
- Previous years figures have been regrouped wherever necessary.
 - Position of investor complaints for the quarter ended 30th June, 2023
- | Particulars | |
|-----------------------------|-----|
| Pending as on 31.03.2023 | 1 |
| Received during the quarter | 1 |
| Resolved during the quarter | 2 |
| Pending as on 30-06-2023 | NIL |
- Place : Bangalore
Date : 09-08-2023



P. CHANDRASEKAR LLP

Chartered Accountants

Independent Auditor's Limited Review Report on Consolidated unaudited financial results of for the quarter ended 30 June 2023 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO

The Board of Directors,
Natural Capsules Limited
Bangalore

1. We have received the accompanying statement of Consolidated unaudited financial results of **M/s. NATURAL CAPSULES LIMITED** (the Parent) and its subsidiaries (the Parent and its subsidiaries together referred to as the Group), for the quarter ended June 2023 ("the Statement"), which are included in the accompanying statement of consolidated unaudited Financial results. This statement has been prepared by the company pursuant to the requirement of Regulation 33 of the securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended.
2. This statement is the responsibility of the company's Management and has been approved by the Board of Directors. This Statement has been prepared in accordance with the recognition and measurement principles laid down in the IND AS 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our Responsibility is to issue a report on the statement of consolidated unaudited financial results based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.



Bangalore / Chennai / Hyderabad

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☎: 080-25585443 / 25597494

4. The Statement includes the results of the following entities:

Name of the Entity	Relationship
Natural Phyto Pharma Private Limited	Subsidiary
Natural Biogenex Private Limited	Subsidiary

5. The accompanying Statement includes the unaudited financial statements and other financial information, In respect of two subsidiaries, whose financial statements, without giving the effect to elimination of intra group transactions, Include total revenue of 8.40 lacs and net profit after tax of Rs. 0.26 lacs, as considered in the consolidated unaudited financial results June 2023.
6. We did not review the interim financial results of one subsidiary Natural Phyto Pharma Private Limited included in the consolidated unaudited financial results, whose interim financial results reflect total assets of Rs.2.35 lacs as at 30th June 2023 and total revenues of Rs. Nil for the quarter ended 30th June 2023, total net profit after tax of Rs. Nil for the quarter ended 30th June 2023 as considered in the Statement. These interim financial results have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports furnished by the management. In our opinion and according to the Information and explanations given to us by management, these financial statements and other financial information are not material to the Group. Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the financial information certified by management.
7. Based on our review conducted as above and based on the consideration of the review financial results/financial information certified by the Management as given above in point no.6, nothing has come to our attention that causes us to believe that the Statement, prepared in accordance with applicable Indian accounting standards and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P.CHANDRASEKAR LLP
Chartered Accountants
FRN No: 000580S/S200006



P. Chandrasekaran
Partner
Membership No: 026037
UDIN: 23026037BGWNWL6119



Place - Bangalore
Date: 09th August 2023

NATURAL CAPSULES LIMITED

TRIDENT TOWERS, 4TH FLOOR, NO. 23, 100 FEET ROAD, JAYANAGAR II BLOCK, BANGALORE-560 011

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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

Rs. In Lacs

Sl. No.	PARTICULARS	Quarter Ended			Year Ended
		30th June 2023	31st Mar 2023	30th June 2022	31st Mar 2023
		Unaudited	Audited	Unaudited	Audited
1	Revenue from operations	3,770	3,762	4,419	17,237
2	Other Income	17	21	23	57
3	Total Income (1+2)	3,787	3,783	4,442	17,294
4	Expenses				
	a) Cost of Material consumed	1,979	2,054	2,079	8,337
	b) (Increase) / Decrease in stock in trade	(181)	(301)	(73)	(518)
	c) Purchase of stock-in-trade	-	-	-	49
	d) Employees benefits expense	286	261	263	1,073
	f) Finance cost	133	112	62	341
	g) Depreciation	211	187	164	721
	h) Other Expenses	1,089	1,086	1,237	4,792
	Total Expenses	3,518	3,398	3,732	14,795
	Profit from ordinary activities after finance costs but before exceptional items	269	386	710	2,499
5	Exceptional Items Income / (Expenses)	-	-	-	-
6	Profit from ordinary activities before tax	269	386	710	2,499
7	Tax Expense	86	120	189	655
8	- Current Tax	72	56	167	546
	- Income tax (Prior year)	-	-	-	-
	- Deferred Tax	15	64	22	109
9	Net Profit (+) / Loss (-) from ordinary activities after tax	182	266	521	1,845
10	Other Comprehensive income (OCI)	-	-	-	-
	a) Items that will not be reclassified to profit or loss (net of tax)	-	(6)	-	(6)
	b) Items that will be reclassified to profit or loss (net of tax)	-	-	-	-
11	Total Comprehensive Income (OCI) for the period	182	260	521	1,838
12	Paid-Up Equity Share Capital (face value per share Rs.10/-)	930	928	701	928
13	Earnings Per Share of (before & after extraordinary items) Rs. 10/-				
	(a) Basic	1.96	2.80	7.43	19.82
	(b) Diluted	1.96	2.80	7.43	19.82

Note:

- The unaudited consolidated financial results of the Company for the Quarter Ended 30th June, 2023 have been approved by the Board of Directors of the Company at its meeting held on 09th Aug 2023. The results for the quarter ended 30th June, 2023 presented have been reviewed by the Statutory Auditors of the Company. An unqualified opinion has been issued by them thereon.
 - The unaudited consolidated financial results for the Quarter ended 30th June, 2023 have been prepared above in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules 2016. The above unaudited consolidated Financial results are filed with Stock Exchanges under Regulation 33 of SEBI (Listing and Other Disclosure Requirements) Regulations, 2015 and are available on the Stock Exchange Website.
 - Utilization of right issue funds by the Natural Capsules Ltd as on 30th June, 2023 is as follows: (Rs. In Lakh)
- | Particulars | Amount |
|---|----------|
| Amount received (Excluding balance in Escrow A/c) | 3,023.78 |
| Amount Spent | 3,023.49 |
| Balance available as on 30.06.2023 | 0.29 |
- There is no deviation in the use of the proceeds from the objects stated in the offer documents for the rights issue.
- Previous years figures have been regrouped wherever necessary.
 - Position of investor complaints for the quarter ended 30th June, 2023
- | Particulars | |
|-----------------------------|-----|
| Pending as on 31.03.2023 | 1 |
| Received during the quarter | 1 |
| Resolved during the quarter | 2 |
| Pending as on 30-06-2023 | NIL |
- Place : Bangalore
Date : 09-08-2023

