Financial Results - Ind AS (Equity and Dept Format)-31.12.2020				
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	01-04-2020			
Date of end of financial year	31-03-2021			
Date of board meeting when results were approved	25-01-2021			
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	16-01-2021			
Description of presentation currency	INR			
Level of rounding used in financial results	Lakhs			
Reporting Quarter	Third quarter			
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	25-01-2021 13:00			
End date and time of board meeting	25-01-2021 15:15			
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		
	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	01-10-2020	01-04-2020	
В	Date of end of reporting period	31-12-2020	31-12-2020	
С	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	2175	5640	
	Other income	2	53	
	Total income	2177	5693	
2	Expenses			
(a)	Cost of materials consumed	994	2584	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in- progress and stock-in-trade	33	107	
(d)	Employee benefit expense	212	572	
(e)	Finance costs	3	21	
(f)	Depreciation, depletion and amortisation expense	109	318	
(f)	Other Expenses	1		
1	Other Expenses	600	1636	
10				
	Total other expenses	600	1636	
	Total expenses	1951	5238	

	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	01-10-2020	01-04-2020	
В	Date of end of reporting period	31-12-2020	31-12-2020	
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.			
3	Total profit before exceptional items and tax	226	455	
4	Exceptional items	0	218	
5	Total profit before tax	226	673	
7	Tax expense			
8	Current tax	55	169	
9	Deferred tax	9	-24	
10	Total tax expenses	64	145	
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	162	528	
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	162	528	
22	Other comprehensive income net of taxes	0	0	

	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	01-10-2020	01-04-2020		
В	Date of end of reporting period	31-12-2020	31-12-2020		
С	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.				
23	Total Comprehensive Income for the period	162	528		
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					
	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	2.59	8.47		
	Diluted earnings (loss) per share from continuing operations	2.59	8.47		
ii					
	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	2.59	8.47		
	Diluted earnings (loss) per share from continuing and discontinued operations	2.59	8.47		
30	Debt equity ratio	0.05	0.05		
31	Debt service coverage ratio	1.09	3.08		
32	Interest service coverage ratio	1.29	0.48		
33	Disclosure of notes on financial results				

Format for Reporting Segmenet wise Reven	ue, Results and Capital Em	ployed 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	01-10-2020	01-04-2020		
Date of end of reporting period	31-12-2020	31-12-2020		
Whether accounts 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)				
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		•		