National Fittings Limited						
S.F No. 112, Madhapur Road, Kaniyur, Karumathampatti Via, Sulur Taluk, Coimbatore - 641659						
www.nationalfitting.com, email id: accounts@nationalfitting.com, Ph. 9943293000 / 9943993001						
Statement of Unaudited Financial Results for the Quarter / Half year ended 30th September'2025.						
CIN : L29199TZ1993PLC008034					(Rs. in Lakhs except share data)	
Particulars	Unaudited					Audited
	Quarter ended			Half year ended		Year ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
1. Income from operations						
(a) Net sales (Net of Taxes) / Income from Operations	2364.29	2058.19	1868.29	4422.48	3382.67	7813.33
(b) Other Income	116.66	90.99	58.55	207.65	115.60	296.62
Total Income from Operations	**2480.95**	**2149.17**	**1926.84**	**4630.13**	**3498.27**	**8109.95**
2. Expenditure						
a.Cost of material consumed	1093.83	1093.02	990.65	2186.85	1735.48	3777.07
b.Purchase of Traded Goods	4.51	-	-	4.51	-	-
c.Changes in inventories of finished goods, work-in-progress and stock-in-trade	80.04	(180.76)	(116.15)	(100.72)	(164.52)	(80.27)
d.Employee Benefits Expense	246.23	214.00	247.13	460.23	471.96	957.96
e Finance Cost	12.21	17.26	20.67	29.48	45.25	87.46
f.Depreciation and amortaziation Expense	71.37	71.35	82.89	142.72	164.02	295.00
g.Consumption of Stores & Consumables	313.89	278.68	292.70	592.57	503.83	1097.95
h.Other expenses	381.50	295.87	314.65	677.37	606.07	1272.85
Total Expenditure	**2203.58**	**1789.43**	**1832.55**	**3993.01**	**3362.08**	**7408.02**
3. Profit / (Loss) from Operations before exceptional items	**277.37**	**359.75**	**94.29**	**637.12**	**136.18**	**701.93**
4. Exceptional items (Refer Note.9)	-	-	-		686.92	1,921.63
5. Profit / (Loss) before tax	**277.37**	**359.75**	**94.29**	**637.12**	**823.11**	**2,623.56**
6. Tax Expenses						
Current Tax	93.30	97.50	45.51	190.80	66.51	246.70
MAT Credit (availed) / utilised	-	-	-			-
Deferred Tax (Income) / Expense	0.00	-	(35.00)	-	(20.00)	46.52
7. Profit / (Loss)	**184.07**	**262.25**	**83.78**	**446.31**	**776.60**	**2,330.34**
8. Extra ordinary items (net of tax expense)	-	-	-			-
7. Net Profit / (Loss) for the period	**184.07**	**262.25**	**83.78**	**446.31**	**776.60**	**2,330.34**
8. Other Comprehensive Income (Net Tax)						
Remeasurement benefit of defined benefit plan	-	-	-	-	-	41.89
Income Tax effect on above	-	-	-	-	-	(10.54)
9. Net Profit after other Comprehensive Income	**184.07**	**262.25**	**83.78**	**446.31**	**776.60**	**2,299.00**
10. Paid up equity share capital - Face value `.10/-	908.32	908.32	908.32	908.32	908.32	908.32
11. Reserves Excluding Revalution reserves	7544.74	7451.51	5666.85	7544.74	5666.85	7189.25
12. Earning per share (EPS)						
a)Basic and diluted EPS before extraordinary items for the period `.	2.03	2.89	0.92	4.91	8.55	25.66
b)Basic and diluted EPS after extraordinary items for the period `	2.03	2.89	0.92	4.91	8.55	25.66

NATIONAL FITTINGS LIMITED
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Notes:

1) Previous Year and corresponding quarter figures have been regrouped wherever necessary.
2) Provision for Gratuity /Leave encashment has been made on estimated basis pending ascertainment on actuarial basis.
3) In accordance with IND-AS-18 (Revenue), GST is not included in Gross sales. Hence Revenue is presented excluding GST.
4) The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 15th Oct'2025.
5) The Statutory auditors have carried out a limited review of the financial results for the Quarter / Half year ended 30th September'2025. Their limited review report does not have any qualification/modification.
6) The Company does not have any extraordinary item to report for the above periods.
7) The Company operates in a single Business segment i.e Manufacturing of Pipe Fittings and hence does not have any reportable segments as per IND AS 108-"Operating Segments".
8) Exceptional item during the year ended 31.03.2025 and half year ended 30.09.2024 and 31.03.2025 is on account of sale of Thekkalur and Dindigul operation for a total consideration of Rs.41.50 crore (Thekkalur Rs.28 crore & Dindigul Rs.13.50 crore). The profit on disposal of these operations has been shown separately as Exceptional Items. The Board does not expect any disruption to current revenues on account of sale of unit, since the company has sufficient manufacturing capacity for production and also has made alternative arrangement for procurement of components.

Place : Coimbatore
Date : 15.10.2025

NATIONAL FITTINGS LIMITED KANIYUR

Jayaram Govindarajan
Jayaram Govindarajan
Managing Director
DIN: 02178416

National Fittings Limited

S.F No. 112, Madhapur Road, Kaniyur, Karumathampatti Via, Sulur Taluk, Coimbatore - 641659

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Statement of Cash flows for the Half year ended 30th September'2025

CIN : L29199TZ1993PLC008034 (Rs. in Lakhs)

Particulars	**As on 30.09.2025**		**As on 31.03.2025**	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		637.12		2,623.56
Adjustments for:				
Depreciation and amortisation	142.72		295.00	
(Profit) / loss on sale of Property,Plant & Equipment	58.52		(1,922.37)	
Profit on sale of investmet	-		(1.54)	
Net (Gain) / Loss on investments carried at FVTPL	(22.22)		(18.26)	
Dividend Payable	-		-	
Finance costs	29.48		87.46	
Interest income	(130.96)		(211.01)	
Dividend income	(0.02)		(0.03)	
Bad Debts writen off	21.76	93.67	1.53	(1,776.07)
Operating profit / (loss) before working capital changes		730.78		847.50
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	(204.97)		(42.55)	
Trade receivables	106.55		(131.87)	
Short-term loans and advances	(148.04)		(109.37)	
Long-term loans and advances	(15.11)		131.08	
Other current asset	0.08		5.12	
Adjustments for increase / (decrease) in operating liabilitie	-		-	
Trade payables	(50.07)		357.41	
Other current liabilities	(45.44)		(94.64)	
Other long-term liabilities	-		-	
Provisions	-		-	
Employee Benefit Obligations	(0.80)		(19.02)	
Current Tax Liabilities	42.78		(18.57)	
		(315.02)		77.59
Cash flow from extraordinary items				
Cash generated from operations		415.77		925.08
Net income tax (paid) / refunds		(147.90)		(99.01)
Net cash flow from / (used in) operating activities (A)		**267.86**		**826.07**
B. Cash flow from investing activities				
Capital expenditure on Property, plant and equipment	(70.81)		(283.66)	
Proceeds from sale of Property, plant and equipment	23.97		4,175.40	
Purchase of Investments (net)	-		(378.25)	
Interest received	130.96		211.01	
Dividend received (Others)	0.02		0.03	
Rental from Machineries	5.61		0.75	
		89.75		3,725.29
Cash flow from extraordinary items				
Net cash flow from / (used in) investing activities (B)		**89.75**		**3,725.29**
C. Cash flow from financing activities				
Dividend paid including Dividend Distribution Tax	-		(136.25)	
Repayment of Long-Term borrowings	(21.93)		(72.57)	
Increase/(decrease) in Short-Term borrowings	(144.60)		(921.28)	
Finance cost	(29.48)		(87.46)	
Cash flow from extraordinary items		(196.01)		(1,217.56)
Net cash flow from / (used in) financing activities (C)		**(196.01)**		**(1,217.56)**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		**161.60**		**3,333.80**
Cash and cash equivalents at the beginning of the year		4,420.25		1,086.45
Cash and cash equivalents at the end of the period		4,581.85		4,420.25

NATIONAL FITTINGS LIMITED KANIYUR

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National Fittings Limited

Statement of Assets and Liabilities as at 30th September'2025.

(Rupees in lakhs)

Particulars	Unaudited	Audited
	Half year ended 30.09.2025	Year ended 31.03.2025
ASSETS		
Non- current assets		
Property, Plant and Equipment	2554	2706
Capital Work in Progress	39	40
Financial Assets		
1. Investments	45	43
2. Long-term loans and advances	79	64
Sub-total - Non -current assets	2717	2853
Current assets		
Inventories	1703	1498
Financial Assets		
1. Investment	598	578
1. Trade receivables	584	712
2. Cash and cash equivalents	4582	4420
3. Short-term loans and advances	324	218
4. Other current assets	0	0
Sub-total - Current assets	7791	7427
TOTAL ASSETS	**10507**	**10280**
EQUITY & LIABILITIES		
EQUITY		
a. Equity Share Capital	908	908
b. Other Equity	7545	7189
Sub - total - Equity	8453	8097
LIABILITIES		
Non-Current Liabilities		
a. Financial Liabilities		
1. Long-term borrowings	54	76
b. Deferred tax liabilities (net)	331	331
c. Employee Benefit Obligations	102	103
Sub-total - Non current liabilities	487	510
Current liabilities		
Financial Liabilities		
a. Short-terrm borrowings	323	468
b. Trade and other payables		
1.Dues of Micro & Small Enterprises	50	61
2.Dues of other than Micro & Small Enterprises	735	775
Other current liabilities	313	358
Current Tax Liabilities (Net)	48	6
Provisions	91	0
Employee Benefit Obligations	5	5
Sub-total - Current liabilities	1566	1672
Total Liabilities	2053	2182
TOTAL EQUITY AND LIABILITIES	**10507**	**10280**

For National Fittings Limited

Place : Coimbatore
Date : 15.10.2025

NATIONAL FITTINGS LIMITED KANIYUR

Jayaram Govindarajan
Jayaram Govindarajan
Managing Director
DIN:02178416