

National Fittings Limited

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

www.nationalfitting.com, email id: accounts@nationalfitting.com, Ph. 9943293000 / 9943993001

Statement of Audited Financial Results for the Quarter / Year ended 31st March"2026.

CIN : L29199TZ1993PLC008034

(Rs. in Lakhs except share data)

Particulars	Unaudited			Audited	
	Quarter ended			Year ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
1. Income from operations					
(a) Net sales (Net of Taxes) / Income from Operations	2354.11	2363.62	2348.53	9140.20	7813.33
(b) Other Income	166.71	104.00	123.42	478.36	296.62
Total Income from Operations	2520.82	2467.62	2471.95	9618.57	8109.95
2. Expenditure					
a. Cost of material consumed	1257.13	1370.10	1184.54	4814.09	3777.07
b. Purchase of Traded Goods	-	-	-	4.51	-
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(221.52)	(265.99)	(69.43)	(588.24)	(80.27)
d. Employee Benefits Expense	196.82	280.53	245.04	937.57	957.96
e. Finance Cost	32.27	25.31	22.23	87.06	87.46
f. Depreciation and amortization Expense	81.01	70.82	45.16	294.55	295.00
g. Consumption of Stores & Consumables	369.43	335.85	286.36	1297.85	1097.95
h. Other expenses	430.62	358.69	356.98	1466.68	1272.85
Total Expenditure	2145.75	2175.31	2070.87	8314.07	7408.02
3. Profit / (Loss) from Operations before exceptional items	375.07	292.30	401.09	1,304.49	701.93
4. Exceptional items (Refer Note.9)	-	-	1,234.71	-	1,921.63
5. Profit / (Loss) before tax	375.07	292.30	1,635.80	1,304.49	2,623.56
6. Tax Expenses					
Current Tax	133.09	32.74	84.92	356.64	246.70
MAT Credit (availed) / utilised	-	-	-	-	-
Deferred Tax (Income) / Expense	70.13	(32.96)	101.52	37.18	46.52
7. Profit / (Loss)	171.84	292.51	1,449.36	910.68	2,330.34
8. Extra ordinary items (net of tax expense)	-	-	-	-	-
7. Net Profit / (Loss) for the period	171.84	292.51	1,449.36	910.68	2,330.34
8. Other Comprehensive Income (Net Tax)					
Remeasurement benefit of defined benefit plan	16.18	-	41.89	16.18	41.89
Income Tax effect on above	(4.07)	-	(10.54)	(4.07)	(10.54)
9. Net Profit after other Comprehensive Income	159.73	292.51	1,418.02	896.57	2,299.00
10. Paid up equity share capital - Face value ` .10/-	908.32	908.32	908.32	908.32	908.32
11. Reserves Excluding Revaluation reserves	7997.00	7837.26	7189.25	7997.00	7189.25
12. Earning per share (EPS)					
a) Basic and diluted EPS before extraordinary items for the period `.	1.89	3.22	15.96	10.03	25.66
b) Basic and diluted EPS after extraordinary items for the period `.	1.89	3.22	15.96	10.03	25.66



Notes:

- 1) Previous Year and corresponding quarter figures have been regrouped wherever necessary.
- 2) Provision for Gratuity/Leave encashment has been made on the basis of actuarial valuation.
- 3) The above financial results have been prepared in accordance with 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 the Companies (Indian Accounting Standards) Rules, 2016.
- 4) The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 22nd May'2026.
- 5) The Statutory auditors have carried out audit of the financial results for the year ended 31st March'2026 and have expressed an unmodified audit opinion on these results.
- 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 Quarter ended 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. In respect of Capital Gain Tax payable on Gain arising from sale of operations, the company has utilized the benefit available in the Income tax act and deposited Rs.10.38 crore in Capital Gain Deposit account and utilize the same for setting up a new industrial undertaking. 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.
- 9) Effective from November 21, 2025, the Government of India consolidated 2 existing labour regulations into four Labour Codes, namely, The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and the Occupational Safety, health and workings Conditions Code, 2020, Collectively referred to as the 'New Labour Codes'. The Company has assessed and accounted the incremental impact of these changes on the basis of information available and present labour policy of the company. It is assessed that the impact of changes in New Labour Code will not be significant since the company has since past many years adopted the Labour policy in line of the draft labour code which is already reflected in costs and expenses. However, the Government of India is in the process of notifying related rules to the New Labour Code and the impact of these requirements will be evaluated and appropriately accounted as and when notified.
- 10) The Board has recommended a final dividend of Rs.1/- per equity share for the financial year 2025-26 subject to approval of shareholders in the ensuing Annual General Meeting.
- 11) The figures of the last quarter are the balancing figure between the audited figures in respect of the full financial year ended 31 March 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which is subject to Limited Review.

Place : Coimbatore

Date : 22.05.2026



Jayaram Govindarajan
Jayaram Govindarajan
Managing Director

DIN: 02178416

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Statement of Cash flows for the Year ended 31st March'2026

CIN : L29199TZ1993PLC008034

(Rs. in Lakhs)

Particulars	As on 31.03.2026		As on 31.03.2025	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		1,304.49		2,623.56
<i>Adjustments for:</i>				
Depreciation and amortisation	294.55		295.00	
(Profit) / loss on sale of Property, Plant & Equipment	69.94		(1,922.37)	
Profit on sale of investment	-		(1.54)	
Net (Gain) / Loss on investments carried at FVTPL	(38.16)		(18.26)	
Dividend Payable	-		-	
Finance costs	87.06		87.46	
Interest income	(283.42)		(211.01)	
Dividend income	(0.02)		(0.03)	
Bad Debts written off	26.21		1.53	
		142.33		(1,776.07)
Operating profit / (loss) before working capital changes		1,446.82		847.50
<i>Changes in working capital:</i>				
<i>Adjustments for (increase) / decrease in operating assets:</i>				
Inventories	(685.63)		(42.55)	
Trade receivables	(190.52)		(131.87)	
Short-term loans and advances	(415.26)		(109.37)	
Long-term loans and advances	(19.83)		131.08	
Other current asset	(28.46)		5.12	
<i>Adjustments for increase / (decrease) in operating liabilities</i>				
Trade payables	(68.49)		357.41	
Other current liabilities	(39.45)		(94.64)	
Other long-term liabilities	-		-	
Provisions	-		-	
Employee Benefit Obligations	(88.85)		(19.02)	
Current Tax Liabilities	29.30		(18.57)	
Cash flow from extraordinary items		(1,507.20)		77.59
Cash generated from operations		(60.38)		925.08
Net income tax (paid) / refunds		(326.92)		(99.01)
Net cash flow from / (used in) operating activities (A)		(387.30)		826.07
B. Cash flow from investing activities				
Capital expenditure on Property, plant and equipment	(574.19)		(283.66)	
Proceeds from sale of Property, plant and equipment	65.04		4,175.40	
Purchase of Investments (net)	(4.00)		(378.25)	
Interest received	283.42		211.01	
Dividend received (Others)	0.02		0.03	
Rental from Machineries	11.61		0.75	
Cash flow from extraordinary items		(218.11)		3,725.29
Net cash flow from / (used in) investing activities (B)		(218.11)		3,725.29
C. Cash flow from financing activities				
Dividend paid including Dividend Distribution Tax	(90.83)		(136.25)	
Repayment of Long-Term borrowings	(44.88)		(72.57)	
Increase/(decrease) in Short-Term borrowings	830.52		(921.28)	
Finance cost	(87.06)		(87.46)	
Cash flow from extraordinary items		607.75		(1,217.56)
Net cash flow from / (used in) financing activities (C)		607.75		(1,217.56)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		2.35		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		4,422.60		4,420.25



National Fittings Limited

Statement of Assets and Liabilities as at 31st March'2026

(Rupees in lakhs)

Particulars	Audited	Audited
	Year ended 31.03.2026	Year ended 31.03.2025
ASSETS		
Non-current assets		
Property, Plant and Equipment	2588	2706
Capital Work in Progress	305	40
Right-of-use Assets	233	0
Financial Assets		
1. Investments	51	43
2. Long-term loans and advances	84	64
Sub-total - Non-current assets	3260	2853
Current assets		
Inventories	2184	1498
Financial Assets		
1. Investment	613	578
1. Trade receivables	876	712
2. Cash and cash equivalents	4423	4420
3. Short-term loans and advances	600	218
4. Other current assets	29	0
Sub-total - Current assets	8724	7427
TOTAL ASSETS	11984	10280
EQUITY & LIABILITIES		
EQUITY		
a. Equity Share Capital	908	908
b. Other Equity	7997	7189
Sub-total - Equity	8905	8097
LIABILITIES		
Non-Current Liabilities		
a. Financial Liabilities		
1. Long-term borrowings	269	76
b. Deferred tax liabilities (net)	364	331
c. Employee Benefit Obligations	26	103
Sub-total - Non current liabilities	659	510
Current liabilities		
Financial Liabilities		
a. Short-term borrowings	1298	468
b. Trade and other payables		
1. Dues of Micro & Small Enterprises	191	61
2. Dues of other than Micro & Small Enterprises	576	775
Other current liabilities	319	358
Current Tax Liabilities (Net)	35	6
Provisions	0	0
Employee Benefit Obligations	1	5
Sub-total - Current liabilities	2419	1672
Total Liabilities	3079	2182
TOTAL EQUITY AND LIABILITIES	11984	10280

Place : Coimbatore
Date : 22.05.2026

For National Fittings Limited
Jayaram Govindarajan
Jayaram Govindarajan
Managing Director
DIN:02178416

