

Integrated Filing (Finance) Ind AS

NACL INDUSTRIES LIMITED

General Information

Scrip code*	524709
NSE Symbol*	NACLIND
MSEI Symbol*	NOTLISTED
ISIN*	INE295D01020
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	04-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	27-04-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	AGRI INPUTS
Start date of board meeting	04-05-2026
Start time of board meeting	11:45:00
End date of board meeting	04-05-2026
End time of board meeting	13:00:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	No
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	No
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	29-01-2026
Indicate Company website link for updated RPT policy of the Company	https://naclind.com/investor-relations/investor-information/policies/
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	Yes
No. of times funds raised during the quarter	1
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No

[Textual
Information
\(1\)](#)

Text Block

Textual Information(1)	Not Applicable
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Financial Results - Ind-AS

Amount in (Lakhs)

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
	Date of start of reporting period	01-01-2026	01-04-2025
	Date of end of reporting period	31-03-2026	31-03-2026
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
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	33,219.00	1,50,721.00
	Other income	310.00	809.00
	Total income	33,529.00	1,51,530.00
2	Expenses		
(a)	Cost of materials consumed	20,219.00	1,02,767.00
(b)	Purchases of stock-in-trade	130.00	2,875.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	2,439.00	(2,167.00)
(d)	Employee benefit expense	3,949.00	15,192.00
(e)	Finance costs	699.00	3,725.00
(f)	Depreciation, depletion and amortisation expense	618.00	2,133.00
(g)	Other Expenses		
1	Other Expenses	5,594.00	22,997.00
	Total other expenses	5,594.00	22,997.00
	Total expenses	33,648.00	1,47,522.00
3	Total profit before exceptional items and tax	(119.00)	4,008.00
4	Exceptional items	0.00	(1,028.00)
5	Total profit before tax	(119.00)	2,980.00
6	Tax expense		
7	Current tax	0.00	0.00
8	Deferred tax	(43.00)	706.00
9	Total tax expenses	(43.00)	706.00
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	(76.00)	2,274.00
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	(76.00)	2,274.00
17	Other comprehensive income net of taxes	29.00	(16.00)
18	Total Comprehensive Income for the period	(47.00)	2,258.00
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	2,342.00	2,342.00
	Face value of equity share capital	1.00	1.00
22	Reserves excluding revaluation reserve		0.00
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	(0.03)	1.04
	Diluted earnings (loss) per share from continuing operations	(0.03)	1.04
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	(0.03)	1.04
	Diluted earnings (loss) per share from continuing and discontinued operations	(0.03)	1.04
24	Debt equity ratio		

25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		

Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2026	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
1 Re-measurement of the defined benefit obligation	39.00	(21.00)
Total Amount of items that will not be reclassified to profit and loss	39.00	(21.00)
2 Income tax relating to items that will not be reclassified to profit or loss	10.00	(5.00)
3 Amount of items that will be reclassified to profit and loss		
Total Amount of items that will be reclassified to profit and loss		
4 Income tax relating to items that will be reclassified to profit or loss		
5 Total Other comprehensive income	29.00	(16.00)

Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	31-03-2026
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	23,528.00
Capital work-in-progress	496.00
Investment property	0.00
Goodwill	0.00
Other intangible assets	2,069.00
Intangible assets under development	1,137.00
Biological assets other than bearer plants	0.00
Investments accounted for using equity method	0.00
Non-current financial assets	
Non-current investments	26,932.00
Trade receivables, non-current	0.00
Loans, non-current	82.00
Other non-current financial assets	
1 Other non-current financial assets	598.00
Total of other non-current financial assets	598.00
Total non-current financial assets	27,612.00
Deferred tax assets (net)	2,387.00
Other non-current assets	
1 Other non-current assets	267.00
2 Income tax assets (net)	622.00
Total of other non-current assets	889.00
Total non-current assets	58,118.00
2 Current assets	
Inventories	26,354.00
Current financial asset	
Current investments	0.00
Trade receivables, current	46,846.00
Cash and cash equivalents	211.00
Bank balance other than cash and cash equivalents	3,191.00
Loans, current	0.00
Other current financial assets	
1 Other current financial assets	834.00
2 Other current assets	2,535.00
Total of Other current financial assets	3,369.00
Total current financial assets	53,617.00
Current tax assets (net)	0.00
Other current assets	
Total of other current assets	
Total current assets	79,971.00
3 Non-current assets classified as held for sale	
4 Regulatory deferral account debit balances and related deferred tax Assets	
Total assets	1,38,089.00
Equity and liabilities	
1 Equity	
Equity attributable to owners of parent	
Equity share capital	2,342.00
Other equity	71,198.00
Total equity attributable to owners of parent	73,540.00
Non controlling interest	
Total equity	73,540.00
2 Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	0.00
Trade payables, non-current	
(A) Total outstanding dues of micro enterprises and small enterprises	
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
Total Trade payable	
Other non-current financial liabilities	
Total of other non-current financial liabilities	

	Total non-current financial liabilities	0.00
	Provisions, non-current	2,381.00
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	
1	Lease Liabilities	949.00
	Total of other non-current liabilities	949.00
	Total non-current liabilities	3,330.00
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	30,113.00
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	2,780.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	22,353.00
	Total Trade payable	25,133.00
	Other current financial liabilities	
1	Other current financial liabilities	4,025.00
2	Lease Liabilities	129.00
	Total of other current financial liabilities	4,154.00
	Total current financial liabilities	59,400.00
	Other current liabilities	
1	Other current liabilities	1,158.00
	Total of other current liabilities	1,158.00
	Provisions, current	555.00
	Current tax liabilities (Net)	106.00
	Deferred government grants, Current	
	Total current liabilities	61,219.00
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	64,549.00
	Total equity and liabilities	1,38,089.00
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Lakhs)

Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	2,980.00
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	3,725.00
	Adjustments for decrease (increase) in inventories	(114.00)
	Adjustments for decrease (increase) in trade receivables, current	(18,036.00)
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	323.00
	Adjustments for decrease (increase) in other non-current assets	0.00
	Adjustments for other financial assets, non-current	0.00
	Adjustments for other financial assets, current	0.00
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	(3,730.00)
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	(2,004.00)
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	2,133.00
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	200.00
	Adjustments for provisions, current	25.00
	Adjustments for provisions, non-current	0.00
	Adjustments for other financial liabilities, current	0.00
	Adjustments for other financial liabilities, non-current	0.00
	Adjustments for unrealised foreign exchange losses gains	(118.00)
	Adjustments for dividend income	0.00
	Adjustments for interest income	453.00
	Adjustments for share-based payments	64.00
	Adjustments for fair value losses (gains)	0.00
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00
	Other adjustments to reconcile profit (loss)	0.00
	Other adjustments for non-cash items	3,989.00
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	(13,996.00)
	Net cash flows from (used in) operations	(11,016.00)
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	(595.00)
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	(10,421.00)
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	10,300.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	17.00
	Purchase of property, plant and equipment	2,629.00
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00

	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	2,812.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	86.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(2,968.00)
	Net cash flows from (used in) investing activities	(18,606.00)
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	24,759.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	311.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	7,148.00
	Repayments of borrowings	4,926.00
	Payments of lease liabilities	198.00
	Dividends paid	0.00
	Interest paid	0.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(3,580.00)
	Net cash flows from (used in) financing activities	23,514.00
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(5,513.00)
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	6.00
	Net increase (decrease) in cash and cash equivalents	(5,507.00)
	Cash and cash equivalents cash flow statement at beginning of period	5,718.00
	Cash and cash equivalents cash flow statement at end of period	211.00

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Amount in (Lakhs)

1	NACL Industries Limited	Coromandel International Limited	Holding	Sale of goods or services			Yes			518.00	835.00	332.00	
2	NACL Industries Limited	NACL Spec-Chem Limited	Wholly Owned Subsidiary	Sale of goods or services			NA			421.00	7,715.00	5,797.00	
3	NACL Industries Limited	NACL Agri-Solutions Private Limited	Wholly Owned Subsidiary	Sale of goods or services			NA			2.00	3.00	0.00	
4	NACL Industries Limited	NACL Multichem Private Limited	Wholly Owned Subsidiary	Any other transaction	Rent Income		NA			6.00	51.00	70.00	
5	NACL Industries Limited	NACL Agri-Solutions Private Limited	Wholly Owned Subsidiary	Any other transaction	Rent Income		NA			9.00	0.00	52.00	
6	NACL Industries Limited	NACL Spec-Chem Limited	Wholly Owned Subsidiary	Interest received			NA			187.00	0.00	0.00	
7	NACL Industries Limited	NACL Multichem Private Limited	Wholly Owned Subsidiary	Interest received			NA			1.00	0.00	0.00	
8	NACL Industries Limited	NACL Agri-Solutions Private Limited	Wholly Owned Subsidiary	Interest received			NA			2.00	0.00	0.00	
9	NACL Industries Limited	Coromandel International Limited	Holding	Purchase of goods or services			Yes			304.00	(844.00)	0.00	
10	NACL Industries Limited	NACL Spec-Chem Limited	Wholly Owned Subsidiary	Purchase of goods or services			NA			1,247.00	(950.00)	0.00	
11	NACL Industries Limited	NACL Agri-Solutions Private Limited	Wholly Owned Subsidiary	Purchase of goods or services			NA			122.00	(126.00)	(172.00)	
12	NACL Industries Limited	Nasense Labs Private Limited	Associate	Purchase of goods or services			Yes			24.00	0.00	0.00	
13	NACL Industries Limited	Nagarjuna Agrichem (Australia) Pty Limited, Australia	Subsidiary	Any other transaction	Professional Charges		Yes			8.00	(27.00)	(36.00)	
14	NACL Industries Limited	Net Access India Limited	Promoter Group	Any other transaction	Professional Charges		Yes			8.00	0.00	(4.00)	
15	NACL Industries Limited	NACL Spec-Chem Limited	Wholly Owned Subsidiary	Investment			NA			15,495.00	9,751.00	25,246.00	
16	NACL Industries Limited	NACL Spec-Chem Limited	Wholly Owned Subsidiary	Any other transaction	Guarantee Commission		NA			44.00	789.00	713.00	
17	NACL Industries Limited	Coromandel International Limited	Holding	Any other transaction	Deputation cost revenue		Yes			11.00	0.00	0.00	
18	NACL Industries Limited	NACL Spec-Chem Limited	Wholly Owned Subsidiary	Any other transaction	Reimbursement of expenses		NA			2.00	0.00	0.00	

19	NACL Industries Limited	NACL Spec-Chem Limited	Wholly Owned Subsidiary	Loan			NA				(4,072.00)	4,215.00	0.00	
20	NACL Industries Limited	Coromandel International Limited	Holding	Any other transaction	Other payables		Yes				201.00	(30.00)	492.00	
21	NACL Industries	Coromandel International	Holding	Any other transaction	R&D Services		Yes				25.00	0.00	22.00	
														Additional related entity/sul
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case an incurred to corpora
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary									Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)

Text Block

Textual Information(1)	NACL Spec-Chem has converted the Outstanding loan of the Company into Compulsory Convertible Debentures as per the applicable laws.
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												Additional related entity/sul	
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case an incurred t corpora
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtednes (loan/ issuance o debt/ any other etc.)

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)

Amount in (Lakhs)

Mode of Fund Raising	Rights Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	31-12-2025
Amount Raised	24,928.91
Report filed for Quarter ended	31-03-2026
Monitoring Agency	Yes
Monitoring Agency Name, if applicable	CRISIL Ratings Limited
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	
Comments of the Audit Committee after review	
Comments of the auditors, if any	

Objects for which funds have been raised and where there has been a deviation, in the following table:							
Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
No records available							

Signatory Details

Name of signatory	Satish Kumar Subudhi
Designation of person	Company Secretary and Compliance Officer
Place	Hyderabad
Date	04-05-2026