

“श्री जी”



## National General Industries Ltd.

An ISO 9001 : 2015 Certified Company

CIN No. : L74899DL1987PLC026617

11<sup>th</sup> August, 2025

The Manager  
Department of Corporate Services  
Bombay Stock Exchange Ltd.  
25, P.J. Towers, Dalal Street,  
Mumbai - 400 001.

Ref. : Scrip Code No. : 531651

Sub.: **Outcome of Board Meeting held on 11<sup>th</sup> August, 2025**

**Un-Audited Financial Results for the quarter ended on 30<sup>th</sup> June, 2025**

Dear Sir,

In continuation of our letter dated 6<sup>th</sup> August, 2025 and pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Un-audited Financial Results of the Company for the quarter ended 30<sup>th</sup> June, 2025 alongwith Limited Review Report thereon. The results have been taken on record by the Board of Directors on the recommendation of Audit Committee, at its meeting held today.

The said meeting of the Board of Directors commenced at 04:30 P.M. and concluded at 06:00 P.M.

Please take the above on your record.

Thanking You.

Yours Faithfully,

For **NATIONAL GENERAL INDUSTRIES LTD.**

**VANDANA GUPTA**

**COMPANY SECRETARY**

**Memb. No. : ACS 24012**

Encl.: As above.



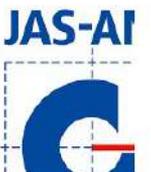
• Engineering Steel • Rounds • Squares • Flats  
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**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON QUARTERLY UNAUDITED FINANCIAL RESULTS FOR THE PERIOD 01<sup>st</sup> APRIL, 2025 TO 30<sup>th</sup> JUNE 2025 PURSUANT TO THE REGULATION 33 OF THE SEBI (LODR) REGULATIONS, 2015, AS AMENDED**

**Review Report to  
The Board of Directors  
NATIONAL GENERAL INDUSTRIES LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **National General Industries Limited** ("the Company") for the quarter ended 30<sup>th</sup> June, 2025 ("the Statement"), being submitted by the Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015, as amended ("the Listing Regulations")

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the statement 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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.



**Head Office : R-7/177, Rajnagar, Ghaziabad 201002**  
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**Contact Details : +91-0120-4237625, Mobile : +91-9871796929**  
**E-mail : govilgovil@gmail.com Website : www.rkgovil.com**

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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For R. K. GOVIL & CO.**  
**Chartered Accountants**  
**Firm Reg. No. 000748C**


**Ashish Goel**  
**Partner**  
**Membership No. 418425**  
**UDIN: 25418425BMJHHA1221**

Place: New Delhi  
Date: 11-08-2025

# NATIONAL GENERAL INDUSTRIES LIMITED

Regd. Off : 3rd Floor, Surya Plaza, K-185/1, Sarai Julena, New Friends Colony, New Delhi - 110025  
Tel. No. : 011-49872442, 48 E-mail: cs@modisteel.net, CIN: L74899DL1987PLC026617

## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2025

(Rs. in Lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025 Un-Audited	31.03.2025 Audited	30.06.2024 Un-Audited	31.03.2025 Audited
1	<b>Income from Operations</b>				
	Net Sales/Income from Operations	161.74	276.08	281.40	1,034.72
	b. Other Income	35.12	53.04	33.55	163.49
	<b>Total Income from operations (net)</b>	<b>196.86</b>	<b>329.12</b>	<b>314.95</b>	<b>1,198.21</b>
2	<b>Expenses</b>				
	a. Cost of materials consumed	98.67	166.68	180.75	603.80
	b. Purchase of stock - in - trade	-	-	-	-
	c. Change in inventories of finished goods, work-in-progress and stock-in-trade	14.41	0.28	12.43	21.71
	e. Employees benefit expenses	51.08	52.02	49.01	201.53
	f. Finance Cost	0.83	1.58	2.89	8.11
	g. Depreciation and amortisation expenses	9.39	9.83	9.80	39.33
	h. Other expenses	49.74	58.19	37.71	202.57
	<b>Total Expenses</b>	<b>224.11</b>	<b>288.59</b>	<b>292.59</b>	<b>1,077.06</b>
3	<b>Profit / (Loss) from Operations before exceptional and Tax</b>	<b>(27.26)</b>	<b>40.53</b>	<b>22.37</b>	<b>121.15</b>
4	Exceptional Items	-	-	-	-
5	<b>Profit / (Loss) from Operations before Tax</b>	<b>(27.26)</b>	<b>40.53</b>	<b>22.37</b>	<b>121.15</b>
6	<b>Tax Expenses</b>				
	Current Tax	-	12.00	5.50	26.00
	Deferred Tax	(2.03)	(2.73)	(0.09)	0.87
	<b>Total Tax Expenses</b>	<b>(2.03)</b>	<b>9.27</b>	<b>5.41</b>	<b>26.87</b>
7	<b>Net Profit / (Loss) for the period</b>	<b>(25.23)</b>	<b>31.26</b>	<b>16.96</b>	<b>94.28</b>
8	<b>Other Comprehensive Income (OCI)</b>				
	(i) Items that will not be reclassified to profit or loss	97.11	6.19	88.24	104.14
	(ii) Income tax relating to items that will not be able reclassified to profit or loss	15.56	1.62	17.00	21.27
	(iii) Items that will be reclassified to profit or loss	-	-	-	-
	(iv) income tax relating to items that will be reclassified to profit or	-	-	-	-
9	<b>Total Other Comprehensive Income (Net of Tax)</b>	<b>81.55</b>	<b>4.57</b>	<b>71.24</b>	<b>82.87</b>
10	<b>Total Income (Net of Tax)</b>	<b>56.32</b>	<b>35.83</b>	<b>88.20</b>	<b>177.15</b>
11	<b>Details of Equity Share Capital</b>				
	Paid-up equity share capital, Equity Shares of Rs. 10/- each.	474.46	474.46	474.14	474.46
12	Other Equity excluding Revaluation Reserves	-	-	-	3,147.10
13	<b>Earnings Per Share (EPS)</b>				
	(a) Basic	(0.53)	0.66	0.38	1.99
	(b) Diluted	(0.46)	0.56	0.31	1.70

### SEGMENT REPORTING

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025 Un-Audited	31.03.2025 Audited	30.06.2024 Un-Audited	31.03.2025 Audited
1	<b>Segment Revenue</b>				
	a) Steel	161.74	276.08	281.40	1,034.72
	b) Others	35.12	53.04	33.55	163.49
	<b>Gross Turnover</b>	<b>196.86</b>	<b>329.12</b>	<b>314.95</b>	<b>1,198.21</b>
	Less: Inter Segment revenue	-	-	-	-
	<b>Net Sales/Income from Operations</b>	<b>196.86</b>	<b>329.12</b>	<b>314.95</b>	<b>1,198.21</b>
2	<b>Segment Results</b>				
	Profit/(Loss) before Interest and tax				
	a) Steel	(25.64)	9.51	18.24	61.96
	b) Others	(0.79)	32.60	7.03	67.30
	<b>Total</b>	<b>(26.43)</b>	<b>42.11</b>	<b>25.27</b>	<b>129.26</b>
	Less : Interest	0.83	1.58	2.89	8.11
	Other unallocable expenditure	-	-	-	-
	Exceptional Items	-	-	-	-
	<b>Total Profit before tax</b>	<b>(27.26)</b>	<b>40.53</b>	<b>22.38</b>	<b>121.15</b>
	<i>(Authorised Signatory / Director)</i>				
	<b>Provision for Taxes</b>				
	Current Tax	-	12.00	5.50	26.00
	Deferred Tax	(2.03)	(2.73)	(0.09)	0.87
	<b>Profit after Tax</b>	<b>(25.23)</b>	<b>31.26</b>	<b>16.96</b>	<b>94.28</b>
3	<b>Segment Assets</b>				
	a) Steel	671.72	738.77	873.55	738.77
	b) Others	3,247.08	3,121.64	1,979.46	3,121.64
	<b>Total Segment Assets</b>	<b>3,918.80</b>	<b>3,860.41</b>	<b>2,853.01</b>	<b>3,860.41</b>
	<b>Segment Liabilities</b>				
	a) Steel	55.92	87.94	64.50	87.94
	b) Others	5.64	3.82	3.60	3.82
	<b>Total Segment Liabilities</b>	<b>61.56</b>	<b>91.76</b>	<b>68.10</b>	<b>91.76</b>
	<b>Capital Employed (Segment Assets- Segment Liabilities)</b>	<b>3,857.24</b>	<b>3,768.65</b>	<b>2,784.91</b>	<b>3,768.65</b>

**NOTES:-**

- 1 The above un-audited results have been reviewed by the Audit Committee. The Board of Directors at its meeting held on 11th August, 2025 approved the above results and its release. The Statutory Auditors of the company have carried out Limited Review of the aforesaid results.
- 2 As per Indian Accounting Standard 108 on 'Operating Segment', the Company has Reported Segment Informations as Described below:
  - a) The Steel segment includes Production and Marketing Operations for Rolling of Steel products.
  - b) The Other Segment consists of income from Investments activities.
- 3 There was no Investor complaint pending at the beginning of the quarter and no investor complaint was received during the quarter. Hence there is no Investor complaint pending at the end of the quarter.
- 4 The Previous year figures have been re-grouped and rearranged, wherever required necessary.

For NATIONAL GENERAL INDUSTRIES LIMITED

For National General Industries Ltd

Date : 11.08.2025  
Place: New Delhi

  
Pawan Kumar Modi  
Managing Director  
DIN: 00051679

(Authorised Signatory / Director)

# NATIONAL GENERAL INDUSTRIES LIMITED

Regd. Off : 3rd Floor, Surya Plaza, K-185/1, Sarai Julena, New Friends Colony, New Delhi – 110025  
Tel. No. : 011-49872442,48 E-mail: cs@modisteel.net, CIN: L74899DL1987PLC026617

## Extract of Un-audited Financial Results for the Quarter ended 30<sup>th</sup> June, 2025

(Rs. in Lakhs, Unless Otherwise Stated)

Particulars	Quarter Ended			Year Ended
	30-06-2025 Un-audited	31-03-2025 Audited	30-06-2024 Un-audited	31-03-2025 Audited
Total income from operations	196.86	329.12	314.95	1198.21
Net Profit / (Loss) for the period (before Tax and Exceptional )	(27.26)	40.53	22.37	121.15
Net Profit / (Loss) for the period (before tax and after Exceptional)	(27.26)	40.53	22.37	121.15
Net Profit / (Loss) for the period (after tax and Exceptional )	(25.23)	31.26	16.96	93.28
Equity Share Capital	474.46	474.46	474.14	474.46
Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)				3147.10
Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations)				
- Basic (in Rs.):	(0.53)	0.66	0.38	1.99
- Diluted(in Rs.):	(0.46)	0.56	0.31	1.70

Note:

- The above is an extract of the detailed format of Quarterly/Annual Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly / Annual Financial Results are available on the Stock Exchange websites ([www.bseindia.com](http://www.bseindia.com)) and on the Company's website ([www.modisteel.com](http://www.modisteel.com)).

For National General Industries Limited  
For National General Industries Ltd

(Authorised Signatory) Pawan Kumar Modi

Managing Director

DIN: 00051679

Place: New Delhi

Date : 11-08-2025