



NATIONAL FITTINGS LIMITED

CIN : L29199GJ1993PLC177328 • GSTIN : 33AAACI4737M1ZG

Finishing Division : 112 Madhapur Road, Kaniyur, Coimbatore - 641 659, TN, India.
Ph : +91 99432 93000, 99439 93001, email : nationalfittingsltd@gmail.com

Ref: NFL: SEC: STX: IIQ/2026-27

30.10.2026

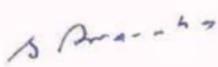
To
Bombay Stock Exchange Ltd
Corporate Relationship Department,
1st Floor, New Trading Ring,
Rotunda Building, P J Towers,
Dalal Street, Fort, MUMBAI 400 001

Dear Sirs

Re: Unaudited Financial Results for the Year ended 30.09.2026 - Board Meeting on
30.10.2026

We are pleased to inform you that at their meeting held on Friday, the 30th September, 2026 (meeting started at 11.00 AM and concluded at 12.15 PM), at S.F.No.112, Madhapur Road, Kaniyur Village, Karumathampatti Via, Coimbatore – 641 659, the Board of Directors of the Company had considered and approved the un-audited Financial Results of the Company for the quarter ended 30.09.2026. A statement of un-audited financial result is being sent herewith in compliance with clause 41 of the Listing Agreement.

Thanking you
Yours faithfully
For **NATIONAL FITTINGS LIMITED**


S. Aravinthan
Company Secretary



National Fittings Limited						
Regd. Off. 314/315, Mudhela Village, Savli (Tk), Vadodara, Gujarat-391770						
Factory & Works: S.F No. 112, Madhapur Road, Kaniyur, Karumathampatti Via, Suler Taluk, Coimbatore - 641659						
www.nationalfittings.com, email id: accounts@nationalfittings.com, Ph. 9943293000 / 9943993001						
Statement of Unaudited Financial Results for the Quarter / Half year ended 30th Sept'2026.						
CIN : L29199GJ1993PLC177328			(Rs. in Lakhs except share data)			
Particulars	Unaudited					Audited
	Quarter ended			Half year ended		Year ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
1. Income from operations						
(a) Net sales (Net of Taxes) / Income from Operations	3208.68	2713.36	2364.29	5922.05	4422.48	9140.20
(b) Other Income	74.34	93.35	116.66	167.68	207.65	478.36
Total Income from Operations	3283.02	2806.71	2480.95	6089.73	4630.13	9618.57
2. Expenditure						
a. Cost of material consumed	1376.06	1387.49	1093.83	2763.55	2186.85	4814.09
b. Purchase of Traded Goods		-	4.51	-	4.51	4.51
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	310.74	(218.87)	80.04	91.88	(100.72)	(588.24)
d. Employee Benefits Expense	318.79	281.56	246.23	600.35	460.23	937.57
e. Finance Cost	7.54	29.72	12.21	37.26	29.48	87.06
f. Depreciation and amortization Expense	82.75	75.91	71.37	158.65	142.72	294.55
g. Consumption of Stores & Consumables	304.54	281.93	313.89	586.47	592.57	1297.85
h. Other expenses	560.75	447.33	381.50	1008.09	677.37	1466.68
Total Expenditure	2961.17	2285.08	2203.58	5246.25	3993.01	8314.07
3. Profit / (Loss) from Operations before exceptional items	321.85	521.63	277.37	843.48	637.12	1,304.49
4. Exceptional items (Refer Note.9)	-	-	-	-	-	-
5. Profit / (Loss) before tax	321.85	521.63	277.37	843.48	637.12	1,304.49
6. Tax Expenses						
Current Tax	86.19	137.85	93.30	224.04	190.80	356.64
Deferred Tax (Income) / Expense	(54.48)	(10.17)	-	(64.65)	-	37.18
7. Profit / (Loss)	290.14	393.95	184.07	684.09	446.31	910.68
8. Extra ordinary items (net of tax expense)	-	-	-	-	-	-
7. Net Profit / (Loss) for the period	290.14	393.95	184.07	684.09	446.31	910.68
8. Other Comprehensive Income (Net Tax)						
Remeasurement benefit of defined benefit plan	-	-	-	-	-	16.18
Income Tax effect on above	-	-	-	-	-	(4.07)
9. Net Profit after other Comprehensive Income	290.14	393.95	184.07	684.09	446.31	898.57
10. Paid up equity share capital - Face value `10/-	908.32	908.32	908.32	908.32	908.32	908.32
11. Reserves Excluding Revaluation reserves	8590.25	8390.95	7544.74	8590.25	7544.74	7997.00
12. Earning per share (EPS)						
a) Basic and diluted EPS before extraordinary items for the period `	3.19	4.34	2.03	7.53	4.91	10.03
b) Basic and diluted EPS after extraordinary items for the period `	3.19	4.34	2.03	7.53	4.91	10.03



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 30th Oct'2026.
- 5) The Statutory auditors have carried out a limited review of the financial results for the Quarter / Half year ended 30th Sept'2026. 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 Board of Directors of the company has approved the Scheme of Amalgamation of M/s. Banil Castings Private Limited (Transferor Company -1) and M/s. AVISA Private Limited (Transferor Company -2) with National Fittings Limited (Transferee Company) at their meeting held on 22.05.2026

The Company has submitted the draft Scheme of Amalgamation along with the requisite documents to BSE Limited for obtaining its No Objection Letter/Observation Letter in terms of the applicable SEBI Regulations. The Scheme shall become effective only after receipt of the Observation Letter from the BSE, approval of the shareholders and creditors, and sanction of the Hon'ble National Company Law Tribunal.

- 8) 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".

Place : Coimbatore

Date : 30.10.2026



Jayaram Govindarajan
Jayaram Govindarajan
Managing Director
DIN: 02178416

National Fittings Limited

Statement of Assets and Liabilities as at 30th Sept'2026

(Rupees in lakhs)

Particulars	Unaudited	Audited
	Half year ended 30.09.2026	Year ended 31.03.2026
ASSETS		
Non-current assets		
Property, Plant and Equipment	2649	2588
Capital Work in Progress	1316	305
Right-of-use Assets	228	233
Financial Assets		
1. Investments	55	51
2. Long-term loans and advances	94	84
Sub-total - Non-current assets	4342	3260
Current assets		
Inventories	2275	2184
Financial Assets		
1. Investment	631	613
1. Trade receivables	1524	876
2. Cash and cash equivalents	3077	4423
3. Short-term loans and advances	1258	600
4. Other current assets	0	29
Sub-total - Current assets	8764	8724
TOTAL ASSETS	13106	11984
EQUITY & LIABILITIES		
EQUITY		
a. Equity Share Capital	908	908
b. Other Equity	8590	7997
Sub-total - Equity	9499	8905
LIABILITIES		
Non-Current Liabilities		
a. Financial Liabilities		
1. Long-term borrowings	249	269
b. Deferred tax liabilities (net)	300	364
c. Employee Benefit Obligations	28	26
Sub-total - Non current liabilities	577	659
Current liabilities		
Financial Liabilities		
a. Short-term borrowings	1576	1295
b. Trade and other payables		
1. Dues of Micro & Small Enterprises	191	191
2. Dues of other than Micro & Small Enterprises	781	576
Other current liabilities	357	319
Current Tax Liabilities (Net)	34	35
Provisions	91	0
Employee Benefit Obligations	1	1
Sub-total - Current liabilities	3031	2419
Total Liabilities	3608	3079
TOTAL EQUITY AND LIABILITIES	13106	11984

Place : Coimbatore
Date : 30.10.2026

For National Fittings Limited

Jayaram Govindarajan
Managing Director
DIN:02178416



National Fittings Limited

Statement of Cash flows for the period ended 30th Sept'2026

CIN : L29199GJ1993PLC177328

(Rs. in Lakhs)

Particulars	As on 30.09.2026	As on 31.03.2026
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	843.48	1,304.49
<u>Adjustments for:</u>		
Depreciation and amortisation	158.65	294.55
(Profit) / loss on sale of Property, Plant & Equipment	(2.52)	69.94
Profit on sale of investment	-	-
Net (Gain) / Loss on investments carried at FVTPL	(22.55)	(38.16)
Dividend Payable	-	-
Finance costs	37.26	87.06
Interest income	(94.49)	(283.42)
Dividend income	(0.18)	(0.02)
Bad Debts written off	-	142.33
	74.45	26.21
Operating profit / (loss) before working capital changes	917.93	1,446.82
<u>Changes in working capital:</u>		
<u>Adjustments for (increase) / decrease in operating assets:</u>		
Inventories	(91.51)	(685.63)
Trade receivables	(647.35)	(190.52)
Short-term loans and advances	(657.07)	(415.26)
Long-term loans and advances	(10.53)	(19.83)
Other current asset	28.55	(28.46)
<u>Adjustments for increase / (decrease) in operating liabilities:</u>		
Trade payables	205.09	(68.49)
Other current liabilities	38.34	(39.45)
Other long-term liabilities	-	-
Provisions	-	-
Employee Benefit Obligations	1.89	(88.85)
Current Tax Liabilities	(0.74)	29.30
	(1,133.32)	(1,507.20)
Cash flow from extraordinary items		
Cash generated from operations	(215.39)	(60.38)
Net income tax (paid) / refunds	(224.81)	(326.92)
Net cash flow from / (used in) operating activities (A)	(440.21)	(387.30)
B. Cash flow from investing activities		
Capital expenditure on Property, plant and equipment	(1,230.76)	(574.19)
Proceeds from sale of Property, plant and equipment	7.62	65.04
Purchase of Investments (net)	-	(4.00)
Interest received	94.49	283.42
Dividend received (Others)	0.18	0.02
Rental from Machineries	6.00	11.61
	(1,122.46)	(218.11)
Cash flow from extraordinary items		
Net cash flow from / (used in) investing activities (B)	(1,122.46)	(218.11)
C. Cash flow from financing activities		
Dividend paid including Dividend Distribution Tax	-	(90.83)
Repayment of Long-Term borrowings	(23.99)	(44.88)
Increase/(decrease) in Short-Term borrowings	278.07	830.52
Finance cost	(37.26)	(87.06)
Cash flow from extraordinary items	216.81	607.75
Net cash flow from / (used in) financing activities (C)	216.81	607.75
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(1,345.86)	2.35
Cash and cash equivalents at the beginning of the year	4,422.60	4,420.25
Cash and cash equivalents at the end of the period	3,076.74	4,422.60

