

NAKODA GROUP OF INDUSTRIES LIMITED

Plot No. 239, South Old Bagadganj, Small Factory Area,
Nagpur 440 008. Maharashtra, INDIA.
CIN Number : L15510MH2013PLC249458

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info@nakodas.com
www.nakodas.com



Date: - 27th January, 2025

To,

National Stock Exchange of India Ltd. (NSE Ltd)

Exchange Plaza, 05th Floor,
Plot No. C-1, Block G,
Bandra Kurla complex, Bandra (E) Mumbai – 400051

BSE Limited (BSE Ltd)

Listing / Compliance Department,
Phiroze jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

NSE Scrip Code: - NGIL

BSE Scrip Code:-541418

Sub: - Outcome of the Meeting of Board of Directors of the Company held on 27th January, 2025.

Dear Sir/Madam,

Pursuant to the Regulation 30, 33 and other applicable regulations of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, we hereby inform you that the Board of Directors of the company in their meeting held today on Monday 27th January, 2025 have inter alia considered and approved the following matters:-

1. Approved the Un-Audited Financial Results of the company for the Quarter Ended on 31st December, 2024 along with Limited Review Report. The statutory auditors have expressed an unmodified audit opinion on these results.

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby submit the following:

1. Approved the Un-Audited Financial Results of the company for the Quarter Ended on 31st December, 2024 along with Limited Review Report. The statutory auditors have expressed an unmodified audit opinion on these results.

The Meeting of the Board of Directors commenced at 3:00 P.M. and concluded at 05:40 P.M.

Please take the note of same in your record.

Yours truly,

FOR: NAKODA GROUP OF INDUSTRIES LIMITED

Jayesh Choudhary

Whole Time Director

(DIN:02426233)

NAKODA GROUP OF INDUSTRIES LIMITED

Registered Office: Plot No. 239, South Old Bagdganj, Small Factory Area, Nagpur - 440008, MH - IN

Email: info@nakodas.com

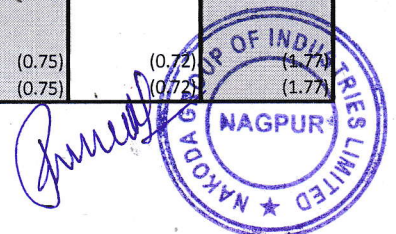
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Web site: www.nakodas.com

Statement of Unaudited Financial Results for the Quarter and Nine Month ended December 31, 2024

(Amount ₹ in Lakhs, except earnings per share data)

S. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2024 Unaudited	30.09.2024 Unaudited	31.12.2023 Unaudited	31.12.2024 Unaudited	31.12.2023 Unaudited	31.03.2024 Audited
I	Income						
1	Revenue from Operations	1,423.15	938.23	1,445.90	3,227.71	3,647.49	4,712.18
2	Other Income	-	1.28	0.07	1.31	0.07	1.19
II	Total Income (Total of 1 to 2)	1,423.15	939.51	1,445.97	3,229.02	3,647.56	4,713.38
III	Expenses						
1	Cost of Materials Consumed	1,582.27	708.89	1,182.75	2,925.98	2,681.11	3,582.82
2	Purchase of Stock-in-Trade	0.75	0.20	92.96	1.46	496.72	497.11
3	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(333.80)	100.65	52.71	(90.21)	41.22	103.92
4	Employee Benefits Expense	26.29	24.89	23.35	79.18	71.86	108.90
5	Finance Costs	40.26	41.15	47.76	114.78	155.16	217.56
6	Depreciation and Amortization Expenses	32.30	29.44	31.00	90.20	79.93	108.26
7	Other Expenses	75.04	121.12	87.14	267.02	236.48	380.76
IV	Total Expenses (Total 1 to 7)	1,423.11	1,026.34	1,517.67	3,388.42	3,762.48	4,999.32
V	Profit Before Exceptional Item and Tax (II - IV)	0.04	(86.82)	(71.70)	(159.40)	(114.93)	(285.95)
	Exceptional Items	-	-	-	-	-	-
VI	Profit Before Tax (PBT)	0.04	(86.82)	(71.70)	(159.40)	(114.93)	(285.95)
VII	Tax Expense						
1	Current tax	-	(0.08)	-	(0.08)	-	-
2	Deferred tax	0.01	(22.75)	(17.52)	(39.60)	(28.40)	(74.26)
VIII	Total Tax Expense (Total 1 to 2)	0.01	(22.83)	(17.52)	(39.68)	(28.40)	(74.26)
IX	Profit After Tax (PAT) (VI - VIII)	0.03	(64.00)	(54.18)	(119.72)	(86.53)	(211.69)
X	Other Comprehensive Income						
	A) Item that will not be reclassified to the Statement of Profit and Loss						
	a)i) Remeasurement of defined benefits plan	0.12	0.18	1.01	0.44	2.99	0.58
	ii) Income tax expenses on the above	(0.03)	(0.04)	(0.25)	(0.11)	(0.75)	(0.15)
	b)i) Net fair value gain on investments in equity instruments through Other Comprehensive Income	-	-	-	-	-	-
	ii) Income tax expenses on the above	-	-	-	-	-	-
	B) Items that will be reclassified subsequently to Statement of Profit and Loss	-	-	-	-	-	-
XI	Total Other Comprehensive Income	0.09	0.13	0.76	0.33	2.24	0.43
XII	Total Comprehensive Income for the period (IX + XI)	0.12	(63.87)	(53.43)	(119.39)	(84.28)	(211.26)
XIII	Paid Up Equity Share Capital (Face Value of ₹ 10 per Share) {Other Equity (Excluding Revaluation Reserve)}	1,536.11	1,399.77	1,272.51	1,536.11	1,272.51	1,272.51 663.84
XIV	Earnings per Share (In ₹) (before extraordinary item) (not annualised)						
	Basic (₹)	0.11	(0.42)	(0.45)	(0.75)	(0.72)	(1.77)
	Diluted (₹)	0.11	(0.42)	(0.45)	(0.75)	(0.72)	(1.77)
	Earnings per Share (In ₹) (after extraordinary item) (not annualised)						
	Basic (₹)	0.11	(0.42)	(0.45)	(0.75)	(0.72)	(1.77)
	Diluted (₹)	0.11	(0.42)	(0.45)	(0.75)	(0.72)	(1.77)



LIMITED REVIEW REPORT

**TO THE BOARD OF DIRECTOR OF
NAKODA GROUP OF INDUSTRIES LIMITED**

1. We have reviewed the accompanying statement of unaudited financial results of **NAKODA GROUP OF INDUSTRIES LIMITED** ("the Company") for the quarter and nine month ended December 31, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations"), including relevant circulars issued by the Securities and Exchange Board of India from time to time.

2. This Statement, which is responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, (Ind AS 34), "Interim Financial Reporting" 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. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standards on Review Engagements (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 Statement is free of material misstatements. A review of interim financial information consists of making inquire, 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 of Auditing 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 as audit opinion.

4. Based on our review conducted on above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the 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 the relevant rules issued thereunder and the other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in term of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **MANISH N JAIN & CO.**

Chartered Accountants

FRN No. 138430W



Arpit Agrawal

ARPIT AGRAWAL

Partner

Membership No. 175398

Place: Nagpur

Dated: **January 27, 2025**

UDIN No.: **25175398BMIEEI1443**

Notes:

1. The figures for the corresponding previous period have been regrouped / re-casted / reclassified, wherever necessary, to make them comparable for the purpose of preparation and presentation of the unaudited financial results.
2. The unaudited financial results for all periods have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rule, 2015, as amended from time to time and other recognized accounting practices and policies to the extent applicable.
3. The Company operates only in one segment i.e. manufacturing, selling, distribution and trading of Tutty Fruity and other Agro commodities, hence the Indian Accounting Standards (Ind AS) – 108, "Operating Segments" is not applicable to the Company.
4. The Company has neither Subsidiary nor Associates and Joint Venture, hence, the reporting under the Indian Accounting Standard (Ind AS) - 110, "Consolidated Financial Statements" is not applicable.
5. On July 06, 2024, the Company has made right issue of 50,90,056 partly paid up equity shares at ₹ 25 per share with the face value of ₹ 10 and securities premium of ₹ 15 per equity share. The application and allotment money on such right issue was ₹ 6.25 per equity share, which includes ₹ 2.5 as face value and ₹ 3.75 as securities premium. Subsequently, the company has called the first call money of ₹ 8.75 per share, which includes ₹ 3.5 as face value and securities premium of ₹ 5.25 per share. The company has received first call money only on 38,95,907 shares.
6. The above unaudited financial results were reviewed and recommended by the Audit Committee and subsequently the same has been approved by the Board of Directors at their respective meetings held on January 27, 2025. The Statutory Auditor has issued unmodified review report on these unaudited financial results.
7. As per the Regulation 46(2) of the SEBI (Listing Obligation and Disclosure Requirements), Regulation, 2015, the unaudited financial results are available on the Company's website; www.nakodas.com

Place: Nagpur
Dated: **January 27, 2025**

FOR AND BEHALF OF THE BOARD


PRAVIN CHOUDHARY
Managing Director
DIN No. 01918804