

NAVODAY ENTERPRISES LTD

REGD OFFICE :B-713, 7th FLOOR, CRSTAL PLAZA NEW LINK ROAD, OPPOSITE INFINTY SHOPPING MALL ,NEW LINK ROAD, ANDHERI WEST MUMBAI 400053,

Email: navodayenterprisespvtltd@gmail.com Website: www.navodayenterprise.com

Telephone No.91 22 4968 6123

CIN: U74300MH2007PTC173780

Date: 14th November, 2022

**To,
The Department of Corporate Services,
Bombay Stock Exchange Limited
Ground Floor, P.J. Towers,
Dalal Street Fort, Mumbai, MH-400001**

Script ID: 543305

Sub: Outcome of Board Meeting held on 14th November, 2022

We are pleased to inform you that Meeting of the board of directors of **Navoday Enterprises Limited** was held on **Monday, 14th November, 2022 at 6:00 p.m. to 8:30 P.M** at its Register Office at B-713, 7th Floor, Crystal Plaza New Link Road Opposite Infinity Shopping Mall, Andheri West Mumbai MH 400053 , at to inter-alia transect the following matters:

1. Approved Standalone Un-audited Financial Results of the Company for the Quarter and Half year ended 30th September, 2022 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.
2. Approved Limited review Report received from the auditor of the Company for the quarter and half year ended 30th September, 2022.
3. Took on records the In-principle approval received by the company from BSE Ltd. vide letter no. DCS/AMAL/CP/BN-IP/2803/2022-23 dated 14th November, 2022 for Bonus Issue of 38,54,000 Bonus equity shares of Rs.10/- each in the ratio of 1 (One) new equity share for every 1 (One) existing equity shares held in the Company, the board of directors will issue and allot the Bonus Equity Shares in coming board meeting to the shareholders in the ratio stated in the notice of General Meeting approval.

Please take the same on your record and acknowledge the receipt of the same.

Thanking you,
Yours Faithfully,

For NAVODAY ENTERPRISES LIMITED

**ANAND MODE VASANT
MANAGING DIRECTOR
DIN: 07841998**

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UNAUDITED FINANCIAL RESULTS FOR HALF YEAR AND YEAR ENDED 31st MARCH 2022

Sr. No.	PARTICULARS	Half Year Ended		
		30.09.2022	31.03.2022	31.03.2021
		Unaudited	Audited	Audited
				(In Rs.)
1	Income from Operations	53977783	455478986	263303774
2	Other income	-	-	1143200
3	Total Revenue	53977783	455478986	264446974
	Expenditure			
	(a) Cost of materials consumed	48318818	439955059	251578000
	(b) Purchase of Stock in Trade			
	(c) Changes in inventories of Finished goods, Work-in-progress & Stock in Trade			
	(d) Finance cost			
	(e) Employee benefit Expenses	1290058	2877492	2650600
	(f) Depreciation & amortisation Expenses	706395	1749053	1749053
	(g) Bad Debts			
	(h) Provision for bad and doubtful debts			
	(i) Other Expenditure	1715940	3531475	1824489
4	Total Expenses	52031211	448113079	257802142
5	Profit/(Loss) before Tax and Exceptional items	1946572	7365907	6644832
6	Exceptional Items			
7	Profit/(Loss) from ordinary activities before tax			
	Tax Expenses			
	(a) Current Tax	1517437	2956534	2640464
	(b) Income Tax for earlier years			
	(c) Deferred Tax	(30070)	28065	0
8	Net Profit/(Loss) for the period After Tax	459205	4381308	4004367
9	Other Comprehensive Income/(Loss)			
	Fair value changes of the equity instruments through OCI			
	Income tax relating to items that will not be re-classified to profit or loss			
10	Total Comprehensive Income/(Loss)			
11	Earning Per share (EPS) *Not annualised			
	(a) Basic	0.12	1.14	2.58
	(b) Diluted	0.12	1.14	2.58

Notes

- 1 The above Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on November 14,2022
- 2 The Statutory auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015,
- 3 As per MCA notification dated 16th February 2015, the companies whose shares are listed on BSE SME Platform as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2009 are exempted from the compulsory requirements of adoption of IND-AS. As the Company is covered under exempted category from the compulsory adoption of IND AS, it has not adopted IND AS for preparation of financial results.
- 4 Basic and diluted earnings per share for six months ended 31st March, 2022 & 30th September, 2021 have been calculated for six months and not annualised.
- 5 The figures for the previous periods / year are re-classified / re-arranged / re-grouped , wherever necessary, to confirm current period classification.
- 6 The results have been prepared in accordance with the recognition and measurement principles laid down under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and of the accounting principles generally accepted in India.
- 7 Investor Complaint for the Quarter Ended 30/09/2022. Opening - 0, Received -0, Resolved -0, Closing - 0.

For Navoday Enterprises Limited

MUMBAI
14-11-2022

Anand Mode Vasant
Managing Director
DIN: 07841998

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Statement of Assests and Liabilities as on September 30, 2022

Sr. No.	Particulars	As at 30 September, 2022	As at 31st March 2022	As at 31st March 2021
		Unaudited	Audited	Audited
	ASSETS			
1)	Non Current Assets			
	Tangible assets	11,75,958	12,91,237	15,76,672
	Intangible assets	60,29,936	66,21,051	80,84,669
	Deferred Tax Asset			
	Non-current investments	50,00,000	50,00,000	50,00,000
	Long-term loans and advances			
	Total Non Current Assets	1,22,05,894	1,29,12,288	1,46,61,342
2)	Current Assets			
	Financial Assets			
	Investment			
	Trade receivable	1,32,45,216	1,75,46,939	2,75,04,118
	Cash and Cash Equivalents	47,45,436	2,54,99,030	2,21,33,524
	Short-term loans and advances	3,94,20,004	3,76,18,477	66,26,091
	Other current assets	4,93,36,137	5,03,75,149	5,05,31,939
	Total Current Assets	10,67,46,793	13,10,39,595	10,67,95,672
	Total Assets	11,89,52,687	14,39,51,883	12,14,57,014
1)	EQUITY AND LIABILITIES			
	Shareholders' Funds			
	Equity Share Capital	3,85,40,000	3,85,40,000	1,55,00,000
	Reserves and surplus	4,47,22,513	4,42,63,308	1,68,42,000
	Total Shareholders' Funds	8,32,62,513	8,28,03,308	3,23,42,000
2)	Non-current liabilities			
	Long-term borrowings			
	Deferred tax liabilities (Net)	10,11,328	10,41,398	10,13,333
	Long-term Provisions			
	Total Non-current liabilities	10,11,328	10,41,398	10,13,333
3)	Current Liabilities			
	Financial Liabilities			
	Borrowings			
	Trade Payable	2,43,50,315	5,09,33,395	7,84,10,409
	a) total outstanding of micro enterprises and small entrprises			
	b) total outstanding dues of creditor other than micro enterprises and small entrprises			
	Other current liabilities	1,03,28,532	91,73,783	96,91,272
	Short-term provisions			
	Total Current Liabilities	3,46,78,847	6,01,07,178	8,81,01,681
	Total Equity & Liabilities	11,89,52,688	14,39,51,884	12,14,57,014

For Navoday Enterprises Limited

MUMBAI
14-11-2022

Anand Mode Vasant
Managing Director
DIN: 07841998

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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 September 2022

PARTICULARS	As at 30 September 2022	As at 31st March 2022	As at 31st March 2021
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before Tax and Extraordinary items	19,46,572	73,65,907	62,58,194
Adjustments for :			
Depreciation	7,06,395	17,49,053	21,35,691
Finance Cost	-	-	-
Loss/ Profit on sale of Fixed Assets	-	-	-
Operating Profit before Working Capital Changes	26,52,967	91,14,960	83,93,885
Adjustments for :			
Decrease / (Increase) in Long Term Loans and Advance	-	-	-
Decrease / (Increase) in Short Term Loans and Advance	(18,01,527)	(3,09,92,386)	80,61,666
(Decrease) / Increase Trade Payables	(2,65,83,080)	(2,74,77,014)	(2,02,88,210)
(Decrease) / Increase Other short term Provisions	11,54,749	(5,17,489)	(1,36,049)
(Decrease) / Increase Other Short Term Payables	-	-	-
(Decrease) / Increase Other Short Term Borrowings	-	-	-
Decrease / (Increase) in Trade Receivables	43,01,723	99,57,181	3,45,69,230
Decrease / (Increase) Other Current Assets	10,39,011	1,56,789	(1,28,77,404)
other adjustments	-	-	-
Cash Generated from Operations	(1,92,36,157)	(3,97,57,959)	1,77,23,118
Taxes paid	(15,17,437)	(29,56,534)	(26,40,464)
Net Cash Generated from Operations	(2,07,53,594)	(4,27,14,493)	1,50,82,654
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Fixed Assets	-	-	-
Sale of Fixed Assets	-	-	-
Increase in Non Current Investments	-	-	-
Increase In Share Capital	-	2,30,40,000	-
Bonus Issue of shares from Reserves and Surplus	-	-	-
Increase In Share Premium Reserve	-	2,30,40,000	-
Cash Used in Investmenmt activities	-	4,60,80,000	-
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from / (Payment of) Long Term Borrowings	-	-	-
Finance Cost	-	-	-
Cash flow from Financing Activities	-	-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	(2,07,53,594)	33,65,507	1,50,82,654
Cash and Cash Equivalents Opening	2,54,99,030	2,21,33,524	70,50,510
Cash and Cash Equivalents Closing	47,45,436	2,54,99,030	2,21,33,524

For Navoday Enterprises Limited

MUMBAI
14-11-2022

Anand Mode
Director
DIN: 07841998



Independent Auditor's Limited Review Report

To
The Board of Directors
Navoday Enterprises Limited

We have reviewed the accompanying statement of unaudited financial results of **Navoday Enterprises Limited** for the quarter ended on 30th September' 2022 and for the year to date period from 01st April, 2022 to 30th September, 2022 attached herewith being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The preparation of the 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 Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS – 34), as 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 issue a report on these financial statements based on our review.

We conducted our review 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 is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular No CIR/CFD/FAC/62/2016 dated 6 July 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Choudhary Choudhary & Co.
Chartered Accountants



CA Alok Kumar Mishra

Membership Number: 124184

Firm Registration No: 002910C

UDIN: 22124184BDCIGM9421

Place: Mumbai

Date: November 14th, 2022

Head Office: 338, 3rd Floor, V Spaces, V- Mall, Thakur Complex, Kandivali East, Mumbai – 400101
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