

Nakoda Group of Industries Ltd.

**Mfg. of Nakodas & Samrat Brand - Papaya Tutti Fruiti,
Karonda Cherry, Amla Candy, Jams, Fruit Murabba & Dry Fruits**

Office: Plot No. 239, South Old Bagadganj, Small Factory Area, Nagpur - 440008

Ph: 0712-2778824, Fax: 0712-2721555

E-mail : info@nakodas.com

website : www.nakodas.com

Factory: Bidgaon, Naka No. 5 B, Tahsil: Kamptee, Dist. Nagpur

To,

Date: - 29.05.2019

Bombay Stock Exchange Limited (BSE Ltd)

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

BSE Scrip Code:-541418

Sub: - Outcome of the Board Meeting of the company and Submission of Audited Financial Results of the company for the Half Year and Year ended 31.03.2019 as per Regulation 30, 33 and other applicable regulations of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the Company in their meeting held today have considered and approved the following:-

1. Audited Financial Results of the company for the Half Year and Year Ended on 31st March, 2019 along with the Auditor's Report for the Half Year and Year Ended on 31st March, 2019 duly approved by the Board and Audit Committee of the company.
2. Declaration under Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015 on the Financial Results submitted for the Year Ended on 31st March, 2019 with respect to the unmodified Audit Report.

The meeting of the Board of Directors of the company commenced at 4.00 P.M. and Concluded at 6.15 P.M.

Please take the note of same in your record.
Kindly acknowledge the receipt of the same.
Yours truly,

For Nakoda Group of Industries Limited

Pratul Wate
Company Secretary & Compliance Officer

Encl: - As Above

CIN: - U15510MH2013PLC249458



GANDHI RATHI & CO.
CHARTERED ACCOUNTANTS

PAREKH CENTRE, 3RD FLOOR, OPP. DAGA
HOSPITAL, GANDHIBAGH NAGPUR-440 002
PH. : +91-712-2766732, 2764207

Auditor's Report On Half Year Financial Results and Year to Date Financial Results of the Nakoda Group of Industries Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of Nakoda Group of Industries Limited

We have audited the Half year financial results of **Nakoda Group of Industries Limited** for the Half Year ended 31.03.2019 and year to date results for the period 01.04.2018 to 31.03.2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These Half yearly financial results as well as the year to date financial results have been prepared from interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25), mandated under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these Half Yearly financial results as well as the year to date results:

- (i) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and





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- (ii) give a true and fair view of the net profit and other financial information for the Half Year ended **31.03.2019** as well as the year to date results for the period from **01.04.2018 to 31.03.2019**.

Nagpur

29-05-2019



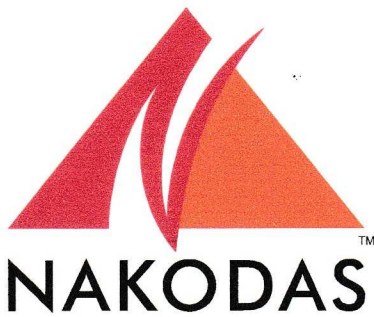
For Gandhi Rathi & Co

Chartered Accountants

C. N. Rathi

Partner

M No 39895



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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED ON 31ST MARCH, 2019

Sr. No.	Particulars	6 Months ended			Financial Year Ended	
		31-03-2019 (Audited)	30-09-2018 (Unaudited)	31-03-2018 (Audited)	31-03-2019 (Audited)	31-03-2018 (Audited)
1	Income					
	Revenue from Operations	2,488.84	2,710.54	740.83	5,199.38	4,872.26
	Other Income	1.05	0.40	1.12	1.45	0.67
	Total Revenue	2,489.89	2,710.94	741.95	5,200.83	4,872.93
2	Expenses					
(a)	Cost of Material Consumed	2,595.94	1,340.81	724.59	3,936.75	4,215.91
(b)	Purchased of Stock in Trade	82.95	609.89	54.14	692.84	102.41
(c)	Changes in Inventories of Finished goods, work in progress and stock in trade	(519.54)	319.63	(391.36)	(199.91)	(191.33)
(d)	Employees benefit Expenses	21.66	26.95	21.65	48.61	43.00
(e)	Finance Cost	125.68	81.36	91.17	207.04	187.60
(f)	Depreciation and amortisation expenses	43.90	43.11	32.91	87.01	61.55
(g)	Other Expenditure	138.74	193.06	159.88	331.80	312.38
	(Any item exceeding 10% of total expenses relating to continuing operations to be shown separately)					
	Total Expenses	2,489.33	2,614.81	692.98	5,104.14	4,731.52
3	Profit/(Loss) before exceptional items (1-2)	0.56	96.13	48.97	96.69	141.41
4	Exceptional Items					
5	Profit/(Loss) before extraordinary items and tax (3-4)	0.56	96.13	48.97	96.69	141.41
6	Extraordinary items					
7	Profit/(Loss) before tax (5-6)	0.56	96.13	48.97	96.69	141.41
8	Tax Expenses					
a)	Current Tax				0.10	
b)	Deferred Tax	4.11	4.88	-	8.99	40.44
c)	Prior Period Taxes					0.78
9	Net Profit/(loss) for the period from continuing operations (7-8)	(3.55)	91.25	48.97	87.60	100.19
10	Profit/ (Loss) from discontinuing operations (after tax) (10-11)					
11	Profit/Loss For the period (9+12)					
12	Earnings Per Share (after extraordinary items) (Not Annualised)					
a)	Basic (Rs.)	-	1.33	-	-	-
b)	Diluted (Rs.)	-	1.33	-	1.34	2.00

Notes:-

1. The Above Audited Financial Results of the Nakoda Group of Industries Limited for the Half Year and Year Ended 31 March, 2019 have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors of the company at their Meeting held on 29th May, 2019.

2. There were no investor complaints received / pending as at 31st March, 2019.

3. The Company does not have more than one reportable segment in terms of AS - 17 issued by ICAI. Hence, segment wise reporting is not applicable.

4. As per MCA Notification No: G.S.R. 111 (E) dated 16th February, 2015 Companies whose shares are listed on SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009 are exempted from Compulsory requirement of adaptation of IND-AS. The company has not adopted the Indian Accounting Standards (IND AS) in terms of Exemption available to the Companies Listed with SME Exchange.

5. Previous period / year figures have been re-grouped / re-classified wherever considered necessary to confirm to current period classification.

Date:- 29.05.2019

Place:- Nagpur

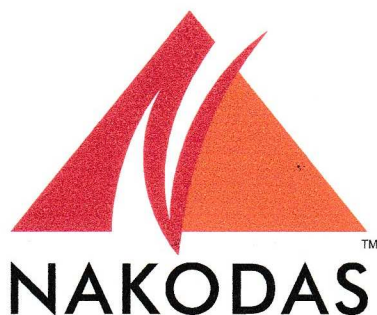
For Nakoda Group of Industries Limited

Jayesh P. Choudhary
Director

DIN:- 02426233

CIN:- U15510MH2013PLC249458





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STATEMENT OF ASSETS & LIABILITIES AS ON 31ST MARCH, 2019

Sr. No.	Particulars	As on	
		31-03-2019	31-03-2018
		(Audited)	(Audited)
I	<u>EQUITY & LIABILITIES</u>		
	1 Shareholder's Funds		
	(a) Share Capital	685.20	500.00
	(b) Reserves & Surplus	701.39	150.79
	(c) Money Received against share warrants	-	-
	2 Share Application Money pending allotments		
	3 Non- current Liabilities		
	(a) Long Term Borrowings	732.21	1,186.73
	(b) Deferred Tax Liability (Net)	71.05	62.06
	(c) Other Non Current Liabilities	8.28	8.97
	(d) Long Term Provisions	1.52	1.41
	4 Current Liabilities		
	(a) Short term Borrowings	1,181.32	1,151.37
	(b) Trade Payables		
	Total outstandings dues to Micro and small Enterprises	66.47	37.36
	Total Outstanding dues of creditors other than Micro and small Enterprises	121.94	92.73
	(c) Other Current Liabilities	218.19	191.65
	(d) Short Term Provisions	-	-
	TOTAL	3,787.57	3,383.07
II	<u>ASSETS</u>		
	1 Non- Currents Assets		
	(a) Property, Plant and equipment		
	i) Tangible Assets	1,289.42	1,336.68
	ii) Intangible Assets	0.86	0.96
	iii) Capital work in Progress		
	iv) Intangible assets under development		
	(b) Non- Current Investments		
	(c) Deferred Tax Assets (Net)		
	(d) Long Term Loans and advances	10.64	11.31
	(e) Other Non- Current Assets	55.89	16.40
	2 Current Assets		
	(a) Current Investments		
	(b) Inventories	1,583.68	1,189.42
	(c) Trade Receivables	428.53	257.31
	(d) Long Term Loans and Advances		
	(e) Short Term Loans and Advances	38.50	244.18
	(f) Other Current Assets	380.05	326.81
	TOTAL	3,787.57	3,383.07

Date:- 29.05.2019

Place:- Nagpur

For Nakoda Group of Industries Limited

Jayesh P. Choudhary
Jayesh P. Choudhary
Director
DIN:- 02426233



CIN:- U15510MH2013PLC249458



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To,

Nakoda Group of Industries Limited
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Certificate regarding Un-modified opinion of Statutory Audit Report.

This is to certify that in Compliance with Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 Dated 27th May, 2016; We hereby certify and declare that the Audit Report given by me is with Un-modified opinion with respect to the Audited Financial results of the company for the Half year and Year ended 31st March, 2019.

Thanking You

Date- 29-05-2019

Nagpur

For Gandhi Rathi & Co

Chartered Accountants

F R NO 103031 W



C N Rathi

Partner

M NO 39895

UDIN:19039895AAAAAY8182