



# 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: - 14.11.2019

**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 and Submission of Un-Audited Financial Results for the Half Year ended on 30<sup>th</sup> September, 2019 under Regulation 30 & 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

In compliance with the provisions of Regulation 30 and Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, We are pleased to inform you that the Board of Directors of the company at their meeting held on today i.e. 14<sup>th</sup> November, 2019 at 4.00 P.M. at the Registered office situated at Plot No. 239, South Old Bagadganj, Small Factory Area, Nagpur - 440008 have considered and approved the Un-Audited Financial Results for the Half Year ended on 30<sup>th</sup> September, 2019.

With reference to the above, please find attached herewith the following:-

1. Un-Audited Financial Results for the Half Year ended on 30<sup>th</sup> September, 2019.
2. Statement of Assets and Liabilities for the Half Year ended on 30<sup>th</sup> September, 2019.
3. Independent Auditor's Limited Review Report on the Un-Audited Standalone Financial Results.
4. Cash Flow Statement for the Half Year ended on 30<sup>th</sup> September, 2019.

The Board Meeting commenced at 4.00 P.M. and concluded at 7.00 P.M.

Please note the same on your record.

**For Nakoda Group of Industries Limited**

  
**Pratul B. Wate**  
**(Company Secretary & Compliance Officer)**

Encl: - As Above





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## STATEMENT OF UNAUDITED FINANCIAL RESULT FOR THE HALF YEAR ENDED ON 30/09/19

Rs. In Lakhs

Sr. No.	Particulars	6 Months ended			Financial Year Ended
		30-09-2019	31-03-2019	30-09-2018	31-03-2019
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income				
	Revenue from Operations	1,752.53	2,488.84	2,710.54	5,199.38
	Other Income	0.30	1.05	0.40	1.45
	<b>Total Revenue</b>	<b>1,752.83</b>	<b>2,489.89</b>	<b>2,710.94</b>	<b>5,200.83</b>
2	Expenses				
(a)	Cost of Material Consumed	286.19	2,595.94	1,340.81	3,936.75
(b)	Purchased of Stock in Trade	613.83	82.95	609.89	692.84
(c)	Changes in Inventories of Finished goods, work in progress and stock in trade	499.40	(519.54)	319.63	(199.91)
(d)	Employees benefit Expenses	34.97	21.66	26.95	48.61
(e)	Finance Cost	112.68	125.68	81.36	207.04
(f)	Depreciation and amortisation expenses	45.62	43.90	43.11	87.01
(g)	Other Expenditure	133.76	138.74	193.06	331.80
	(Any item exceeding 10% of total expenses relating to continuing operations to be shown separately)				
	<b>Total Expenses</b>	<b>1,726.44</b>	<b>2,489.33</b>	<b>2,614.81</b>	<b>5,104.14</b>
3	Profit/(Loss) before exceptional items (1-2)	26.39	0.56	96.13	96.69
4	Exceptional Items	-	-	-	-
5	Profit/(Loss) before extraordinary items and tax (3-4)	26.39	0.56	96.13	96.69
6	Extraordinary items	-	-	-	-
7	Profit/(Loss) before tax (5-6)	26.39	0.56	96.13	96.69
8	Tax Expenses				
	a) Current Tax		0.10		0.10
	b) Deferred Tax	6.75	4.11	4.88	8.99
	c) Prior Period Taxes				-
9	<b>Net Profit/(loss) for the period from continuing operations (7-8)</b>	<b>19.64</b>	<b>(3.65)</b>	<b>91.25</b>	<b>87.60</b>
10	Profit/ (Loss) from discontinuing operations (after tax)	-	-	-	-
11	Profit/Loss For the period (9+10)	19.64	(3.65)	91.25	87.60
12	Earnings Per Share (after extraordinary items) (Not Annualised)				
	a) Basic (Rs.)	0.29	(0.05)	1.33	1.28
	b) Diluted (Rs.)	0.29	(0.05)	1.46	1.34

CIN: - U15510MH2013PLC249458





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## NOTES:-

1. The above results for the half year ended on 30th September 2019 have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 14th Nov, 2019.
2. Results for the quarter ended 30th September, 2019 have been subjected to limited review by the Statutory Auditors.
3. As the Company business activities falls with in a single segment, the disclosure requirements of the Accounting Standard AS(17) Segment Reporting as notified under Section 133 of the Companies Act,2013, read with Rule 7 of the Companies (Accounts) Rules 2014 are not applicable.
4. The aforesaid unaudited financial results will be available on the website of BSE Limited for benefit of shareholders and Investors.
5. Pursuant to the Regulations 13(3) of SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015 we are enclosing herewith the details regarding investor's complaints:


Particulars	No. of Complaints
No. of Investor complaints pending at the beginning of half year	NIL
Received during the half year	NIL
Deposited during the half year	NIL
Remaining unresolved at the end of half year	NIL

6. Figures pertaining to the previous years/period have been regrouped/ rearranged, reclassified and restated wherever considered necessary, to make them comparable with those of current year/period.
7. As the company is listed on SME Platform of BSE, it has been exempted from applicability of IND- As per proviso to Rule 4 of Companies (Indian Accounting Standards) Rules, 2015.
8. As the company do not have any Holding/Subsidiary/Joint Venture/ Associate Concern, no reporting have been made in this regards.
9. Figures of half year ended 30th September, 2019 are the balancing figures between the Audited figures of the year ended on 31.03.2019 and half year ended on 30.09.2018.

PLACE: NAGPUR

FOR NAKODA GROUP OF INDUSTRIES LIMITED

Date: 14th Nov, 2019

  
Pravin Choudhary - Managing Director





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## STATEMENT OF ASSETS & LIABILITIES AS ON 30/09/19

Sr. No.	Particulars	Rs. In Lakhs	
		As on	As on
		30-09-2019 (Unaudited)	31-03-2019 (Audited)
<b>I</b>	<b>EQUITY &amp; LIABILITIES</b>		
	1 Shareholder's Funds		
	(a) Share Capital	685.20	685.20
	(b) Reserves & Surplus	721.04	701.39
	(c) Money Received against share warrants	-	-
	2 Share Application Money pending allotments		
	3 Non- current Liabilities		
	(a) Long Term Borrowings	799.17	732.21
	(b) Deffered Tax Liability (Net)	77.81	71.05
	(c) Other Non Current Liabilities	0.64	8.28
	(d) Long Term Provisions	1.59	1.52
	4 Current Liabilities		
	(a) Short term Borrowings	1,136.72	1,181.32
	(b) Trade Payables		
	Total outstandings dues to Micro and small Enterprises	55.15	66.47
	Total Outstanding dues of creditors other than Micro and small Enterprises	450.27	121.94
	(c) Other Current Liabilities	297.20	218.19
	(d) Short Term Provisions	-	-
	<b>TOTAL</b>	<b>4,224.77</b>	<b>3,787.57</b>
<b>II</b>	<b>ASSETS</b>		
	1 Non- Currents Assets		
	(a) Property, Plant and equipment		
	i) Tangible Assets	1,490.82	1,289.42
	ii) Intangible Assets	0.81	0.86
	iii) Capital work in Progress		
	iv) Intangible assets under development		
	(b) Non- Current Investments		
	(c) Deffered Tax Assets (Net)		
	(d) Long Term Loans and advances	8.72	10.64
	(e) Other Non- Current Assets	48.76	55.89
	2 Current Assets		
	(a) Current Investments		
	(b) Inventories	1,129.58	1,583.68
	(c) Trade Receivables	1,111.33	428.53
	(d) Long Term Loans and Advances		
	(e) Short Term Loans and Advances	25.63	38.50
	(f) Cash and Cash Equivalent	28.28	27.46
	(g) Other Current Assets	380.85	352.59
	<b>TOTAL</b>	<b>4,224.77</b>	<b>3,787.57</b>

FOR NAKODA GROUP OF INDUSTRIES LIMITED

PRAVIN CHOUDHARY  
MANAGING DIRECTOR

PLACE: NAGPUR  
Date: 14th Nov, 2019

CIN:- U15510MH2013PLC249458





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## CASH FLOW STATEMENT FOR THE PERIOD ENDED ON SEPTEMBER 30, 2019

Rs. In Lakhs

PARTICULARS	As At 30.9.2019		As At 30.09.18	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
<b>A. Cash Flow From Operating Activities</b>				
Net Profit Before Tax		26.39		96.13
Adjustments for :				
Depreciation	45.62		43.11	
Interest & Financial Expense	112.68		81.36	
Interest Income	-0.16		-0.40	
		158.13		124.07
Operating Profit before working Capital Changes		184.52		220.20
(Increase)/Decrease in Sundry Debtors	-682.79		-581.64	
(Increase)/Decrease in Inventories	454.10		169.11	
(Increase)/Decrease in Loans & Advances	12.88		-265.64	
(Increase)/Decrease in Other Current Assets	-28.26		54.01	
Increase/(Decrease) in Trade payables	317.01		436.31	
Increase/(Decrease) in Other Current Liabilities	79.01		2.45	
Increase/(Decrease) in Other Non Current Liabilities	-7.64		0.00	
		144.30		-185.40
Cash Generated from Operations		328.83		34.80
Less:- Current Tax		0.00		0.00
Net Cash from Operating Activities		328.83		34.80
<b>B. Cash Flow From Investing Activities</b>				
Increase in Tangible Asset & Intangible asset	-246.96		-21.39	
Increase in Long Term Loans & Advances	1.92		-4.27	
Increase in Other Non Current Assets	7.13		-31.79	
Interest Income	0.16		0.40	
Net Cash from Investing Activities		-237.75		-57.05
<b>C. Cash Flow From Financing Activities</b>				
Increase/(Decrease) in Short Term Borrowing	-44.60		-49.65	
Increase/(Decrease) in Equity Share Capital	0.00		185.20	
Increase in Share Premium	0.00		463.00	
Increase/(Decrease) in Long Term Borrowing	66.97		-462.72	
Increase/(Decrease) in Long Term Provisions	0.06		0.34	
Increase/(Decrease) in Long Term Liabilities	0.00		-1.64	
Interest & Financial Expense	-112.68		-81.36	
Net Cash from Financing Activities		-90.26		53.18
Net Increase in Cash & Cash equivalents		0.82		30.93

**Notes :**

1) Cash & Cash equivalents at the beginning of period	27.46	16.43
Cash & Cash equivalents at the end of period	28.28	47.36
	0.82	30.93

Date:- 14.11.2019  
place:- Nagpur

For Nakoda Group of Industries Limited

Pravin Choudhary - Managing Director





**GANDHI RATHI & CO.**  
**CHARTERED ACCOUNTANTS**

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

**LIMITED REVIEW REPORT**

**Review Report to the board of Directors of  
NAKODA GROUP OF INDUSTRIES LIMITED  
Nagpur.**

We have reviewed the accompanying statement of Unaudited Financial results of M/s Nakoda Group of Industries Limited for the period ended 30<sup>th</sup> September, 2019. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the statement in accordance with the Standard 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 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 as audit. We have not performed as 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 SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Gandhi Rathi & Co.  
Chartered Accountants  
FRN: 103031W**

**C.N. Rathi  
(Partner)  
M. No. 39895  
Place: Nagpur  
Date: 14.11.2019**



UDIN-19039895AAAER3159