

Date: 14.02.2025

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: Integrated Filing (Financials) for the quarter and nine months ended 31st December 2024**

Dear Sir / Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024, read with BSE Circular No. 20250102-4 we are submitting herewith the Integrated Filing (Financials) for the quarter and nine months ended **31st December 2024**.

The Financial Results are available on the Company's website <https://nakodas.com/investors>

SL.NO.	PARTICULARS	REMARKS
1	Financial Results	Enclosed
2	Statement on Deviation or Variation for proceeds of public issue, Right Issue, Preferential Issue, Qualified Institutional Placement etc.	Enclosed
3	Disclosure of Default on outstanding Loans and Debt Securities	Enclosed
4	Disclosure of Related Party Transaction	Not applicable
5	Statement on Impact of audit Qualification	Not applicable

This is for your information and records.

Thanking you,

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

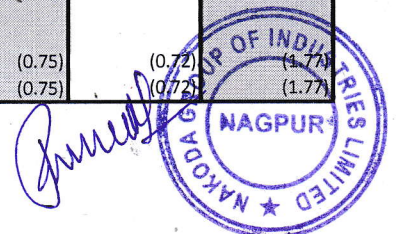
CIN NO.: L15510MH2013PLC249458

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

NAKODA GROUP OF INDUSTRIES LIMITED

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 DIN Number : L10010MH-2018FL0249428



Annexure-1

Statement of Deviation / Variation in utilization of funds raised						
Name of listed entity	Nakoda Group of Industries Limited					
Mode of Fund Raising	Right Issue					
Date of Raising Funds	14-11-2024					
Amount Raised	INR. 3,40,89,186.25/-					
Report filed for Quarter ended	31-12-2024					
Monitoring Agency	Not applicable					
Monitoring Agency Name, if applicable	Not Applicable					
Is there a Deviation / Variation in use of funds raised	No					
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	No					
If Yes, Date of shareholder Approval	Not applicable					
Explanation for the Deviation / Variation	No					
Comments of the Audit Committee after review	The member of the committee approved it					
Comments of the auditors, if any	No					
Objects for which funds have been raised and where there has been a deviation, in the following table						
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilized	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
To part finance working capital requirement of our company	NA	6,00,00,000.00	NA	35947193.96	NA	See Note: 1
Repayment or prepayment, in full or in part, of all or a portion of certain outstanding borrowings availed by us from banks and financial institutions	NA	32500000.00	NA	12623569.29	NA	

NAKODA GROUP OF INDUSTRIES LIMITED

Plot No. 259, South Old Bagodgarj, Small Factory Area,
Nagpur-440 001, Maharashtra, India
DIN Number: L10010MH2018FL0249408

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To meet General corporate purposes	NA	25251000.00	NA	16325596	NA	
To meet the expenses of the Issue	NA	9500000.00	NA	1005677	NA	

Note:1- THIS NOTE IS TO INFORM THAT.

1. Company is raising funds in tranches in application and allotment then first call and their reminder thereafter the final call and their reminders.
2. In the reporting quarter 1st call money was raised and the same was received. (on some share money was not received therefor the reminders are in process)
3. Till 31.12.2025 there is no deviation in the overall utilization of funds in accordance with letter of offer.
4. Fund received in application and allotment stage is Rs. 31812850 and funds received in 1st call is 34089186.25 Total 65902036.25.

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc

FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:

S No.	Particulars	In INR Crore
1	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	15.93
B	Of the total amount outstanding, amount of default as on date	0
2	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3	Total financial indebtedness of the listed entity including short-term and long-term debt	0