

NAKODA GROUP OF INDUSTRIES LIMITED

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

+91 712 2778824
+91 712 2721555

info@nakodas.com
www.nakodas.com



Date: - 17th October, 2022

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 17th October, 2022 .

Dear Sir/Madam,

Pursuant to the Regulation 30, 33 and other applicable regulations of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, we wish to inform you that the Board of Directors of the company in their meeting held today on Monday 17th October, 2022 have inter alia considered and approved the Un-Audited Standalone Financial Results of the Company for the Quarter and Half Year ended on September 30th, 2022 along with the Limited Review Report of the Statutory Auditor on the same.

The Meeting of the Board of Directors commenced at 4.45 P.M. and concluded at 5.50 P.M.

Please take the note of same in your record.

Yours truly,

For Nakoda Group of Industries Limited



Pratul Wate
Company Secretary & Compliance Officer

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Statement of Unaudited Financial Results for the Quarter and Six Month ended September 30, 2022

(Amount Rs. in Lakhs, except earnings per share data)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022 Unaudited	30.06.2022 Unaudited	30.09.2021 Unaudited	30.09.2022 Unaudited	30.09.2021 Unaudited	31.03.2022 Audited
I	Income						
1	Revenue from Operations	1,581.80	875.34	1,311.00	2,457.14	2,094.19	5,962.27
2	Other Income	0.61	0.70	35.11	1.31	35.11	36.18
II	Total Income (Total of 1 to 2)	1,582.40	876.05	1,346.11	2,458.45	2,129.30	5,998.45
III	Expenses						
1	Cost of Materials Consumed	803.12	646.32	217.29	1,449.44	432.07	1,251.40
2	Purchase of Stock-in-Trade	507.68	1.60	982.22	509.28	1,448.21	4,013.43
3	Changes in Inventories of Finished Goods, Work in-Progress and Stock-in-Trade	68.53	38.39	(123.87)	106.92	(199.48)	(171.67)
4	Employee Benefits Expense	20.86	35.60	41.73	56.46	71.30	145.21
5	Finance Costs	53.93	48.10	59.96	102.03	100.62	206.97
6	Depreciation and Amortization Expenses	26.21	24.21	28.21	50.42	56.41	96.83
7	Other Expenses	68.68	58.06	83.21	126.74	132.40	275.54
IV	Total Expenses (Total 1 to 7)	1,549.01	852.27	1,288.75	2,401.28	2,041.53	5,817.70
V	Profit Before Exceptional Item and Tax (II - IV)	33.40	23.78	57.37	57.17	87.77	180.75
	Exceptional Items	-	-	-	-	-	-
VI	Profit Before Tax (PBT)	33.40	23.78	57.37	57.17	87.77	180.75
VII	Tax Expense						
1	Current tax	-	-	7.68	-	12.00	0.22
2	Deferred tax	8.24	1.64	(1.34)	9.88	(2.69)	6.58
VIII	Total Tax Expense (Total 1 to 2)	8.24	1.64	6.34	9.88	9.31	6.80
IX	Profit After Tax (PAT) (VI - VIII)	25.16	22.13	51.03	47.29	78.46	173.96
X	Other Comprehensive Income						
	A) Item that will not be reclassified to Statement of Profit and Loss						
	a) Remeasurement of Defined Benefits Plan	0.30	0.11	0.08	0.41	0.17	(1.52)
	b) Income tax expenses on the above	(0.08)	(0.03)	(0.02)	(0.10)	(0.05)	0.38
	B) Items that will be reclassified subsequently to Statement of Profit and Loss	-	-	-	-	-	-
XI	Total Other Comprehensive Income	0.23	0.08	0.06	0.31	0.12	(1.14)
XII	Total Comprehensive Income for the period (IX + XI)	25.37	22.22	51.09	47.60	78.58	172.82
XIII	Paid Up Equity Share Capital (Face Value of Rs. 10/- per Share)	1,113.45	1,113.45	1,113.45	1,113.45	1,113.45	1,113.45
	{Other Equity (Excluding Revaluation Reserve)}	-	-	-	-	-	497.58
XIV	Earnings per Share (In Rs.) (before extraordinary item) (not annualised)						
	Basic (Rs.)	0.23	0.20	0.46	0.42	0.70	1.56
	Diluted (Rs.)	0.23	0.20	0.46	0.42	0.70	1.56
	Earnings per Share (In Rs.) (after extraordinary item) (not annualised)						
	Basic (Rs.)	0.23	0.20	0.46	0.42	0.70	1.56
	Diluted (Rs.)	0.23	0.20	0.46	0.42	0.70	1.56

Date:- 17/10/2022

Place:- Nagpur

For Nakoda Group of Industries Limited

Pravin Choudhary

Managing Director (Din:- 01918804)

MANUFACTURER & EXPORTER OF CANDIED & PROCESSED FRUITS, DEHYDRATED FRUITS, ROASTED AND FLAVOURED NUTS & SEEDS.

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Notes:

1. The figures for the corresponding previous period have been regrouped / recasted / reclassified, wherever necessary, to make them comparable for the purpose of preparation and presentation of the unaudited financial results.
2. The 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 and Trading of Dry Fruits, 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 Ind AS - 110, "Consolidated Financial Statements" is not applicable.
5. 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 October 17, 2022. The Statutory Auditor have issued unmodified review report on these unaudited financial results.
6. As per the Regulation 46(2) of the SEBI (Listing Obligation and Disclosure Requirements), Regulation, 2015, the unaudited financial results are available of the Company's website; www.nakodas.com

FOR AND BEHALF OF THE BOARD
NAKODA GROUP OF INDUSTRIES LIMITED




PRAVIN CHOUDHARY
Managing Director
DIN No. 01918804

Place: Nagpur

Dated: **October 17, 2022**

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**Statement of Assets and Liabilities**

(Rs. in Lakhs)

S. No.	Particulars	As At	As At
		30.09.2022	31.03.2022
		Unaudited	Audited
A	ASSETS		
1	Non - Current Assets		
	Property, Plants and Equipments	1,255.67	1,253.20
	Intangible Assets	0.52	0.57
	<u>Financial Assets</u>		
	Other Financial Assets	44.17	10.75
	Total Non - Current Assets	1,300.36	1,264.52
2	Current Assets		
	Inventories	1,739.06	1,740.69
	<u>Financial Assets</u>		
	Trade Receivables	751.47	604.22
	Cash and Cash Equivalents	51.07	61.76
	Other Balances with Banks	1.00	0.00
	Other Financial Assets	326.38	243.98
	Other Current Assets	339.32	233.81
	Current Tax Assets (Net)	6.85	5.93
	Total Current Assets	3,215.15	2,890.38
	Total Assets	4,515.52	4,154.90
B	EQUITY AND LIABILITIES		
a)	EQUITY		
	Equity Share Capital	1,113.45	1,113.45
	Other Equity	528.46	497.58
		1,641.91	1,611.03
b)	LIABILITIES		
1	Non - Current Liabilities		
	<u>Financial Liabilities</u>		
	Borrowings	937.27	903.49
	Long - Term Provisions	4.99	5.30
	Deferred Tax Liabilities (Net)	38.07	28.18
	Other Non - Current Liabilities	0.02	1.07
	Total Non - Current Liabilities	980.34	938.03
2	Current Liabilities		
	<u>Financial Liabilities</u>		
	Borrowings	1,437.74	1,380.62
	<u>Trade Payables</u>		
	Total Outstanding dues to Micro Enterprises and Small Enterprises	25.95	15.72
	Total Outstanding dues of Creditors Other than to Micro Enterprises and Small Enterprises	357.35	130.84
	Other Financial Liabilities	45.79	38.04
	Other Current Liabilities	26.03	39.98
	Short - Term Provisions	0.40	0.65
	Total Current Liabilities	1,893.26	1,605.83
	Total Equity and Liabilities	4,515.52	4,154.90

Date :- 17/10/2022

Place:- Nagpur

Nakoda Group of Industries Limited

Pravin Choudhary

Managing Director (Din:- 01918804)

**MANUFACTURER & EXPORTER OF CANDIED & PROCESSED FRUITS, DEHYDRATED FRUITS, ROASTED AND FLAVOURED NUTS & SEEDS.**

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Statement of Cash Flows

(Rs. in Lakhs)

S. No.	Particulars	As At	As At
		30.09.2022	31.03.2022
		Unaudited	Audited
A)	Cash Flow from Operating Activities		
	Net Profit / (Loss) Before Tax for the year as per the Statement of Profit and Loss	57.17	180.75
	Adjustments For:		
	Depreciation and Amortization Expenses	50.42	96.83
	Interest Income	(0.09)	(0.11)
	Finance Costs	102.03	206.97
	Provision for Unsecured Doubtful Debts and Advances	-	3.73
	Operating Profit before Working Capital Changes	209.52	488.18
	Adjustments For:		
	(Increase) / Decrease in Inventories	1.62	(165.49)
	(Increase) / Decrease in Trade Receivables	(147.25)	122.63
	(Increase) / Decrease in Other Financial Assets	(115.82)	(20.57)
	(Increase) / Decrease in Other Current Assets	(105.51)	(87.85)
	Increase / (Decrease) in Short - Term Borrowings	57.12	72.24
	Increase / (Decrease) in Trade Payables	236.74	79.55
	Increase / (Decrease) in Financial Liabilities	7.75	6.42
	Increase / (Decrease) in Other Current Liabilities	(15.00)	22.04
	Increase / (Decrease) in Provisions	(0.24)	1.03
	Cash Generated from Operating Activities	128.94	518.18
	Income Tax Paid (Net of Refund)	(0.93)	(10.47)
	Net Cash Generated / (Used) from Operating Activities	128.01	507.70
B)	Cash Flow from Investing Activities		
	Investment in Property, Plant and Equipments (Net of Disposal)	(52.84)	(4.45)
	Liabilities towards Capital Expenditures	-	(1.20)
	Interest Income	0.09	0.11
	Net Cash Generated / (Used) from Investing Activities	(52.75)	(5.54)
C)	Cash Flow from Financing Activities		
	Proceeds from Fresh Issue of Equity Shares	-	-
	Proceeds / (Repayments) from Non - Current Borrowings	33.78	(231.74)
	Finance Costs	(102.03)	(206.97)
	Dividend and Dividend Distribution Tax Paid	(16.70)	(11.14)
	Net Cash Received / (Used) from Financing Activities	(84.95)	(449.84)
(D)	Net Increase / (Decrease) in Cash and Cash Equivalants (A + B + C)	(9.69)	52.32
(E)	Cash and Cash Equivalants at the beginning of the period	61.76	9.44
(F)	Cash and Cash Equivalants at the end of the period	52.07	61.76
(G)	Increase / (Decrease) in Cash and Cash Equivalants (G = F - E)	(9.69)	52.32

Note:

a) Cash and Cash Equivalants Comprises of:

S. No.	Particulars	30.09.2022	31.03.2022
		Rs.	Rs.
1	<u>Balances with Banks</u>		
	i) Current Accounts	0.05	0.96
	ii) Term Deposits	1.00	-
2	<u>Cash-in-Hand</u>	51.02	60.80
3	Cash and Cash Equivalants (Total of 1 to 2)	52.07	61.76

Date :- 17/10/2022

Place:- Nagpur

Nakoda Group of Industries Limited

Pravin Choudhary
Managing Director (Din:- 01918804)



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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 six month ended September 30, 2022 ("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



MANISH JAIN

Partner

Membership No. 118548

Place: Nagpur

Dated: **October 17, 2022**

UDIN No.: **22118548AZYILT6067**