



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: - 12.11.2020

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 30th September, 2020 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. 12th November, 2020 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 30th September, 2020.

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

1. Un-Audited Financial Results for the Half Year ended on 30th September, 2020.
2. Statement of Assets and Liabilities for the Half Year ended on 30th September, 2020.
3. Cash Flow Statement for the Half Year ended on 30th September, 2020.
4. Independent Auditor's Limited Review Report on the Un-Audited Standalone Financial Results.

The Board Meeting commenced at 4.00 P.M. and concluded at 4.40 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 RESULTS FOR THE HALF YEAR ENDED ON 30/09/2020 (Rs. In Lakhs, except otherwise stated)

Sr. No.	Particulars	Half Year Ended			Year Ended
		30-09-2020 (Unaudited)	31-03-2020 (Unaudited)	30-09-2019 (Unaudited)	31-03-2020 (Audited)
1	Income				
	Revenue from Operations	1,092.81	756.15	1,752.53	2,508.68
	Other Income	0.03	51.24	0.30	51.54
	Total Revenue	1,092.84	807.39	1,752.83	2,560.22
2	Expenses				
(a)	Cost of Material Consumed	555.05	492.62	529.78	1,022.40
(b)	Purchased of Stock-in-Trade	413.70	22.63	321.20	343.83
(c)	Changes in Inventories of Finished goods, work in progress and stock in trade	(153.04)	(85.54)	548.44	462.90
(d)	Employees benefit Expenses	33.49	33.98	34.97	68.95
(e)	Finance Cost	47.38	128.07	112.68	240.75
(f)	Depreciation and amortisation expenses	52.33	52.32	45.62	97.94
(g)	Other Expenditure	142.60	178.35	133.75	312.10
	(Any item exceeding 10% of total expenses relating to continuing operations to be shown separately)				
	Total Expenses	1,091.51	822.44	1,726.44	2,548.88
3	Profit/(Loss) before exceptional items (1-2)	1.33	(15.05)	26.39	11.34
4	Exceptional Items	-	-	-	-
5	Profit/(Loss) before extraordinary items and tax (3-4)	1.33	(15.05)	26.39	11.34
6	Extraordinary items	-	-	-	-
7	Profit/(Loss) before tax (5-6)	1.33	(15.05)	26.39	11.34
8	Tax Expenses				
	a) Current Tax	-	-	-	-
	b) Deferred Tax	0.50	2.07	6.75	8.82
	c) Prior Period Taxes	-	-	-	-
9	Net Profit/(loss) for the period from continuing operations (7-8)	0.83	(17.12)	19.64	2.52
10	Profit/ (Loss) from discontinuing operations (after tax)				
11	Profit/Loss For the period (9+10)	0.83	(17.12)	19.64	2.52
12	Earnings Per Share (after extraordinary items) (Not Annualised)				
	a) Basic (Rs.)	0.01	(0.25)	0.29	0.04
	b) Diluted (Rs.)	0.01	(0.25)	0.29	0.04

Date:- 12.11.2020

Place:- Nagpur

For Nakoda Group of Industries Limited



Jayesh P. Choudhary

Jayesh P. Choudhary
Whole Time Director

DIN:- 02426233

CIN:- L15510MH2013PLC249458



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Notes:-

1. The Above Unaudited Financial Results of the Nakoda Group of Industries Limited for the Half Year 30/09/2020 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 12.11.2020.

2. There were no investor complaints received / pending as at 30/09/2020.

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.

6. On September 20, 2019 vide the Taxation Laws (Amendment) Ordinance, 2019, the Government of India inserted Section 115BAA in the Income Tax Act, 1961, which provide domestic companies a non-reversible option to pay corporate tax at reduced rates effective from April 01, 2019 subject to certain conditions. The Company had not yet chosen to exercise the option of lower tax rate of 25.168% (inclusive of Surcharge and Cess) under section 115BAA of the Income Tax Act, 1961, working of the same is in under process.

7. COVID - 19 has impacted the normal business operations of the company by way of interruption in Production, delay and re-schedule of scheduled Dispatches of finished goods, Cancellation of orders by parties, working with the limited human as well as other resources, etc. During Covid -19 period, the Company has availed the Moratorium facility as given by the respective Bankers, due to which the repayment schedule has extended. However, being in food industry we have got necessary permissions from the appropriate government authorities to operate the factory during lockdown and we have also taken necessary precautions to ensure the health, hygiene, safety and wellbeing of all our employees and others to prevent the spread of COVID - 19.

8. The Company is closely monitoring the emerging situation arising out of COVID-19 and the disruption is unforeseen and beyond the control of the company & resultant restrictions imposed by the regulatory authorities. It is possible neither to foresee the duration for which this pandemic will last, nor predict its course. Nevertheless, the Company is making every effort to ensure that the aftereffects are dealt with. In view of the prevailing uncertainty, no precise estimation can be made about overall impact of this pandemic. It is difficult at this stage to assess the impact of COVID-19 on the revenue and profitability for the whole of F.Y. 2020-2021. Enough caution is applied toward minimizing the costs so as to bring in cost discipline. The Company will continue to closely monitor any material changes arising of future economic conditions and its impact on the business.

Date:- 12.11.2020

Place:- Nagpur



For Nakoda Group of Industries Limited

Jayesh P. Choudhary
Whole Time Director

DIN:- 02426233

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STATEMENT OF ASSETS & LIABILITIES AS ON 30.09.2020

Sr. No.	Particulars	(Rs. In Lakhs)	
		As on	As on
		30-09-2020 (Unaudited)	31-03-2020 (Audited)
I	EQUITY & LIABILITIES		
	1 Shareholder's Funds		
	(a) Share Capital	685.20	685.20
	(b) Reserves & Surplus	704.74	703.92
	(c) Money Received against share warrants		-
	2 Share Application Money pending allotments		
	3 Non- current Liabilities		
	(a) Long Term Borrowings	1,370.90	897.05
	(b) Deffered Tax Liability (Net)	80.37	79.88
	(c) Other Non Current Liabilities	-	1.41
	(d) Long Term Provisions	1.75	1.66
	4 Current Liabilities		
	(a) Short term Borrowings	1,068.99	1,180.51
	(b) Trade Payables		
	Total outstandings dues to Micro and small Enterprises		37.05
	Total Outstanding dues of creditors other than Micro and small Enterprises	298.18	78.61
	(c) Other Current Liabilities	14.93	170.35
	(d) Short Term Provisions		-
	TOTAL	4,225.06	3,835.64
II	ASSETS		
	1 Non- Currents Assets		
	(a) Property, Plant and equipment		
	i) Tangible Assets	1,397.75	1,444.74
	ii) Intangible Assets	0.71	0.77
	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	29.71	10.34
	(e) Other Non- Current Assets	38.53	44.31
	2 Current Assets		
	(a) Current Investments		
	(b) Inventories	1,322.45	1,241.42
	(c) Trade Receivables	800.00	556.83
	(d) Long Term Loans and Advances		
	(e) Cash and Cash Equivalents	34.69	37.94
	(f) Other Current Assets	601.22	499.29
	TOTAL	4,225.06	3,835.64

Date:- 12.11.2020

Place:- Nagpur

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Whole Time Director
DIN:- 02426233



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Statement of Cash Flow for the Half Year Ended on 30.09.2020 (Amount in Lakhs)		
Particulars	For the Period Ended 30.09.2020	For the Period Ended 31.03.2020
	(Unaudited)	(Audited)
A. Cash Flow From Operating Activities		
Net Profit Before Tax	1.33	11.33
Adjustments for :		
Depreciation	52.33	97.94
Interest & Financial Expense	47.39	240.75
Interest Received	0.00	-0.51
Operating Profit Before Working Capital Changes	101.05	349.51
Adjustments for changes in working capital :		
(Increase) / Decrease in Sundry Debtors	-243.16	-128.30
(Increase) / Decrease in Inventories	-81.02	342.26
(Increase) / Decrease in Loans & Advances	-146.55	0.55
(Increase) / Decrease in Other Current Assets	48.78	-112.96
Increase / (Decrease) in Trade Payables	182.52	-72.74
Increase / (Decrease) in Other Current Liabilities	-155.42	-47.83
Increase / (Decrease) in Non - Current Liabilities	0.00	0.00
Total	-394.85	-19.02
Cash Generated for Operations	-293.80	330.49
Less:- Current Tax	0.00	0.00
Net Cash from Operating Activities (A)	-293.80	330.49
B. Cash Flow From Investing Activities		
Increase in Tangible Asset & Intangible Assets	-5.30	-253.16
Increase in Long Term Loans & Advances	-19.37	0.30
Increase in Other Non - Current Assets	5.79	11.57
Interest Income	0.00	0.51
Net Cash Used in Investing Activities (B)	-18.88	-240.78
C. Cash Flow From Financing Activities :		
Increase in Short Term Borrowings	-111.52	-0.81
Increase / (Decrease) in Equity Share Capital	0.00	0.00
Increase in Share Premium	0.00	0.00
Increase / (Decrease) in Long Term Provisions	-1.32	0.14
Increase / (Decrease) in Long Term Borrowings	473.85	164.85
Increase / (Decrease) in Long Term Liabilities	0.00	-6.87
Interest & Financial Expense	-47.39	-240.75
Net cash used in Financing Activities (C)	313.63	-83.43
Net Increase/Decrease In Cash & Other Cash Equivalent (A+B+C)	0.95	6.28

Cash & Cash equivalents at the beginning of period

33.74

27.46

Cash & Cash equivalents at the end of period

34.69

33.74

0.95

6.28

Date:- 12.11.2020

Place:- Nagpur

For Nakoda Group of Industries Limited

Jayesh P. Choudhary

Whole Time Director

DIN:- 02426233



CIN:- L15510MH2013PLC249458



LIMITED REVIEW REPORT

TO THE BOARD OF DIRECTORS 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 half year ended September 30, 2020 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended.
2. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. The Statement, as it relates to the half year ended September 30, 2020 has been compiled from the related interim condensed financial statement prepared in accordance with Accounting Standard 25 "Interim Financial Reporting" ("AS 25") and as it relates to the half year ended September 30, 2020, has been compiled from the related annual financial statements prepared in accordance with Accounting Standards, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conduct our review of the Statement in accordance with the Standards 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. These Standards requires that we plan and perform the review to obtain the moderate assurance as to whether the Statement is free from material misstatements. A review of interim financial information consists of making inquires, 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 on Auditing specified under section 143(10) of the Act, 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 an audit opinion.
4. Based on review conducted as above, nothing come to our attention that causes us to believe that the accompanying unaudited financial results prepared in accordance with the applicable accounting standards prescribed under section 133





of the Act, as amended, read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in term of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which is to be disclosed, or that it contains any material misstatements.

For **MANISH N JAIN & CO.**
Chartered Accountants
FRN No. 138430W



MANISH JAIN

Partner

Membership No. 118548

Place: Nagpur
Dated: **November 12, 2020**
UDIN No.: **20118548AAAAFI3420**