



# NUWAY ORGANIC NATURALS (INDIA) LTD.

Green  
Clean  
Planet



Regd. Office/Site: NH-1, Milestone-232, Village Devi Nagar, Tehsil Rajpura,  
District Patiala, Punjab-140401 | Tel.+91-01762 644334

CIN: L22012PB1995PLC016755

Email :- nuway004@gmail.com Website : www.nuwaycare.com

To,  
The Secretary  
BSE Limited  
Phiroze Jeejeeboy Towers  
Dalal Street  
Mumbai 400001

BSE Code: 531819

Sub: Outcome of Board Meeting

Dear Sir/Ma'am,

Pursuant to the provisions of Regulation 33 of SEBI(LODR) Regulations, this is to inform that the Board Meeting of the Company is held today on Saturday, 28 October 2023 took note of the audited financial results together with asset and liability statement & cash flow statement of the Company for the quarter and year ended 31 March 2023 along with the Audit Report all dated 19 June 2023.

It is also informed that the above information is also available on the website of the Company and the Stock Exchange where the shares of the Company are listed.

For NUWAY ORGANIC NATURALS INDIA LTD

  
Kuwarinder Singh  
Managing Director  
DIN: 08070302



Date:28.10.2023  
Place: New Delhi

**Statement of Standalone Audited Financial Results for the Quarter and Financial Year Ended on 31<sup>st</sup> March 2023**

Particulars	Quarter Ended			Year ended	
	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
	Audited	Un Audited	Audited	Audited	Audited
<b>1</b>	<b>Income</b>				
	Revenue from Operations	0.00	0.00	0.00	0.01
	Other Income	33.85	0.00	0.00	33.85
	<b>Total Income</b>	<b>33.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.01</b>
<b>2</b>	<b>Expenses</b>				
	Expenses	0.00	0.00	0.00	0.00
	a. Cost of materials consumed				
	b. Purchase of stock-in-trade	0.00	0.00	0.00	0.00
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00
	d. Employee benefit expense	0.00	0.00	0.01	0.00
	e. Finance Cost	0.00	0.00	0.00	0.00
	f. Depreciation and amortization expense	0.00	45.43	0.75	1.52
	g. Other expenses	13.11	0.49	0.16	13.11
	<b>Total Expenses (a - g)</b>	<b>20.74</b>	<b>45.92</b>	<b>0.92</b>	<b>1.89</b>
<b>3</b>	<b>Profit/(Loss) before Exceptional Items and Tax</b>	<b>20.74</b>	<b>(45.92)</b>	<b>(0.92)</b>	<b>(1.89)</b>
<b>4</b>	<b>Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5</b>	<b>Profit/(Loss) before Tax</b>	<b>20.74</b>	<b>(45.92)</b>	<b>(0.92)</b>	<b>(1.89)</b>
<b>6</b>	<b>Tax expense</b>				
	a. Current Tax	0.00	0.00	0.00	0.00
	b. Deferred Tax	0.00	0.00	0.00	0.00
	<b>Total Tax expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7</b>	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00	0.00	0.00
<b>8</b>	<b>Profit/ (Loss) from Continuing Operations</b>	<b>20.74</b>	<b>(45.92)</b>	<b>(0.92)</b>	<b>(1.89)</b>
<b>9</b>	<b>Profit/ (Loss) from Discontinuing Operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



10	Profit/(Loss) for the period	(20.74)	(45.92)	(0.92)	(20.74)	(1.89)
11	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
12	Total Comprehensive Income	0.00	0.00	0.00	0.00	0.00
13	Paid up equity share Capital (Face value of Rs. 10/- per share)	95.85	95.85	95.85	95.85	95.85
14	Reserve excluding revaluation reserves	0.00	0.00	0.00	0.00	0.00
15	Earning per Equity share both Basic and Diluted	0.22	(0.48)	(0.95)	0.22	(1.96)

Website- [www.nuwaycare.com](http://www.nuwaycare.com)

**NOTES:**

1. The above audited standalone financial results for the quarter ended 31<sup>st</sup> March 2023 have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 19<sup>th</sup> June 2023 and statutory auditors have carried out the audit of the same.
2. These results have been prepared in accordance with Indian Accounting Standards as prescribed under the Companies (Indian Accounting Standards) Rules as amended from time to time.
3. The Company is operating in One Segment only – Liquor and segment reporting is not applicable.
4. The previous period figures have been regrouped/ rearranged, wherever considered necessary.
5. The plant operations at Rajpura unit remained closed during the quarter and the plant is expected to be operative very soon.



For NUWAY ORGANIC NATURALS INDIA LIMITED

DATE: 28 Oct' 2023  
PLACE: New Delhi

KUWARINDER SINGH  
MANAGING DIRECTOR  
DIN-8070302

**Nuway Organics Natural (India) Limited**  
**Balance Sheet as at 31st March 2023**

(Rupees in Lakhs)

	As at 31.03.2023	As at 31.03.2022
<b>I. EQUITY AND LIABILITIES</b>		
(1) <b>Shareholder's Funds</b>		
(a) Share Capital	1,615.47	1,615.47
(b) Reserves and Surplus	(5,053.23)	(5,187.17)
	<b>(3,437.76)</b>	<b>(3,571.70)</b>
(2) <b>Non-Current Liabilities</b>		
(a) Long-Term Borrowings	3,795.55	3,652.34
(b) Deferred Tax Liabilities (Net)	273.60	273.60
(c) Other Long Term Liabilities	-	-
(d) Long-Term Provisions	-	-
	<b>4,069.15</b>	<b>3,925.94</b>
(3) <b>Current Liabilities</b>		
(a) Short-Term Borrowings	-	-
(b) Trade Payables	1,734.25	1,876.21
(c) Other Current Liabilities	0.25	1.73
(d) Short-Term Provisions	-	-
	<b>1,734.50</b>	<b>1,877.94</b>
<b>Total</b>	<b>2,365.89</b>	<b>2,232.18</b>
<b>II. ASSETS</b>		
(1) <b>Non-Current Assets</b>		
(a) Fixed Assets		
(i) Tangible Assets	1,896.94	1,750.41
(ii) Intangible Assets	3.21	3.21
(iii) Capital work-in-progress	-	-
	<b>1,900.15</b>	<b>1,753.62</b>
(b) Long-Term Loans and Advan	98.08	95.35
	<b>1,998.23</b>	<b>1,848.97</b>
(2) <b>Current Assets</b>		
(a) Inventories	134.16	156.14
(b) Trade Receivables	58.27	58.27
(c) Cash and Bank Balances	86.56	74.97
(d) Short-Term Loans and Advan	88.67	93.83
	<b>367.66</b>	<b>383.21</b>
<b>Total</b>	<b>2,365.89</b>	<b>2,232.18</b>

Summary of significant accounting policies

The accompanying notes are an integral part of the financial statements

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(0.00)

As per our separate report of even date annexed

For J Mandal & Company

Chartered Accountants

  


Kapil Goel

Partner

M.No.099303

FRN: 302100E

PLACE : Delhi

DATED :



( Kuwinder Singh)

Chairman Of the Meeting & Managing Director

DIN 08070302

**Nuway Organics Natural (India) Limited**  
**Cash flow statement for the period ended 31st March 2023**

	Year ended 31.03.2023	(Rupees In Lakhs) Year ended 31.03.2022
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net Profit before tax & Extra Ordinary Items	20.74	(187.58)
Loss on sale of Fixed Assets	-	-
Depreciation	-	152.18
Interest and Finance Charges	-	0.04
Interest received	(13.04)	-
<b>Operating Profit before Working Capital Changes</b>	<b>7.69</b>	<b>(35.36)</b>
Adjustments for:		
(Increase)/ Decrease in Trade and other receivable	-	(2.82)
(Increase)/ Decrease in Inventories	21.98	0.77
(Increase)/ Decrease in Trade Payable, Other Long & C	114.16	79.17
<b>Cash Generated from operations</b>	<b>143.83</b>	<b>41.77</b>
Direct Taxes	-	-
<b>Net Cash from Operating Activities : (A)</b>	<b>143.83</b>	<b>41.77</b>
<b>B. Cash Flow from Investing Activities:</b>		
Purchase of fixed assets	(146.53)	(286.33)
Sale of fixed assets	-	2.50
Interest Received	13.04	-
Purchase of Investments	-	173.96
<b>Net Cash Flow from Investing Activities (B)</b>	<b>(133.49)</b>	<b>(109.87)</b>
<b>C. Cash Flow from Financing Activities :</b>		
Issue of Equity Shares	-	-
Increase in Secured Borrowings ( Short term and Long t	-	-
Increase in Unsecured Borrowings ( Short term and Lon	1.24	66.47
Interest and Other Charges	-	(0.04)
<b>Net Cash Flow from Financing Activities (C)</b>	<b>1.24</b>	<b>66.43</b>
<b>Net increase in Cash and Cash Equivalents (A+B+C)</b>	<b>11.59</b>	<b>(1.67)</b>
Cash and Cash equivalents (Opening Balance)	74.97	76.64
<b>Cash and Cash equivalents (Closing Balance)</b>	<b>86.56</b>	<b>74.96</b>

As per our separate report of even date annexed  
**For J Mandal & Company**  
**Chartered Accountants**

*Kapil Goel*



**Kapil Goel**  
**Partner**  
**M.No.099303**  
**FRN: 302100E**  
**PLACE : Delhi**  
**DATED :**



*Kuwarinder Singh*

**( Kuwarinder Singh )**  
**Chairman Of the Meeting & Managing Director**  
**DIN 08070302**

## **Independent Auditor's Review Report**

### **To the Board of Directors of NUWAY ORGANIC NATURALS INDIA LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **NUWAY ORGANIC NATURALS INDIA LIMITED** for the Quarter ended **31.03.2023** being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular dated 05, July 2017.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue our report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Management (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 provide less assurance than an audit. We have not performed an 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 i.e. **Indian Accounting Standards (IND AS)** prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI [Listing Obligations and Disclosure Requirements] Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For J Mandal and Co.**



**Chartered Accountants**

Signature

**Kapil Goel**

**Partner**

M. No. 099303 | FRN: 302100E UDIN-23099303BGQODV9106

**PLACE-NEW DELHI | DATE-19.06.2023**