

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: - 21st January, 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

Bombay Stock Exchange Limited (BSE Ltd)
Listing / Compliance Department,
Phiroze jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

NSE Scrip Code: - NGIL

BSE Scrip Code:-541418

Sub: - Outcome of Board Meeting - Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2021.

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 21st January, 2022 have inter alia considered and approved the Unaudited Financial Results of the company for the Quarter & Nine Months Ended 31th December, 2021 along with the Limited Review Report of the Statutory Auditor on the same.

The Meeting of the Board of Directors commenced at 3.15 P.M. and concluded at 4.00 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
(Membership No. : - A49131)

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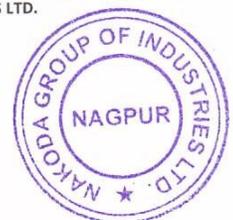


Statement of Unaudited Financial Results for the Quarter and Nine Month ended December 31, 2021							
(' in Lakhs, except earnings per share data)							
S. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2021 Unaudited	30.09.2021 Unaudited	31.12.2020 Unaudited	31.12.2021 Unaudited	31.12.2020 Unaudited	31.03.2021 Audited
I	Income						
1	Revenue from Operations	1,845.94	1,311.00	540.52	3,940.13	1,633.33	3,083.65
2	Other Income	-	35.11	2.19	35.11	2.22	4.60
II	Total Income (Total of 1 to 2)	1,845.94	1,346.11	542.71	3,975.24	1,635.55	3,088.25
III	Expenses						
1	Cost of Materials Consumed	179.07	217.29	187.97	611.14	743.02	1,537.77
2	Purchase of Stock-in-Trade	1,486.78	982.22	97.05	2,934.99	510.75	1,055.39
3	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(75.03)	(123.87)	60.80	(274.51)	(92.24)	(410.51)
4	Employee Benefits Expense	36.71	41.73	35.47	108.01	77.91	127.21
5	Finance Costs	54.05	59.96	40.15	154.67	87.53	215.32
6	Depreciation and Amortization Expenses	17.06	28.21	26.19	73.47	78.52	104.79
7	Other Expenses	62.80	83.21	46.59	195.20	180.19	321.51
IV	Total Expenses (Total 1 to 7)	1,761.44	1,288.75	494.22	3,802.97	1,585.68	2,951.46
V	Profit Before Exceptional Item and Tax (II - IV)	84.50	57.37	48.49	172.27	49.87	136.78
	Exceptional Item	-	-	-	-	-	-
VI	Profit Before Tax (PBT)	84.50	57.37	48.49	172.27	49.87	136.78
VII	Tax Expense						
1	Current tax	4.44	7.68	-	16.44	-	5.80
2	Deferred tax	(1.28)	(1.34)	(0.22)	(3.97)	(0.67)	(0.89)
VIII	Total Tax Expense (Total 1 to 2)	3.16	6.34	(0.22)	12.47	(0.67)	4.91
IX	Profit After Tax (PAT) (VI - VIII)	81.34	51.03	48.71	159.80	50.54	131.88
X	Other Comprehensive Income						
	A) Item that will not be reclassified to Statement of Profit and Loss						
	a) Remeasurement of Defined Benefits Plan	0.12	0.08	0.08	0.29	0.25	0.34
	b) Income tax expenses on the above	(0.04)	(0.02)	(0.02)	(0.09)	(0.07)	(0.09)
	B) Items that will be reclassified subsequently to Statement of Profit and Loss	-	-	-	-	-	-
XI	Total Other Comprehensive Income	0.08	0.06	0.06	0.20	0.18	0.25
XII	Total Comprehensive Income for the period (IX + XI)	81.42	51.09	48.77	160.00	50.73	132.12
XIII	Paid Up Equity Share Capital (Face Value of ₹ 10/- per Share) (Other Equity (Excluding Revaluation Reserve))	1,113.45	1,113.45	1,113.45	1,113.45	1,113.45	1,113.45 335.90
XIV	Earnings per Share (In ₹) (before extraordinary item) (not annualised)						
	Basic (₹)	0.73	0.46	0.44	1.44	0.45	1.18
	Diluted (₹)	0.73	0.46	0.44	1.44	0.45	1.18
	Earnings per Share (In ₹) (after extraordinary item) (not annualised)						
	Basic (₹)	0.73	0.46	0.44	1.44	0.45	1.18
	Diluted (₹)	0.73	0.46	0.44	1.44	0.45	1.18

Place:- Nagpur
 Dated: January 21, 2022

NAKODA GROUP OF INDUSTRIES LTD.

Pravin Choudhary
 PRAVIN CHOUDHARY
 Managing Director
 DIN No. 01918804



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Note:

- 1) The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.
- 2) The Company has adopted Indian Accounting Standards (Ind AS) as notified by the Ministry of Corporate Affairs with effect from April 01, 2020, the financial results for the quarter ended, nine months ended and year ended are in compliance with Ind AS and other accounting principles generally accepted in India.
- 3) The financial results for all the periods have been prepared in accordance with the 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.
- 4) The Company has considered all the possible effects that may result from pandemic relating to COVID - 19 in the preparation of the unaudited financial results including the recoverability of the carrying amount of the financial and non - financial assets. Consequently, performance of the Quarter and Nine Months is not comparable with the Quarter to Quarter and Nine Month to Previous Nine Months.
- 5) The Company operates only in One Segment i.e. Manufacturing and Trading of Dry Fruit and Tasty Fruity, hence the Indian Accounting Standards (Ind AS) - 108, "Operating Segment" is not applicable to the Company.
- 6) The Company has neither Subsidiary nor Associates and Joint Venture, hence the reporting under the Indian Accounting Standards (Ind AS) - 110, "Consolidated Financial Statements" is not applicable.
- 7) 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 21, 2022. The Statutory Auditor has issued unmodified review report on these results.

FOR AND BEHALF OF THE BOARD
NAKODA GROUP OF INDUSTRIES LTD.



PRAVIN CHOUDHARY
Managing Director
DIN No. 01918804

Place: Nagpur
Dated: **January 21, 2022**



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, 2021 ("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 the Indian Accounting Standards 34, (Ind AS 34), "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013, as amended, read with the 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



Asst
Agstawal

ARPIT AGRAWAL

Partner

Membership No. 175398

Place: Nagpur

Dated: **January 21, 2022**

UDIN No.: **22175398AAAABG4466**