

## 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: - 20<sup>th</sup> January, 2023

To,

**National Stock Exchange of India Ltd. (NSE Ltd)**  
Exchange Plaza, 05<sup>th</sup> 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 20<sup>th</sup> January, 2023 .**

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 Friday 20<sup>th</sup> January, 2023 have inter alia considered, approved and taken on record the Un-Audited Standalone Financial Results of the Company for the Third Quarter and Nine Month ended on December 31<sup>st</sup>, 2022 along with the Limited Review Report of the Statutory Auditor on the same.

The Meeting of the Board of Directors commenced at 3.00 P.M. and concluded at 3.50 P.M.

Please take the note of same in your record.

Yours truly,

**For Nakoda Group of Industries Limited**

**Pravin Choudhary**  
**Managing Director**  
**DIN:- 01918804**



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Statement of Unaudited Financial Results for the Quarter and Nine Month ended December 31, 2022							
(Amount Rs. in Lakhs, except earnings per share data)							
S. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2022 Unaudited	30.09.2022 Unaudited	31.12.2021 Unaudited	31.12.2022 Unaudited	31.12.2021 Unaudited	31.03.2022 Audited
I	<b>Income</b>						
1	Revenue from Operations	1,741.55	1,581.80	1,845.94	4,198.69	3,940.13	5,962.27
2	Other Income	1.41	0.61	-	2.72	35.11	36.18
II	<b>Total Income (Total of 1 to 2)</b>	<b>1,742.97</b>	<b>1,582.40</b>	<b>1,845.94</b>	<b>4,201.42</b>	<b>3,975.24</b>	<b>5,998.45</b>
III	<b>Expenses</b>						
1	Cost of Materials Consumed	638.04	803.12	179.07	2,087.48	611.14	1,251.40
2	Purchase of Stock-in-Trade	921.23	507.68	1,486.78	1,430.51	2,934.99	4,013.43
3	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(24.94)	68.53	(75.03)	81.98	(274.51)	(171.67)
4	Employee Benefits Expense	16.33	20.86	36.71	72.79	108.01	145.21
5	Finance Costs	52.84	53.93	54.05	154.86	154.67	206.97
6	Depreciation and Amortization Expenses	26.21	26.21	17.06	76.62	73.47	96.83
7	Other Expenses	77.15	68.68	62.80	203.88	195.20	275.54
IV	<b>Total Expenses (Total 1 to 7)</b>	<b>1,706.85</b>	<b>1,549.01</b>	<b>1,761.44</b>	<b>4,108.13</b>	<b>3,802.97</b>	<b>5,817.70</b>
V	<b>Profit Before Exceptional Item and Tax (II - IV)</b>	<b>36.11</b>	<b>33.40</b>	<b>84.50</b>	<b>93.29</b>	<b>172.27</b>	<b>180.75</b>
	Exceptional Items	-	-	-	-	-	-
VI	<b>Profit Before Tax (PBT)</b>	<b>36.11</b>	<b>33.40</b>	<b>84.50</b>	<b>93.29</b>	<b>172.27</b>	<b>180.75</b>
VII	<b>Tax Expense</b>						
1	Current tax	-	-	4.44	-	16.44	0.22
2	Deferred tax	8.09	8.24	(1.28)	17.97	(3.97)	6.58
VIII	<b>Total Tax Expense (Total 1 to 2)</b>	<b>8.09</b>	<b>8.24</b>	<b>3.16</b>	<b>17.97</b>	<b>12.47</b>	<b>6.80</b>
IX	<b>Profit After Tax (PAT) (VI - VIII)</b>	<b>28.03</b>	<b>25.16</b>	<b>81.35</b>	<b>75.32</b>	<b>159.80</b>	<b>173.96</b>
X	<b>Other Comprehensive Income</b>						
	A) Item that will not be reclassified to Statement of Profit and Loss						
	a) Remeasurement of Defined Benefits Plan	0.21	0.30	0.12	0.62	0.29	(1.52)
	b) Income tax expenses on the above	(0.05)	(0.08)	(0.04)	(0.16)	(0.09)	0.38
	B) Items that will be reclassified subsequently to Statement of Profit and Loss	-	-	-	-	-	-
XI	<b>Total Other Comprehensive Income</b>	<b>0.16</b>	<b>0.23</b>	<b>0.08</b>	<b>0.47</b>	<b>0.20</b>	<b>(1.14)</b>
XII	<b>Total Comprehensive Income for the period (IX + XI)</b>	<b>28.18</b>	<b>25.38</b>	<b>81.42</b>	<b>75.78</b>	<b>160.00</b>	<b>172.82</b>
XIII	<b>Paid Up Equity Share Capital</b>						
	(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	<b>Earnings per Share (In Rs.) (before extraordinary item) (not annualised)</b>						
	Basic (Rs.)	0.25	0.23	0.73	0.68	1.44	1.56
	Diluted (Rs.)	0.25	0.23	0.73	0.68	1.44	1.56
	<b>Earnings per Share (In Rs.) (after extraordinary item) (not annualised)</b>						
	Basic (Rs.)	0.25	0.23	0.73	0.68	1.44	1.56
	Diluted (Rs.)	0.25	0.23	0.73	0.68	1.44	1.56

Date:- 20.01.2023  
Place:- Nagpur

For Nakoda Group of Industries Limited

Pravin Choudhary (Chairman Cum Managing Director)  
(DIN: 01918804)



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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, Tully 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 January 20, 2023. 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](http://www.nakodas.com)

FOR AND ON BEHALF OF THE BOARD  
NAKODA GROUP OF INDUSTRIES LIMITED

**PRAVIN CHOUDHARY**  
Managing Director  
DIN No. 01918804



Place: Nagpur

Dated: **January 20, 2023**



**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, 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: **January 20, 2023**  
UDIN No.: **23118548BGYCWC8022**