

# NAVODAY ENTERPRISES LTD

REGD OFFICE :D-107, CRSTAL PLAZA, OPPOSITE INFINTY MALL NEW LINK ROAD, ANDHERI WEST  
MUMBAI 400053,

Email: [navodayenterprisespvtltd@gmail.com](mailto:navodayenterprisespvtltd@gmail.com) Website: [www.navodayenterprise.com](http://www.navodayenterprise.com)

Telephone No. 91 22 4968 6123

CIN: U74300MH2007PTC173780

**Date: 17<sup>th</sup> December, 2021**

**To,  
The Department of Corporate Services,  
Bombay Stock Exchange Limited Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai, MH - 400 001**

**Ref.: Scrip Code — 543305**

**Sub: Revised Unaudited Financial Results with Limited Review Report for the Quarter ended September 2021.**

**Dear Sir,**

We would like to sincerely apologize for the clerical mistake in the Cash flow Statements. We have mistakenly showed Net Cash Generated from Operations figures in positive values. We have made the necessary corrections to the error, and you can view the attached (Un- audited Financial Results with Limited Review Report for the Quarter ended September 2021 with the correct information.

Further we would like to inform you that financials results uploaded in XBRL format is correct vide acknowledgement no. 1411202109375033 dated 14<sup>th</sup> November, 2021.

Besides, we hereby assure you that the error will not repeat in future.

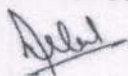
Please find attached herewith complete Un-audited Financial Results for your perusal.

Kindly take the same on your records and do the needful.

Thanking You,

**Yours Faithfully,**

**For Navoday Enterprises Limited**



**Anand Mode Vasant**

**Director**

**DIN: 07841998**

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## STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2021

	Half Year ended 30.09.2021	Half Year ended 31.03.2021	Half Year ended 30.09.2020	Year ended 31.03.2021
Particulars	(Un audited)	(Audited)	(Audited)	(Audited)
1. Income from operations				
a) Revenue from operations	14,21,14,059	12,53,14,074	13,79,89,700	18,88,40,092
b) Other Operating Income				
	3,45,230	5,77,320	5,65,880	18,88,40,092
2. Other Income				
Total Income (1 + 2)	14,24,59,289	12,58,91,394	13,85,55,580	188840092
3. Expenses				
a) Purchase of stock-in-trade	13,64,29,497	11,91,07,888	13,24,70,112	176649020
b) Changes in Inventories				
c) Employee benefits expense	14,55,900	19,07,370	7,43,230	16,11,089
d) Depreciation and amortisation expense	8,81,487	9,23,351	12,12,340	3207009
e) Other expenses	11,25,670	9,04,660	8,99,780	20,41,060
Total Expenses	13,98,92,553	12,28,43,269	13,53,25,462	18,0301169
4. Profit / (Loss) from ordinary activities before tax and exceptional items	25,66,736	30,48,125	32,30,118	20,35,822
5. Exceptional items				
6. Profit/(Loss) from ordinary activities before tax	25,66,736	30,48,125	32,30,118	20,35,822
7. Tax expense:				
– Current tax	4,12,140	12,16,950	14,28,726	8,37,781
– Deferred tax	2,55,211			(3,08,467)
– Excess provision of earlier years written Back				
8. Net Profit / (Loss) from ordinary activities after tax	18,99,384	18,31,175	18,01,392	15,06,508
9. Extraordinary items ( net of tax expense)				
10. Net Profit / (Loss) for the period / year	<b>18,99,384</b>	<b>18,31,175</b>	<b>18,01,392</b>	<b>15,06,508</b>
11. Paid-up Equity Share Capital (Face value Rs. 10/- per Share)	3,85,40,000	1,55,00,000	1,55,00,000	1,55,00,000
12. Reserves excluding revaluation reserves	4,17,96,220	1,50,25,661	15025661	16856836
13. EPS (Not annualised)				
i) Basic & Diluted EPS before Extraordinary items				0.26-
(ii) Basic & Diluted EPS after Extraordinary items	0.23	0.13	0.13	0.26-

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Particulars	Half year ended	Half year ended
	30-09-2021	31-03-2021
INVESTOR COMPLAINTS		
Pending at the beginning of the half year	-	-
Received during the half year	-	-
Disposed of during the half year	-	-
Remaining unresolved at the end of the half year	-	-





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STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2021		
	As At	As At
PARTICULARS	30.09.2021 (unAudited)	31.03.2021 (Audited)
<b>A. EQUITY AND LIABILITIES</b>		
1. Shareholders Funds		
(a) Share capital	3,85,40,000	1,55,00,000
(b) Reserves and surplus	4,17,96,220	1,68,56,836
(c) Share premium reserve	—	—
(c) Money Received against share warrants	—	—
Sub-total - Shareholders' funds	8,03,36,220	3,23,56,836
2. Share application money pending allotment		
3. Non-current liabilities		
(a) Long-term borrowings		
(b) Deferred tax liabilities (net)	12,68,544	6,07,574
(c) Other long-term liabilities		
(d) Long-term provision		
Sub-total - Non-current liabilities	12,68,544	6,07,574
4. Current liabilities		
(a) Short-term borrowings		
(b) Trade payables		
(i) total outstanding dues of micro enterprises and small enterprises; and		
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	2,92,45,600	8,10,61,882
(c) Other current liabilities	46,23,400	63,74,936
(d) Short-term provisions		
Sub-total - Current liabilities	3,38,69,000	87,43,6818
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>11,54,73,764</b>	<b>12,04,01,228</b>
<b>B. ASSETS</b>		
1. Non-current assets		
(a) Fixed assets (Tangible & Intangible assets)	1,27,79,855	96,61,342
(b) Non-current investments	50,00,000	50,00,000
(c) Deferred tax assets (net)		
(d) Long-term loans and advances		
(e) Other non-current assets		
Sub-total - Non-current assets	1,77,79,855	1,46,61,342



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2. Current assets		
(a) Current investments		
(b) Inventories		
(c) Trade receivables	5,64,73,661	3,74,10,472
(d) Cash and cash equivalents	63,17,509	70,50,510
(e) Short-term loans and advances	1,99,87,900	1,61,38,895
(f) Other current assets	1,49,14,840	4,51,40,009
Sub-total - Current assets	9,76,93,910	10,57,39,886
<b>TOTAL - ASSETS</b>	<b>11,54,73,765</b>	<b>12,04,01,228</b>

## Other Notes :

- a) The above audited financial results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors of the Company at their respective meetings held on 14<sup>th</sup> November, 2021 .
- b) As per MCA notification dated 16th February 2015, the companies whose shares are listed on BSE SME Platform as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2009 are exempted from the compulsory requirements of adoption of IND-AS. As the Company is covered under exempted category from the compulsory adoption of IND AS, it has not adopted IND AS for preparation of financial results.
- c) Basic and diluted earnings per share for six months ended 31st March, 2021 & 30th September, 2021 have been calculated for six months and not annualised.
- d) The results have been prepared in accordance with the recognition and measurement principles laid down under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and of the accounting principles generally accepted in India.
- e) Figures for the previous period/year, wherever necessary, have been regrouped and reclassified to confirm with those of current period.
- f) During the fag end of the year, outbreak of COVID-19 virus has led to a significant decline in the economic activities around the globe as well as in India. On 11 March 2020, COVID-19 outbreak was declared as a global pandemic by the World Health Organisation. The Company has evaluated impact of this pandemic on its business operations. Based on its review and nature of income of the Company, the management envisages no significant impact on operations of the Company.

**For NAVODAY ENTERPRISES LIMITED**

  
**ANAND MODE VASANT**  
Managing Director  
DIN: 07841998

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Particulars	30-Sep-21	31-Mar-21
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before Tax and Extraordinary items	25,66,736	62,78,243
Adjustments for :		
Depreciation	8,81,487	21,35,691
Finance Cost	0	0
Loss/ Profit on sale of Fixed Assets	0	0
Operating Profit before Working Capital Changes	<b>34,48,222</b>	<b>84,13,934</b>
Adjustments for :		
Decrease / (Increase) in Long Term Loans and Adv	-38,49,005	-14,51,138
Decrease / (Increase) in Short Term Loans and Adv	0	0
(Decrease) / Increase Trade Payables	-5,18,16,282	-1,76,36,737
(Decrease) / Increase Other Short Term Provisions	-17,51,536	-34,52,385
(Decrease) / Increase Other Short Term Payables	0	0
(Decrease) / Increase Other Short Term Borrowing	0	0
Decrease / (Increase) in Trade Receivables	-1,90,63,189	2,38,75,860
Decrease / (Increase) Other Current Assets	3,063,0929	-74,85,474
Cash Generated from Operations	<b>-4,24,00,861</b>	<b>22,64,060</b>
Taxes paid	-412140	-26,45,676
Net Cash Generated from Operations	<b>-4,28,13,001</b>	<b>-3,81,616</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	-40,00,000	
Sale of Fixed Assets		
Increase in Non Current Investments		
Increase In Share Capital	23,040,000	
Increase In Share Premium Reserve	23,040,000	
Cash Used in Investmenmt activities	4,20,80,000	0
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from / (Payment of) Long Term Borrowi	0	0
Finance Cost		
Cash flow from Financing Activities	0	0
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>-7,33,001</b>	<b>-3,81,616</b>
Cash and Cash Equivalents Opening	<b>70,50,510</b>	<b>74,32,126</b>
Cash and Cash Equivalents Closing	<b>63,17,509</b>	<b>70,50,510</b>

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For NAVODAY ENTERPRISES LIMITED

  
ANAND MODE VASANT  
Managing Director  
DIN: 07841998

## **LIMITED REVIEW REPORT**

Independent Auditors Review Report on Standalone Half-Yearly Financial Results of the Company pursuant to Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Review Report to :

**The Board of Directors.**  
**D-107, CRYSTAL PLAZA,**  
**NEW LINK ROAD, ANDHERI WEST,**  
**MUMBAI-400053.**

We have reviewed the accompanying statement of unaudited financial results ("the Statement") of **NAVODAY ENTERPRISES LIMITED**. (the "Company") for the Half-Year Ended 30<sup>th</sup> September 2021 (the "Statement"), being submitted by the Company Pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Discourse Requirements) Regulations, 2015. This statement is the Responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2419, "Review of Interim Financial Information performed by the Independent Auditor of the entity" specified under section 143(10) of the Companies Act, 2013. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of the 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 and SEBI Circulars CIR/CFD/CMD/15/2015 dated 30<sup>th</sup> November 2015 and (C/R/CFD/FAC/62/2016 dated 5<sup>th</sup> July 2016 and other recognized accounting practices and policies, has not disclosed the Information required to be disclosed in terms of Regulation 33 and Regulation 52 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 Choudhary Choudhary & Co. Chartered Accountants**  
**Firm Registration No.: 02910C**



**Alok Kumar Mishra**  
**Partner**  
**Membership No.: 124184**  
**Place: Mumbai**  
**Date: 14th November 2021**