

NAMOKAR TRADE (INDIA) LTD.

CIN NO : L51909WB1985PLC038407

DIAMOND ARCADE
5TH FLOOR, ROOM NO - 504
68 JESSORE ROAD
KOLKATA - 700 055

Tel. No. (033) 32977609
Mail Id : ratan.namokar@gmail.com
Website : www.namokartrade.com

November 10, 2023

To,
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata- 700 001

Scrip Symbol: NAMOKART

Scrip Code: 024042

Dear Sir/Madam,

Sub: Outcome of the Board Meeting – Unaudited Results for the quarter and half year ended September 30, 2023

Further to our letter dated November 4, 2023 and pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held today Friday, November 10, 2023, *inter-alia*, considered and approved the Ind AS compliant Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2023. A copy of the same is enclosed herewith for your information and record.


We are also enclosing herewith Limited Review Report on Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2023.

Further, pursuant to Regulation 33 of the Listing Regulations, the Limited Review Report and the Ind AS compliant Unaudited Financial Results for the quarter and half year ended September 30, 2023 are also available on the Company's website www.namokartrade.com.

The meeting commenced at 12.00 p.m. and concluded at 4:00 p.m.

Kindly take the above information on record and disseminate.

For Namokar Trade (India) Limited
NAMOKAR TRADE (INDIA) LTD.


Director / Authorised Signatory

Ratan Lal Baid
Managing Director
DIN: 07060481

Encl. as above



Sultaniya Umesh & Company

Chartered Accountants

LIMITED REVIEW REPORT

To,
The Board of Directors
Namokar Trade (India) Limited

Sub: Limited Review Report on the Unaudited Financial Results for the Quarter and Half year ended September 30, 2023

1. We have reviewed the accompanying statement of unaudited standalone financial results of NAMOKAR TRADE (INDIA) LIMITED "the Company" for the Quarter and half year ended September 30, 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 relevant Circulars issued by SEBI from time to time.
2. This statement, which is the 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 Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statements based on our review.
3. We conducted our review in accordance with the Standard 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Companies Act, 2013 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 our review, 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Sultaniya Umesh & Company

Chartered Accountants

FRN: 326973E

UMESH KUMAR Digitally signed by UMESH
KUMAR SULTANIYA
Date: 2023.11.10 16:42:06
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SULTANIYA

CA Umesh Kumar Sultaniya

Proprietor

ICAI Membership Number: 068349

UDIN:

Date: 10/11/2023

Place: Kolkata

Gangour Residency, Block-I, 4th Floor, Bagjola Canal Side Road, Adarshpally, Kolkata-700162

Mobile:- 8100033391, Email: uksultaniya@gmail.com

NAMOKAR TRADE (INDIA) LTD

CIN: L51909WB1985PLC038407

Regd. Office: DIAMOND ARCADE, 5TH-FR, FL-504, 68 JESSORE ROAD, KOLKATA-700055

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

Sl. No	Particulars	(Rs. In Lakhs)					
		Quarter			Half-year		Year
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
I	Revenue from Operations	1.82	7.68	2.97	9.50	19.34	64.09
II	Other Income	0.22	-	2.45	0.22	2.66	20.26
III	Total (I+II)	2.04	7.68	5.41	9.72	22.00	84.35
IV	Expenditure						
	a) Cost of materials consumed			(0.87)		3.78	-
	b) Purchase of Stock-in-Trade	0.53	4.18	3.66	4.71	13.05	20.45
	c) (Increase) / decrease in finished goods, work in progress & stock-in-trade	1.12	2.87	-	3.99	-	4.54
	d) Employee benefits expense	6.61	3.89	5.91	10.50	10.11	19.02
	e) Finance Cost	-	-	-	-	-	0.02
	f) Depreciation and amortisation expense	-	-	-	-	-	0.16
	g) Other Expenses	1.20	2.57	2.39	3.77	3.96	30.83
	Total Expenditure (IV)	9.46	13.51	11.09	22.97	30.90	75.02
V	Profit/(Loss) before exceptional items and tax (III-IV)	(7.42)	(5.83)	(5.68)	(13.25)	(8.90)	9.33
VI	Exceptional Items						
VII	Profit/(loss) after Exceptional Items before Tax (V-VI)	(7.42)	(5.83)	(5.68)	(13.25)	(8.90)	9.33
VIII	Tax Expense - Current	-	-	-	-	-	2.43
	- Deferred Tax	-	-	-	-	-	-
	Total Tax expenses	-	-	-	-	-	2.43
IX	Net Profit/Loss for the period (VII-VIII)	(7.42)	(5.83)	(5.68)	(13.25)	(8.90)	6.90
X	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss (Net of Taxes)	-	-	-	-	-	-
	Items that will be reclassified to profit or loss (Net of Taxes)						6.90
XI	Total Comprehensive income for the period (IX+X)	(7.42)	(5.83)	(5.68)	(13.25)	(8.90)	6.90
XIII	Paid-up Equity Share Capital (Face Value Rs. 10/- per share)	240.85	240.85	240.85	240.85	240.85	240.85
XIV	Earnings Per Share (EPS) (Rs.)						
	a) Basic	(0.03)	(0.02)	(0.02)	(0.06)	(0.04)	0.03
	b) Diluted	(0.03)	(0.02)	(0.02)	(0.06)	(0.04)	0.03

Note

- This Statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- The Ind AS Compliant financial results pertaining to quarter and half-year ended September 30, 2023 has been subject to limited review in line with SEBI circular no. CIR/CFD/CMD1/44/2019 dated March 29, 2019. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
- The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 10th November, 2023 at Kolkata. Limited Review of these results as required under Regulation 33 of SEBI (Listing and other Disclosure Requirement) Regulation, 2015 has been completed by Statutory Auditor.
- The Company operates in one reportable business segments i.e. "trading in textile products"
- The previous period figures have been regrouped/rearranged whenever necessary, to confirm to the current period figures.

By Order of the Board
For, Namokar Trade (India) Limited

NAMOKAR TRADE (INDIA) LTD.

Ratan Lal Baid
Director / Authorised Signatory Ratan Lal Baid
Managing Director
DIN: 07060481

Place : Kolkata
Date: 10.11.2023

NAMOKAR TRADE (INDIA) LIMITED

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(Rs. In Lakhs)

STATEMENT OF ASSETS AND LIABILITIES

	30-Sep-23	31-Mar-23
	(Unaudited)	(Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	0.56	0.56
(b) Financial assets :		
(i) Investments	198.64	198.64
(ii) Loans	877.21	888.66
(ii) Other Financial assets	-	-
(c) Deferred tax assets (net)	-	-
(d) Other Non Current Assets	0.94	0.75
Total Non-Current Assets	1,077.35	1,088.61
Current Assets		
(a) Inventories		3.99
(b) Financial assets:		
(i) Trade receivables	20.50	36.70
(ii) Cash and cash equivalents	28.88	29.75
(iii) Bank balance other than (ii) above		
(iv) Loans	20.00	-
(v) Other Financial assets	0.19	
(c) Other Current Assets		4.77
Total Current Assets	69.56	75.21
Total Assets	1,146.92	1,163.82
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	240.85	240.85
(b) Other Equity	900.81	914.05
Total Equity	1,141.66	1,154.90
Liabilities		
Non-Current Liabilities		
(a) Financial liabilities:		
(i) Borrowings	-	-
(ii) Other financial Liabilities (DT)	-	-
(b) Provisions	-	-
Total Non-Current Liabilities	-	-
Current liabilities		
(a) Financial liabilities:		
(i) Borrowings	-	-
(ii) Trade payables		0.71
(iii) Other financial Liabilities		
(b) Other current liabilities	5.25	2.02
(c) Provisions	-	6.19
Total Current Liabilities	5.25	8.92
Total Equity and Liabilities	1,146.92	1,163.82

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Date:

NAMOKAR TRADE (INDIA) LTD.

Ratan Namokar
Director / Authorised Signatory

NAMOKAR TRADE (INDIA) LIMITED

DIAMOND ARCADE, 5TH FLOOR, ROOM NO-504, 68 JESSORE ROAD, KOLKATA-700055

STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30.09.2023

	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
PROFIT BEFORE TAXATION	6,15,755	27,95,593
ADJUSTMENTS FOR:		
DEPRECIATION	15,916	19,907
DEFERRED TAX	-	-
WORKING CAPITAL CHANGES:		
(INCREASE) / DECREASE IN TRADE RECEIVABLES	-	(20,49,904)
(INCREASE) / DECREASE IN INVENTORIES	4,81,301	7,32,037
(INCREASE) / DECREASE IN SHORT TERM LOANS & ADVANCES	-	-
(INCREASE) / DECREASE IN CURRENT ASSETS	10,600	-16,088
INCREASE / (DECREASE) IN TRADE PAYABLES	(8,730)	(11,39,615)
INCREASE / (DECREASE) IN CURRENT LIABILITIES	2,30,711	92,855
CASH GENERATED FROM OPERATIONS	13,45,553	4,34,785
NET TAX PAID	(2,244)	(1,30,727)
DIVIDENDS PAID	-	-
NET CASH FROM OPERATING ACTIVITIES (A)	13,43,309	3,04,058
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
SALE OF INVESTMENTS	33,26,250	-
PURCHASE OF INVESTMENTS	(26,61,152)	(66,27,643)
NET CASH USED IN INVESTING ACTIVITIES (B)	6,65,098	(66,27,643)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
PROCEEDS FROM ISSUE OF SHARE CAPITAL	-	-
LOAN & ADVANCES REPAID	-	76,24,816
LOAN & ADVANCES GIVEN	-17,27,584	-
NET CASH USED IN FINANCING ACTIVITIES (C)	-17,27,584	76,24,816
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	2,80,823	13,01,231
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	26,06,945	13,05,714
CASH AND CASH EQUIVALENTS AT END OF PERIOD	28,87,768	26,06,945

For Namokar Trade (India) Ltd
NAMOKAR TRADE (INDIA) LTD.**Director / Authorized Signatory**Ratan Lal Baid
Managing Director
DIN: 07060481Place : Kolkata
Date: 10/11/2023