



# NAV KAR BUILDERS LIMITED

Statement of Audited Standalone Results for the Quarter and Year ended March 31, 2019						(Rs. in Lakhs)
Sr. No.	Particulars	Standalone				
		Quarter Ended		Year Ended		
		(31/03/2019) (Audited) (Refer Note 2)	(31/12/2018) (Unaudited)	(31/03/2018) (Audited) (Refer Note 2)	(31/03/2019) (Audited)	(31/03/2018) (Audited)
<b>1</b>	<b>Income</b>					
	(a) Revenue From Operations	5474.87	6361.33	4147.89	15482.19	5806.46
	(b) Other income	75.24	0.00	17.40	80.05	43.96
	<b>Total Income (a+b)</b>	<b>5550.11</b>	<b>6361.33</b>	<b>4165.29</b>	<b>15562.24</b>	<b>5850.42</b>
<b>2</b>	<b>Expenses</b>					
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of stock-in-trade	4832.46	6163.30	3738.40	14564.79	4189.04
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(133.60)	90.95	6.04	(228.68)	30.29
	(d) Employee benefits expense	9.26	8.94	26.92	35.87	33.42
	(e) Finance Cost	35.57	49.03	41.19	159.59	193.37
	(f) Depreciation and amortisation expense	28.84	19.65	18.13	87.79	79.41
	(g) Other expenses	115.55	18.97	14.89	156.70	1279.36
	<b>Total expenses</b>	<b>4888.08</b>	<b>6350.84</b>	<b>3845.57</b>	<b>14776.06</b>	<b>5804.89</b>
<b>3</b>	<b>Profit / (Loss) from Operations before exceptional and tax (1-2)</b>	<b>662.03</b>	<b>10.49</b>	<b>319.72</b>	<b>786.18</b>	<b>45.53</b>
<b>4</b>	<b>Less: Exceptional items</b>	<b>0.00</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 (3-4)</b>	<b>662.03</b>	<b>10.49</b>	<b>319.72</b>	<b>786.18</b>	<b>45.53</b>
<b>6</b>	<b>Tax expense</b>					
	- Current Tax - Provision for taxation	220.00	3.00	55.01	243.00	49.31
	- Deferred Tax	30.48	0.00	(57.30)	(12.72)	(57.30)
<b>7</b>	<b>Net Profit (Loss) after tax (5-6)</b>	<b>411.55</b>	<b>7.49</b>	<b>322.01</b>	<b>555.90</b>	<b>53.52</b>
<b>8</b>	<b>Other Comprehensive Income</b>					
	Items that will not be reclassified to Profit or Loss: Remeasurement of defined benefits plans (net of tax)	0.00	0.00	0.00	0.00	0.00
<b>9</b>	<b>Total Comprehensive Income/(Loss) (after tax) for the period (9+10)</b>	<b>411.55</b>	<b>7.49</b>	<b>322.01</b>	<b>555.90</b>	<b>53.52</b>
<b>10</b>	<b>Paid up Equity Share Capital (Face value of Re. 10/- each)</b>	<b>1988.38</b>	<b>1988.38</b>	<b>1988.38</b>	<b>1988.38</b>	<b>1988.38</b>
<b>11</b>	<b>Other Equity excluding revaluation reserve</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2108.65</b>	<b>1600.47</b>
<b>12</b>	<b>Earnings per equity share:</b>					
	(1) Basic	2.07	0.04	1.62	2.80	0.27
	(2) Diluted	2.07	0.04	1.62	2.80	0.27

Regd. Office : 304, Circle 'P', Near Prahaladnagar Garden, S. G. Road, Ahmedabad 380 015 (Gujarat)

CIN : L45200GJ1992PLC017761 Tele Fax : ( 079 ) 40064095 / 40359943

E - Mail : navkarbuilders@yahoo.co.in Web : www.navkarbuilders.com





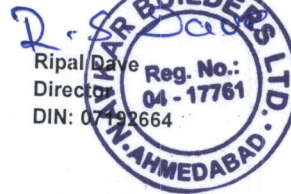
# NAVKAR BUILDERS LIMITED

**Notes:**

- 1 The above Audited Standalone Financial Results of the Company for the year ended March 31, 2019 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 30-05-2019.
- 2 The figures of the last quarter are the balancing figures between audited figures in respect of full financial year upto March 31, 2019/ March 31, 2018 and the unaudited year-to-date figures upto December 31, 2018 being the date of the end of the third quarter of Financial Year respectively which were subject to limited review.
- 3 The Company's business activity falls within a single reportable business segment.
- 4 During the quarter ended March 31, 2019, Nil complaints was received and attended.
- 5 Previous quarter's figures have been re-grouped / re-arranged wherever necessary.
- 6 The Figures of Sales and Purchased are subject to reconciliation with the GST Returns filed for the year 2018-19 as the GSTR.

Date: 30-05-2019  
Place : Ahmedabad

By Order of the Board of Directors  
For, Navkar Builders Limited



Regd. Office : 304, Circle 'P', Near Prahaladnagar Garden, S. G. Road, Ahmedabad 380 015 (Gujarat – INDIA ).

CIN : L45200GJ1992PLC017761 Tele Fax : ( 079 ) 40064095 / 40359943

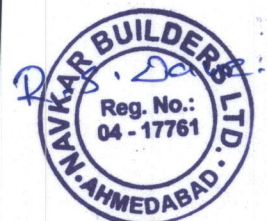
E – Mail : navkarbuilders@yahoo.co.in Web : www.navkarbuilders.com



# NAV KAR BUILDERS LIMITED

## Statement Of Assets and Liability

Particulars	Standalone	
	As at 31st March 2019	As at 31st March 2018
	Audited	Audited
<b>A) Assets</b>		
<b>Non Current Assets</b>		
Property Plant and Equipement	5,611.97	5,470.98
Capital Work In Progress	126.98	126.83
Other Intengible Assets		
Intengible assets under Development		
Financial Assets		
i) Investment		
ii) Loan	59.24	60.47
iii) Other Financial Assets		
Deferred Tax Assets (net)		
Other non current Assets		
<b>Total Non Current Assets</b>	<b>5,798.19</b>	<b>5,658.28</b>
<b>Current Assets</b>		
Inventories	1,289.74	1,061.06
Financial Assets		
i) Trade Receivable	6,270.66	6,257.90
ii) Cash and Cash Equivalents	1,307.45	137.50
iii) Bank Balance other than (ii)above		
iv) Other Financial Assets	4,780.22	1,295.55
Other Current Assets		
<b>Total Curent Assets</b>	<b>13,648.07</b>	<b>8,752.01</b>
<b>Total Assets</b>	<b>19,446.26</b>	<b>14,410.29</b>
<b>B) Equity and Liabilities</b>		
Equity Share Capital	1,988.38	1,988.38
Other Equity	5,758.65	5,250.47
<b>Total Equity</b>	<b>7,747.03</b>	<b>7,238.85</b>
<b>Non Current Liabilities</b>		
Financial Liabilities		
i) Borrowings	151.71	88.67
Defered Tax Liabilities	200.92	213.65
<b>Total Non Current Liabilities</b>	<b>352.63</b>	<b>302.32</b>
<b>Current Liabilities</b>		
Financial Liabilities		
i) Borrowings	844.02	817.41
ii) Trade Payables	9,269.98	5,400.23
iii) Other Financial Liabilities		
Provisions	342.15	55.01
Other Current Liabilities	890.45	596.47
<b>Total Current Liabilities</b>	<b>11,346.60</b>	<b>6,869.12</b>
<b>Total Equity and Liabilities</b>	<b>19,446.26</b>	<b>14,410.29</b>



Regd. Office : 304, Circle 'P', Near Prahaladnagar Garden, S. G. Road, Ahmedabad 380 015 (Gujarat - INDIA ).

CIN : L45200GJ1992PLC017761 Tele Fax : ( 079 ) 40064095 / 40359943

E - Mail : navkarbuilders@yahoo.co.in Web : www.navkarbuilders.com



# B. A. Pavagadhi & Co.

CA. Kamal Jain

Chartered Accountants

CA. B. A. Pavagadhi

B.Com.,L.L.B.,D.T.P.,F.C.A.

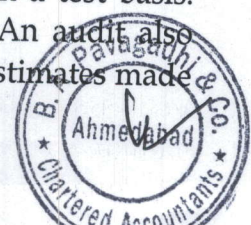
B.Com.,F.C.A.

B-701, Premium House, Nr. Gandhigram Rly. Station, Navrangpura, Ahmedabad-380009.  
Phone : 079-26577641, 26577642, Email : bapavagadhi@gmail.com

**Auditor's Report on Quarterly Financial Results and year to date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:**

To,  
The Board of Directors,  
Navkar Builders Limited  
Ahmedabad

1. We have audited the accompanying statement of standalone Ind AS financial results of **Navkar Builders Limited** ('the Company') for the quarter and year ended March 31, 2019 (the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular'). The standalone Ind AS financial results for the quarter and year ended March 31, 2019 have been prepared on the basis of the standalone Ind AS financial results for the nine-month period ended December 31, 2018, the audited annual standalone Ind AS financial statements as at and for the year ended March 31, 2019, and the relevant requirements of the Regulation and the Circular. which are the responsibility of the Company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these Ind AS standalone financial results based on our review of the standalone Ind AS financial results for the nine-month period ended December 31, 2018 which was prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 Interim Financial Reporting, specified under Section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principles generally accepted in India: our audit of the annual standalone Ind AS financial statements as at and for the year ended March 31, 2019 and the relevant requirements of the Regulation and the Circular.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the standalone financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made





# B. A. Pavagadhi & Co.

Chartered Accountants

CA. Kamal Jain

B.Com.,L.L.B.,D.T.P.,F.C.A.

CA. B. A. Pavagadhi

B.Com.,F.C.A.

B-701, Premium House, Nr. Gandhigram Rly. Station, Navrangpura, Ahmedabad-380009.  
Phone : 079-26577641, 26577642, Email : bapavagadhi@gmail.com

by management. We believe that our audit provides a reasonable basis for our opinion.

3. In our opinion and to the best of our information and according to the explanations given to us. these quarterly standalone Ind AS financial results as well as the year to date results:
  - i. are presented in accordance with the requirements of the Regulation read with the Circular. in this regard: and
  - ii. give a true and fair view of the net profit including other comprehensive income and other financial information for the quarter and year ended March 31, 2019.
4. Further, read with paragraph 1 above. we report that the figures for the quarter ended March 31, 2019 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2019 and the published year-to-date figures up to December 31, 2018, being the date of the end of the third quarter of the current financial year, which were subjected to a limited review as stated in paragraph 1 above, as required under the Regulation and the Circular.

Place : Ahmedabad

For, B. A. Pavagadhi & Co.  
Chartered Accountants  
[ICAI REG. NO. 107862W]

*Kamal Jain*

[Kamal Jain]

Partner

Membership No. 35172



Date 30-05-2019