



NAV KAR

BUILDERS LIMITED

(Rs. in Lakhs)

Statement of Audited Standalone Results for the Quarter and Year ended March 31, 2018

Sr. No.	Particulars	Standalone				
		Quarter Ended			Year Ended	
		(31/03/2018) (Audited)	(31/12/2017) (Unaudited)	(31/03/2017) (Audited)	(31/03/2018) (Audited)	(31/03/2017) (Audited)
1	Income					
	(a) Revenue From Operations	4147.89	137.6	3241.54	5806.46	4181.32
	(b) Other income	17.40	(0.03)	30.07	43.96	34.09
	Total Income (a+b)	4165.28	137.57	3271.61	5850.42	4215.41
2	Expenses					
	(a) Cost of materials consumed	0.00	0.00	(431.56)	0.00	161.97
	(b) Purchase of stock-in-trade	3738.40	0.00	2800.33	4189.04	2800.33
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	6.04	0.00	(424.64)	30.29	(785.07)
	(d) Employee benefits expense	26.92	2.55	13.61	33.41	86.33
	(e) Finance Cost	41.19	49.09	69.65	193.37	223.28
	(f) Depreciation and amortisation expense	18.13	19.68	19.88	79.41	83.90
	(g) Other expenses	14.89	158.19	1276.10	1279.36	1627.33
	Total expenses	3845.56	229.51	3323.37	5804.89	4198.07
3	Profit / (Loss) from Operations before exceptional and tax (1-2)	319.72	(91.94)	(51.76)	45.53	17.34
4	Less: Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before tax (3-4)	319.72	(91.94)	(51.76)	45.53	17.34
6	Tax expense					
	- Current Tax - Provision for taxation	55.01	(5.70)	(75.97)	49.31	(54.72)
	- Deferred Tax	(57.30)	0.00	34.17	(57.30)	34.17
7	Net Profit (Loss) after tax (5-6)	322.01	(86.24)	(9.96)	53.52	37.89
8	Other Comprehensive Income					
	a) i) Items that will not be reclassified to Profit or Loss					
	Fair Valuation of Investment in Mutual funds recognised in other comprehensive Income	-	-	1.28	0.17	1.28
	ii) Income tax related to items that will not be reclassified to Profit or Loss	-	-	(0.33)	(0.06)	(0.33)
	b) i) items that will be reclassified to profit and loss	-	-	-	-	-
	ii) income tax relating to items that will be reclassified to profit and loss	-	-	-	-	-

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
R. S. Dave
Authorized Signatory/Director



NAVKAR BUILDERS LIMITED

	Total Other comprehensive Income, Net of Income Tax	-	-	0.95	0.95	0.95
9	Total Comprehensive Income / (Loss) (after tax) for the period (9+10)	322.01	(86.24)	(9.01)	53.63	38.84
10	Paid up Equity Share Capital (Face value of Re. 10/- each)	1988.38	1745.33	1745.33	1988.38	1745.33
11	Other Equity excluding revaluation reserve	1600.47	1013.93	1566.44	1600.47	1566.44
12	Earnings per equity share:					
	(1) Basic	1.62	(0.49)	(0.05)	0.27	0.22
	(2) Diluted	1.62	(0.49)	(0.05)	0.27	0.22

See accompanying notes to the financial statements

Notes:

- The above Audited Standalone Financial Results of the Company for the year ended March 31, 2018 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on April 30, 2018.
- The Audited Standalone Financial Results of the Company for the year ended March 31, 2018 have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Beginning April 1, 2017, the Company has adopted Ind AS with a transaction date of April 1, 2016 and accordingly, restated results for the quarter and the year ended March 31, 2017.
- The Company's business activity falls within a single reportable business segment.
- During the quarter ended March 31, 2018, Nil complaints were received and attended.
- Previous quarter's figures have been re-grouped / re-arranged wherever necessary.
- The Reconciliation of Net Profit/ Loss previously reported IGAAP and Ind AS for the Quarter and Year Ended March 31, 2017

Particulars	Quarter ended 31st March 2017	Year ended 31st March 2017
Net Profit/ Loss previously reported IGAAP	(9.96)	37.89
Adjustments (Net off Taxes)	0.95	0.95
Total Comprehensive Income / Loss under Ind AS	(9.01)	38.84

- The Company has prepared a Reconciliation of Equity as at 31st March 2017 under previous IGAAP and with equity restated under Ind AS is summarised:

Particulars	31st March 2017
Equity as per previous GAAP	3,288.86
Impact of Investment measured at fair value	1.90
Reclassification of proposed dividend and tax on proposed dividend	21.01
Equity as per Ind AS	3,311.77

Date : April 30, 2018
Place : Ahmedabad

For Navkar Builders Limited

R. S. Dave
Ripal S. Dave
Authorized Signatory/Director

DIN: 07192664

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Stamenet Of Assets and Liability

(Rs. In Lacs)



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Particulars	Standalone	
	As at 31st March 2018	As at 31st March 2017
	Audited	Audited
A) Assets		
Non Current Assets		
Property Plant and Equipement	5,470.98	2,344.14
Capital Work In Progress	126.83	185.21
Other Intengible Assets	-	-
Intengible assets under Development	-	-
Financial Assets		
i) Investment	-	6.90
ii) Loan	60.47	68.47
iii) Other Financial Assets	-	-
Deferred Tax Assets (net)	-	-
Other non current Assets	-	-
Total Non Current Assets	5,658.28	2,604.73
Current Assets		
Inventories	1,061.06	1,091.35
Financial Assets		
i) Trade Receivable	6,257.90	4,102.01
ii) Cash and Cash Equivalents	137.50	235.59
iii) Bank Balance other than (ii)above	-	-
iv) Other Financial Assets	1,295.55	1,033.92
Other Current Assets		
Total Curent Assets	8,752.01	6,462.87
Total Assets	14,410.29	9,067.60
B) Equity and Liabilities		
Equity Share Capital	1,988.38	1,745.33
Other Equity	5,250.47	1,566.44
Total Equity	7,238.85	3,311.77
Non Current Liabilities		
Financial Liabilities		
i) Borrowings	88.67	137.20
Defered Tax Liabilities	213.65	270.95
Total Non Current Liabilities	302.32	408.15
Current Liabilities		
Financial Liabilities		
i) Borrowings	817.41	1,336.95
ii) Trade Payables	5,400.23	2,887.08
iii) Other Financial Liabilities	-	-
Provisions	55.01	5.70
Other Current Liabilities	596.47	1,117.95
Total Current Liabilities	6,869.12	5,347.68
Total Equity and Liabilities	14,410.29	9,067.60

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