

NAWRATAN ARTS LIMITED

9, BIPLABI TRILOKYA MAHARAJ SARANI (3rd Floor)

(Formerly Brabourne Road) KOLKATA – 700 001

PHONE : 2210 1996, 3243 6641 ● FAX : (033) 2210 1978

EMAIL : nawratanartsltd@gmail.com

CIN : L51109WB1981PLC033431

Website : www.nawratan.com

Date: 14.02.2018

To,
The Secretary,
Metropolitan Stock Exchange of India Ltd.,
4th Floor, Vibgyor Towers, Plot No. C - 62, Opp.
Trident Hotel, Bandra Kurla Complex,
Bandra East, Mumbai- 400098

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

Sub: Outcome of Board meeting- Unaudited Financial Results for the quarter ended 31.12.2017

Dear Sir,

Pursuant to regulation 30 and 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended, we wish to inform you that the Board of Directors of the Company in its Board Meeting held on today has approved and taken on record the un-audited financial results as per Indian Accounting Standards along with limited review report for the quarter ended 31.12.2017.

In this regard, please find enclosed herewith the certified true copy of the un-audited financial results and limited review report for the quarter ended 31.12.2017. The Board Meeting commenced at 12:30 P.M. and concluded at 1:30 P.M.

Hope you will find the above in order.

Thanking You,

Yours Sincerely,
For Nawratan Arts Limited



Jai Prakash Gupta
(Director)
DIN: 07207528

Encl: As stated above

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER 31ST DECEMBER, 2017

Sr.No.	Particulars	Quarter ended			Nine Months Ended		(Rs. In lakhs)
		31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	Year ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from Operations						
	(a) Net Sales / Income from Operations (net of excise duty)	-	-	10.00	6.02	52.62	105.18
	(b) Other Operating income	0.40	0.19	(0.91)	0.90	(0.91)	2.14
	Total Revenue	0.40	0.19	9.09	6.92	51.71	107.32
2	Expenses						
	a. (Increase)/decrease in stock in trade and work in progress	(12.81)	-	(10.10)	(9.81)	(4.34)	60.30
	b. Purchase of Stock in Trade	12.81	-	20.10	15.29	53.25	36.39
	c. Finance Cost	-	-	-	-	-	-
	d. Employees benefit expenses	1.10	1.00	2.60	3.00	3.80	4.76
	e. Depreciation and amortisation expense	-	-	-	-	-	-
	f. Other expenses	0.89	0.63	1.37	2.50	3.87	5.82
	Total Expenses	1.99	1.63	13.97	10.98	56.58	107.27
3	Profit / (Loss) before Exceptional items and Tax (2-1)	(1.59)	(1.44)	(4.88)	(4.06)	(4.87)	0.05
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(1.59)	(1.44)	(4.88)	(4.06)	(4.87)	0.05
6	Tax Expenses	-	-	-	-	-	0.11
7	Profit (Loss) for the period from continuing operations (5-6)	(1.59)	(1.44)	(4.88)	(4.06)	(4.87)	(0.06)
8	Profit (Loss) for the period from discontinued operations	-	-	-	-	-	-
9	Tax expense of discontinued operations	-	-	-	-	-	-
10	Profit/(loss) from Discontinued operations(after tax) (8-9)	-	-	-	-	-	-
11	Profit/(loss) for the period (7+10)	(1.59)	(1.44)	(4.88)	(4.06)	(4.87)	(0.06)
12	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
13	Total Comprehensive Income for the period (11+12)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(1.59)	(1.44)	(4.88)	(4.06)	(4.87)	(0.06)
14	Paid-up equity share capital (Face Value of Rs.10/-)	110.00	110.00	110.00	110.00	110.00	110.00
15	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	(2.71)
	EPS (before Extraordinary items) of Rs.10/- each						
	[Not Annualised]						
	(a) Basic	(0.14)	(0.13)	(0.44)	(0.37)	(0.44)	(0.01)
16	(b) Diluted	(0.14)	(0.13)	(0.44)	(0.37)	(0.44)	(0.01)
	EPS (after Extraordinary items) of Rs.10/- each						
	[Not Annualised]						
	(a) Basic	(0.14)	(0.13)	(0.44)	(0.37)	(0.44)	(0.01)
	(b) Diluted						

Notes:

- The statement of unaudited financial result ("the Statement") of Dentax (India) Limited ("the Company") for the quarter ended 31 December 2017 has been approved by the Board of Directors of the Company at their meeting held on 11 August 2017. The Statement has been subjected to limited review by the statutory auditors of the Company. The report of the statutory auditor is unqualified. The Statement has been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 5 July 2016.
- The Provision for taxation will be made in the Audited Accounts.
- Previous periods figures have been re-arranged/ re-grouped where necessary.
- The company has only one business segment and as such segment reporting as required by Accounting Standard 17 is not applicable.

For Nawratans Arts Ltd

Place: Kolkata

Dated: 14.02.2018



JP Gupta
Jai Prakash Gupta
Director
DIN: 07207528



**INDEPENDENT AUDITORS' REVIEW REPORT TO THE BOARD OF DIRECTORS
OF
NAWRATAN ARTS LIMITED.**


We have reviewed the accompanying statement of unaudited financial results of **M/s. NAWRATAN ARTS LIMITED** for the quarter and nine month ended 31st December, 2017 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ('SEBI Regulations').

This financial 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 the financial statement based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review is limited primarily to inquiries of 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 stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with Accounting Standards prescribed under section 133 of the Companies Act, 2013, read with relevant Rules issued there under and other recognized accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of SEBI Regulations and SEBI Circular dated 5th July' 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **GOENKA SHAW & Co.**
Chartered Accountants
FRNo.319075E


CA. Saroj K. Swain
Partner
M.No.: 061912



Place: Kolkata
Date: 14th Day of February' 2018