

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: 14.08.2018

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

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 Unaudited Financial Results as per Indian Accounting Standards.

In this regard, please find enclosed herewith the certified true copy of the Unaudited financial results for the quarter ended 30.06.2018 along with Limited Review Report and declaration by the Director. The Board Meeting commenced at 2:30 P.M. and concluded at 4:00 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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To,
The Listing Department,
The Calcutta Stock Exchange Limited,
7, Lyons Range,
Kolkata-700 001

Sub: Declaration in respect of unmodified opinion on Unaudited Financial Results for the year ended 30th June, 2018.

Dear Sir,

Pursuant to regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended, we hereby declare and confirm that the Statutory Auditors of the Company, M/s. Goenka Shaw & Co., Chartered Accountants, have issued unmodified Limited Review Report on Unaudited Financial Results of the Company for the quarter ended 30.06.2018.

We request you take the same on your record.

Thanking You,

Yours Sincerely,
For Nawratan Arts Limited



Jai Prakash Gupta
(Director)
DIN: 07207528

NAWRATAN ARTS LIMITED

CIN: L51109WB1981PLC033431

Regd. Office: 9, Biplabi Trilokya Maharaj Sarani, 3rd Floor, (Formerly Brabourne Road), Kolkata- 700 001

Tel No.: (033) 2210 1996; Fax no.: (033) 4005 2864

Email: nawratanartsltd@gmail.com, Website: www.nawratan.com

					(Rs. In lakhs)
Sr.No.	Particulars	Quarter ended			Year ended
		3 months ended 30.06.2018 (Unaudited)	3 months ended 31.03.2018 (Audited)	3 months ended 30.06.2017 (Unaudited)	Year ended 31.03.18 (Audited)
1	Income from Operations				
	(a) Net Sales / Income from Operations[net of excise duty]	-	-	6.24	6.02
	(b) Other Income	(0.14)	1.46	0.09	2.36
	Total Income	(0.14)	1.46	6.33	8.38
2	Expenses				
	a.(Increase)decrease in stock in trade and work in progress	-	(3.12)	3.00	(12.93)
	b. Purchase of Stock in Trade	-	3.13	2.48	18.42
	c. Finance Cost	-	-	-	-
	d. Employees benefit expenses	0.90	0.90	0.90	3.90
	e. Depreciation and amortisation expense	-	-	-	-
	f. Other expenses	7.12	0.90	0.97	3.40
	Total Expenses	8.02	1.81	7.35	12.79
3	Profit / (Loss) before Exceptional items and Tax (2-1)	(8.16)	(0.35)	(1.02)	(4.41)
4	Exceptional items	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(8.16)	(0.35)	(1.02)	(4.41)
6	Tax Expenses	-	-	-	-
7	Profit (Loss) for the period (5-6)	(8.16)	(0.35)	(1.02)	(4.41)
8	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss	(0.28)	(0.73)	-	(0.73)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.04	0.11	-	0.11
	Other Comprehensive Income for the poeriod (Net of Tax)	(0.24)	(0.62)	-	(0.62)
9	Total Comprehensive Income for the period (7+8)(Comprising Profit	(8.40)	(0.97)	(1.02)	(5.03)
10	Paid-up equity share capital (Face Value of Rs.10/-)	110.00	110.00	110.00	110.00
11	Other Equity as per Balance Sheet	-	-	-	64.09
	EPS (before Extraordinary items) of Rs.10/- each [Not Annualised]				
	(a) Basic	(0.74)	(0.03)	(0.09)	(0.40)

Notes:

- The statement of Audited financial result ("the Statement") of Nawratan Arts Limited ("the Company") for the quarter ended 30th June, 2018 has been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 14th August 2018 and the same reviewed 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 5th July 2016.
- These financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015(Ind AS) prescribed under section 133 of the Companies Act, 2013
- The format for unaudited quartely results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th Novemeber has been modified to comply with the requirements of SEBI's Circular CIR/CFD/FAC/62/2016 dated 5th July 2016,Ind AS and Schedule III (Divison II) to the Companies Act,2013 as applicable to the companies that are required to comply with Ind AS.
- 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 Ind AS-108 'Operating Segments' is not applicable.

For Nawratan Arts Ltd.



Jai Prakash Gupta

Jai Prakash Gupta
Director

DIN: 07207528




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

REVIEW REPORT
TO THE BOARD OF DIRECTORS OF
NAWRATAN ARTS LIMITED

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Nawaratan Arts Limited ('the Company') for the quarter ended 30th June, 2018 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations and Disclosure Requirements.') Regulation, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) 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 issue a report on these financial results based on our review.
2. We conducted our review of the statement 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 Statement is free of material misstatement. A review is limited primarily to inquired 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.
3. Based on our review conducted, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013, read with relevant Rules issued thereunder and recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (LISTING Obligation and Disclosure Requirements) Regulation, 2015, read with SEBI Circular No CIR /CFD/FAC/62/2016 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

FR. No. 319075E


(CA. Saroj Kumar Swain)
Partner
Membership No. 061912
Place: Kolkata
Date: 14th August, 2018.

