

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: 14.11.2018

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 30.09.2018 along with Limited Review Report and declaration by the Director. The Board Meeting commenced at 1:30 P.M. and concluded at 2:30 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

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

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Particulars	As at Half- year ended		As at year ended
	30.09.2018 (Unaudited)	30.09.2017 (Unaudited)	31.03.2018 (Audited)
I. Assets			
1) Non-Current Assets			
a) Financial Assets			
(i) Investments	122.19	157.78	129.53
(ii) Loans	2.44	31.63	2.44
Total Non-Current Assets	124.63	189.41	131.97
2) Current Assets			
a) Inventories	15.93	-	15.93
b) Financial Assets			
(i) Investments	-	19.42	-
(ii) Trade receivables	6.95	0.02	11.04
(iii) Cash and cash equivalents	9.42	3.98	12.05
(iii) Loans	-	1.05	-
c) Other current assets	38.82	-	38.82
Total Current Assets	71.12	24.47	77.84
Total Assets	195.75	213.88	209.81
B. Equity and Liabilities			
1) Equity			
a) Equity Share Capital	110.00	110.00	110.00
b) Other Equity	51.13	66.66	64.09
Total equity	161.13	176.66	174.09
2) Liabilities			
Non Current liabilities			
a) Deffered Tax liabilities(net)	33.55	33.74	33.63
Total non current liabilities	33.55	33.74	33.63
Current Liabilities			
a) Financial Liabilities			
(i) Trade Payables	-	3.01	-
(ii) Other Financial Liabilities	-	-	1.48
b) Provisions	-	0.11	-
c) Other Current Liabilities	1.07	0.36	0.61
Total current liabilities	1.07	3.48	2.09
Total Equity and Liabilities	195.75	213.88	209.81



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(Rs. In lakhs)							
Sr.No.	Particulars	Quarter ended			Half-Year ended		Year ended
		3 months ended 30.09.2018 (Unaudited)	3 months ended 30.06.2018 (Unaudited)	3 months ended 30.09.2017 (Unaudited)	6 months ended 30.09.2018 (Unaudited)	6 months ended 30.09.2017 (Unaudited)	Year ended 31.03.18 (Audited)
1	Income from Operations						
	(a) Net Sales / Income from Operations[net of excise duty]	-	-	-	-	6.02	6.02
	(b) Other Income	(3.04)	(0.14)	0.19	(3.18)	0.50	2.36
	Total Income	(3.04)	(0.14)	0.19	(3.18)	6.52	8.38
2	Expenses						
	a.(Increase)/decrease in stock in trade and work in progress	-	-	-	-	3.00	(12.93)
	b. Purchase of Stock in Trade	-	-	-	-	2.48	18.42
	c. Finance Cost	-	-	-	-	-	-
	d. Employees benefit expenses	0.90	0.90	1.00	1.80	1.90	3.90
	e. Depreciation and amortisation expense	-	-	-	-	-	-
	f. Other expenses	0.38	7.12	0.63	7.50	1.60	3.40
	Total Expenses	1.28	8.02	1.63	9.30	8.98	12.79
3	Profit / (Loss) before Exceptional items and Tax (2-1)	(4.32)	(8.16)	(1.44)	(12.48)	(2.46)	(4.41)
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(4.32)	(8.16)	(1.44)	(12.48)	(2.46)	(4.41)
6	Tax Expenses	-	-	-	-	-	-
7	Profit (Loss) for the period (5-6)	(4.32)	(8.16)	(1.44)	(12.48)	(2.46)	(4.41)
8	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	(0.28)	(0.28)	-	(0.56)	-	(0.73)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.04	0.04	-	0.08	-	0.11
	Other Comprehensive Income for the poeriod (Net of Tax)	(0.24)	(0.24)	-	(0.48)	-	(0.62)
9	Total Comprehensive Income for the period (7+8)(Comprising Profit	(4.56)	(8.40)	(1.44)	(12.96)	(2.46)	(5.03)
10	Paid-up equity share capital (Face Value of Rs. 10/-)	110.00	110.00	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	(0.39)	(0.74)	(0.13)	(1.13)	(0.02)	(0.40)

Notes:

- The statement of Audited financial result ("the Statement") of Nawratan Arts Limited ("the Company") for the quarter ended 30th September, 2018 has been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 14th November 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 quarterly 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 (Division 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.**

1. We have reviewed the accompanying statement of unaudited financial results of M/s. NAWRATAN ARTS LIMITED for the quarter & half year ended 30th September, 2018 and the "Year to date" Results, along with Statement of Assets & Liabilities for the period 01.04.2018 to 30.09.2018 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') as modified by circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016.
2. 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.
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. 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.
4. 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

FR. No. 319075E

(CA. Saroj Kumar Swain)
Partner

Membership No.061912

Place: Kolkata

Date: 14th November, 2018.



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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 September, 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 30.09.2018.

We request you take the same on your record.

Thanking You,

Yours Sincerely,
For Nawratan Arts Limited


Jai Prakash Gupta
(Director)
DIN: 07207528

