

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

NAL/SE/2018-19

14.02.2019

To, The Secreatary Metropolitan Stock Exchange of India Ltd. 4 th Floor, Vibgyor Towers, Plot No. C-62,Opp Trident Hotel, Bandra Kurla Complex, Bandra East, Mumbai- 400098	To, The Secreatry The Calcutta Stock Exchange Limited 7, Lyons Range Kolkata – 700 001
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**Re: Board Meeting held on 14.02.2019 - Unaudited Financial Results for the
three months ended 31st December 2018**

Dear Sir,

i) Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure 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 31.12.2018 along with the Limited Review Report and declaration by the Director. The Board Meeting commenced at 1.30 P.M. and concluded at 2.30 P.M.

ii) Further, pursuant to provisions of Section 12 of the Companies Act, 2013 and any other provisions applicable, if any, the Board of Directors of Company approved shifting of registered office of Company from 9, Biplabi Trilokya Maharaj Sarani, (3rd floor), Kolkata – 700001 to 119B Mukhtarman Babu Street, 2nd floor, Kolkata – 700007.

The above is for your information and record.

Yours faithfully

For Nawratan Arts Limited


Jai Prakash Gupta
(Wholetime Director)
DIN: 07207528



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Sub: Declaration in respect of unmodified opinion on Unaudited Financial Results for the quarter ended 31st December,2018

Dear Sir,

Pursuant to regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulatins, 2015 as amended, we hereby declare and confirm that the Statutory Auditors of the Company, M/s Bijan Ghosh & Associates, Chartered Accountants, have issued unmodified Limited Review Report on Unaudited Financial Results of the Company for the quarter ended 31.12.2018.

This is for your information and record.

Thanking You,

Yours faithfully

For Nawratan Arts Limited


Jai Prakash Gupta
(Wholetime Director)
DIN: 07207528

Bijan Ghosh & Associates

CHARTERED ACCOUNTANTS

C-16, Green Park
P. Majumder Road, Kolkata - 700 078
Phone : 2484 8879, 6519 6510
Mobile : 93394 40467, 90517 89888
E-mail : bijanghosh1967@yahoo.co.in

To,
The Board of Directors
Nawratan Arts Limited

LIMITED REVIEW REPORT FOR THE QUARTER ENDED 31ST DECEMBER, 2018.

We have reviewed the accompanying statement of Unaudited Financial Results of **Nawratan Arts Limited** ("the Company") for the quarter ended **31st December, 2018**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, engagements to Review Financial Statements 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 statements are 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards as specified under section 133 of the Companies Act, 2013, read with rule 7 of Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Bijan Ghosh & Associates

Chartered Accountants

FRN: 323214E



(Bijan Ghosh)

Membership No. 009491

Place: Kolkata
Date: 14.02.2019

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

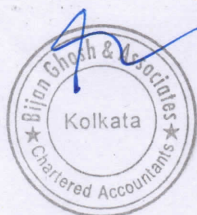
(Rs. In lakhs)						
Sr.No.	Particulars	Quarter ended			9 months ended	
		31.12.2018 (Unaudited)	30.09.2018 (Unaudited)	31.12.2017 (Unaudited)	31.12.2018 (Unaudited)	31.12.2017 (Unaudited)
						31.03.18 (Audited)
1	Income from Operations					
	(a) Net Sales / Income from Operations[net of excise duty]	-	-	-	-	6.02
	(b) Other Income	-	(3.04)	0.19	(5.84)	0.50
	Total Income	-	(3.04)	0.19	(5.84)	6.52
2	Expenses					
	a.(Increase)decrease in stock in trade and work in progress	-	-	-	-	3.00
	b. Purchase of Stock in Trade	-	-	-	-	2.48
	c. Finance Cost	-	-	-	-	-
	d. Employees benefit expenses	1.00	0.90	1.00	2.80	1.90
	e. Depreciation and amortisation expense	-	-	-	-	-
	f. Other expenses	0.40	0.38	0.63	2.08	1.60
	Total Expenses	1.40	1.28	1.63	4.88	8.98
3	Profit / (Loss) before Exceptional items and Tax (2-1)	(1.40)	(4.32)	(1.44)	(10.72)	(2.46)
4	Exceptional items	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(1.40)	(4.32)	(1.44)	(10.72)	(2.46)
6	Tax Expenses	-	-	-	-	-
7	Profit (Loss) for the period (5-6)	(1.40)	(4.32)	(1.44)	(10.72)	(2.46)
8	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	-	(0.28)	-	(0.28)	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	0.04	-	0.04	-
	Other Comprehensive Income for the poeriod (Net of Tax)	-	(0.24)	-	(0.24)	-
9	Total Comprehensive Income for the period (7+8)(Comprising Profit	(1.40)	(4.56)	(1.44)	(10.96)	(2.46)
10	Paid-up equity share capital (Face Value of Rs.10/-)	110.00	110.00	110.00	110.00	110.00
11	Other Equity as per Balance Sheet	-	-	-	-	-
	EPS (before Extraordinary items) of Rs.10/- each [Not Annualised]					64.09
	(a) Basic	(0.13)	(0.39)	(0.13)	(0.97)	(0.02)

Notes:

- The statement of Audited financial result ("the Statement") of Nawratan Arts Limited ("the Company") for the quarter ended 31st 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 February 2019 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.

PLACE - KOLKATA
DATE: 14.02.2019



Jai Prakash Gupta
Director
DIN: 07207528