

NAWRATAN ARTS LIMITED

**119/B, MUKTARAM BABU STREET, 2ND FLOOR,
KOLKATA - 700 007
CIN: L51109WB1981PLC033431**

NAL/SE/2019-20

12.08.2019

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

Re: Board Meeting held on 12.08.2019 - Unaudited Financial Results for the quarter ended 30th June'2019

Dear Sir,

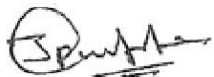
i) Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we wish to inform you that the Board of Directors of the Company in its Board Meeting held on 12.08.2019 has approved and taken on record the Audited Financial Results as per Indian Accounting Standards.

In this regard, please find enclosed herewith the certified true copy of the Unaudited financial results for the quarter ended 30.06.2019 along with the Limited Review Report and declaration by the Director. The Board Meeting commenced at 3.30 P.M. and concluded at 4.30 P.M.

The above is for your information and record.

Yours faithfully

For Nawratan Arts Limited



Jai Prakash Gupta
(Whole Time Director)
DIN: 07207528

Encl: as stated above

NAWRATAN ARTS LIMITED

**119/B, MUKTARAM BABU STREET, 2ND FLOOR,
KOLKATA - 700 007
CIN: L51109WB1981PLC033431**

12.08.2019

NAL/SE/2019-20

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

Sub: Declaration in respect of unmodified opinion on Unaudited Financial Results for the quarter ended 30th June, 2019

Dear Sir,

Pursuant to regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 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 30.06.2019.

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

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

To,
The Board of Directors
Nawratan Arts Ltd.

We have reviewed the accompanying statement of Unaudited Financial Results of Nawratan Arts Limited ("the Company") for the quarter ended June 30, 2019 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI's 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 in their meeting held on August 12, 2019, 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.

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 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, we report that nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the applicable Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India., has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI's Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material mis-statement.

For Bijan Ghosh & Associates
Chartered Accountants

Firm's registration number: 323214E.

Bijan Ghosh
Membership No: 009491



PLACE: KOLKATA

DATE: 12/08/2019

NAWRATAN ARTS LIMITED

CIN: L51109WB1981PLC033431

Regd. Office: 119/B, Muktaram Babu Street, 2nd Floor, Kolkata - 700007

Email: nawratanartsltd@gmail.com, Website: www.nawratan.com, Tel No.: (033) 2243 4251

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2019

(Rs. In lakhs)

Sr.No.	Particulars	Quarter ended			Year ended
		30.06.2019 (Unaudited)	31.03.2019 (Audited)	30.06.2018 (Unaudited)	31.03.19 (Audited)
1	Income from Operations				
	(a) Net Sales / Income from Operations[net of excise duty]	-	14.39	-	14.39
	(b) Other Income	0.33	-	(0.14)	-
	Total Income	0.33	14.39	(0.14)	14.39
2	Expenses				
	a.(Increase)decrease in stock in trade and work in progress	-	10.26	-	10.26
	b. Purchase of Stock in Trade	-	-	-	-
	c. Finance Cost	-	-	-	-
	d. Employees benefit expenses	0.98	0.90	0.90	3.70
	e. Depreciation and amortisation expense	-	-	-	-
	f. Other expenses	1.24	0.79	7.12	8.71
	Total Expenses	2.21	11.95	8.02	22.67
3	Profit / (Loss) before Exceptional items and Tax (2-1)	(1.88)	2.44	(8.16)	(8.28)
4	Exceptional items	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(1.88)	2.44	(8.16)	(8.28)
6	Tax Expenses	-	-	-	-
7	Profit (Loss) for the period (5-6)	(1.88)	2.44	(8.16)	(8.28)
8	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss	-	-	(0.28)	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	0.04	-
	Other Comprehensive Income for the poeriod (Net of Tax)	-	-	(0.24)	-
9	Total Comprehensive Income for the period (7+8)(Comprising Profit (Loss)	(1.88)	2.44	(8.40)	(8.28)
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	-	66.06	-	66.06
	EPS (before Extraordinary items) of Rs.10/- each [Not Annualised]				
	(a) Basic	(0.10)	0.22	(0.09)	(0.75)

Notes:

- The statement of Unaudited financial result ("the Statement") of Nawratan Arts Limited ("the Company") for the quarter ended 30th June, 2019 has been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 12th August 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 (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.



BIJAN GHOSH & ASSOCIATES
Chartered Accountants

[Signature]
Proprietor

For Nawratan Arts Ltd

[Signature]

Jaiprakash Gupta
Director

DIN: 07207528

Place: Kolkata
Date: 12.08.2019