

NAWRATAN ARTS LIMITED

119/B, MUKTARAM BABU STREET, 2ND FLOOR, KOLKATA – 700 007

PHONE: 033 4001 1981 ● EMAIL: nawratanartsltd@gmail.com

CIN: L51109WB1981PLC033431 Website: www.nawratan.com

NAL/SE/Q4/2020-21

Date: 30/06/2021

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
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Sub: Board Meeting held on 30.06.2021 Audited Financial Results for the quarter and financial year ended 31st March 2021.

Dear Sir/Madam,

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 Audited Financial Results as per Indian Accounting Standards.

In this regard, please find enclosed herewith the certified true copy of the audited financial results for the quarter and financial year ended 31.03.2021 along with the Audit Report and declaration by the Director. The

Moreover the Board is informed that Mr. Kamal Khaitan and Mr. Ashish Goenka hereby tendered their resignation from the office of the Director of the Company with effect from 01.07.2021.

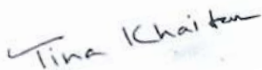
And the Board of Directors is informed of their resignation and the event is taken into record in this Board Meeting.

Board Meeting commenced at 4.00 P.M. and concluded at 5.00 P.M.

Kindly take the same on your records and acknowledge the receipt.

Thanking you,

Yours Faithfully,
For, **Nawratan Arts Limited**



Tina Khaitan
(Director)
DIN: 07092761

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Sub: Declaration in respect of unmodified opinion on Audited Financial Results for the quarter and financial year ended 31 March, 2021.

Dear Sir/Madam,

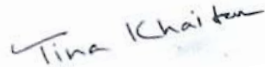
Pursuant to regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we hereby declare and confirm that the Statutory Auditors of the Company, M/s **Bijan Ghosh & Associates, FRN: 323214E, Chartered Accountants**, have issued unmodified Limited Review Report on Audited Financial Results of the Company for the quarter and financial year ended as on 31.03.2021.

Kindly take the same on your records and acknowledge the receipt.

Thanking you,

Yours Faithfully,

For, **Nawratan Arts Limited**



Tina Khaitan
(Director)
DIN: 07092761



BIJAN GHOSH & ASSOCIATES
Chartered Accountant
C-16, Green Park
P. Majumder Road, Kolkata-700078
Phone: 2484 8879, 6519 6510
Mobile: 93394 40467, 90517 89888
E-mail: bijanghosh1967@gmail.com

Independent Auditor's Report

To
The Members of
M/s. Nawratan Arts Limited.

Report on the Standalone Financial Statements

We have audited the accompanying Statement of Standalone Financial Results of **Nawratan Arts Limited** (the Company), for the year ended **31st March, 2021**, being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been compiled from the related Standalone Financial statements which have been prepared in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such Standalone financial Statements.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditors considers Internal control relevant to the company's preparation and fair presentation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Company's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimated made by the Manager the overall presentation of the Statement.

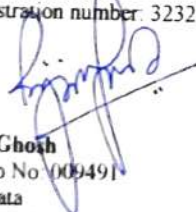
We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion and to the best of our information and according to the explanations given to us the Standalone Financial Statement:

1. is presented in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
2. give a true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the company for the year ended 31st March, 2021.

The Statement includes the result for the quarter ended 31st March, 2021, being the balancing figure between audited figures in respect of the full financial year ended 31st March, 2021 and the published year to date figures upto the fourth quarter of the current financial year which were subject to limited review by us.

For M/s. Bijan Ghosh & Associates
Chartered Accountants
Firm's registration number: 323214E


CA. Bijan Ghosh
Membership No. 009491
Place Kolkata
Date: The 30th day of June, 2021
UDIN: 21009491AAAACT2994



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FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED ON 31st MARCH, 2021						
(Rs. In Lakhs)						
Sr.No.	Particulars	Quarter ended			Year Ended	
		31.03.2021 (Audited)	31.12.2020 (Unaudited)	31.03.2020 (Audited)	31.03.2021 (Audited)	31.03.2020 (Audited)
1	Income from Operations					
	(a) Net Sales / Income from Operations [net of excise duty]	4.44	-	2.74	4.44	2.74
	(b) Other Income	-	-	(1.92)	(2.27)	(0.17)
	Total Income	4.44	-	0.82	2.17	2.57
2	Expenses					
	a. (Increase)/decrease in stock in trade and work in progress	3.72	-	1.95	3.72	1.95
	b. Purchase of Stock in Trade	-	-	-	-	-
	c. Finance Cost	-	-	-	-	-
	d. Employees benefit expenses	0.56	0.28	0.42	1.68	2.66
	e. Depreciation and amortisation expense	-	-	-	-	-
	f. Other expenses	0.68	0.60	1.74	2.88	4.62
	Total Expenses	4.96	0.88	4.11	8.28	9.23
3	Profit / (Loss) before Exceptional Items and Tax (2-1)	(0.52)	(0.88)	(3.29)	(6.11)	(6.66)
4	Exceptional items	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(0.52)	(0.88)	(3.29)	(6.11)	(6.66)
6	Tax Expenses	-	-	-	-	-
7	Profit (Loss) for the period (5-6)	(0.52)	(0.88)	(3.29)	(6.11)	(6.66)
8	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	-	-	-	-	-
	Other Comprehensive Income for the poeriod (Net of Tax)	-	-	-	-	-
9	Total Comprehensive Income for the period (7+8)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(0.52)	(0.88)	(3.29)	(6.11)	(6.66)
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	917.71	917.71	917.71	917.71	(911.46)
	EPS (before Extraordinary items) of Rs.10/- each [Not Annualised]	-	-	-	-	-
	(a) Basic	(0.05)	(0.08)	(0.30)	(0.56)	(0.61)
	(b) Diluted	(0.05)	(0.08)	(0.30)	(0.56)	(0.61)

Notes:

- The above Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 30th June, 2021.
- The Statutory Auditors of the company have carried out a limited review of the result for the quarter ended 31st March, 2021. However, the management has exercised necessary due diligence to ensure that the standalone financial results provide true and fair view of its Affairs.
- The figures for the previous periods / year are re-classified / re-arranged / re-grouped, wherever necessary, to confirm current period classification.
- The segment wise details are not applicable to the company as the company has no segment
- This result and Limited Review Report is available on company Website www.nawratan.com.
- Investor Complaint for the Quarter Ended as on 31/03/2021. Opening: 0, Received: 0, Resolved: 0, Closing: 0

BIJAN GHOSH & ASSOCIATES
Chartered Accountants

Proprietor



For, Nawratan Arts Limited

Tina Khaitan

Tina Khaitan
Director
DIN: 07092761

Place Kolkata
Date 30/06/2021

UDJN-21009491AAAACT2994

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		Rs. In lacs	
Statement of Assets & Liabilities as at 31st March, 2021			
PARTICULARS		As at 31st March, 2021	As at 31st March, 2020
		Audited	Audited
A	ASSETS		
1	Non Current Assets		
	(a) Property, Plant & equipment	-	-
	(b) Capital work in Progress	-	-
	(C) Other Intangible Assets	-	-
	(d) Intangible Assets under Development	-	-
	(e) Financial assets		
	(i) Investments	160.92	166.48
	(ii) Loans	2.44	2.44
	(f) Deferred Tax Assets (Net)	-	-
	(g) Other non-current assets	-	-
	Sub-total Non Current Assets	163.36	168.92
2	Current Assets		
	(a) Inventories	-	3.72
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	18.96	16.97
	(iii) Cash & Cash Equivalents	4.62	2.53
	(iv) Bank Balances other than (iii) above	-	-
	(v) Loans	2.42	2.42
	(vi) Other financial assets	0.82	0.82
	(c) Other current assets	-	-
	Sub Total of Current Assets	26.82	26.46
	TOTAL ASSETS	190.18	195.38
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	110.00	110.00
	(b) Other Equity	45.00	51.11
	Total Equity	155.00	161.11
2	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Other financial liabilities	-	-
	(b) Deferred Tax Liabilities (net)	33.63	33.63
	(c) Provisions	-	-
	(d) Other non current liabilities	-	-
	Sub-total Non current liabilities	33.63	33.63
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	0.84	0.20
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Other Current Liabilities	0.71	0.44
	Sub Total Of Current Liabilities	1.55	0.64
	TOTAL EQUITY AND LIABILITIES	190.18	195.38

BIJAN GHOSH & ASSOCIATES
Chartered Accountants

Proprietor



For, Nawratan Arts Limited

Tina Khaitan

Director

DIN: 07092761

Place: Kolkata

Date: 30.06.2020

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Cash Flow Statement for the Period Ended on 31st March, 2021		
Statement of Cash Flows	For The Year Ended Audited	For The Year Ended Audited
	31st March 2020	31st March 2020
Cash flows from operating activities		
Profit / (Loss) before taxation	(6.11)	(6.66)
<i>Adjustments for:</i>	-	-
Interest Income	-	-
Speculative Profit	-	-
Investment income	(0.05)	(0.05)
Profit On F&O	-	-
Profit / (Loss) on the sale of property, plant & equipment	-	-
Profit / (Loss) on the sale of intangible assets	-	-
Movement in reserves	-	-
<i>Working capital changes:</i>		
(Increase) / Decrease in Loans & Advances	0.01	(2.41)
(Increase) / Decrease in trade and other receivables	(1.99)	(2.58)
(Increase) / Decrease in other Financial Assets	0.01	(0.81)
(Increase) / Decrease in other Current Assets	-	0.81
(Increase) / (Decrease) in inventories	3.72	1.95
Increase / (Decrease) in trade and other payables	0.64	0.20
Increase / (Decrease) in Non Current Liabilities	-	-
Increase / (Decrease) in Other Financial Liabilities	-	-
Increase / (Decrease) in Other Current Liabilities	0.27	(0.03)
Increase / (Decrease) in Provisions	-	-
Cash generated from operations	(3.50)	(9.58)
Interest paid	-	-
Income taxes paid	-	-
Dividends paid	-	-
Net cash from operating activities	(3.50)	(9.58)
Cash flows from investing activities		
Loans & Advances Given	-	-
Profit On F&O	-	-
Investment income	5.61	9.28
Net cash used in investing activities	5.61	9.28
Cash flows from financing activities		
Proceeds from issue of share capital	-	-
Proceeds from long-term borrowings	-	-
Payment of long-term borrowings	-	-
Net cash used in financing activities	-	-
Net increase in cash and cash equivalents	2.11	(0.30)
Cash and cash equivalents at beginning of period	2.52	2.82
Cash and cash equivalents at end of period	4.62	2.52

UBJN - 21007491 AAAA 012794

BIJAN GHOSH & ASSOCIATES
Chartered Accountants

Proprietor

