

NAWRATAN ARTS LIMITED

Registered Office: MMS Chambers, 4A, Council House Street, 1st Floor, Room No. D1, Kolkata -700001
Tel: 033 4044 5753, E-mail: nawratanartsltd@gmail.com, Website: www.nawratan.com
CIN: L51109WB1981PLC033431

NAL/SE/Q4/2021-22

Date: 28.05.2022

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 28th day of May, 2022 declaration of Audited Financial Results for the quarter and financial year ended on 31st March, 2022.

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 on 31st March, 2022 along with the Limited Review Report and declaration by the Director. The Board Meeting commenced at 16:00 P.M. and concluded at 16:30 P.M.

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

Thanking you,

Yours Faithfully,

For, **Nawratan Arts Limited**

Tina Khaitan

Tina Khaitan
Director
DIN: 07092761

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NAL/SE/Q2/2021-22

Date: 28.05.2022

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: Declaration in respect of unmodified opinion on Audited Financial Results for the quarter ended 31st March, 2022.

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 on 31.03.2022.

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

Thanking you,

Yours Faithfully,

For, **Nawratan Arts Limited**

Tina Khaitan

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 Reviewed the accompanying Statement of Standalone Financial Results of **Nawratan Arts Limited** ("the Company"), for the quarter and financial year ended on **31st March, 2022**, 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.

A review involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, 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 Review 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 quarter and financial year ended on **31st March, 2022**.

The Statement includes the result for the quarter ended as on **31st March, 2022**, being the balancing figure between unaudited figures in respect of the full financial quarter and financial year ended on **31st March, 2022** and the published year to date figures for 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 28th day of May, 2022

UDIN: 22009491AJUMKC5116



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FINANCIAL RESULTS FOR THE QUARTER & FINANCIAL YEAR ENDED AS ON 31ST MARCH, 2022

(Rs. In Lakhs)

Sr.No.	Particulars	Quarter ended			Year Ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income from Operations					
	(a) Net Sales / Income from Operations [net of excise duty]	-	-	-	-	4.44
	(b) Other Income	-	-	4.44	2.10	(2.27)
	Total Income	-	-	4.44	2.10	2.17
2	Expenses					
	a.(Increase)decrease in stock in trade and work in progress	-	-	3.72	-	3.72
	b. Purchase of Stock in Trade	-	-	-	-	-
	c. Finance Cost	-	-	-	-	-
	d. Employees benefit expenses	-	-	0.56	-	1.68
	e. Depreciation and amortisation expense	-	-	-	-	-
	f. Other expenses	1.20	0.51	0.68	3.23	2.88
	Total Expenses	1.20	0.51	4.96	3.23	8.28
3	Profit / (Loss) before Exceptional items and Tax (2-1)	(1.20)	(0.51)	(0.52)	(1.13)	(6.11)
4	Exceptional items	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(1.20)	(0.51)	(0.52)	(1.13)	(6.11)
6	Tax Expenses	-	-	-	-	-
7	Profit (Loss) for the period (5-6)	(1.20)	(0.51)	(0.52)	(1.13)	(6.11)
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)	(1.20)	(0.51)	(0.52)	(1.13)	(6.11)
10	Paid-up equity share capital (Face Value of Rs.10/-)	110.00	110.00	110.00	110.00	110.00
	EPS (before Extraordinary items) of Rs.10/- each [Not Annualised]	-	-	-	-	-
	(a) Basic	(0.11)	(0.05)	(0.05)	(0.10)	(0.56)
	(b) Diluted	(0.11)	(0.05)	(0.05)	(0.10)	(0.56)

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 28th day of May, 2022
- The Statutory Auditors of the company have carried out a limited review of the result for the quarter and financial year ended on 31st March, 2022. However, the management has exercised nesenary 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 avilable on company Website www.nawratan.com.
- Investor Complaint for the Quarter and Financial Year Ended as on 31.03.2022. Opening: 0, Received :0, Resolved :0, Closing: 0.

Place: Kolkata
Date: 28.05.2022
UDIN: 22009491AJUMKC516



For, Nawratan Arts Limited.

Tina Khaitan

Tina Khaitan
Director
DIN: 02758017

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Statement of Assets & Liabilities as at 31st March, 2022

(Rs. In Lakhs)

PARTICULARS		As at	As at
		31st March, 2022	31st March, 2021
		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	160.04	160.92
	(ii) Loans	7.44	2.44
	(f) Deferred Tax Assets (Net)	-	-
	(g) Other non-current assets	-	-
	Sub -total Non Current Assets	167.48	163.36
2	Current Assets		
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade Receivables	18.51	18.96
	(iii) Cash & Cash Equivalents	0.50	4.62
	(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	22.25	26.82
	TOTAL ASSETS	189.73	190.18
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	110.00	110.00
	(b) Other Equity	43.87	45.00
	Total Equity	153.87	155.00
2	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	0.25	-
	(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	33.88	33.63
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	0.96	0.84
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Other Current Liabilities	1.02	0.71
	Sub Total Of Current Liabilities	1.98	1.55
	TOTAL EQUITY AND LIABILITIES	189.73	190.18

For, Nawratan Arts Limited



Tina Khaitan

Tina Khaitan
 Director
 DIN:02758017

Place: Kolkata
 Date: 28.05.2022

UDIN: 22009491AJUMKCS116

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Cash Flow Statement for the Period Ended 31st March, 2022

Statement of Cash Flow	For the Year Ended	For The Year Ended
	Audited	Audited
	31st March, 2022	31st March, 2021
Cash flows from operating activities		
Profit / (Loss) before taxation	(1.13)	(6.11)
Adjustments for:		
Interest Income	-	-
Speculative Profit	-	-
Investment income	(2.10)	(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	-	-
Working capital changes:		
(Increase) / Decrease in Loans & Advances	(5.00)	0.01
(Increase) / Decrease in trade and other receivables	0.45	(1.99)
(Increase) / Decrease in other Financial Assets	0.88	0.01
(Increase) / Decrease in other Current Assets	-	-
(Increase) / (Decrease) in inventories	-	3.72
Increase / (Decrease) in trade and other payables	0.43	0.64
Increase / (Decrease) in Non Current Liabilities	-	-
Increase / (Decrease) in Other Financial Liabilities	0.25	-
Increase / (Decrease) in Other Current Liabilities	-	0.27
Increase / (Decrease) in Provisions	-	-
Cash generated from operations	(6.22)	(3.50)
Interest paid	-	-
Income taxes paid	-	-
Dividends paid	-	-
Net cash from operating activities	(6.22)	(3.50)
Cash flows from investing activities		
Loans & Advances Given	-	-
Profit On F&O	-	-
Investment income	2.10	5.61
Net cash used in investing activities	2.10	5.61
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	(4.12)	2.11
Cash and cash equivalents at beginning of period	4.62	2.52
Cash and cash equivalents at end of period	0.50	4.62



For, Nawratan Arts Limited

Tina Khaitan

Tina Khaitan

Director

DIN:07092761

Place: Kolkata

Date: 28.05.2022

UDIN: 22009491AJUMKCS116