

# 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/Q1/2021-22

Dated: 12.08.2022

To, The Secretary Metropolitan Stock Exchange of India Limited. 4 <sup>th</sup> 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 12<sup>th</sup> day of August, 2022 declaration of Unaudited Financial Results for the quarter ended on 30<sup>th</sup> June, 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 unaudited financial results for the quarter ended on 30<sup>th</sup> June, 2022 along with the Limited Review Report and declaration by the Director. The Board Meeting commenced at 14:00 P.M. and concluded at 14:30 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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**Subject: Declaration in respect of unmodified opinion on Unaudited Financial Results for the quarter ended 30<sup>th</sup> June, 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 Unaudited Financial Results of the Company for the quarter ended on 30.06.2022.

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 Reviewed the accompanying Statement of Standalone Financial Results of **Nawratan Arts Limited** ("the Company"), for the quarter ended on **30<sup>th</sup> June, 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 consider 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 ended on **30<sup>th</sup> June, 2022**.

The Statement includes the result for the quarter ended as on **30<sup>th</sup> June, 2022**, being the balancing figure between unaudited figures in respect of the full financial quarter ended on **30<sup>th</sup> June, 2022** and the published year to date figures for the first 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 12<sup>th</sup> day of August, 2022  
UDIN: 22009491A0WJTQ8030

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## UNAUDITED FINANCIAL RESULTS FOR QUARTER ENDED 30TH JUNE, 2022

(Rs. In Lakhs)

Sr.No.	Particulars	Quarter ended			Year Ended
		30.06.2022 (Unaudited)	31.03.2022 (Audited)	30.06.2021 (Unaudited)	31.03.2022 ( Audited )
<b>1</b>	<b>Income from Operations</b>				
	(a) Net Sales / Income from Operations [net of excise duty]	-	-	-	-
	(b) Other Income	-	-	0.01	2.10
	<b>Total Income</b>	-	-	<b>0.01</b>	<b>2.10</b>
<b>2</b>	<b>Expenses</b>				
	a.(Increase)decrease in stock in trade and work in progress	-	-	-	-
	b. Purchase of Stock in Trade	-	-	-	-
	c. Finance Cost	-	-	-	-
	d. Employees benefit expenses	-	-	-	-
	e. Depreciation and amortisation expense	-	-	-	-
	f. Other expenses	1.21	1.20	1.15	3.23
	<b>Total Expenses</b>	<b>1.21</b>	<b>1.20</b>	<b>1.15</b>	<b>3.23</b>
<b>3</b>	<b>Profit / (Loss) before Exceptional items and Tax (2-1)</b>	<b>(1.21)</b>	<b>(1.20)</b>	<b>(1.14)</b>	<b>(1.13)</b>
<b>4</b>	Exceptional items	-	-	-	-
<b>5</b>	<b>Profit / (Loss) before tax (3-4)</b>	<b>(1.21)</b>	<b>(1.20)</b>	<b>(1.14)</b>	<b>(1.13)</b>
<b>6</b>	Tax Expenses	-	-	-	-
<b>7</b>	<b>Profit (Loss) for the period (5-6)</b>	<b>(1.21)</b>	<b>(1.20)</b>	<b>(1.14)</b>	<b>(1.13)</b>
<b>8</b>	<b>Other Comprehensive Income</b>				
	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	-	-	-	-
	<b>Other Comprehensive Income for the poeriod (Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9</b>	<b>Total Comprehensive Income for the period (7+8)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>(1.21)</b>	<b>(1.20)</b>	<b>(1.14)</b>	<b>(1.13)</b>
<b>10</b>	Paid-up equity share capital (Face Value of Rs.10/-)	<b>110.00</b>	<b>110.00</b>	<b>110.00</b>	<b>110.00</b>
<b>11</b>	Other Equity as per Balance Sheet	-	-	-	-
	EPS (before Extraordinary items) of Rs.10/- each [Not Annualised]	-	-	-	-
	(a) Basic	<b>(0.11)</b>	<b>(0.11)</b>	<b>(0.11)</b>	<b>(0.10)</b>
	(b) Diluted	<b>(0.11)</b>	<b>(0.11)</b>	<b>(0.11)</b>	<b>(0.10)</b>

### 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 12th August, 2022.
- The Statutory Auditors of the company have carried out a limited review of the result for the quarter ended as on 30th June, 2022. However, the management has exercised nesary 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
- 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 30/06/2022. Opening: 0, Received :0, Resolved :0, Closing : 0.



For, Nawratan Arts Limited

*Tina Khaitan*

**Tina Khaitan**  
Director

DIN: 07092761

Place: Kolkata

Dated: 12.08.2022

UDIN: 22009491A0WJTQ8030