

# 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/Q3/2022-23

Dated: 14.02.2023

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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**Subject: Board Meeting held on 14<sup>th</sup> day of February, 2023 declaration of Unaudited Financial Results for the quarter on 31<sup>st</sup> December, 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 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 on 31<sup>st</sup> December, 2022 along with the Limited Review Report and declaration by the Director. The Board Meeting commenced at 17.30 P.M. and concluded at 18.00 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 on 31<sup>st</sup> December, 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 on 31<sup>st</sup> December, 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 Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

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

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Nawratan Arts Limited** (the "Company") for the quarter ended on **31<sup>st</sup> December, 2022** (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, **M/s. Bijan Ghosh & Associates**  
Chartered Accountants

Firm's Registration Number: 323214E

**CA. Bijan Ghosh**  
Membership No: 009491



Place: Kolkata

Date: The 14<sup>th</sup> day of February, 2023

UDIN:23009491BGQTIM4595

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## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED AS ON 31ST DECEMBER, 2022

( Rs. In Lakhs )

Sr.No.	Particulars	Quarter ended			9 Months Ended		Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		( Unaudited )	( Unaudited )	( Unaudited )	( Unaudited )	( Unaudited )	( Audited )
1	<b>Income from Operations</b>						
	(a) Net Sales / Income from Operations[net of excise duty]	-	-	-	-	-	-
	(b) Other Income	-	-	-	-	2.10	2.10
	<b>Total Income</b>	-	-	-	-	<b>2.10</b>	<b>2.10</b>
2	<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	0.05	0.45	-	0.50	-	-
	e. Depreciation and amortisation expense	-	-	-	-	-	-
	f. Other expenses	0.45	0.82	0.51	2.48	2.02	3.23
	<b>Total Expenses</b>	<b>0.50</b>	<b>1.27</b>	<b>0.51</b>	<b>2.98</b>	<b>2.02</b>	<b>3.23</b>
3	<b>Profit / (Loss) before Exceptional items and Tax (2-1)</b>	<b>(0.50)</b>	<b>(1.27)</b>	<b>(0.51)</b>	<b>(2.98)</b>	<b>0.08</b>	<b>(1.13)</b>
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>(0.50)</b>	<b>(1.27)</b>	<b>(0.51)</b>	<b>(2.98)</b>	<b>0.08</b>	<b>(1.13)</b>
6	Tax Expenses	-	-	-	-	-	-
7	<b>Profit (Loss) for the period (5-6)</b>	<b>(0.50)</b>	<b>(1.27)</b>	<b>(0.51)</b>	<b>(2.98)</b>	<b>0.08</b>	<b>(1.13)</b>
8	<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>	-	-	-	-	-	-
9	<b>Total Comprehensive Income for the period (7+8)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>(0.50)</b>	<b>(1.27)</b>	<b>(0.51)</b>	<b>(2.98)</b>	<b>0.08</b>	<b>(1.13)</b>
10	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>110.00</b>	<b>110.00</b>
	EPS (before Extraordinary items) of Rs.10/- each [Not Annualised]	-	-	-	-	-	-
	<b>(a) Basic</b>	<b>(0.05)</b>	<b>(0.12)</b>	<b>(0.05)</b>	<b>(0.27)</b>	<b>0.01</b>	<b>(0.10)</b>
	<b>(b) Diluted</b>	<b>(0.05)</b>	<b>(0.12)</b>	<b>(0.05)</b>	<b>(0.27)</b>	<b>0.01</b>	<b>(0.10)</b>

**Notes:**

- 1 The above Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 14th February,2023.
- 2 The Statutory Auditors of the company have carried out a limited review of the result for the quarter ended 31st December, 2023. However, the management has exercised nesary due diligence to ensure that the standalone financial results provide true and fair view of its Affairs.
- 3 The figures for the previous periods / year are re-classified / re-arranged / re-grouped , wherever necessary , to confirm current period classification.
- 4 The segment wise details are not applicable to the company as the company has no segment.
- 5 This result and Limited Review Report is avilable on company Website www.nawratan.com.
- 6 Investor Complaint for the Quarter Ended as on 31/12/2022. Opening- 0, Received -0, Resolved -0, Closing- 0.

Dated: 14.02.2023  
Place: Kolkata  
UDIN:23009491BGQTIM4595



**For, Nawratan Arts Limited**

*Tina Khaitan*

**Tina Khaitan**  
**Director**  
**DIN:07092761**