

# Nidhan Commercial Co. Ltd.



97, PARK STREET, 5TH FLOOR,  
KOLKATA - 700 016  
PHONE : 033-2226-7376  
CIN : L36911WB1982PLC034794  
E-mail : ncc\_l@hotmail.com  
FAX : 033-2226-8139

Date : 04.02.2019

To,  
Head – Listing & Compliance  
Metropolitan Stock Exchange of India Ltd.  
Vibgyor Towers, 4<sup>th</sup> Floor,  
Plot No.C – 62, G – Block  
Opp. Trident Hotel  
Bandra Kurla Complex  
Mumbai – 400 098.

Symbol - MSEI – NCCL  
Sub : - Outcome of Board Meeting as per Regulation 30 and 33  
of SEBI (LODR) Regulations, 2015.

Dear Sir/Madam,

We would like to inform you that Board of Directors of their meeting held on 4<sup>th</sup> February 2019 has inter-alia considered and approved the following :

Standalone Un-Audited Financial Results of the Company for the Quarter and Nine Months ended 31<sup>st</sup> December 2018, prepared pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"). Please find enclosed said Un-Audited Financial Results alongwith Limited Review Report issued by M/s. G.S.Pandey & Co. Chartered Accountants Statutory Auditors of the Company.

This is for your information and record.

Thanking you,  
Yours faithfully

For Nidhan Commercial Co. Ltd.

*Surendra Deyan*  
Director

Encl. : As Above

# Nidhan Commercial Co. Ltd.



97, PARK STREET, 5TH FLOOR,  
KOLKATA - 700 016  
PHONE : 033-2226-7376  
CIN : L36911WB1982PLC034794  
E-mail : ncc\_l@hotmail.com  
FAX : 033-2226-8139

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QTR. & NINE MONTHS ENDED 31st DEC, 2018							
						(Rs. In Lacs)	
	Particulars	Quarter Ended			Nine Months Ended		
		31.12.18	30.09.18	31.12.17	31.12.18	31.12.17	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1)	<b>Revenue :</b>						
	a Revenue from Operations	0.00	0.00	0.00	0.00	0.00	
	b Other Income	2.22	1.22	1.36	4.60	6.82	
	<b>Total Revenue</b>	<b>2.22</b>	<b>1.22</b>	<b>1.36</b>	<b>4.60</b>	<b>6.82</b>	
2)	<b>Expenses :</b>						
	a Costs of material consumed	0.00	0.00	0.00	0.00	0.00	
	b Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	
	c Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	
	d Employee benefits expense	0.56	0.00	0.00	0.56	0.00	
	e Finance Costs	0.00	0.00	0.00	0.00	0.00	
	f Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.04	
	g Other expenses	0.26	0.49	1.08	2.22	3.64	
	<b>Total Expenses</b>	<b>0.82</b>	<b>0.49</b>	<b>1.08</b>	<b>2.78</b>	<b>3.68</b>	
3)	Profit / (Loss) before exceptional items and tax (1 - 2)	1.40	0.73	0.28	1.82	3.14	
4)	Exceptional Items	0.00	0.00	0.00	0.00	0.00	
5)	Profit / (Loss) before tax (3-4)	1.40	0.73	0.28	1.82	3.14	
6)	Tax expense						
	Income Tax	0.00	0.00	0.15	0.00	0.72	
	Income Tax for earlier year	0.00	0.00	0.00	0.00	0.00	
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	
7)	Net Profit / (Loss) from Ordinary Activities after tax (5 - 6)	1.40	0.73	0.13	1.82	2.42	
8)	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	
9)	Total Comprehensive Income for the period (7+8)	1.40	0.73	0.13	1.82	2.42	
10)	Paid-up equity share capital (Face Value Rs. 10/- per share)	29.84	29.84	29.84	29.84	29.84	
11)	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	107.37	
12)	Earnings Per Share (of Rs.10/- each) (not annualised):						
	(a) Basic	0.47	0.24	0.04	0.61	0.81	
	(b) Diluted	0.47	0.24	0.04	0.61	0.81	

Contd. ...2



# Nidhan Commercial Co. Ltd.



97, PARK STREET, 5TH FLOOR,  
KOLKATA - 700 016  
PHONE : 033-2226-7376  
CIN : L36911WB1982PLC034794  
E-mail : ncc\_l@hotmail.com  
FAX : 033-2226-8139

[ 2 ]

## NIDHAN COMMERCIAL CO. LTD.

### Notes:

1	The above Unaudited financial results for the quarter and nine months ended 31st December, 2018 have been reviewed and recommended by the audit committee and approved by the Board of Directors at its meeting held on 4th February, 2019. The Statutory Auditors of the Company have carried out Limited Review of these results.
2	The Company has only one reportable business segment i.e., Trading in jewellery which is applicable to standalone results.
3	Previous year's/period's figures have been re-grouped / rearranged wherever necessary.

By order of the Board

**For Nidhan Commercial Co. Ltd.**

*Surendra Dugar*  
**Director**

Date : 4th Feb., 2019  
Place : Kolkata

(Surendra Kumar Dugar)  
Director (DIN - 00242241 )





**G. S. PANDEY & CO.**

Chartered Accountants

(M) : 94330 82933  
P-41, Princep Street,  
4<sup>th</sup> Floor, Room - 421  
Kolkata - 700 072

E-mail : taxconsultant.gs@gmail.com

**LIMITED REVIEW REPORT**

To,  
Board of Directors  
**Nidhan Commercial Co. Limited**

We have reviewed the accompanying statement of Un-audited financial results ('the Statement') of **Nidhan Commercial Co. Limited** ('the Company') for the quarter and nine months ended December 31, 2018 pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("as amended").

This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statements based on our review.

We conducted our review 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 financial statements are 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited financial results prepared in all material respects in accordance with applicable Indian Accounting Standards (IND AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 5<sup>th</sup> July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For G .S. Pandey & Co.**  
Chartered Accountants  
Firm Registration No. 322858E



Membership No. 057199  
Kolkata, 4<sup>th</sup> February, 2019