

# 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 : 12.11.2018

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 12<sup>th</sup> Sep.2018 has inter-alia considered and approved the following:

Standalone Un-Audited Financial Results of the Company for the Quarter and Half Year ended 30<sup>th</sup> Sep.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.**

  
**Director**

Encl. : As Above



STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QTR. AND HALF YEAR ENDED 30TH SEP, 2018					
(Rs. In Lacs)					
Particulars	Quarter Ended			Half Year Ended	
	30.09.18	30.06.18	30.09.17	30.09.18	30.09.17
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
<b>1) Revenue :</b>					
a) Revenue from Operations	0.00	0.00	0.00	0.00	0.00
b) Other Income	1.22	1.16	1.91	2.38	4.22
<b>Total Revenue</b>	<b>1.22</b>	<b>1.16</b>	<b>1.91</b>	<b>2.38</b>	<b>4.22</b>
<b>2) 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	0.00	0.00	0.00	0.00	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	0.00
g) Other expenses	0.49	1.47	0.66	1.96	1.89
<b>Total Expenses</b>	<b>0.49</b>	<b>1.47</b>	<b>0.66</b>	<b>1.96</b>	<b>1.89</b>
<b>3) Profit / (Loss) before exceptional items and tax (1 - 2)</b>	<b>0.73</b>	<b>(0.31)</b>	<b>1.25</b>	<b>0.42</b>	<b>2.33</b>
4) Exceptional Items	0.00	0.00	0.00	0.00	0.00
<b>5) Profit / (Loss) before extraordinary items and tax (3 - 4)</b>	<b>0.73</b>	<b>(0.31)</b>	<b>1.25</b>	<b>0.42</b>	<b>2.33</b>
6) Tax expense					
Income Tax	0.00	0.00	0.25	0.00	0.25
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
<b>7) Net Profit / (Loss) from ordinary activities after tax (5 - 6)</b>	<b>0.73</b>	<b>(0.31)</b>	<b>1.00</b>	<b>0.42</b>	<b>2.08</b>
8) Other Comprehensive income	0.00	0.00	0.00	0.00	0.00
<b>9) Total Comprehensive Income for the period (7+8)</b>	<b>0.73</b>	<b>(0.31)</b>	<b>1.00</b>	<b>0.42</b>	<b>2.08</b>
10) Paid-up equity share capital(Face Value Rs. 10/- per share)	29.84	29.84	24.10	29.84	24.10
11) Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-
12) Earnings Per Share (of Rs.10/-each) (not annualised):					
(a) Basic	0.24	(0.10)	0.42	0.14	0.86
(b) Diluted	0.24	(0.10)	0.42	0.14	0.86



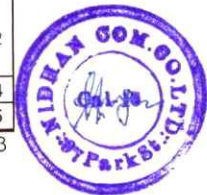
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STATEMENTS OF ASSETS AND LIABILITIES		(Rs. In Lacs)	
Particulars	As at 30.09.2018 (Un-Audited)	As at 31.03.2018 (Audited)	
<b>ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, Plant & Equipment	0.79	0.96	
(b) Capital Work in Progress	-	-	
(c) Investment Property	-	-	
(d) Goodwill	-	-	
(e) Other tangible assets	-	-	
(f) Intangible assets under development	-	-	
(g) Biological Assets other than bearer plants	-	-	
(h) Financial Assets			
(i) Investments	44.29	43.34	
(ii) Trade receivables	-	-	
(iii) Loans	-	-	
(i) Deferred tax assets (net)	-	-	
(j) Other non-current assets	5.22	5.24	
<b>TOTAL NON-CURRENT ASSETS</b>	<b>50.30</b>	<b>49.54</b>	
<b>Current assets</b>			
(a) Inventories	-	-	
(b) Financial Assets			
(i) Investments	-	-	
(ii) Trade receivables	-	-	
(iii) Cash and cash equivalents	86.22	86.65	
(iv) Bank balances other than (iii) above	-	-	
(v) Loans	-	-	
(vi) Others (to be specified)	-	-	
(c) Current Tax Assets (Net)	-	-	
(d) Other current assets	2.14	2.06	
<b>TOTAL CURRENT ASSETS</b>	<b>88.36</b>	<b>88.71</b>	
<b>TOTAL - ASSETS</b>	<b>138.66</b>	<b>138.25</b>	
<b>EQUITY AND LIABILITIES</b>			
(a) Equity Share Capital	29.84	29.84	
(b) Other Equity	107.79	107.37	
<b>LIABILITIES</b>			
<b>Non Current Liabilities</b>			
(a) Financial Liabilities	-	-	
(i) Borrowings	-	-	
(ii) Trade Payables	-	-	
(iii) Other financial liabilities	-	-	
(b) Provisions	-	-	
(c) Deferred tax liabilities (net)	-	-	
(d) Other non-current liabilities	-	-	
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>137.63</b>	<b>137.21</b>	
<b>Current liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	-	-	
(ii) Trade Payables	0.31	0.32	
(iii) Other financial liabilities	-	-	
(b) Other current liabilities	-	-	
(c) Provisions	0.72	0.72	
(d) Current Tax liabilities (net)	-	-	
<b>TOTAL CURRENT LIABILITIES</b>	<b>1.03</b>	<b>1.04</b>	
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>138.66</b>	<b>138.25</b>	



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**Notes:**

- 1 The above Unaudited financial results for the quarter and half year ended 30th Sep, 2018 have been reviewed and recommended by the audit committee and approved by the Board of Directors held on 12th November, 2018. 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 of 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 Kumar Dugar*

**Director**

(Surendra Kumar Dugar)  
Director (DIN - 00242241 )

Date : 12/11/2018  
Place : Kolkata





**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

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS**

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 half year ended September 30, 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. 302858E

**Proprietor**

Membership No. 057199

Kolkata, 12<sup>th</sup> November, 2018

