

# 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 : 06.02.2020

<p>To, Head – Listing &amp; 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.</p> <p><b>Symbol : MSEI - NCCL</b></p>	<p>To, The Secretary Listing Department The Calcutta Stock Exchange Ltd. 7, Lyons Range Kolkata – 700 001</p> <p><b>Scrip Code : 10024086</b></p>
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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 6<sup>th</sup> Feb.2020 has inter-alia considered and approved the following :

- (1) Standalone Un-Audited Financial Results of the Company for the Quarter and Nine Month ended 31<sup>st</sup> Dec.2019, 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.
- (2) Undertaking for Non Applicability of Reg.- 32 of SEBI

This is for your information and record.

Thanking you,  
Yours Faithfully  
For Nidhan Commercial Co. Ltd.

  
**Director**

Encl. : As Above

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STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QTR. & NINE MONTHS ENDED 31st DEC, 2019							
(Rs. In Lacs)							
	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.19	30.09.19	31.12.18	31.12.19	31.12.18	31.03.19
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1)	<b>Revenue :</b>						
a	Revenue from Operations	0.00	0.00	0.00	0.00	0.00	12.52
b	Other Income	2.35	1.67	2.22	5.91	4.60	7.27
	<b>Total Revenue</b>	<b>2.35</b>	<b>1.67</b>	<b>2.22</b>	<b>5.91</b>	<b>4.60</b>	<b>19.79</b>
2)	<b>Expenses :</b>						
a	Costs of material consumed	0.00	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	9.08
c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
d	Employee benefits expense	0.84	0.84	0.56	2.24	0.56	1.68
e	Finance Costs	0.00	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	0.03
g	Other expenses	0.55	0.33	0.26	2.36	2.22	3.34
	<b>Total Expenses</b>	<b>1.39</b>	<b>1.17</b>	<b>0.82</b>	<b>4.60</b>	<b>2.78</b>	<b>14.13</b>
3)	Profit / (Loss) before exceptional items and tax (1 - 2)	<b>0.96</b>	<b>0.50</b>	<b>1.40</b>	<b>1.31</b>	<b>1.82</b>	<b>5.66</b>
4)	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5)	<b>Profit / (Loss) before tax (3-4)</b>	<b>0.96</b>	<b>0.50</b>	<b>1.40</b>	<b>1.31</b>	<b>1.82</b>	<b>5.66</b>
6)	Tax expense						
	Income Tax	0.05	0.00	0.00	0.10	0.00	1.08
	Income Tax for earlier year	0.00	0.00	0.00	0.00	0.00	(0.12)
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
7)	<b>Net Profit / (Loss) from Ordinary Activities after tax (5 - 6)</b>	<b>0.91</b>	<b>0.50</b>	<b>1.40</b>	<b>1.21</b>	<b>1.82</b>	<b>4.70</b>
8)	<b>Other Comprehensive Income</b>	0.00	0.00	0.00	0.00	0.00	0.00
9)	<b>Total Comprehensive Income for the period (7+8)</b>	<b>0.91</b>	<b>0.50</b>	<b>1.40</b>	<b>1.21</b>	<b>1.82</b>	<b>4.70</b>
10)	Paid-up equity share capital (Face Value Rs. 10/- per share)	29.84	29.84	29.84	29.84	29.84	29.84
11)	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	110.59
12)	Earnings Per Share (of Rs.10/- each) (not annualised):						
	(a) Basic	0.30	0.17	0.47	0.41	0.61	1.58
	(b) Diluted	0.30	0.17	0.47	0.41	0.61	1.58

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## NIDHAN COMMERCIAL CO. LTD.

### Notes:

1	The above Unaudited financial results for the quarter and nine months ended 31st December, 2019 have been reviewed and recommended by the audit committee and approved by the Board of Directors at its meeting held on 6th February, 2020. 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	This Statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules - 2015 (Ind AS) prescribed under section 133 of the Companies Act - 2013 and other recognised accounting Practices and Policies to the extent applicable.
4	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 : 6th Feb., 2020  
Place : Kolkata



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Date 06.02.2020

<p>To, ✓ The Secretary, Listing Department Metropolitan Stock Exchange of India Limited, Vibgyor Towers, 4<sup>th</sup> Floor, Plot No C 62, G - Block, Opp. Trident Hotel, BandraKurla Complex, Bandra (E), Mumbai – 400 098 <b>Symbol: NCCL</b></p>	<p>To The Secretary Listing Department The Calcutta Stock Exchange Limited 7, Lyons Range Kolkata – 700 001  <b>Scrip Code: 10024086</b></p>
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Dear Sir(s),

**Sub:** Undertaking for Non-Applicability of Regulation-32 of SEBI (LODR)  
Regulation – 2015

This is to inform you that the Regulation -32 of SEBI ( LODR ) Regulation – 2015 Statement of Deviation or Variation for Proceeds of Public Issue , Right Issue , Preferential Issue, Qualified institutions placement (QIP) ext. Are not applicable for our company M/s Nidhan Commercial Co. Ltd. For the quarter ended 31<sup>st</sup> December 2019.

This is for your information and records.

Yours faithfully,

For Nidhan Commercial Co. Ltd.

*Director*

( 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 ended December 31, 2019 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

**Proprietor**  
M. No.: 057199  
Membership No. 057199A  
Kolkata, 6<sup>th</sup> February, 2020



UDIN- 20057199AAAABM2400