



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: 08.02.2021

To,
Head – Listing & Compliance
Metropolitan Stock Exchange of India Ltd.
Vibgyor Towers, 4th 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 in their meeting held on Monday the 8th February, 2021 have inter-alia considered and approved the following :-

- (1) Standalone Un-Audited Financial Results of the Company for the Quarter and Nine Months ended 31st December 2020, 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 regarding Non-applicability of statement of Deviation(s) or variation(s) under regulation – 32 of SEBI (Listing Obligation and disclosure Requirements) Regulations – 2015.
- (3) Disclosure of material Impact of Covid 19 Pandemic.

This is for your information & record.

Thanking you,

Yours faithfully,

For Nidhan Commercial Co. Ltd.

(Surendra Kumar Dugar)
Director

Director (DIN- 00242241)

Encl. As Above

Nidhan Commercial Co. Ltd.



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STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QTR. & NINE MONTHS ENDED 31st DEC, 2020							
	Particulars	Quarter Ended			Nine Months Ended		(Rs. In Lacs)
		31.12.20	30.09.20	31.12.19	31.12.20	31.12.19	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1)	Revenue :						
a	Revenue from Operations	0.00	0.00	0.00	0.00	0.00	0.00
b	Other Income	2.04	1.33	2.35	6.62	5.91	8.92
	Total Revenue	2.04	1.33	2.35	6.62	5.91	8.92
2)	Expenses :						
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	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	0.00
d	Employee benefits expense	0.00	0.00	0.84	0.56	2.24	3.36
e	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
f	Depreciation and amortisation expense	0.00	0.01	0.00	0.01	0.00	0.02
g	Other expenses	0.24	0.61	0.55	1.68	2.36	5.49
	Total Expenses	0.24	0.62	1.39	2.25	4.60	8.87
3)	Profit / (Loss) before exceptional items and tax (1 - 2)	1.80	0.71	0.96	4.37	1.31	0.05
4)	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5)	Profit / (Loss) before tax (3-4)	1.80	0.71	0.96	4.37	1.31	0.05
6)	Tax expense						
	Income Tax	0.00	0.30	0.05	0.30	0.10	0.02
	Income Tax for earlier year	0.00	0.00	0.00	0.00	0.00	0.06
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
7)	Net Profit / (Loss) from Ordinary Activities after tax (5 - 6)	1.80	0.41	0.91	4.07	1.21	(0.03)
8)	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
9)	Total Comprehensive Income for the period (7+8)	1.80	0.41	0.91	4.07	1.21	(0.03)
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	-	-	-	-	-	110.56
12)	Earnings Per Share (of Rs.10/- each) (not annualised):						
	(a) Basic	0.60	0.14	0.30	1.36	0.41	(0.01)
	(b) Diluted	0.60	0.14	0.30	1.36	0.41	(0.01)



Contd. ...2



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[2]

NIDHAN COMMERCIAL CO. LTD.

Notes:

1	The above Unaudited financial results for the quarter and nine months ended 31st December, 2020 have been reviewed and recommended by the audit committee and approved by the Board of Directors at its meeting held on 8th February, 2021. The Statutory Auditors of the Company have carried out Limited Review of these results.
2	The Company's Business Activities falls within a Single Business segment in Term of IND AS 108 on segment Reporting.
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.



Date : 8th Feb., 2021
Place : Kolkata

UDIN - 21057199AAAAC17440

By order of the Board
For Nidhan Commercial Co. Ltd.

Surendra Dugar

Director
(Surendra Kumar Dugar)
Director (DIN - 00242241)



G. S. PANDEY & CO.

Chartered Accountants

(M) : 94330 82933
P-41, Princep Street,
4th 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, 2020 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.

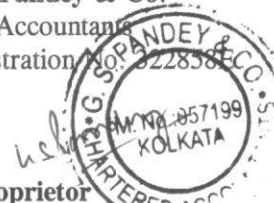
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited financial results prepared in all material respects in accordance with applicable Indian Accounting Standards (IND AS) prescribed under Section 133 of the Companies 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 5th 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

Membership No. 057199
Kolkata, 8th February, 2021
UDIN: 21057199AAAAAC17440



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Bandra (E), Mumbai – 400 098.

Symbol : MSEI - NCCL

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


Dear Sir / Madam,

This 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) etc. Are not applicable for our Company M/s. Nidhan Commercial Co.Ltd. for the quarter and Nine Months ended 31st December, 2020.

This is for your information and records.

Yours faithfully.

For Nidhan Commercial Co. Ltd.


Director

(Surendra Kumar Dugar)
Director (DIN:00242241)



Nidhan Commercial Co. Ltd.

DISCLOSURE OF MATERIAL IMPACT OF COVID -19 PANDEMIC

Pursuant to SEBI Circular SEBI/HO/CFD/CMD1/CIR/P/2020/84 dated 20th May, 2020 on Disclosure of material impact of Covid-19 pandemic are as follows :-

S.No	Particulars	Disclosures
1	Impact of Covid-19 pandemic on the business	The Company's business operation remained shut from 23 rd March, 2020 to 8 th June 2020 due to lockdown and as per Government decision / direction the company has commenced its business operation .The revenues and profitability of the Company are likely to be adversely impacted.
2.	Ability to maintain operations including the branch / office space functioning and closed down.	On the announcement made by the Honorable Prime Minister of India, the offices of the Company were closed during th Lockdown period. The management decided to operate the work and necessary task from the home itself . The Company has been following the guidelines issued by various authorities from time to time
3.	Schedule, if any, for restarting the operations.	The Company has started its normal scale of operation from office when the lockdown is unlocked, conditions are relaxed further. It will take time for the business to reach the pre- lockdown level.
4.	Steps taken to ensure smooth functioning of operations.	The Company has taken utmost care of its staff, like sanitization, social distancing, mandatory mask wearing, thermal check at the office premises, maintaining proper hygiene.
5.	Estimation of the future impact of covid -19 on its operation.	During March – August 2020, being moratorium period, the income and profitability of the Company are likely to be adversely impacted.
6.	Details of impact of covid -19 on listed entity's:	



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6a	Capital and financing resources	Not Applicable .
6b	Profitability	In the view of lockdown profitability during the year will be impacted.
6c	Liquidity Position	Since we had surplus as liquidity through banking channels so there was limited effect .
6d	Ability to service debt and other financing arrangement	Not Applicable .
6e	Internal financing reporting and control	The Management is ensuring an effective internal financial reporting and control measures. System have been established to review the account receivables and measures taken to control the capital expenditure.
6f	Demand for its product / services	It is too early to assess as lockdown is just getting relaxed in many parts of India. The Company hopes that the business will become normal soon.
6f	Supply Chain	Not Applicable .
7.	Existing contracts/ agreements where non-fulfilment of the obligation by any party will have significant impact on the listed entity's business.	Not Applicable .
8.	Other relevant material updates about the Companys Business	The Company would furnish updates in the case of any material developments or changes to the stock exchange, from time to time.

This is for your kind information and record.

For Nidhan Commercial Co. Ltd.



Director

(Surendra Kumar Dugar)

Director- DIN- 00242241