

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 : 07.02.2023

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 today, on Tuesday the 7th February, 2023 have inter-alia considered and approval the following :

- (1) Standalone Un-Audited Financial Results of the Company for the Quarter and Nine Months ended 31st Dec.2022, prepared pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”). Please find enclosed said Un-Audited Financial Results & Limited Review Report issued by M/s. GGPS And Associates 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.

This is for your information & record

Thanking You,
Yours faithfully,

For Nidhan Commercial Co. Ltd.


Director

(Surendra Kumar Dugar)
Director
DIN- 00242241

Encl. : As Above

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STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QTR. & NINE MONTHS ENDED 31st DEC, 2022							
(Rs. In Lacs)							
	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.22 (Unaudited)	30.09.22 (Unaudited)	31.12.21 (Unaudited)	31.12.22 (Unaudited)	31.12.21 (Unaudited)	31.03.22 (Audited)
1)	Revenue :						
a	Revenue from Operations	0.00	0.00	0.00	0.00	0.00	0.00
b	Other Income	2.50	2.17	1.27	5.11	4.30	5.64
	Total Revenue	2.50	2.17	1.27	5.11	4.30	5.64
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	0.90	0.90	1.20	2.70	2.70	3.60
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	0.01
g	Other expenses	0.26	0.30	0.56	1.67	1.82	2.26
	Total Expenses	1.16	1.20	1.76	4.37	4.52	5.87
3)	Profit / (Loss) before exceptional items and tax (1 - 2)	1.34	0.97	(0.49)	0.74	(0.22)	(0.23)
4)	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5)	Profit / (Loss) before tax (3-4)	1.34	0.97	(0.49)	0.74	(0.22)	(0.23)
6)	Tax expense						
	Income Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Income Tax for earlier year	0.00	0.00	0.00	0.00	0.00	0.00
	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)	1.34	0.97	(0.49)	0.74	(0.22)	(0.23)
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)	1.34	0.97	(0.49)	0.74	(0.22)	(0.23)
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	-	-	-	-	-	114.07
12)	Earnings Per Share (of Rs.10/- each) (not annualised):						
	(a) Basic	0.45	0.33	(0.16)	0.25	(0.07)	(0.08)
	(b) Diluted	0.45	0.33	(0.16)	0.25	(0.07)	(0.08)

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 Dec.-2022 have been reviewed and recommended by the audit committee and approved by the Board of Directors at their meeting held on 7th February, 2023 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	The full format of these Financial Results are available on the Website of the Stock Exchange at www.msei.in and the Company's website at www.nidhanltd.com
5	Previous year's/period's figures have been re-grouped / rearranged wherever necessary.



Date : 07.02.2023
Place : Kolkata

UDIN-23447670B9WYMB2866

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

Surendra Dugar
Director

(Surendra Kumar Dugar)
Director
DIN - 00242241



GGPS And Associates

REG.NO. 032345N

CHARTERED ACCOUNTANTS

115, 1st Floor, Vijay Shopping Mall, Bikaner (Raj.) 334001

LIMITED REVIEW REPORT

To,

Board of Directors

Nidhan Commercial Co. Limited

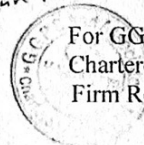
We have reviewed the accompanying statement of Un-audited Financial Results ('the Statement') of Nidhan Commercial Co. Limited ('the Company') for the quarter and nine months ended December 31, 2022 pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 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.

Tarun Periwal



For GGPS And Associates,
Chartered Accountants
Firm Registration No. 032345N

Tarun Periwal

Partner (Membership No.447670)

Bikaner, 7th February, 2023

UDIN: 23447670BGWYMB2866

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Symbol – MSEI-NCCL

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

Dear Sir/Madam,

This is to inform you that the Regulation- 32 of SEBI (LODR) Regulation – 2015 Statement of Deviation(s) or Variation(s) 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, 2022.

This is for your information & record.

Thanking You,
Yours faithfully,

For Nidhan Commercial Co. Ltd.

Director

(Surendra Kumar Dugar)
Director
DIN- 00242241