



**INDEPENDENT AUDITORS REVIEW REPORT**

TO THE BOARD OF DIRECTORS OF  
NAGA DHUNSERI GROUP LIMITED

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **NAGA DHUNSERI GROUP LIMITED** for the Quarter and three months ended 30<sup>th</sup> June, 2018. The statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 (the Listing Regulation 2015) which has been initialed by us for identification purpose. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagements (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 from material misstatement. A review is limited primarily to inquire 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 accordance with applicable accounting standards specified under section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FAC/62/2016 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 Dhandhanias & Associates  
Chartered Accountants  
(Firm Registration No. 316052E)



*K. Dhandhanias*

(FCA, Partner)  
(Membership No.086026)

Date: August 09, 2018

**UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2018**

(₹ In Lakhs)

SI No.	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30.06.2018	31.03.2018	30.06.2017	31.03.2018
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income				
	(a) Revenue from Operations	810.89	2,928.47	735.08	7,916.80
	(b) Other income	7.81	7.53	9.99	63.85
	Total income	818.70	2,936.00	745.07	7,980.65
2	Expenses				
	a) Purchase of Stock-in Trade	603.32	1,603.87	1,006.70	7,107.84
	b) Changes in inventories of Stock-in trade	217.54	1,254.83	(487.69)	(887.79)
	c) Employees Benefit expense	15.55	18.13	8.39	51.85
	d) Depreciation and Amortisation expense	3.98	5.17	3.18	18.05
	e) Other Expenses	25.11	39.81	65.20	169.63
	Total expenses	865.51	2,921.81	595.78	6,459.58
3	<b>Profit/(Loss) from Operations before exceptional items(1-2)</b>	(46.81)	14.19	149.29	1,521.07
4	Exceptional Items	-	(0.35)	-	(0.35)
5	<b>Profit/(Loss) from ordinary activities before tax (3-4)</b>	(46.81)	14.54	149.29	1,521.42
6	Tax Expense				
	(a) Current Tax	22.00	17.00	30.00	307.00
	(b) Deferred Tax	-	1.41	-	1.41
	(c) MAT Adjustments	-	-	-	-
7	<b>Net Profit / (Loss) from Ordinary Activities after tax (5-6)</b>	(68.81)	(3.87)	119.29	1,213.01
8	Extraordinary items (Net of Tax Expenses)	-	-	-	-
9	<b>Net Profit/(Loss) for the period (7-8)</b>	(68.81)	(3.87)	119.29	1,213.01
10	Paid-up equity share capital (Face Value of ₹ 10/- each)	100.00	100.00	100.00	100.00
11	Reserves excluding Revaluation Reserves	-	-	-	8,785.23
12	i) Earnings Per Share *				
	(before extra-ordinary items)				
	Basic (in ₹)	(6.88)	(0.39)	11.93	121.30
	Diluted (in ₹)	(6.88)	(0.39)	11.93	121.30
	ii) Earnings Per Share *				
	(after extra-ordinary items)				
	Basic (in ₹)	(6.88)	(0.39)	11.93	121.30
	Diluted (in ₹)	(6.88)	(0.39)	11.93	121.30

\* Not Annualised

**Notes :**

- The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 9th August, 2018.
- Nature of capital market in which the Company operates is such that the quarterly result do not indicate the likely annual performance.
- The Statutory Auditors have carried out a Limited Review of the financial results for the quarter ended 30th June, 2018.
- The Figures for the quarter ended March 31, 2018 are the balancing figures between audited figures in respect of the full financial year and year to date figures upto the third quarter of the Financial Year 2017-18.
- The Company's primary activity is Investment in Shares and Securities and as such no separate information is required to be furnished in terms of Accounting Standard - 17, Segment Reporting prescribed under Section 133 of The Companies Act,2013.
- Previous period figures have been regrouped, re-arranged and re-classified wherever necessary in order to make them comparable.



By Order of the Board  
 For NAGA DHUNSERI GROUP LTD.

*(Signature)*

C.K. DHANUKA  
 (Chairman)  
 (DIN: 00005684)

Place : Kolkata  
 Date : The 9th Day of August 2018

**EXTRACT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2018**

(₹ in Lakhs)

Particulars	Quarter ended (30.06.2018)	Quarter ended (31.03.2018)	Quarter ended (30.06.2017)	Year ended (31.03.2018)
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Total Income from Operations	818.70	2,936.00	745.07	7,980.65
Net Profit / (Loss) for the period (before tax, Exceptional and/or Extraordinary Items)	(46.81)	14.19	149.29	1,521.07
Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary Items)	(46.81)	14.54	149.29	1,521.42
Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary Items)	(68.81)	(3.87)	119.29	1,213.01
Equity Share Capital	100.00	100.00	100.00	100.00
Reserves (excluding Revaluation Reserve) as shown in the Balance Sheet of Previous Year	-	-	-	8,785.23
Earnings Per Share (before extraordinary items) (of ₹10/- each) *				
Basic (in ₹) :	(6.88)	(0.39)	11.93	121.30
Diluted (in ₹) :	(6.88)	(0.39)	11.93	121.30
Earnings Per Share (after extraordinary items) (of ₹10/- each) *				
Basic (in ₹) :	(6.88)	(0.39)	11.93	121.30
Diluted (in ₹) :	(6.88)	(0.39)	11.93	121.30

\* Not Annualised

Note : The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange Website ([www.nseindia.com](http://www.nseindia.com)) and on the Company's website.



By order of the Board  
For Naga Dhunseri Group Limited



C.K. DHANUKA  
(Chairman)  
(DIN: 00005684)

Place : Kolkata

Date : The 9th Day of August'2018