



INDEPENDENT AUDITORS REVIEW REPORT

**TO THE BOARD OF DIRECTORS OF
NAGA DHUNSERI GROUP LIMITED**

1. We have reviewed the accompanying quarterly statement of Standalone Unaudited Financial Results of **NAGA DHUNSERI GROUP LIMITED** (the "Company") and the year to date results for the period 1st April, 2018 to 30th September, 2018 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India 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.
3. 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 Statement 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.
4. 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 5th July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.



For Dhandhania & Associates
Chartered Accountants
(Firm Registration No. 316052E)

(Sunil Oswal)
(FCA, Partner)
(Membership No.071678)

Place: Kolkata
Date: November 13, 2018

NAGA DHUNSERI GROUP LTD.
Regd. Office: "DHUNSERI HOUSE"
4A, WOODBURN PARK, KOLKATA-700020
CIN - L01132WB1918PLC003029; Website : www.nagadhunserigroup.com;
E.mail : mail@nagadhunserigroup.com; Phone : 2280-1950

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2018

(₹ In Lakhs)

Sl No.	PARTICULARS	QUARTER ENDED			SIX MONTHS ENDED		YEAR ENDED
		30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from operations						
	(a) Revenue From Operations	1,302.14	810.89	1,953.41	2,113.03	2,688.49	7,916.80
	(b) Other Income	11.16	7.81	10.69	18.97	20.68	63.85
	Total Income	1,313.30	818.70	1,964.10	2,132.00	2,709.17	7,980.65
2	Expenses						
	a) Purchase of Stock-in Trade	604.69	603.32	1,713.98	1,208.01	2,720.68	7,107.84
	b) Changes in inventories of Stock-in trade	305.62	217.54	(420.19)	523.16	(907.88)	(887.79)
	c) Employees Benefit expense	18.53	17.05	11.68	35.58	20.07	51.85
	d) Depreciation and Amortisation expense	12.03	3.99	4.52	16.02	7.70	18.05
	e) Other Expenses	24.14	23.61	29.51	47.75	94.71	169.63
	Total expenses	965.01	865.51	1,339.50	1,830.52	1,935.28	6,459.58
3	Profit / (Loss) from operations before Exceptional Items and Taxes (1-2)	348.29	(46.81)	624.60	301.48	773.89	1,521.07
4	Exceptional Items:	-	-	-	-	-	(0.35)
5	Profit /(Loss) from ordinary activities before Tax (3-4)	348.29	(46.81)	624.60	301.48	773.89	1,521.42
6	Tax Expenses:						
	(a) Current Tax	6.00	22.00	100.00	28.00	130.00	307.00
	(b) Deffered Tax	-	-	-	-	-	1.41
	(c) Earlier Year Tax Adjustments	(0.50)	-	-	(0.50)	-	-
7	Net Profit/(Loss) from Ordinary activities after tax (5-6)	342.79	(68.81)	524.60	273.98	643.89	1,213.01
8	Extraordinary Items (Net of Tax Expense)	-	-	-	-	-	-
9	Net Profit /(Loss) for the period (7-8)	342.79	(68.81)	524.60	273.98	643.89	1,213.01
10	Paid-up equity share capital (Face Value of ₹ 10/- each)	100.00	100.00	100.00	100.00	100.00	100.00
11	Reserves (excluding Revaluation Reserve)	-	-	-	-	-	8,785.23
12	(i) Earnings Per Share* (before extra-ordinary items)						
	Basic (in ₹)	34.28	(6.88)	52.46	27.40	64.39	121.30
	Diluted (in ₹)	34.28	(6.88)	52.46	27.40	64.39	121.30
	(ii) Earnings Per Share* (after extra-ordinary items)						
	Basic (in ₹)	34.28	(6.88)	52.46	27.40	64.39	121.30
	Diluted (in ₹)	34.28	(6.88)	52.46	27.40	64.39	121.30

* Not Annualised, except year end basic and diluted EPS



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Statement of Assets & Liabilities

(₹ in Lakhs)

	PARTICULARS	Unaudited	Audited
		As at 30.09.2018	As at 31.03.2018
A	<u>EQUITY AND LIABILITIES</u>		
(1)	Shareholder's Funds		
	(a) Share Capital	100.00	100.00
	(b) Reserves and Surplus	9,029.07	8,785.23
(2)	Non-Curent Liabilities		
	(a) Long-term provisions	307.97	432.97
(3)	Curent Liabilities		
	(a) Trade Payable	40.00	0.78
	(b) Other current liabilities	19.93	25.41
	(c) Short-term provisions	28.39	307.39
		9,525.36	9,651.78
B	<u>ASSETS</u>		
(1)	Non-current assets		
	(a) Propoerty, Plant & Equipment		
	(i) Tangible assets	133.70	141.66
	(b) Non-current investments	6,265.10	4,311.11
	(c) Deferred tax assets	4.17	4.17
	(d) Long-term loans and Advances	1,080.52	1,156.68
(2)	Current assets		
	(a) Current investments	496.48	1,277.70
	(b) Inventories	1,425.81	1,948.96
	(c) Trade Receivables	24.10	-
	(d) Cash and cash equivalent	72.44	411.97
	(e) Short-term loans and advances	15.71	359.64
	(f) Other current assets	7.33	39.89
		9,525.36	9,651.78

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 13th November, 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 and half year ended 30.09.2018.
- 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.

Place : Kolkata
Date : The 13th day of November'2018

C.K. DHANUKA
Chairman
(DIN: 00005684)