

# **NORTH EASTERN PUBLISHING & ADVERTISING COMPANY LTD.**

CIN : L22122AS1981PLC001884

Registered Office :  
Room No. 5, 1st Fl. H.M. Market, T.R. Phookan Road  
Guwahati - 781 001, ASSAM.

Head Office : 5, Gorky Terrace, 2nd Floor, Kolkata - 700 017  
Phone : 033-66133300, Fax : 033-66133303  
E-mail : corp@citystarinfra.com

November 12, 2018

To,  
Metropolitan Stock Exchange of India Limited  
Vibgyor Towers, 4<sup>th</sup> Floor,  
Plot No. C 62, G Block,  
Opp Tridnet Hotel,  
Bandra Kurla Complex, Bandra (E)  
Mumbai- 400098

**Sub: Outcome of the Board Meeting held on 12<sup>th</sup> November, 2018**  
**SCRIP CODE: NEPACL**

Dear Sir,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith a copy of Un-audited Financial Results along with statement of Assets & Liabilities for the quarter and half year ended 30<sup>th</sup> September, 2018.

Further issued the Limited Review Report with an unmodified opinion on the Standalone Unaudited Financial Result of the Company for the quarter and half year ended 30<sup>th</sup> September, 2018.

Please take note that the meeting of the Board of Directors of the Company commenced at 4.30 P.M. and concluded at 5.15 P.M. on 12.11.2018.

You are requested to kindly take a note of the above.

Thanking you,

**For North Eastern Publishing & Advertising Company Limited**



**Chanchal Rungta**  
**Director**  
**DIN: 07590027**

**North Eastern Publishing & Advertising Co. Limited**  
CIN L22122AS1981PLC001884

Part I

**Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2018**

₹ in Lakhs

Particulars	3 months ended 30.09.2018	Corresponding 3 months ended	Preeceeding 3 months ended	Half-Year ended 30.09.2018	Half-Year ended 30.09.2017	Year ended 31.3.2018
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Revenue from operations</b>	3083.36	362.01	1875.96	4959.32	872.93	2959.91
<b>2. Other income</b>	6.46	0.50	0.00		0.50	0.00
<b>3. Total Revenue</b>	<b>3089.82</b>	<b>362.51</b>	<b>1875.96</b>	<b>4965.78</b>	<b>873.43</b>	<b>2959.91</b>
<b>4. Expenses</b>						
a) Purchases of stock-in-trade	2035.61	581.63	2329.45	4365.06	1025.81	2845.65
b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	-365.38	0.00	0	-489.90	-606.76
c) Employee benefits expense	6.31	2.75	5.64	11.95	6.07	18.25
d) Depreciation & Amortisation Expenses	0					0.76
e) Other Expenses	2.12	2.02	5.80	7.92	7.21	13.66
f) Finance cost	272.66	122.50	0.00	272.66	275.97	545.33
g) Provision	0		0.00	0.00		4.74
<b>Total Expenses</b>	<b>2316.70</b>	<b>343.52</b>	<b>2340.89</b>	<b>4657.59</b>	<b>825.16</b>	<b>2821.63</b>
<b>5. Profit / (Loss) from ordinary activities before tax (3-4)</b>	<b>773.12</b>	<b>19.0</b>	<b>-464.93</b>	<b>308.19</b>	<b>48.27</b>	<b>138.08</b>
<b>6. Tax expense</b>						
a) Current tax	238.89	0	0	238.89	0	26.30
b) Deferred tax	0	0	0	0	0	0.00
<b>9. Net profit / (loss) for the period after tax (5-6)</b>	<b>534.23</b>	<b>19.0</b>	<b>-464.93</b>	<b>69.30</b>	<b>48.27</b>	<b>111.78</b>
<b>10. Paid-up equity share capital</b>	<b>4051</b>	<b>4051</b>	<b>4051</b>	<b>4051</b>	<b>4051</b>	<b>4051.00</b>
<b>12. Reserves excluding Revaluation Reserves</b>	<b>-80.52</b>	<b>0</b>	<b>0</b>	<b>-80.52</b>	<b>0</b>	<b>-149.82</b>
<b>14. Earning per share (Basic)</b>	<b>0.13</b>	<b>0.05</b>	<b>0</b>	<b>0.02</b>	<b>0.12</b>	<b>0.28</b>

**Unaudited Statement of Assets and Liabilities as at September 30, 2018**

	As at 30.9.2018 Unaudited	As at 31.03.2018 Audited
<b>ASSETS</b>		
<b>1. Non Current Assets</b>		
a. Fixed Assets	542.12	542.12
b. Non- Current Investments	311.47	311.47
c. Long Term Loans and Advances	11294.95	11038.54
<b>2. Current Assets</b>		
(a) Inventories	1918.35	1918.35
(b) Trade Receivables		0
(c) Cash and cash equivalents	2.32	6.8
(d) Short Term loans and advances	421.17	336.61
<b>Total Assets</b>	<b>14490.38</b>	<b>14153.91</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a Share Capital	4050.6	4,050.60
b Reserves and Surplus	-80.52	-149.82
<b>Liabilities</b>		
<b>1. Non Current Liabilities</b>		
a Long Term Borrowings	7058.72	6810.83
b Long Term Provisions	46.16	46.16
<b>2. Current Liabilities</b>		
a Trade payables	132.65	570.41
b Other current liabilities	3034.15	2789.7
c Short Term Provisions	248.62	36.03
<b>Total Equity and Liabilities</b>	<b>14490.38</b>	<b>14153.91</b>

1) The above statement has been reviewed by the audit committee and approved by the board of Directors of the company at their meeting held on November 12, 2018. The statutory auditors have carried out a limited review of the above financial results.

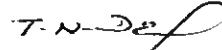
2) The statement had been prepared in accordance with the Indian Accounting standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of companies (Indian accounting standards) Rule, 2015 and Companies (Indian Accounting standard) Amendment Rules, 2016.

3) The Company has used the format for Un-audited quarterly results as per the requirement of SEBI's circular dated July 5, 2016, Ind AS and Schedule III to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS. The inapplicable items in the format of the above results have not been disclosed.

4) Segment wise reporting as defined in Accounting Standard (AS 17) is not applicable, since the entire operation of the Company relates to one segment.

5) Figures for the previous periods/year have been regrouped/re classified, wherever necessary.

**By Order of the Board**



**Tarak Nath Dey**

**Director (DIN 00343396)**

Place: Kolkata

Date: November 12, 2018

### **Limited Review Report**

To the Board of Directors  
**North Eastern Publishing & Advertising Company Limited**

We have reviewed the accompanying statement of unaudited financial results of **North Eastern Publishing & Advertising Company Limited** for the quarter and half year ended 30<sup>th</sup> September, 2018. 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 these Financial 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 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 cause us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Rahul Bansal & Associates**  
*Chartered Accountants*



Date: 12.11.2018  
Place: Kolkata

*R. Bansal*

**CA Rahul Bansal**  
(Partner)  
Membership No: 068619  
Firm Registration No: 327098E