

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 13, 2019

To,
Metropolitan Stock Exchange of India Limited
Vibgyor Towers, 4th 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 13th November, 2019

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 30th September, 2019.

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 30th September, 2019.

Please take note that the meeting of the Board of Directors of the Company commenced at 2.00 P.M. and concluded at 3.00 P.M. on 13.11.2019.

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

Independent Auditor's Limited Review Report on Review of the Quarter and Half-Year ended Unaudited Standalone Financial Results of the Company

To
The Board of Directors
North Eastern Publishing & Advertising Co. Ltd.
5, Gorky Terrace, 2nd Floor
Kolkata-700017

- 1) We have reviewed the accompanying statement of unaudited financial results of **North Eastern Publishing & Advertising Co. Ltd.** for the quarter and half year ended 30th September, 2019 (the "Statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2) We conducted our Limited review of the Statement 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.
- 3) Based on our Limited review conducted as above, nothing has come to our attention, **except the point stated in para (4)**, 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.
- 4) The Company has not adopted Indian Accounting Standard ('Ind-AS') notified u/s 133 of the companies act-2013 (the Act) read with the Companies (Indian Accounting Standard) Rules, 2015 from 1st April 2019 .The accompanying Financial statements submitted by the company for our review have been prepared following the principles followed earlier.

Date: 13.11.2019
Place: Kolkata

For S.MANDAL & CO.
Chartered Accountants
Firm Registration No: 314188E


(H.C. Dey)
Partner

Membership No.: FCA050190
UDIN : 19050190AAAABI1850



North Eastern Publishing & Advertising Co. Limited
5, Gorky Terrace, 2nd Floor, Kolkata-700017
CIN L22122AS1981PLC001884

Part I

Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2019

₹ in Lakhs

Particulars	3 months ended 30.09.2019	Corresponding 3 months ended 30.09.2018	Preeceeding 3 months ended 30.06.2019	Half-Year ended 30.09.2019	Half-Year ended 30.09.2018	Year ended 31.3.2019
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue from operations	13.09	3083.36	2.45	15.54	4959.32	3945.92
2. Other Income	0.00	6.46	0.19	0.19	6.46	6.86
3. Total Revenue	13.09	3089.82	2.64	15.73	4965.78	3952.78
4. Expenses						
a) Purchases of stock-in- trade	0.00	2035.61	0.00	0.00	4365.06	3096.68
b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0	0.00	799.73
c) Employee benefits expense	5.63	6.31	5.63	11.26	11.95	22.49
d) Depreciation & Amortisation Expenses	0.00	0.00	0.00			1.11
e) Other Expenses	2.58	2.12	5.31	7.89	7.92	10.29
f) Finance cost	4.33	272.66	0.00	4.33	272.66	172.37
g) Provision	0.00	0.00	0.00	0.00	0.00	8.88
Total Expenses	12.53	2316.70	10.94	23.47	4657.59	4111.55
5. Profit / (Loss) from ordinary activities before tax (3-4)	0.56	773.12	-8.29	-7.74	308.19	-158.77
6. Tax expense						
a) Current tax	0.00	238.89	0	0.00	238.89	0.00
b) Deferred tax	0.00	0	0	0	0	0.00
9. Net profit / (loss) for the period after tax (5-6)	0.56	534.23	-8.29	-7.74	69.30	-158.77
10. Paid-up equity share capital	4,051.00	4051	4051	4051	4051	4051.00
12. Reserves excluding Revaluation Reserves	-313.41	-80.52	-313.97	-313.41	-80.52	-305.68
14. Earning per share (Basic and Diluted)	0.00	0.13	-0.02	-0.02	0.02	-0.39

Unaudited Statement of Assets and Liabilities as at September 30, 2019

	As at 30.9.2019 Unaudited	As at 31.03.2019 Audited
ASSETS		
1. Non Current Assets		
a. Fixed Assets	541.02	541.02
b. Non- Current Investments	300.22	346.49
c. Long Term Loans and Advances	11,968.45	11,875.52
2. Current Assets		
(a) Inventories	1,118.63	1,118.63
(b) Trade Receivables	0.00	0.00
(c) Cash and cash equivalents	1.84	3.36
(d) Short Term loans and advances	437.55	413.78
Total Assets	14,367.71	14,298.79
EQUITY AND LIABILITIES		
Equity		
a. Share Capital	4,050.60	4,050.60
b. Reserves and Surplus	-315.24	-305.66
Liabilities		
1. Non Current Liabilities		
a. Long Term Borrowings	7,709.52	7,618.82
b. Long Term Provisions	55.02	55.02
2. Current Liabilities		
a. Trade payables	4.97	17.21
b. Other current liabilities	2,860.60	2,834.28
c. Short Term Provisions	2.23	28.53
Total Equity and Liabilities	14,367.71	14,298.79

0.00

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 14, 2019. The statutory auditors have carried out a limited review of the above financial results.

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

3) Indian Accounting Standard (IND-AS) which is applicable to the company from the current year have not been followed so far. Accordingly the above statements have been prepared following the principles followed earlier.

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

By Order of the Board



Chand Ratan Modi
Director (DIN 00343685)

Place: Kolkata

Date: November 13, 2019



NORTH EASTERN PUBLISHING & ADVERTISING COMPANY LIMITED

CIN : L22122AS1981PLC001884

Corp.Office : 5, Gorky Terrace, 2nd Floor, kolkata-700 017

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2019

₹ in Lakhs

Particulars	For the half year ended 30th September 2019		For the half year ended 30th September 2018		For the year ended 31st March, 2019	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A. Cash flow from operating activities						
Net Profit / (Loss) before extraordinary items and tax		(7.74)		308.19		(158.74)
<u>Adjustments for:</u>						
Provision against Standard Assets						8.86
Operating profit / (loss) before working capital changes		(7.74)		308.19		(149.88)
<u>Changes in working capital:</u>						
<u>Adjustments for (increase) / decrease in operating assets:</u>						
Inventories	-		-		799.73	
Short term loans & Advances	(23.77)		(84.56)		(77.17)	
Trade Receivables	-		-		-	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>						
Trade payables	(12.23)		(437.76)		(553.20)	
Other current liabilities	26.32		244.45		44.58	
Provisions	(26.30)	(35.98)	212.59	(65.28)	(7.50)	206.44
Net Cash from Operating activities		(43.72)		242.91		56.56
Income Tax		-		238.89		-
Taxation for earlier years		1.83		-		(2.90)
Net Cash from/(used in) operating activities activities		(45.55)		4.02		59.46
B. Cash Flow from Investment activities						
Purchase of Investment		46.26		-		(35.01)
(Increase) Decrease in Fixed Assets		-		-		1.11
Net Cash (used in) Investing activities		46.26		-		(33.91)
C. Net Cash from financing activities						
(Increase)/decrease in Long Term Loans & Advances		(92.93)		(256.40)		807.99
Long Term Borrowings		90.70		247.90		(836.98)
Net Cash (used in) financing activities		(2.23)		(8.50)		(29.00)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		(1.52)		(4.48)		(3.44)
Cash and cash equivalents at the beginning of the year		3.36		6.80		6.80
Cash and cash equivalents at the end of the year		1.84		2.32		3.36

For and on behalf of the Board of Directors

Place : Kolkata
Date : 13th November 2019



Chand Ratan Modi
Director
DIN : 00343685