

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

Date: June 29, 2021

To

The Metropolitan Stock Exchange of India Ltd. (MSEI)

Vibgyor Towers, 4th Floor,

Plot No C 62, G-Block,

Opp. Trident Hotel,

Bandra Kurla Complex,

Bandra (E), Mumbai-400098, India.

SCRIP CODE: NEPACL

Sub: Audited Results for the Financial Year Ended 31st March, 2021

Dear Madam/ Sir,

This is to inform you that pursuant to Regulation 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, the Board of Directors of the Company at its Meeting held on today i.e., Tuesday, the 29th of June, 2021 have approved and taken on record the Audited Financial Results for the 4th Quarter and year ended 31st March, 2021.

Attached herewith following pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015:

1. Audited Financial Results for the 4th Quarter ended and year ended 31st March, 2021 along with the statement of Assets and Liabilities and Cash Flow Statement at the year ended 31st March, 2021.
2. The Auditors' Report on Financial Result and
3. Declaration on unmodified opinion of Auditor on Financial Results.

The meeting of the Board of Directors commenced at 1.30 p.m. and concluded at 2.00 p.m.

This is for your information and for the information of members of your exchange.

Kindly notify the same on record and acknowledge the receipt.

Thanking you.

Yours faithfully,

For North Eastern Publishing & Advertising Co. Limited



Chand Ratan Modi

Director

DIN: 003436

Auditors Report on Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015

To
The Board of Directors
NORTH EASTERN PUBLISHING & ADVERTISING COMPANY LIMITED
5 GORKY TERRACE, 2ND FLOOR
KOLKATA 700017
WEST BENGAL

We have audited the quarterly financial results of NORTH EASTERN PUBLISHING & ADVERTISING COMPANY LTD. (the "company") for the quarter ended 31st March 2021 and the year to date results for the period 01 April 2020 to 31st March 2021 attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for interim Financial Reporting (AS 25/Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



In our opinion and to the best of our information and according to the explanations given to us these financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 in this regard ; and
- (ii) give a true and fair view of the Net Loss & other financial information for the quarter ended 31st March 2021 as well as the year to date results for the period from 1st April 2020 to 31st March 2021.

For **S. Mandal & Co.**
Chartered Accountants
Frn :- 314188E



H .C .Dey
Partner
Membership Number : 050190

Date : 29th day of June 2021
UDIN : 21050190 AA-AAAP6979 .



STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2021

| S.N O. | PARTICULARS | (Rupees in lakhs except EPS data) | | | | |
|-----------|---|-----------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | STANDALONE FINANCIAL RESULTS | | | | |
| | | Quarter Ended | | Year Ended | | |
| | 31.03.2021 | 31.12.2020 | 31.03.2020 | 31.03.2021 | 31.03.2020 | |
| | Audited | Unaudited | Audited | Audited | Audited | |
| 1 | Revenue from Operations | 43.59 | - | 20.43 | 43.59 | 63.87 |
| 2 | Other Income | 1.70 | 3.07 | 43.47 | 4.79 | 2.45 |
| 3 | Total Revenue (1+2) | 45.29 | 3.07 | 63.89 | 48.38 | 66.32 |
| 4 | Expenses | | | | | |
| | (a) Purchase of stock | - | - | 20.77 | - | 20.77 |
| | (b) Change in Inventories of finished goods, work in progress and stock in trade | 1.92 | - | (15.77) | 1.92 | (15.77) |
| | (c) Employee benefits expenses | 7.25 | 4.25 | 5.63 | 22.75 | 22.43 |
| | (d) Depreciation and amortisation expense | | | 0.24 | | 0.24 |
| | (e) Administrative and other expenses | 2.50 | 1.13 | 10.26 | 8.61 | 19.16 |
| | (f) Finance Costs | 100.29 | - | 67.87 | 100.29 | 75.03 |
| | (g) Impairment on Financial Instruments (Net) | (0.01) | - | - | (0.01) | 0.59 |
| | Total Expenses | 111.95 | 5.38 | 89.99 | 133.56 | 122.45 |
| 5 | Profit before exceptional items and tax (3-4) | (66.66) | (2.31) | (25.10) | (85.18) | (56.12) |
| 6 | Exceptional Items | - | - | - | - | - |
| 7 | Profit before tax (5-6) | (66.66) | (2.31) | (25.10) | (85.18) | (56.12) |
| 8 | Tax Expenses | | | | | |
| | - Current tax | - | - | - | - | - |
| | - Deferred tax | - | - | - | - | - |
| | - Income tax for earlier years | - | - | - | - | - |
| 9 | Profit After Tax (7-8) | (66.66) | (2.31) | (25.10) | (85.18) | (56.12) |
| 10 | Other Comprehensive Income/(Expense) | | | | | |
| | A)(i) Items that will not be reclassified to Statement of Profit & Loss | 0.41 | 3.17 | (0.18) | (1.20) | 12.21 |
| | (ii) Income tax relating to items that will not be reclassified to Statement of Profit & Loss | (0.11) | (0.82) | 0.05 | 0.31 | 0.23 |
| | B)(i) Items that will be reclassified to Statement of Profit & Loss | - | - | - | - | - |
| | (ii) Income tax relating to items that will be reclassified to Statement of Profit & Loss | - | - | - | - | - |
| 11 | Total Other Comprehensive Income for the period (net of tax) | 0.30 | 2.35 | (0.13) | (0.89) | 12.43 |
| 12 | Total Comprehensive Income/(Expense) for the period (9+11) | (66.36) | 0.04 | (25.23) | (86.07) | (43.69) |
| 13 | Paid up equity share capital | 4,051.00 | 4,051.00 | 4,051.00 | 4,051.00 | 4,051.00 |
| 14 | Earnings Per equity share of Rs.10/- each | (0.16) | 0.00 | (0.010) | (0.21) | -0.14 |
| | Basic and Diluted (not annualised in Rs.) | | | | | |

Notes:

- The above audited financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held on 29th June 2021
- The Company has adopted Indian Accounting Standard ('Ind AS') notified under Section 133 of the Companies Act 2013 ('the Act') read with the Companies (Indian Accounting Standard), Rules 2015 from 1st April 2019, and the effective date of such transition is 1st April 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and guidelines issued by the Reserve Bank of India (collectively referred to as 'the Previous GAAP'). The figures have been presented in accordance with the format prescribed for financial statements for a Non-Banking Finance Company (NBFC) whose financial statements are drawn up in compliance of the Companies (Indian Accounting Standards) Rules, 2015, in Division III of Notification No. GSR 1022 (E) dated 11th October, 2018, issued by the Ministry of Corporate Affairs, Government of India.
- Figures for the quarter ended 31st March, 2021 and 31st March, 2020 are the balancing figures between audited figures in respect of full financial year and the published year to date figures up to the third quarter of the relevant financial year.
The business of the Company falls within a single primary segment viz., financing, and hence, the disclosure requirement of Ind AS 108 - 'Operating Segments' is not applicable.
- Figures pertaining to the previous period have been rearranged / regrouped, wherever considered necessary, to make them comparable with those of the current period.

For and on behalf of the Board of Directors

Chand Ratan Modi

Place of Signature : Kolkata
Date: 29th June, 2021

Chand Ratan Modi
Director
DIN - '00343685



NORTH EASTERN PUBLISHING & ADVERTISING COMPANY LIMITED

Statement of Assets and Liabilities

| Sr. No. | Particulars | As at 31st March, 2021 (Audited) | As at 31st March, 2020 (Audited) |
|--------------------------------------|-------------------------------------|--|--|
| A EQUITY AND LIABILITIES | | | |
| (1) Shareholder's Funds | | | |
| | (a) Share Capital | 4,050.60 | 4,050.60 |
| | (b) Reserves and Surplus | (438.83) | (350.26) |
| | | 3,611.77 | 3,700.34 |
| (2) Non - Current Liabilities | | | |
| | (a) Long Term Borrowngs | 8,955.64 | 8,423.87 |
| | (b) Long Term Provisions | - | - |
| | | 8,955.64 | 8,423.87 |
| (3) Current Liabilities | | | |
| | (a) Trade Payables | 12.59 | 6.02 |
| | (b) Other Current Liabilities | 1,969.27 | 2,366.87 |
| | (c) Short-Term Provisions | 2.23 | 2.28 |
| | | 1,984.09 | 2,375.17 |
| | TOTAL EQUITY AND LIABILITIES | 14,551.50 | 14,499.38 |
| B ASSETS | | | |
| (1) Non-Current Assets | | | |
| | (a) Fixed Assets | 569.79 | 569.79 |
| | (b) Non-Current Investments | 297.35 | 271.40 |
| | (c) Long Term Loans and Advances | 11,965.37 | 11,966.91 |
| | | 12,832.51 | 12,808.10 |
| (2) Current Assets | | | |
| | (a) Inventories | 1,132.46 | 1,134.39 |
| | (b) Cash and Bank Balances | 4.45 | 1.12 |
| | (c) Short - Term Loans and Advances | 582.08 | 555.77 |
| | | 1,718.99 | 1,691.28 |
| | TOTAL ASSETS | 14,551.50 | 14,499.38 |

For NORTH EASTERN PUBLISHING & ADVERTISING COMPANY LIMITED



Chand Ratan Modi
Director
00343685

Place: Kolkata
Date: 29th June 2021

NORTH EASTERN PUBLISHING & ADVERTISING COMPANY LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED AS ON 31ST MARCH, 2021

| Particulars | For the year ended 31st March, 2021 | | For the year ended 31st March, 2020 | |
|---|-------------------------------------|----------|-------------------------------------|----------|
| | Rs. | Rs. | Rs. | Rs. |
| A. Cash flow from operating activities | | | | |
| Net Profit / (Loss) before extraordinary items and tax | | (84.91) | | (56.12) |
| <i>Adjustments for:</i> | | | | |
| Net unrealised fair value gain / (loss) | | (0.89) | | - |
| Provisions Against Standard Assets | | - | | - |
| Operating profit / (loss) before working capital changes | | (85.80) | | (56.12) |
| <i>Changes in working capital:</i> | | | | |
| <i>Adjustments for (increase) / decrease in operating assets:</i> | | | | |
| Inventories | 1.93 | | (15.76) | |
| Trade receivables | | | - | |
| Short-term loans and advances | (26.31) | | (141.99) | |
| <i>Adjustments for increase / (decrease) in operating liabilities:</i> | | | | |
| Trade payables | 6.57 | | (11.19) | |
| Other current liabilities | (397.60) | | (467.41) | |
| Provisions | (0.05) | (415.46) | (26.52) | (662.87) |
| Cash from Operating activities | | (501.26) | | (718.99) |
| Income Tax | - | | - | |
| Taxation for earlier years | (2.77) | 2.77 | (1.70) | 1.70 |
| Net cash flow from / (used in) operating activities (A) | | (504.03) | | (720.69) |
| B. Cash flow from investing activities | | | | |
| <i>Purchase of Investment</i> | | (25.95) | | 59.57 |
| <i>(Increase)/Decrease in Fixed assets</i> | | - | | 0.24 |
| Net cash flow from / (used in) investing activities (B) | | (25.95) | | 59.81 |
| C. Cash flow from financing activities | | | | |
| Proceeds from long-term borrowings | 531.77 | | 805.05 | |
| (Increase)/decrease in Long term Loans & Advances given | 1.54 | 533.31 | (146.41) | 658.64 |
| Net cash flow from / (used in) financing activities (C) | | 533.31 | | 658.64 |
| Net increase / (decrease) in Cash and cash equivalents (A+B+C) | | 3.33 | | (2.24) |
| Cash and cash equivalents at the beginning of the year | | 1.12 | | 3.36 |
| Effect of exchange differences on restatement of foreign currency Cash and cash | | - | | - |
| Cash and cash equivalents at the end of the year | | 4.45 | | 1.12 |

For NORTH EASTERN PUBLISHING & ADVERTISING COMPANY LIMITED



Chand Ratan Modi
Director
00343685

Place: Kolkata
Date: 29th June 2021

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Date: June 29, 2021

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Plot No C 62, G-Block,
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BandraKurla Complex,
Bandra (E), Mumbai-400098, India.

SCRIP CODE: NEPACL

Sub: Declaration in respect of Auditors Report with Unmodified Opinion.

Ref: Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Madam/ Sir,

We hereby declare that the Statutory Auditors of the Company, S. Mandal & Co., Chartered Accountants (Registration No.: 314188E), Kolkata, have issued the Audit Report with Unmodified Opinion in respect of the Audited Financial Results for the year ended on 31st March, 2021.

Kindly take the information on record.

Thanking you,

Yours faithfully,

For North Eastern Publishing & Advertising Co. Limited



**Champa Lal Pareek
Managing Director**