

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: May 30, 2022

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, 2022

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., Monday, the 30th of May, 2022 have approved and taken on record the Audited Financial Results for the 4th Quarter and year ended 31st March, 2022.

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, 2022 along with the statement of Assets and Liabilities and Cash Flow Statement at the year ended 31st March, 2022.
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 01:00 PM and concluded at 03:10 PM

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



Champa Lal Pareek
Managing Director
DIN: 00030815

S. MANDAL & CO.
CHARTERED ACCOUNTANTS

29D, SEVEN TANKS LANE
DUM DUM JN.
KOLKATA -700 030
Phone : 2556-6768
2546-3269
Fax : (033) 2546-3269
E-Mail : S_mondal_co@yahoo.co.in

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

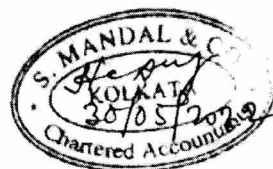
To
The Board of Directors
NORTH EASTERN PUBLISHING AND ADVERTISING CO LTD.
5 GORKY TERRACE, 2ND FLOOR
KOLKATA 700017
WEST BENGAL

We have audited the quarterly financial results of **NORTH EASTERN PUBLISHING AND ADVERTISING CO LTD.** (the "company") for the quarter ended 31st March 2022 and the year to date results for the period 01 April 2021 to 31st March 2022 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 and other financial information for the quarter ended 31st March 2022 as well as the year to date results for the period from 1st April 2021 to 31st March 2022.

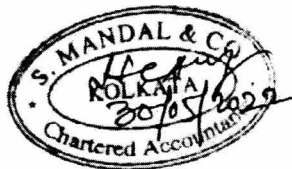
For **S. Mandal & Co.**
Chartered Accountants
Frm :- 314188E



H.C.Dey
Partner
Membership Number : 050190

Date : 30th day of May 2022

UDIN: 22050190AJV8IW5296



STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2022

S.N O.	PARTICULARS	STANDALONE FINANCIAL RESULTS (Rupees in lakhs except EPS data)				
		Quarter Ended		Year Ended		
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
	Audited	Unaudited	Audited	Audited	Audited	
1	Revenue from Operations					
2	Other Income	128.75	0.60	43.59	129.39	43.59
3	Total Revenue (1+2)	0.01		1.70	1.12	4.79
4	Expenses	128.76	0.60	45.29	130.51	48.38
	(a) Purchase of stock					
	(b) Change in Inventories of finished goods, work in progress and stock in trade					
	(c) Employee benefits expenses			1.92		1.92
	(d) Depreciation and amortisation expense	14.54	0.04	7.25	17.63	22.75
	(e) Administrative and other expenses					
	(f) Finance Costs	1.21	3.89	2.50	9.18	8.61
	(g) Impairment on Financial Instruments (Net)	104.44		100.29	104.44	100.29
	Total Expenses	5,961.61		(0.01)	5,961.61	(0.01)
5	Profit before exceptional items and tax (3-4)	6,081.80	3.93	111.95	6,092.86	133.56
6	Exceptional items	(5,953.04)	(3.33)	(66.66)	(5,962.35)	(85.18)
7	Profit before tax (5-6)					
8	Tax Expenses	(5,953.04)	(3.33)	(66.66)	(5,962.35)	(85.18)
	- Current tax					
	- Deferred tax					
	- Income tax for earlier years				2.47	
9	Profit After Tax (7-8)	(5,953.04)	(3.33)	(66.66)	(5,964.83)	(85.18)
10	Other Comprehensive Income/(Expense)					
	A)(i) Items that will not be reclassified to Statement of Profit & Loss	(2.55)	0.41	0.41	40.27	(1.20)
	(ii) Income tax relating to items that will not be reclassified to Statement of Profit & Loss	0.66	(0.16)	(0.11)	(10.47)	0.31
	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)	(1.89)	0.45	0.30	29.80	(0.89)
12	Total Comprehensive Income/(Expense) for the period (9+11)	(5,954.93)	(2.88)	(66.36)	(5,935.03)	(86.07)
13	Paid up equity share capital	4,050.60	4,050.60	4,050.60	4,050.60	4,050.60
14	Earnings Per equity share of Rs.10/- each	(14.70)	(0.01)	(0.16)	(14.73)	(0.21)
	Basic and Diluted (not annualised in Rs.)					

Notes	
1)	These results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.
2)	The above results for the quarter ended 31st March, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 30th May, 2022.
3)	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.
4)	The Company has considered the possible effects that may result from COVID-19 in the preparation of these standalone financial results. In assessing the recoverability of financial and non-financial assets, the Company has considered internal and external information including the economic forecasts available, and based on such information and assessment, the Company expects to recover the carrying amount of these assets. The impact of the pandemic may differ from that estimated as at the date of approval of these financial results, and such changes, if any, will be prospectively recognised. Further, the extent to which the COVID-19 pandemic will impact the Company's future activities and financial results will depend on future developments which are highly uncertain, and as such no impact thereof, if any required, could be taken in these financial results.
5)	The figures for the quarter ended March 31, 2022 and the corresponding quarter ended in the previous year are the balancing figures between audited figures of the full financial year and published unaudited year to date figures up to the third quarter of the current and previous financial year respectively, which were subjected to limited review.
6)	The figures of the previous quarter / period / year have been regrouped / restated, wherever considered necessary.

For and on behalf of the Board of Directors

C. L. Pareek

Place of Signature : Kolkata
Date: 30th May, 2022

Champa Lal Pareek
Managing Director
DIN - 00030815



NORTH EASTERN PUBLISHING & ADVERTISING COMPANY LIMITED

Statement of Assets and Liabilities

Sr. No.	Particulars	As at 31st March, 2022 (Audited)	As at 31st March, 2021 (Audited)
A	EQUITY AND LIABILITIES		
(1)	Shareholder's Funds		
	(a) Share Capital	4,050.60	4,050.60
	(b) Reserves and Surplus	(6,397.98)	(438.83)
		-2,347.38	3,611.77
(2)	Non - Current Liabilities		
	(a) Long Term Borrowngs	9,560.23	8,955.64
	(b) Long Term Provisions		-
		9,560.23	8,955.64
(3)	Current Liabilities		
	(a) Trade Payables	8.44	12.59
	(b) Other Current Liabilities	1,544.11	1,969.27
	(c) Short-Term Provisions	2.23	2.23
		1,554.78	1,984.09
	TOTAL EQUITY AND LIABILITIES	8,767.63	14,551.50
B	ASSETS		
(1)	Non-Current Assets		
	(a) Fixed Assets	569.79	569.79
	(b) Non-Current Investments	297.35	297.35
	(c) Long Term Loans and Advances	1,183.98	11,965.37
		2,051.12	12,832.51
(2)	Current Assets		
	(a) Inventories	1,132.47	1,132.46
	(b) Cash and Bank Balances	1,171.92	4.45
	(c) Short - Term Loans and Advances	4,412.13	582.08
		6,716.52	1,718.99
	TOTAL ASSETS	8,767.63	14,551.50

For NORTH EASTERN PUBLISHING & ADVERTISING COMPANY LIMITED



Champa Lal Pareek
Director
00030815

Place: Kolkata

Date: 30th May ,2022

NORTH EASTERN PUBLISHING & ADVERTISING COMPANY LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED AS ON 31ST MARCH, 2022

Particulars	For the year ended 31st March, 2022		For the year ended 31st March, 2021	
	Rs.	Rs.	Rs.	Rs.
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		(5,959.15)		(84.91)
<u>Adjustments for:</u>				
Net unrealised fair value gain / (loss)		-		(0.89)
Provisions Against Standard Assets		-		-
Operating profit / (loss) before working capital changes		(5,959.15)		(85.80)
<u>Changes in working capital:</u>				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Inventories	(0.01)		1.93	
Trade receivables			-	
Short-term loans and advances	(3,830.05)		(26.31)	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	(4.15)		6.57	
Other current liabilities	(425.16)		(397.60)	
Provisions	-	(4,259.37)	(0.05)	(415.46)
Cash from Operating activities		(10,218.52)		(501.26)
Income Tax	-		-	
Taxation for earlier years	-		(2.77)	2.77
Net cash flow from / (used in) operating activities (A)		(10,218.52)		(504.03)
B. Cash flow from investing activities				
Purchase of Investment		-		(25.95)
(Increase)/Decrease in Fixed assets		-		-
Net cash flow from / (used in) investing activities (B)				(25.95)
C. Cash flow from financing activities				
Proceeds from long-term borrowings	604.59		531.77	
(Increase)/decrease in Long term Loans & Advances given	10,781.39	11,385.98	1.54	533.31
Net cash flow from / (used in) financing activities (C)		11,385.98		533.31
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		1,167.46		3.33
Cash and cash equivalents at the beginning of the year		4.45		1.12
Effect of exchange differences on restatement of foreign currency Cash and		-		-
Cash and cash equivalents at the end of the year		1,171.92		4.45

For NORTH EASTERN PUBLISHING & ADVERTISING COMPANY LIMITED



Champa Lal Pareek
Director
00030815

Place: Kolkata
Date: 30th May, 2022

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Date: May 30, 2022

To
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Opp. Trident Hotel,
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, 2022.

Kindly take the information on record.

Thanking you,

Yours faithfully,

For North Eastern Publishing & Advertising Co. Limited



Champa Lal Pareek
Managing Director
DIN: 00030815