

**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

8th February, 2023

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 8th February, 2023**  
**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 for the quarter ended 31st December, 2022.

Further issued the Limited Review Report with an unmodified opinion on the Standalone Unaudited Financial Result of the Company for the quarter ended 31<sup>st</sup> December, 2022.


Please take note that the meeting of the Board of Directors of the Company commenced at 11.00 A.M. and concluded at 11.45 A.M. on 08.02.2023.

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

Thanking you,

**For North Eastern Publishing and Advertising Company Limited.**

FOR NORTH EASTERN PUBLISHING & ADVERTISING CO. LTD.



**Champa Lal Pareek**  
Director  
DIN: 00030815

DIRECTOR

# 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

## Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors

NORTH EASTERN PUBLISHING AND ADVERTISING CO LTD.

5 GORKY TERRACE, 2ND FLOOR

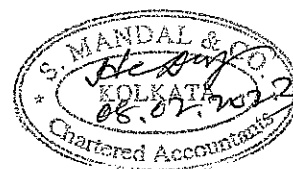
KOLKATA 700017

WEST BENGAL

1. We have reviewed the accompanying statement of unaudited quarterly financial results of NORTH EASTERN PUBLISHING AND ADVERTISING CO LTD (the "company") for the quarter ended 31<sup>st</sup> Dec,2022 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 , as amended .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 the statement based on review .

2. The preparation of the Statement in accordance with the Recognition and Measurement Principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS-34) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and the Circular, which is the responsibility of the Company's management and approved by the Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement 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. A review of financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. we have not performed an audit and, accordingly, we do not express an audit opinion.



4. Based on our review conducted and procedures performed as stated in paragraph 3 above and nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standard (IndAS ), prescribed under Section 133 of the Companies Act, and other recognized accounting practices and policies thereon generally accepted in India, has disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed or it contains any material misstatement .

5. The Unaudited financial results of the company include a showing net loss of Rs 334 (in lacs) for the quarter ended 31st Dec, 2022 as considered in the unaudited financial results .

For **S. Mandal & Co.**

Chartered Accountants

Frn :- 314188E

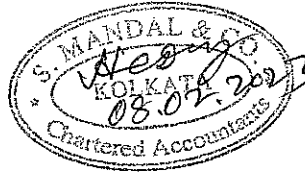


H . C . Dey

Partner

M.No. : 050190

UDIN : 23050190BG4YXE12414



Part I

Unaudited Financial Results for the Quarter end 31st December, 2022

Particulars	Quarter Ended			9 Months		₹ in Lakhs Previous Year ended 31.03.2022
	3 months ended 31-Dec-2022	Corresponding 3 months ended 31-Dec-2021	Preceding 3 months ended 30-Sep-2022	9 Months ended 31-Dec-2022	Corresponding 9 month ended 31-Dec-2021	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue from operations	494.50	-	287.31	828.21	0.64	129.64
2. Other Income	0.16	0.60	-	0.16	1.01	0.87
3. Total Revenue	494.66	0.60	287.31	828.37	1.65	130.51
4. Expenses						
a) Purchases of stock-in- trade	-	-	-	-	-	0.00
b) Changes in inventories of finished goods, work-in-progress and	-	-	-	-	-	0.00
c) Employee benefits expense	1.79	0.04	4.03	9.47	11.04	17.63
d) Depreciation	-	-	-	-	-	0.00
e) Administrative & Other Expenses	826.87	3.89	10.32	840.790	11.89	9.18
f) Finance cost	-	-	-	-	-	104.44
g) Impairment on Financial Instruments (Net)	-	-	-	-	-	5961.61
Total Expenses	828.66	3.93	14.35	850.26	22.93	6092.86
5. Profit / (Loss) from ordinary activities before tax (3-4)	(334.00)	(3.33)	272.96	(21.89)	(21.28)	(5,962.35)
6. Tax expense						
a) Current Tax	-	-	-	-	-	-
b) Deferred Tax	-	-	-	-	-	-
c) Income Tax for Earlier Year	-	-	-	-	-	(2.47)
7. Net profit / (loss) for the period after tax (5-6)	(334.00)	(3.33)	272.96	(21.89)	(21.28)	(5,964.82)
8. Other Comprehensive Income (net of tax)						
Loss	(10.09)	0.61	20.03	(1.89)	42.81	40.27
(iv) income tax relating to items that will not be reclassified to	2.65	(0.16)	(5.21)	0.52	(11.13)	(10.47)
B)(i) Items that will be reclassified to Statement of Profit & Loss	-	-	-	-	-	-
Statement of Profit & Loss	-	-	-	-	-	-
Total Other Comprehensive Income for the period (net of tax)	(7.44)	0.45	14.82	(1.37)	31.68	29.80
Total Comprehensive Income for the period (7+8)	(341.44)	(2.88)	287.78	(23.26)	10.40	(5,935.02)
10. Paid-up equity share capital	4,051.00	4,051.00	4,051.00	4,051.00	4,051.00	4,051.00
Earnings Per equity share of Rs.10/- each	(0.82)	(0.01)	0.674	(0.05)	(0.05)	(14.724)
Basic and Diluted (not annualised in Rs.)						

1.) The above unaudited 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 8th February/2023.

2.) The Statutory Auditors of the Company have carried out a limited review of the Standalone financial results for the quarter ended 31st Dec, 2022

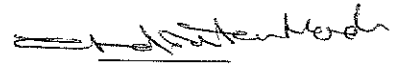
3.) These Financial results have been prepared in accordance with the requirements of Indian Accounting Standard ("Ind AS") notified under Section 133 of the Companies Act 2013 ("the Act") read with the Companies (Indian Accounting Standard), Rules 2015 as amended.

4.) 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.

5.) Figures pertaining to the previous period have been rearranged / regrouped, wherever considered necessary, to make them comparable with those of the current period.

By Order of the Board

UDIN: 23050190BG4XEIR414  
Place: Kolkata  
Date: 08/02/2023



Chand Ratan Modi  
Director (DIN '00343685)

