

A MORE REWARDING RELATIONSHIP

NARENDRA INVESTMENTS (DELHI) LTD.

CIN: L65993MH1977PLC258134

UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2018

(Amount in Rupees)

Sr. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31.12.2018 (Unaudited)	30.09.2018 (Unaudited)	31.12.2017 (Unaudited)	31.12.2018 (Unaudited)	31.12.2017 (Unaudited)	31.03.2018 (Audited)
1	Revenue from operations	8,31,256	4,23,281	7,55,337	16,51,107	31,60,092	49,28,947
	Other income	6,035	2,08,950	36,250	2,14,985	1,96,776	1,96,776
	Total revenue	8,37,291	6,32,231	7,91,587	18,66,092	33,56,868	51,25,723
2	Expenses						
	Employee benefits expense	45,000	45,000	1,06,000	1,35,000	5,93,750	6,95,750
	Depreciation and amortization expense	1,54,071	1,54,071	1,54,071	4,62,213	4,62,213	6,16,284
	Finance Cost	77,823	80,789	89,289	2,42,300	3,70,439	4,56,959
	Other expenses	4,31,820	1,18,338	1,53,213	6,59,549	6,43,213	11,38,864
	Total expenses	7,08,714	3,98,198	5,02,573	14,99,062	20,69,615	29,07,857
3	Profit/(Loss) from ordinary activities before tax	1,28,577	2,34,033	2,89,014	3,67,031	12,87,253	22,17,866
4	Tax expense:						
	(1) Current Tax	48,310	35,004	56,452	84,156	3,15,542	4,45,929
	(2) Earlier year's Tax	-	-	-	-	-	1,262
	(3) MAT Credit Availed	-	2,481	-	1,639	-	(1,639)
	(4) Deferred Tax	(566)	6,647	7,603	11,676	(14,754)	(55,014)
5	Profit/(Loss) from ordinary activities after tax	80,833	1,89,901	2,24,959	2,69,560	9,86,465	18,27,328
6	Other Comprehensive Income (OCI)						
	<u>Item that will not be reclassified to profit or loss</u>						
	Gain/(Loss) on recognised on fair valuation of Financial Assets	(2,41,500)	(8,30,300)	30,80,353	(26,04,175)	31,18,282	18,41,357
	Income tax relating to these items	62,186	2,13,802	(9,51,829)	6,70,576	(9,63,549)	(4,51,830)
	Total Other Comprehensive Income (OCI)	(1,79,314)	(6,16,498)	21,28,524	(19,33,600)	21,54,733	13,89,527
	Profit/(Loss) for the Period	(98,480)	(4,26,597)	23,53,483	(16,64,040)	31,41,198	32,16,855
	Paid up Equity Share Capital (Face Value of Rs. 10 each)	3,82,00,000	3,82,00,000	3,02,00,000	3,82,00,000	3,02,00,000	3,82,00,000
6	Earning Per Share (EPS) (Not annualised)						
	(1) Basic	0.02	0.05	0.07	0.07	0.33	0.59
	(2) Diluted	0.02	0.05	0.07	0.07	0.33	0.59

Notes:

- The above Standalone Financial Results which are published in accordance with the regulation 33 of the Securities and Exchange Board Of India (Listing obligations & Disclosure Requirements) Regulations, 2015 have been reviewed and recommended by Audit Committee and has been approved by the Board of Directors at its Meeting held on Friday, 11th January, 2019.
- The company has adopted Indian Accounting Standard (Ind AS) effective from 1st April' 2017 (Transition date being 1st April' 2016) and accordingly the financial results for the quarter 30th September 2018 have been prepared in accordance with the recognition and measurement principles laid down in Ind As-34 Interim Financial Reporting prescribed under section 133 of the Companies Act' 2013.
- The company has only one business segment.
- Previous quarter figures have been regrouped /reclassified wherever necessary, to make them comparable.

For Narendra Investments (Delhi) Limited

Laxmikant Kabra
Director
DIN: 00061346
Place: Thane
Dated: 11th January, 2019



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

To the Board of Directors of Narendra Investments (Delhi) Limited

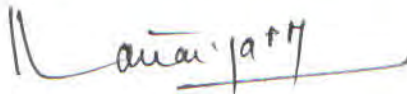
We have reviewed the accompanying Statement of Unaudited Financial Results ("the statement") of Narendra Investments (Delhi) Limited ("the Company") for the quarter and nine months ended 31 December 2018 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016.

This Statement which is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34-"Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 inquiries of company personnel and analytical procedures, applied to financial data and thus provides 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 causes us to believe that the accompanying Statements, prepared in accordance with the applicable Indian Accounting Standards and other accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 including the manner in which it is to be disclosed or that it contains any material misstatement.

For Shah & Kathariya
Chartered Accountants
Firm Registration No: 115171W



Per P M Kathariya
Partner
Membership No: 031315



Place: Mumbai
Date: 11 January, 2019