



LIMITED REVIEW REPORT

Limited Review Report for Nippon Commercial Co Ltd On Un-audited Standalone Quarterly Results

To,
The Board of Directors
Nippon Commercial Co Ltd
19/20, Trinath Building, GC-19,
Narayantala, West Kolkata-700059

We have reviewed the accompanying statement of unaudited financial results of **Nippon Commercial Co Ltd** ("the Company"), having its registered office situated at 19/20, Trinath Building, GC-19, Narayantala, West Kolkata-700059 for the Quarter ended 31st December, 2021. 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 these financial Statements based on our review.

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. 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 states above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ramesh Onkar & Associates
Chartered Accountants
Firm Reg. No.: 010252C



(Partner)

M. No.: 060135

Date: 28.02.2022
Place: New Delhi
UDIN No.:22060135AGGULE5726

NIPPON COMMERCIAL COMPANY LIMITED
 Regd. Office : 19/20, TRINATH BUILDING GC-19 NATAYANTALA, WEST BENGAL - 700059
 CIN : L2919WB1983PLC035760

Statement of Unaudited Financial Results for the Quarter and Nine months ended 31st December, 2021

		[In Lakhs]				
Sl. No.	Particulars	Quarter ended 31.12.2021 Unaudited	Quarter ended 30.09.2021 Unaudited	Quarter ended 31.12.2020 Unaudited	Nine months ended 31.12.2021 Unaudited	Nine months ended 31.12.2020 Unaudited
1	Income					
	Revenue from Operations	-	-	-	-	-
	Other Income	-	1.15	0.12	1.25	0.21
	Total Income	-	1.15	0.12	1.25	0.21
2	Expenses					
	a. Cost of materials consumed	-	-	-	-	-
	b. Purchase of traded Goods	-	-	-	-	-
	c. Changes in inventories of finished goods, work-in-	-	-	-	-	-
	d. Excise duty	-	-	-	-	-
	e. Employee benefits expense	2.38	2.39	1.99	7.03	5.53
	f. Finance costs	0.22	0.22	0.25	0.68	0.82
	g. Depreciation and amortisation expense	1.43	1.43	0.88	4.29	2.64
	h. Power & Fuel expense	-	-	-	-	-
	i. Other expenses	0.43	0.59	0.44	1.57	1.34
	Total Expenses	4.41	4.64	3.56	13.57	10.33
3	Profit before exceptional items (1-2)	(4.41)	(3.49)	(3.44)	(12.33)	(10.12)
4	Exceptional items					
5	Profit/(Loss) before tax (3+4)	(4.41)	(3.49)	(3.44)	(12.33)	(10.12)
6	Tax expenses					
7	Net Profit/(Loss) after tax for the period (5-6)	(4.41)	(3.49)	(3.44)	(12.33)	(10.12)
8	Other Comprehensive Income including non-controlling interest (net of taxes)					
9	Total Comprehensive Income for the period (7+8)	(4.41)	(3.49)	(3.44)	(12.33)	(10.12)
10	Net Profit for the period attributable to:					
	Shareholders of the Company	(4.41)	(3.49)	(3.44)	(12.33)	(10.12)
	Non-controlling interest	-	-	-	-	-
11	Other Comprehensive Income attributable to:					
	Shareholders of the Company	-	-	-	-	-
	Non-controlling interest	-	-	-	-	-
12	Total Comprehensive Income attributable to:					
	Shareholders of the Company	(4.41)	(3.49)	(3.44)	(12.33)	(10.12)
	Non-controlling interest	-	-	-	-	-
13	a) Paid up Equity Share Capital (Face Value of 10/- each)	2.49	2.49	2.49	2.49	2.49
	b) Equity share capital - Pending Allotment	-	-	-	-	-
14	Earnings Per Share (EPS) - (Face Value of 10/- each) (not annualised) (₹)					
	- Basic	(1.77)	(1.40)	(1.38)	(4.9)	(4.06)
	- Diluted	(1.77)	(1.40)	(1.38)	(4.95)	(4.06)



For and on behalf of the Board

(Signature)
 ASHISH KORTANIA
 DIRECTOR
 DIN : 01910967
 Date:



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