

Amount in Rs.

Statement of Unaudited Financial Results for the Quarter ended 31st December, 2017

Particulars	3 months	Year to date figures for current period ended
	01.10.2017 - 31.12.2017	01.04.2017 - 31.12.2017
	(Unaudited)	(Unaudited)
1 Income		
Revenue from operations	0.000	0.000
Other income	0.000	0.000
Total income	0.000	0.000
2 Expenses		
(a) Cost of materials consumed	0.000	0.000
(b) Purchases of stock-in-trade	0.000	0.000
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.000	0.000
(d) Employee benefit expense	0.000	0.000
(e) Finance costs	129.800	340.100
(f) Depreciation, depletion and amortisation expense	0.000	0.000
(f) Other Expenses		
1	32285.000	147066.000
Total other expenses	32285.000	147066.000
Total expenses	32414.800	147406.100
3 Total profit before exceptional items and tax	-32414.800	-147406.100
4 Exceptional items	0.000	0.000
5 Total profit before tax	-32414.800	-147406.100
6 Tax expense		
7 Current tax	0.000	0.000
8 Deferred tax	0.000	0.000
9 Total tax expenses	0.000	0.000
10 Net Profit Loss for the period from continuing operations	-32414.800	-147406.100
11 Profit (loss) from discontinued operations before tax	0.000	0.000
12 Tax expense of discontinued operations	0.000	0.000
13 Net profit (loss) from discontinued operation after tax	0.000	0.000
14 Total profit (loss) for period	-32414.800	-147406.100
15 Other comprehensive income net of taxes		
A (1) Items that will not be reclassified to P & L	0.000	0.000
A (2) Income tax relating to items that will not be reclassified to P & L	0.000	0.000
B (1) Items that will be reclassified to P & L	0.000	0.000
B (2) Income tax relating to items that will be reclassified to P & L	0.000	0.000
16 Total Comprehensive Income for the period	-32414.800	-147406.100
17 Earnings per share		
Earnings per equity share		
(a) Basic earnings (loss) per share from continuing and discontinued operations	-0.162	-0.737
(b) Diluted earnings (loss) per share from continuing and discontinued operations	-0.162	-0.737

Notes:

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the company in their respective meetings held at New Delhi on 07.02.2018. The statutory auditors of the company have carried out Limited Review on the above results.

- 2 These results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India and accordingly the results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS-34 "Interim Financial Reporting". Beginning 1st April 2017, the company has for the first time adopted Ind AS with a transition date of 1st April 2016.
- 3 Results for the quarter ended December 31, 2017 have been subjected to a Limited Review by the Auditors. The Ind AS compliant corresponding figures of quarter ended December 31, 2016 have not been subjected to Limited Review by the auditors. The Company has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- 4 Reconciliation of Profit after tax for the Quarter ended December 31, 2016 between Ind AS compliant results as reported above with the results reported in previous year as per Indian GAAP are as given below

S.No.	Particulars	Quarter ended Dec 2016	Nine months ended Dec 2016
A	Net profit after tax for the period as per previous GAAP	(23,863.00)	(126,805.00)
B1	Effects of Transition to Ind AS on Statement of profit and Loss		
	Sales		
B1 (a)	regrouping of excise duty on sales	-	-
B1 (b)	regrouping of Cash discount and other discounts given to customers	-	-
B2	Regrouping of excise duty on sales	-	-
B3	Employees Benefit Expense		
B3 (a)	Remeasurement of defined benefit plans	-	-
B3 (b)	reclassification of Actuarial gains/ (Losses), arising in respect of defined benefit Plans	-	-
B4	Other expenses		
B4 (a)	regrouping of Cash discount and other discounts given to customers	-	-
B5	Tax Expenses		
B5 (a)	Tax impact on above Ind AS Adjustments	-	-
	Profit after tax reported as per Ind AS	-	-
B6	Other Comprehensive Income (Net of tax)		
	Total Comprehensive Income as per Ind AS	(23,863.00)	(126,805.00)

- 5 Previous period's figures have been regrouped/ rearranged wherever necessary, to make them comparable.

For Nature India Communique Limited

Virendra Jain
Director
DIN:-00530078

Address: 555, Double Story Market
New Rajinder Nagar, New Delhi-60

Date: 07.02.2018
Place: New Delhi



LIMITED REVIEW REPORT

NATURE INDIA COMMUNIQUE LIMITED

Review for the quarter ended as on 31st December, 2017

We have reviewed the accompanying statement of unaudited financial results of **Nature India Communique Limited** for the period ended 31st December, 2017. 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 in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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 an analytical procedure 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 statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s Deepak Rajesh & Associates
(Chartered Accountants)

FRN: 028018N

CA Deepak
(Proprietor)

M. No. 531291

Place : New Delhi

Date : 07/02/2018

