



Nath Pulp and Paper Mills Ltd.
 Regd. Office : Nath House , Paithan Road Aurangabad
 Tel no. 0240-2376314 to 17 Email: vijaysaboo@nathgroup.com
 CIN L21100MH1975PLC018289

Standalone Unaudited Financial Results For The Quarter ended 30th Sept, 2018

(Rs. in Lakhs)

Sr No	Particulars	Quarter ended		Year Ended
		30.09.2018 (Un-audited)	30.09.2017 (Un-Audited)	31.03.2018 (Audited)
I	Income :			
	(a) Net Sales from Operation	4,103.97	2,655.78	11,048.52
	(b) Other Income	179.47	14.11	352.67
	Total Income	4,283.44	2,669.89	11,401.18
II	Expenditure			
	(a) Cost of Material Consumed	2,274.01	1,828.21	7,793.62
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	67.10	40.73	(139.11)
	(c) Employee benefits expenses	166.99	142.89	550.97
	(d) Finance Cost	597.27	89.79	617.28
	(e) Depreciation	18.20	16.56	67.77
	(f) Other expenditure	934.41	581.08	2,422.30
	Total Expenditure	4,057.98	2,699.26	11,312.84
III	Profit before Exceptional Item (I-II)	225.46	(29.37)	88.34
IV	Exceptional Item	-	-	-
V	Profit Before Tax (III-IV)	225.46	(29.37)	88.34
VI	Tax Expenses			
	Current tax	-	-	-
	Deferred Tax	-	-	70.82
VII	Net Profit for the Year (V-VI)	225.46	(29.37)	17.53
VIII	Other Comprehensive Income			
	1 (a) Items that will not reclassified to profit or loss	-	-	-
	(b) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-
	2 (a) Items that will be reclassified to Profit or Loss	-	-	-
	(b) Income Tax relating to items that will be reclassified to profit or loss	-	-	-
	Total Comprehensive Income	-	-	-
IX	Total Comprehensive Income for the period	225.46	(29.37)	17.53
X	Paid up equity share capital (Face Value Rs 10)	900	900	900
XI	Reserves excluding revaluation reserve (as per balance sheet of previous accounting year)	2,175	1,934	1,747
XII	Earning Per Share (of Rs. 10 each) (not annualised) Basic & Diluted	2.51	(0.33)	0.19

Notes:

- The unaudited financial statements for the period ending 30th Sept, 2018 have been taken on record by the Board of Directors at its meeting held on 31st Oct 2018. The Statutory Auditors of the Company have carried out the limited review of the Financial results.
- Segment wise reporting is not applicable since the Company is into one segment i.e. Paper Production
- Company has provided Interest of Rs. 482.12 Lac towards interest paid to ARC Trust as Full and Final payment of their dues.
- Deferred Tax Asset / Liability has not been recognised at the Quarter Ended 30th Sept 2018, the same will be recognised/ accounted at the year end as on 31st March 2019.
- Previous period/ year figures have been regrouped / rearranged, wherever necessary.

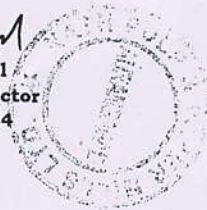
For and on behalf of Board of Directors

Place : Aurangabad
 Date : 31/10/2018

FOR GAUTAM N ASSOCIATES
 CHARTERED ACCOUNTANTS

GAUTAM NANDAWAT
 (Partner)

Akash Kagliwal
 Managing Director
 DIN : 01691724



STATEMENT OF ASSETS AND LIABILITIES

Sr	PARTICULARS	As on 30-Sep-18	(Rs. in Lakhs) As on 31-Mar-18
	Assets		
	I) Non-Current Assets		
	a) Property, plant and Equipment	5,126.85	5,158.80
	b) Capital Work in Progress	244.48	-
	c) Financial Assets		
	(i) Others	390.62	438.76
	d) Deferred Tax Assets (Net)	1,888.26	1,888.26
	e) Other Non-current Assets	118.03	118.03
		7,768.24	7,603.85
	II) Current Assets		
	a) Inventories	1,149.39	1,242.33
	b) Financial Assets		
	(i) Investment		
	(ii) Trade Receivables	2,236.77	1,492.59
	(iii) Cash and cash equivalents	74.27	80.96
	(vi) Others	1,425.49	1,118.75
	c) Current Tax Assets (Net)		
	d) Other current assets	101.56	51.91
		4,987.98	3,986.54
	Total Assets	12,756.22	11,590.39
	Equity and Liabilities		
	Equity		
	a) Equity Share Capital	900.00	900.00
	b) Other Equity	2,175.17	1,746.91
		3,075.17	2,646.91
	Liabilities		
	I) Non-Current Liabilities		
	a) Financial Liabilities		
	(i) Borrowings	2,921.38	2,703.41
	(ii) Trade Payables		
	(iii) Other financial liabilities		
	b) Provisions	214.08	214.59
	c) Deferred Tax liabilities (Net)		
	d) Other non-current liabilities		
		3,135.47	2,918.00
	II) Current Liabilities		
	a) Financial Liabilities		
	(i) Borrowings	4,451.43	3,976.87
	(ii) Trade Payables	1,794.05	1,691.07
	(iii) Other financial liabilities		
	b) Other current liabilities	237.14	288.71
	c) Provisions	62.96	68.82
	d) Current Tax Liabilities (Net)		
		6,545.58	6,025.47
	Total Equity and Liabilities	12,756.22	11,590.39

For and on behalf of Board of Directors

Akash Kagliwal
Akash Kagliwal
Managing Director
DIN : 01691724

Place : Aurangabad
Date : 31/10/2018

FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS



Gautam
GAUTAM NANDAWAT
(Partner)



Gautam N Associates
Chartered Accountants

30, GNA House, Behind ABC Complex,
Manmandir Travels Lane, Adalat Road, Aurangabad - 431 001

LIMITED REVIEW REPORT

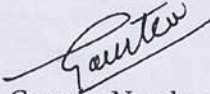
To,
The Board of Directors of
Nath Pulp and Papers Limited

1. We have reviewed the accompanying statement of unaudited financial results for the quarter ended 30th September 2018 (the Statement) of NATH PULP AND PAPERS LIMITED (the Company). This statement has been prepared by the Company pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 (the "Listing Regulation, 2015" read with SEBI circular dated July 05, 2016 which has been initialed by us for identification purposes.
2. The preparation of the statement in accordance with the recognition and measurement principle laid down in Indian Accounting Standard 34 "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013 read with rule 3 of Companies (Indian Accounting Standard) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company in their meeting held on 31st October 2018. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review 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 statement is free of material misstatement.
4. A review is limited primarily to enquiries of the company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
5. Basis for qualified opinion
 - (a) We are unable to express an opinion as to when and to what extent the Deferred Tax Assets recognized of Rs.18,70,55,137 would reverse, as there is no virtual certainty as contemplated in Ind - AS 12 of the "Income taxes".



6. Except for the possible effects of the matter specified under "Basis for Qualified Opinion" and 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 all material respect in accordance with Ind-AS and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of regulation 33 of the Listing Regulations, 2015 read with SEBI Circular dated 5th July 2015 including the manner in which it is to be disclosed, or that it contains any material mis-statement.

For Gautam N Associates
Chartered Accountants
FRN: 0103117W


Gautam Nandawat
Partner
M No: 032742



Place: Aurangabad
Date: 31/10/2018