

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2020

(₹ in Lakhs)

Sr. No.	Particulars	Quarter ended			Nine Month Ended		Year ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	584.59	-	-	584.59	-	-
	Other income	12.16	10.12	9.85	32.34	26.55	42.96
	Total revenue	596.75	10.12	9.85	616.93	26.55	42.96
2	Expenses						
	Cost of material consumed	547.76	-	-	547.76	-	-
	Employee benefits expense	3.68	2.58	1.60	8.89	4.42	7.02
	Depreciation and amortization expense	1.54	1.54	1.54	4.62	4.62	6.16
	Finance Cost	2.09	0.55	2.29	3.23	3.69	6.83
	Other expenses	14.00	1.81	1.44	17.71	4.71	9.94
	Total expenses	569.07	6.48	6.86	582.21	17.45	29.96
3	Profit/(Loss) from ordinary activities before tax	27.69	3.64	2.99	34.73	9.11	13.01
4	Tax expense:						
	(1) Current tax	7.04	0.98	0.80	8.94	1.91	2.12
	(2) Earlier year's Tax	0.03	-	-	0.03	0.09	0.09
	(4) Deferred tax	(0.07)	(0.07)	(0.02)	(0.20)	(0.06)	(1.99)
5	Profit/(Loss) from ordinary activities after tax	20.69	2.73	2.21	25.96	7.17	12.78
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	4.90	0.43	1.02	9.55	(3.69)	(9.72)
	Income tax relating to these items	(1.23)	(0.11)	(0.26)	(2.40)	0.97	2.43
	Total Other Comprehensive Income (OCI)	3.67	0.32	0.75	7.14	(2.72)	(7.29)
	Profit/(Loss) for the Period	24.35	3.05	2.96	33.10	4.45	5.49
	Paid up Equity Share Capital (Face Value of Rs. 10 each)	382.00	382.00	382.00	382.00	382.00	382.00
7	Earning Per Share (EPS) (Not annualised)						
	(1) Basic	0.54	0.07	0.06	0.68	0.19	0.33
	(2) Diluted	0.54	0.07	0.06	0.68	0.19	0.33

Notes:

- The above 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 Wednesday, 10th February, 2021.
- The Statutory Auditors have carried out Limited Review of above results
- Since the company has changed its business segment from investment activity to manufacturing and distribution of "Speciality and Fine Chemicals", the results for the quarter ended 31st December 2020 are not strictly comparable with the financials of previous period(s).. The company has formed a division "Eiko LifeSciences" for conducting the new business as a result.
- Effective from 1st October 2020, company has sold its entire holding/ investments in both the subsidiary companies. As a result of this
- The Company has single business segment therefore in the context of Ind As 108, disclosure of segment information is not applicable.
- Previous quarter figures have been regrouped reclassified wherever necessary, to make them comparable.

For Narendra Investments (Delhi) Limited

L.K. - 19 Sub. s.
Laxmikant Kabra
Director

DIN: 00061346

Place: Thane

Dated: 10th February 2021






Independent Auditor's Review Report on the Quarterly Unaudited Standalone 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
NARENDRA INVESTMENTS (DELHI) LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of NARENDRA INVESTMENTS (DELHI) LIMITED (the "Company") for the quarter and Nine Months ended December 31, 2020 (the "Statement") 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 amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim 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 Standards on Auditing 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. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules Issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Thanawala & Company
Chartered Accountants
Firm Reg. No.: 110948W


CA Vijay Thanawala
Proprietor
Membership No.: 015632



Place: Mumbai
Date: 10th February 2020

UDIN:21015632AAAABS6102