

# NEELKANTH ROCK-MINERALS LIMITED

CIN: L14219RJ1988PLC062162

Registered Office: 18 K.M. Stone, Jodhpur Barmer Road,

Village-Narnadi Jodhpur, Rajasthan - 342 001

E-mail ID: info@neelrock.com; Tel: +0291-2631839

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Date: 14/02/2019

To  
The Manager  
Listing & Compliance  
**Bombay Stock Exchange (BSE Limited)**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai - 400 001

**Subject: Outcome of Board Meeting held on 14.02.2019 and submission of Un-Audited Financial Results (IND-AS) for the Quarter ended on 31.12.2018**

**Ref: Neelkanth Rock-Minerals Limited  
Scrip Code: 531049**

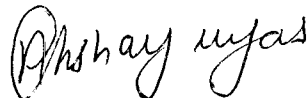
This is to inform you that the Board of Directors inter-alia approved and considered the Unaudited financial results of the Company for the Third Quarter ended December 31, 2018 as recommended by the Audit Committee, at their respective meeting(s) held today i.e. February 14, 2019.

Enclosed is the unaudited financial result of the Company for the Quarter ended December 31, 2018 along with the Limited Review Report issued by **RAHUL SHAH & CO.**, Chartered Accountants, and Statutory Auditors of the Company.

Kindly take the same on record.

Thanking you,

For and on behalf of  
**NEELKANTH ROCK-MINERALS LIMITED**



**Akshay Vyas**  
Company Secretary and Compliance Officer





# RAHUL SHAH & COMPANY

CHARTERED ACCOUNTANTS

SHAHO KI POLE, PUNGAL PARA, JODHPUR, RAJASTHAN- 342001

## LIMITED REVIEW REPORT FOR THE QUARTER ENDED 31ST DECEMBER, 2018

To,

The Board of Directors of  
Neelkanth Rock-minerals Limited

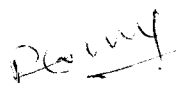
We have reviewed the accompanying statement of unaudited financial results of Neelkanth Rock-minerals Limited for Quarter ended on 31<sup>st</sup> December, 2018 this statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

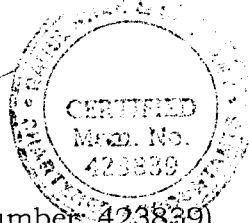
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and 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 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 RAHUL SHAH & CO.**

Chartered Accountants,  
(FRN: 019910C)

  
Rahul Shah  
(Proprietor)  
(Membership Number: 423839)  
Place: Jodhpur  
Date: 14.02.2019



**NEELKANTH ROCK-MINERALS LIMITED**

CIN NO. L14219RJ1988PLC062162

REGISTERED OFFICE: 18 K.M. STONE, JODHPUR BARMER ROAD VILLAGE-NARNADI JODHPUR, RAJASTHAN- 342001

STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT 31.12.2018

Particulars	As at 31.12.2018	As at 31.03.2018
	Unaudited	Audited
<b>A) EQUITY AND LIABILITIES</b>		
1 Shareholders' funds		
(a) Share capital	50437000	50437000
(b) Reserves and surplus	3425893	4868571
(c) Money received against sharewarrants	Nil	Nil
<b>Sub-total - Shareholders' funds</b>	<b>53862893</b>	<b>55305571</b>
2. Share application money pending allotment	Nil	Nil
3. Minority interest *	Nil	Nil
4. Non-current liabilities		
(a) Long-term borrowings	Nil	Nil
(b) Deferred tax liabilities (net)	Nil	Nil
(c) Other long-term liabilities	Nil	Nil
(d) Long-term provisions	Nil	Nil
<b>Sub-total - Non-current liabilities</b>	<b>Nil</b>	<b>Nil</b>
5. Current liabilities		
(a) Short-term borrowings	Nil	Nil
(b) Trade payables	82313	182911
(c) Other current liabilities	0	375797
(d) Short-term provisions	Nil	0
<b>Sub-total - Current liabilities</b>	<b>82313</b>	<b>558708</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>53945206</b>	<b>55864279</b>
<b>B) ASSETS</b>		
1. Non-current assets		
(a) Fixed assets	2412397	3469551
(b) Goodwill on consolidation *	Nil	Nil
(c) Non-current investments	1512000	1512000
(d) Deferred tax assets (net)	2182753	2182753
(e) Long-term loans and advances	1382637	1382637
(f) Other non-current assets	Nil	Nil
<b>Sub-total - Non-current assets</b>	<b>7489787</b>	<b>8546941</b>
2 Current assets		
(a) Current investments	Nil	Nil
(b) Inventories	2290963	2290963
(c) Trade receivables	3110016	3120216
(d) Cash and cash equivalents	141432	309036
(e) Short-term loans and advances	40239993	41597123
(f) Other current assets	673015	
<b>Sub-total - Current assets</b>	<b>46455419</b>	<b>47317338</b>
<b>Total -Assets</b>	<b>53945206</b>	<b>55864279</b>

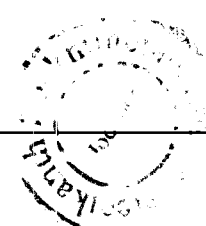
BY ORDER OF THE BOARD OF DIRECTORS  
FOR NEELKANTH ROCKMINERALS LIMITED

*Noratomal Kawar*

NORATMAL KAWAR  
MANAGING DIRECTOR  
DIN: 00464435

Place : JODHPUR

Date : February 14, 2019



**NEELKANTH ROCK-MINERALS LIMITED**

CIN NO. L14219RJ1988PLC062162

REGISTERED OFFICE: 18 K.M. STONE, JODHPUR BARMER ROAD VILLAGE-NARNADI JODHPUR, RAJASTHAN- 342001

UNAUDITED FINANCIAL RESULT FOR THE QUARTER ENDED 31ST DECEMBER, 2018

(Rs. In Lakhs)

Particulars	3 Month Ended	Preceding 3 month ended	corresponding 3 month ended in the previous year	Year to date figures for current period ended	Year to date figures for previous year ended	Year Ended
	31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue From operations	0.00	0.00	0.00	0.00	28.64	28.64
II. Other income	0.06	0.04	1.90	0.14	5.70	29.11
<b>Total Income (I+II)</b>	<b>0.06</b>	<b>0.04</b>	<b>1.90</b>	<b>0.14</b>	<b>34.34</b>	<b>57.75</b>
<b>IV. EXPENSES:</b>						
Cost of materials consumed	0.00	0.00	0.00	0.00	34.05	0.00
Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	8.94
Changes in inventories of finished goods, Stock-in -Trade and working-progress	0.00	0.00	0.00	0.00	0.00	26.08
Employee benefits expense	0.65	0.66	1.78	2.57	2.70	5.30
Finance costs	0.01	0.00	0.00	0.01	0.03	0.13
Depreciation and amortization expenses	0.85	0.86	1.18	2.58	3.54	4.03
Other expenses	1.93	2.92	1.30	9.41	3.26	21.10
<b>Total expenses (IV)</b>	<b>3.46</b>	<b>4.44</b>	<b>4.26</b>	<b>14.57</b>	<b>43.58</b>	<b>65.58</b>
V. Profit/(loss) before exceptional items and tax (I-IV)	-3.40	-4.40	-2.36	-14.43	-9.24	-7.83
VI. Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
<b>VII. Profit/(loss) before exceptions items and tax (V+VI)</b>	<b>-3.40</b>	<b>-4.40</b>	<b>-2.36</b>	<b>-14.43</b>	<b>-9.24</b>	<b>-7.83</b>
VIII. Tax expense:						
(1) Current tax	0.00	0.00	0.00	0.00	0.00	0.22
(2) Deferred tax						
<b>IX. Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>-3.40</b>	<b>-4.40</b>	<b>-2.36</b>	<b>-14.43</b>	<b>-9.24</b>	<b>-8.05</b>
X. Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XI. Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII. Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
<b>XIII. Profit/(loss) for the period (IX+XII)</b>	<b>-3.40</b>	<b>-4.40</b>	<b>-2.36</b>	<b>-14.43</b>	<b>-9.24</b>	<b>-8.05</b>
<b>XIV. Other Comprehensive Income</b>						
- Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
- Income tax relating to items that will not be reclassified to profit / loss	0.00	0.00	0.00	0.00	0.00	0.00
- Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
- Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
<b>XV. Total Comprehensive Income for the period (XIII+XIV)</b> (Profit / loss + other comprehensive income)	<b>-3.40</b>	<b>-4.40</b>	<b>-2.36</b>	<b>-14.43</b>	<b>-9.24</b>	<b>-8.05</b>
XVI. Earnings per equity share (for continuing operation): Basic & Diluted	0.00	0.00	0.00	0.00	0.00	0.00

NOTE 1. The above financial results were reviewed by the audit committee and were taken on record by the board of directors at its meeting held on February 14, 2019.

2. The company has only one segment of "Granite and other materials".

3. Previous periods figures have been regrouped/reclassified wherever necessary to confirm to the current financial year figures and as per schedule III of Companies Act, 2013.

4. The Statutory Auditors of the Company have carried out a limited review of the results for the quarter ended on 31st Dec 2018. The management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of the affairs of the company.

5. The statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (IND-AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. Beginning April 1st, 2017, the company has for the first time adopted IND-AS with transition date of April 1st, 2017.

6. The company does not have any subsidiary company.

7. The reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with IND-AS is given below:

Standalone financial result, Nature of adjustment	Rs In lakhs Corresponding 3 months ended in the previous year Dec. 31, 2017
Net Profit/loss under previous IGAAP	-2.36
Actual gain/(loss) on employees defined fund recognized in other	0.00
Net gain/(loss) on financial assets at fair value through profit and loss	0.00
Net profit/loss under IND-AS	-2.36

BY ORDER OF THE BOARD OF DIRECTORS  
FOR NEELKANTH ROCKMINERALS LIMITED

*Noratmal Kawar*  
NORATMAL KAWAR  
MANAGING DIRECTOR  
DIN: 00464435

Place : JODHPUR

Date : February 14, 2019

