



NAINA SEMICONDUCTOR LIMITED

(AN ISO 9001:2008 CERTIFIED COMPANY)

D-95, SECTOR-63, NOIDA-201301 UP

TEL. : 0120-4205450, 4273654 FAX NO. : 0120-4273653

Email : info@nainasemi.com Website : www.nainasemi.com



Dated - 31.5.2018

To,
The Manager
Department of Corporate Relationship
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai - 400001

Script ID - 526831

Subject: - Submission of reconciliation table for Net Profit/Loss of the financial Results for the year ended 31th March. 2018

Dear sir, Madam
please find enclosed herewith Submission of Reconciliation table for Net Profit / Loss of the financial results for the quarter 31th DEC., 2017 pursuant to SEBI Circular Number CIR/CFD/FAC/62/2016 Dated - July 05, 2016.

This is for your information and records

Thanking you

For Naina Semiconductor Limited

Director

DIN No06593175

This is forming part of Quartely Results of M/S Naina Semiconductor Limited as on 31th narch. 2018, as required by SEBI Circular Number CIR/CFD/FAC/62/2016 Dated July 05, 2016

Reconciliation on standalone Financial Results to these reported under previous Generally Accepted Accounting Prinicial (GAAP) is Summaries as follows.

(Rs, in Lakh)

	Particulars	For 31.03.2018
1.	Profit after tax reported under previous GAAP Adjustments on account of	-.85
2.	Other comprehensive income (Net of Tax)	0
3.	Total Comprehensive Income as per IND AS	-.85

Thanking You

For Naina Semiconductor Limited

Director
DIN :

Place : Noida
Dated : 31.5.18

Notes :

1. In accordance with Ind AS 101 the first time adoption of Indian Accounting Standard reconciliation between Standalone Financial Results as previously reported (under previously applicable Indian GAAP) and IND AS for the quarter ended on 30th Sep.2017 is given in above table.
2. The Ind AS complaint corresponding figures for the quarter ended 30.09.2017 have not been subjected to review or audit. However, the Company Managements has exercised necessary due diligence to ensure that such financial results provide true and fair view of its affairs.
3. The Company is engaged in the trading business with downfall in business, therefore there is only one reportable segment in accordance with the Accounting Standards on Segment Reporting (Ind AS 18)



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To,
Bombay Stock Exchange
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400001

Dated – 31.05.2018

Sub : - Submission of Audited Report as on 31.03.2018 regulation 34

Dear Sir/Mam,

This is compliance of the Listing Agreement

As per Regulation 34 of the SEBI (Listing Obligation and Discloser Requirments) Regulation, 2018
Please find enclosed herewith a copy – audited Financial Results of the company for the year ended
31th march, 2018.

Request your goodself to kindly take the same on your records.

Thanking you

Your Faithfully

For Naina Semiconductor Ltd.

Anil Khanna
Director
DIN No - 06593175

NAINA SEMICONDUCTOR LTD

CIN:- L31909UR1988PLC010004

Regd, office" Village Padmampur Devalla
P.O. Mota Haidu, (Haldwani) Distt, Nainital

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR YEAR ENDED 31 march 2018

RS. IN LACS

Sl.No	PARTICULAR	Three Months			twelveMonths Ended		Year Ended
		31th March 2018 (audited)	31.12.17 unaudited	31th march, 2017 (audited)	31th march, 2018 (audited)	31th march, 2017 (audited)	31st Mar, 2018 (Audited)
1 INCOME							
	Net Sales/Income from Operations	168.64	147.09	150.23	618.68	562.40	618.68
	Other Operating Income	0.41	0.45	1.36	2.51	2.36	2.51
	Total Income from operation	169.05	147.54	151.59	621.19	564.76	621.19
2 EXPENDITURE							
	Cost of Raw material Consumed change in inventories of finished goods ,, work in progress stock in trade	89.26	84.26	68.04	419.47	356.08	419.47
	Employee benefits expense	1.36	2.63	18.9	-14.31	-11.58	-14.31
	Depreciation & amortisation expense	18.23	17.2	22.23	79.26	81.20	79.26
	d) Other Exp.	1.24	1.25	1.25	5.48	5.50	5.48
	Total Expenses	26.26	30.26	26.36	72.82	73.27	72.82
	Profit from operations before other income , finance cost & exceptional item	136.35	135.6	136.78	562.72	504.47	562.72
	other income	32.7	11.94	14.81	58.47	60.29	58.47
	Profit from ordinary activities before, finance cost & exceptional item	0.00	0.00	0.00	0	0.00	0
	Finance cost	32.7	11.58	14.26	55.47	57.56	55.47
	Net Profit from operations activity after finance cost but before exceptional item	12.36	0.00	0.00	0	2.73	0
	Exceptional items	0.00	0	0	0	0.00	0
	Profit from ordinary activity before tax	0	0	0	0	0.00	0
	Tax expenses	0.36	-0.97	0.55	3	2.73	3
	Net profit from ordinary activities after tax	N/A	N/A	N/A	N/A	N/A	N/A
	Share of profit /loss at associates	N/A	N/A	N/A	N/A	N/A	N/A
	Minority interest	N/A	N/A	N/A	N/A	N/A	N/A
	Net Profit/ (Loss) after taxes, minority intrest and shares of profit (loss) of associates (13+14+15)	300	300	300	300	300	300.00
	Paid up equity share capital (Face value -Rs 10 per sha	0.00	0.00	0.00	0	0	0.00
	share	0.00	0.00	0.00	0	0	0
	Reserve Excluding excluding Revaluation Reserve as per balance sheet of previous accounting year						
	Earning Per shares(after extraordinary itmes)(of Rs. 10	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	0.20
	Each:-	0.01	0.20	0.20	0.03	0.20	0.20
	(a):-Basic	0.01	0.20	0.20	0.03	0.20	0.20
	(b):-Diluted	0.01	0.20	0.20	0.03	0.20	0.20
	Earning per shares (after extraordinary itmes)(of Rs. 10	0.01	0.20	0.20	0.03	0.20	0.20
	Each)	0.01	0.20	0.20	0.03	0.20	0.20
	(a):-Basic	0.01	0.20	0.20	0.03	0.20	0.20
	(b):-Diluted	0.01	0.20	0.20	0.03	0.20	0.20

PART-II

A. PARTICULARS OF SHAREHOLDING

1	PUBLIC SHAREHOLDING	
	Number of Shares	
	Percentage of Shares	
2	Promoters and Promoter group Shareholding	
	a) Pledged/Encumbered	
	Number of Shares	
	Percentage of Shares(as a % of total shareholding of promoter group)	
	Percentage of Shares(as a % of total share capital of the company)	
	b) Non-encumbered	
	Number of Shares	
	Percentage of Shares(as a % of total shareholding of promoter group)	
	Percentage of Shares(as a % of total share capital of the company)	

B. INVESTOR COMPLAINTS

1	Pending at the beginning of the quarter	
2	Received during the quarter	
3	Disposed off during the quarter	
4	NOTE: Remaining unsolved at the end of quarter	

- 1 The above result have been reviewed by the audit committee of the company and found to be in accordance with the provisions of the Companies Act, 2013 and the Companies (Accounts) Regulations, 2014.
- 2 The company has adopted Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 for the year 2017-18.
- 3 During this year the depreciation on was charged as per the provisions of the Companies Act, 2013 and the Companies (Accounts) Regulations, 2014.
- 4 The Ind AS financial results are in conformity with the provisions of the Companies Act, 2013 and the Companies (Accounts) Regulations, 2014.
- 5 There is no change in the accounting policy adopted by the company for the year 2017-18.
- 6 The reconciliation of Net Profit as previously reported and as reported in the financial statements is as follows:

Net Profit as per previous GAAP

Impact of the Ind AS adjustment impact of deferred tax

Net Profit for the period as per Ind AS

For and on behalf of the Board of Directors

S/D
ANIL K. SHANNA
DIRECTOR
Place:- Noida
Date:- 30/05/2018