

Northern Spirits Ltd.

Regd. Office : 5A, Woodburn Park Road, Woodburn Central, Unit 603, 6th Floor,
Kolkata - 700 020, Phone : 033-2290 2043
CIN : U15500WB2012PLC185821

Ref. No. :

Date :

To,
The Listing Operations Department,
BSE Limited,
P. J. Towers,
Dalal Street, Mumbai - 400 001

Date: 04-06-2019

BSE Scrip Code: 542628

Respected Sir/Madam,

Sub: Revised uploading of Un-Audited Financial Results

This is to inform you that due to some typographical error in the Un-Audited Financial Statement as on 31-03-2019, was uploaded and upon learning of the error we brought to the notice of the concerned official at the Exchange seeking few days time for rectification and uploading of the correct Financials information which is uploaded herewith.

We sincerely regret for the inadvertent error and we humbly request for removal of the earlier information from the Corporate announcement so made on 30/05/2019.

Yours sincerely,

FOR NORTHERN SPIRITS LIMITED

Nikita Sureka



**NIKITA SUREKA
COMPANY SECRETARY**



LIMITED REVIEW REPORT

To
The Board of Directors
M/s. Northern Spirits Limited

We have reviewed the accompanying statement of **Unaudited** Financial Results of M/s. **Northern Spirits Limited** for the Financial Year ended 31st March, 2019 not including the reconciliation of Net Profit/(Loss) for the Quarter under Ind AS of corresponding year with Net Profit/(Loss) for the year reported under previous GAAP as reported in these financial results have been approved by the Company's Board of Directors but not subject to review. 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 statement 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. These 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 J.K. Sarawgi & Co
Chartered Accountants
F.R.N- 006836C


CA Jeet Agarwal


Partner

Membership No: 064038

Place: Kolkata

Date: 04/06/2019

NORTHERN SPIRITS LIMITED

Regd. Off: 5A Woodburn Park Road, Unit-603 Woodburn Central, Kolkata - 700 020, Phone: 033-2290 2043,
CIN:U15500WB2012PLC185821, E-mail: info@northernspirits.in, Website: www.northernspirits.in

Extract from the Un-Audited Financial Results for the Year Ended 31st March, 2019

(Amount in Rs.)

| | Particulars | Year Ended 31.03.19 (Un-Audited) | Year Ended 31.03.18 (Audited) |
|----|--|--|-------------------------------------|
| 1. | Total Income from Operations | 1,10,26,81,973 | 25,86,84,744 |
| 2. | Net Profit/(Loss) for the period (before Tax, Exceptional items) | 15,45,31,785 | 1,36,09,226 |
| 3. | Net Profit/(Loss) for the period before Tax | 15,45,31,785 | 1,36,09,226 |
| 4. | Net Profit/(Loss) for the period after tax (after Exceptional items) | 10,05,93,766 | 1,01,62,798 |
| 5. | Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)] | 10,05,93,766 | 1,01,62,798 |
| 6. | Equity Share Capital | 11,74,92,000 | 1,20,50,000 |
| 7. | Reserves | 29,47,04,300 | 5,20,63,734 |
| 8. | Earnings per Share (of Rs.10/- each) | | |
| | Before Bonus | 21.53 | 13.00 |
| | After Bonus | 9.54 | 5.11 |

Note:1. The above is an extract of the detailed format of the Un-Audited Financial Results filed with the Stock Exchanges under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The full format of the Financial Results are available on the Stock Exchange websites - www.bseindia.com and on the Company's website - www.northernspirits.in

2. Above results were reviewed by Audit Committee and approved by the Board of Directors in their Board Meeting held on 30th May 2019.

3. The preparation of these financial result in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of income, expenses and capital employed. The changes required due to application of Ind AS on retained earnings as well on current year/comparatives, profit/losses have been previously assessed and carried out.

4. The Company got listed on 04th April, 2019 so the Financial Statements are Un-Audited for the year ended 31st March, 2019

For and on behalf of the Board



Ankush Bakshi
(Managing Director)
DIN-02547254



Place : Kolkata

Date : 4th June, 2019