



**DEOKI BIJAY & CO.**  
Chartered Accountants

213C Jabakusum House, 34 Chittaranjan Avenue, Kolkata- 700 012  
Ph: 2212 1110, Email: [deokinagrawal@rediffmail.com](mailto:deokinagrawal@rediffmail.com)

**Limited Review Report**

To,  
The Board of Directors  
NPR FINANCE LIMITED

We have reviewed the accompanying statement of unaudited financial results of **NPR FINANCE LIMITED** ("the Company") for the quarter and nine months ended December, 2017 ("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. 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) 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 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 provide 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 prescribed under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 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 DEOKI BIJAY & CO.**  
Chartered Accountants  
Firm Regn. No.313105E

(D.N Agrawal)  
Partner

Membership No.051157

Kolkata  
Dated:-The 13th day of February, 2018



# NPR Finance Limited

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED ON 31ST DECEMBER, 2017

₹. In lacs

S No	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31/12/2017	30/09/2017	31/12/2016	31/12/2017	31/12/2016	31/03/2017
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	1	2	3	4	5	6	7
I	Revenue from operations	685.58	1176.46	842.41	2,996.52	3,220.67	4108.74
II	Other Income	1.12	1.13	1.05	3.38	3.16	4.25
III	<b>Total Revenue (I + II)</b>	<b>686.70</b>	<b>1,177.59</b>	<b>843.46</b>	<b>2,999.90</b>	<b>3,223.83</b>	<b>4,112.99</b>
IV	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	566.99	932.80	657.05	2,427.46	2,585.65	3,236.35
	(c) Changes in inventories of finished goods, work-in-progress & stock-in-trade	(9.17)	(1.06)	69.96	23.78	68.87	39.44
	(d) Employee Benefits expenses	35.50	42.21	35.85	110.55	105.40	132.63
	(e) Finance Cost	15.95	16.74	23.49	50.40	61.22	81.22
	(f) Depreciation and amortisation expenses	13.02	19.90	18.16	47.86	52.39	65.68
	(g) Other Expenses	41.70	88.22	62.23	203.35	150.52	202.51
	(h) Contingent Provision against Standard Asset	-	-	-	-	0.10	-
	<b>Total Expenses</b>	<b>663.99</b>	<b>1,098.81</b>	<b>866.74</b>	<b>2,863.40</b>	<b>3,024.15</b>	<b>3,757.83</b>
V	<b>Profit before exceptional and extraordinary items and tax (III - IV)</b>	<b>22.71</b>	<b>78.78</b>	<b>(23.28)</b>	<b>136.50</b>	<b>199.68</b>	<b>355.16</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit before extraordinary items and tax (V-VI)</b>	<b>22.71</b>	<b>78.78</b>	<b>(23.28)</b>	<b>136.50</b>	<b>199.68</b>	<b>355.16</b>
VIII	Extraordinary items	-	-	-	-	-	-
IX	<b>Profit/(Loss) before Tax (VII- VIII)</b>	<b>22.71</b>	<b>78.78</b>	<b>(23.28)</b>	<b>136.50</b>	<b>199.68</b>	<b>355.16</b>
X	Tax Expense						
	- Current Tax	(2.25)	16.00	10.00	18.75	53.00	79.08
	- Deferred Tax	(2.19)	(3.44)	(5.18)	(40.93)	(14.48)	(17.79)
XI	<b>Profit for the period from continuing operations (IX - X)</b>	<b>27.15</b>	<b>66.22</b>	<b>(28.10)</b>	<b>158.68</b>	<b>161.16</b>	<b>293.87</b>
XII	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
XIII	Tax Expense of discontinuing operation	-	-	-	-	-	-
XIV	<b>Profit/(Loss) from discontinuing operations (after tax) (XII- XIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV	<b>Profit/(Loss) for the period (XI + XIV)</b>	<b>27.15</b>	<b>66.22</b>	<b>(28.10)</b>	<b>158.68</b>	<b>161.16</b>	<b>293.87</b>
XVI	<b>Paid-up equity share capital (Face value of equity share capital (₹ 10/- each))</b>	<b>598.96</b>	<b>598.96</b>	<b>598.96</b>	<b>598.96</b>	<b>598.96</b>	<b>598.96</b>
XVII	Reserves excluding revaluation reserve	3,470.04	3,450.94	3,189.31	3,470.04	3,189.31	3,319.41
XVIII	Earning Per Share (EPS) (in ₹) (Not Annualized)						
	a) Basic and Diluted EPS (before Exceptional items)						
	- Basic	0.45	1.11	(0.47)	2.65	2.69	4.91
	- Diluted	0.45	1.11	(0.47)	2.65	2.69	4.91
	b) Basic and Diluted EPS (after Exceptional items)						
	- Basic	0.45	1.11	(0.47)	2.65	2.69	4.91
	- Diluted	0.45	1.11	(0.47)	2.65	2.69	4.91

- Notes :
- (1) The above results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 13.02.2018 and have been subjected to "Limited Review" by the Statutory Auditors.
  - (2) Figures for the previous period/ year are reclassified/re-grouped/re-arranged, wherever necessary to confirm to current periods' presentation.
  - (3) This Statement is as per Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015

For Deoki Bijay & Co  
Chartered Accountants  
Registration No : 313105E

D.N. Agrawal  
Partner  
Membership no : 051157  
Date : 13.02.2018  
Place : Kolkata



By order of the Board  
For NPR FINANCE LTD.  
PAWAN KUMAR TODI  
MANAGING DIRECTOR  
DIN : 00590156

**REGISTERED OFFICE :**  
TODI MANSION, 9TH FLOOR, 1, LU SHUN SARANI, KOLKATA - 700 073  
PHONE : +91 33 2237-7201/7202, FAX : +91 33 2237-6111  
E-mail : npr1@nprfinance.com, Website : www.nprfinance.com  
CIN - L65921WB1989PLC047091





# NPR Finance Limited

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER & NINE MONTHS ENDED 31ST DECEMBER 2017

₹ in lacs

PARTICULARS	Quarter ended			Nine Months ended		Year Ended
	31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	2	3	4	5	6	7
<b>1 Segment Revenue</b>						
a Financing Activities	146.99	264.21	158.31	568.48	757.20	1,127.50
b Money Changing	525.28	835.94	667.78	2,273.73	2,259.45	2,757.52
c Power Generation	13.31	76.31	16.32	154.31	204.02	223.72
d Real Estate	-	-	-	-	-	-
Total	685.58	1,176.46	842.41	2,996.52	3,220.67	4,108.74
Less: Inter Segment revenue	-	-	-	-	-	-
Net sales/Income from operation	685.58	1,176.46	842.41	2,996.52	3,220.67	4,108.74
<b>2 Segment Results</b>						
(Profit)/(+)loss(-) before tax and interest and exceptional items from each segment						
a Financing Activities	42.42	32.77	14.73	89.30	133.31	316.18
b Money Changing	4.25	3.29	4.04	12.73	11.86	12.85
c Power Generation	(8.08)	56.38	(4.86)	93.29	143.89	143.75
d Real Estate	-	-	-	-	-	-
Total	38.59	92.44	13.91	195.32	289.06	472.78
Less i) Financing Cost	15.95	16.74	23.49	50.40	61.22	81.22
ii) Exceptional Items	-	-	-	-	-	-
iii) Contingent Provision Against Standard Assets	-	-	-	-	0.10	-
iv) Other unallocable expenditure	(0.07)	(3.08)	13.70	8.42	28.06	36.40
Total Profit before tax	22.71	78.78	(23.28)	136.50	199.68	355.16
<b>3 Segment Assets</b>						
a Financing Activities	3,868.70	3,865.36	3,469.83	3,868.70	3,469.83	3,746.31
b Money Changing	49.57	122.24	55.12	49.57	55.12	42.35
c Power Generation	699.66	691.53	784.04	699.66	784.04	602.43
d Real Estate	72.16	72.16	262.06	72.16	262.06	297.65
e Unallocated	110.87	111.98	59.37	110.87	59.37	58.71
Total	4,800.96	4,863.27	4,630.42	4,800.96	4,630.42	4,747.45
<b>4 Segment Liabilities</b>						
a Financing Activities	547.61	576.94	596.67	547.61	596.67	594.72
b Money Changing	24.61	74.50	41.40	24.61	41.40	33.69
c Power Generation	142.66	145.77	186.18	142.66	186.18	182.76
d Real Estate	-	-	-	-	-	-
e Unallocated	16.38	15.46	17.20	16.38	17.20	17.21
Total	731.26	812.67	841.45	731.26	841.45	828.38

Notes : (1) Figures for the previous period/ year are reclassified/re-grouped/re-arranged, wherever necessary to confirm to current periods' presentation.

For Deoki Bijay & Co  
Chartered Accountants  
Registration No : 313105E

D.N. Agrawal  
Partner  
Membership no : 051157

Date :13.02.2018  
Place : Kolkata



By order of the Board  
For NPR FINANCE LTD

PAWAN KUMAR TODI  
MANAGING DIRECTOR  
DIN: 00590156

**REGISTERED OFFICE :**  
TODI MANSION, 9TH FLOOR, 1, LU SHUN SARANI, KOLKATA - 700 073  
PHONE : +91 33 2237-7201/7202, FAX : +91 33 2237-6111  
E-mail : npr1@nprfinance.com, Website : www.nprfinance.com  
CIN - L65921WB1989PLC047091