

**NPR FINANCE LIMITED**  
**SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE NINE MONTHS ENDED 31ST DECEMBER 2013**

₹ in lacs

|  | Quarter Ended          |                        |                        | Nine Months ended      |                        | Year Ended            |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------|
|  | 31/12/2013<br>Reviewed | 30/09/2013<br>Reviewed | 31/12/2012<br>Reviewed | 31/12/2013<br>Reviewed | 31/12/2012<br>Reviewed | 31/03/2013<br>Audited |
| <b>1 Segment Revenue</b>   |                        |                        |                        |                        |                        |                       |
| a Financing Activities   | 272.30                 | 189.47                 | 190.13                 | 761.05                 | 597.05                 | 821.03                |
| b Money Changing   | 738.40                 | 767.01                 | 1107.67                | 2869.06                | 3283.31                | 4,063.56              |
| c Power Generation   | 18.08                  | 81.94                  | 15.07                  | 171.18                 | 176.88                 | 195.09                |
| Total  | 1,028.78               | 1,038.42               | 1,312.87               | 3,801.29               | 4,057.24               | 5,079.68              |
| Less: Inter Segment revenue  | -                      | -                      | -                      | -                      | -                      | -                     |
| Net sales/Income from operation  | 1,028.78               | 1,038.42               | 1,312.87               | 3,801.29               | 4,057.24               | 5,079.68              |
| <b>2 Segment Results</b><br>(Profit)(+)/loss(-) before tax and interest<br>and exceptional items from each segment |                        |                        |                        |                        |                        |                       |
| a Financing Activities   | (0.08)                 | 25.64                  | 19.71                  | 30.10                  | 68.93                  | 161.90                |
| b Money Changing   | 2.17                   | (1.98)                 | (2.89)                 | 5.17                   | (0.68)                 | (2.72)                |
| c Power Generation   | (10.38)                | 58.94                  | (24.71)                | 97.54                  | 92.07                  | 104.85                |
| Total  | (8.29)                 | 82.60                  | (7.89)                 | 132.81                 | 160.32                 | 264.03                |
| Less   |                        |                        |                        |                        |                        |                       |
| i) Financing Cost  | 6.88                   | 7.34                   | 23.55                  | 24.89                  | 77.34                  | 96.13                 |
| ii) Exceptional Items  | -                      | -                      | -                      | -                      | -                      | -                     |
| iii) Contingent Provision Against Standard Assets  | -                      | -                      | -                      | -                      | -                      | -                     |
| iv) Other unallocable expenditure  | 9.71                   | 11.27                  | 12.65                  | 35.24                  | 40.33                  | 55.30                 |
| Total Profit before tax  | (24.88)                | 63.99                  | (44.10)                | 72.68                  | 42.64                  | 112.60                |
| <b>3 Capital Employed</b><br>(Segment Assets-Segment liabilities)  |                        |                        |                        |                        |                        |                       |
| a Financing Activities   | 2,811.21               | 2,781.05               | 2777.42                | 2811.21                | 2777.42                | 2,779.65              |
| b Money Changing   | 21.99                  | 7.04                   | 24.35                  | 21.99                  | 24.35                  | 22.50                 |
| c Power Generation   | 437.33                 | 497.31                 | 385.28                 | 437.33                 | 385.28                 | 414.63                |
| d Unallocated  | 9.80                   | 11.44                  | (3.10)                 | 9.80                   | (3.10)                 | 14.14                 |
| Total  | 3,280.33               | 3,296.84               | 3,183.95               | 3,280.33               | 3,183.95               | 3,230.92              |

Note : - Figures have been regrouped/rearranged wherever necessary

For R P Boobna & Co.  
Chartered Accountants  
Registration No : 304093E

Sd/-  
Pankaj Kakarania  
Partner  
Membership no : 053304  
Dated the 12th Day of February , 2014  
Place : Kolkata

By order of the Board  
For NPR FINANCE LTD.

Sd/-  
CHAIRMAN

NPR FINANCE LTD.  
TODI MANSION, 9TH FLOOR  
1 LU SHUN SARANI, KOLKATA 700 073  
SUMMARISED FINANCIAL RESULTS FOR THE NINE MONTH ENDED ON 31ST DECEMBER, 2013

₹. In lacs

| Sl. No.                              | P A R T I C U L A R S  | Quarter Ended on         |                          |                          | Nine Months Ended        |                          | Year Ended              |
|--------------------------------------|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|
|                                      |  | 31/12/2013<br>(Reviewed) | 30/09/2013<br>(Reviewed) | 31/12/2012<br>(Reviewed) | 31/12/2013<br>(Reviewed) | 31/12/2012<br>(Reviewed) | 31/03/2013<br>(Audited) |
| 1                                    | <b>Income from Operations</b>  |                          |                          |                          |                          |                          |                         |
|                                      | (a) Net Sales/Income from Operations (Net of Excise duty)                                      | 955.69                   | 1,023.16                 | 1,308.30                 | 3,581.44                 | 4,046.07                 | 5,017.03                |
|                                      | (b) Other Operating Income   | 73.09                    | 15.26                    | 4.56                     | 219.85                   | 11.16                    | 62.65                   |
|                                      | <b>Total Income from Operations (Net)</b>  | <b>1,028.78</b>          | <b>1,038.42</b>          | <b>1,312.86</b>          | <b>3,801.29</b>          | <b>4,057.23</b>          | <b>5,079.68</b>         |
| 2                                    | <b>Expenses</b>  |                          |                          |                          |                          |                          |                         |
|                                      | (a) Cost of materials consumed   | -                        | -                        | -                        | -                        | -                        | -                       |
|                                      | (b) Purchases of stock-in-trade  | 897.80                   | 759.54                   | 1,096.55                 | 3,104.09                 | 3,282.97                 | 4,063.73                |
|                                      | (c) Changes in inventories of finished goods, work-in-progress & stock-in-trade                | (95.89)                  | 3.81                     | 5.68                     | (57.92)                  | (5.17)                   | (31.14)                 |
|                                      | (d) Employee Benefits expenses   | 35.04                    | 47.24                    | 39.01                    | 123.61                   | 122.00                   | 169.83                  |
|                                      | (e) Depreciation and amortisation expenses   | 19.19                    | 19.23                    | 19.83                    | 57.60                    | 59.97                    | 78.98                   |
|                                      | (f) Other Expenses   | 54.42                    | 61.50                    | 70.93                    | 167.91                   | 192.99                   | 238.84                  |
|                                      | (g) Losses & Writeoffs   | 136.28                   | 75.83                    | 103.24                   | 308.61                   | 310.06                   | 373.35                  |
|                                      | <b>Total Expenses</b>  | <b>1,046.84</b>          | <b>967.16</b>            | <b>1,335.24</b>          | <b>3,703.90</b>          | <b>3,942.82</b>          | <b>4,893.69</b>         |
| 3                                    | <b>Profit from operations before other income, finance costs &amp; exceptional items (1-2)</b> | <b>(18.06)</b>           | <b>71.27</b>             | <b>(22.38)</b>           | <b>97.39</b>             | <b>114.41</b>            | <b>186.09</b>           |
| 4                                    | Other Income   | 0.06                     | 0.06                     | 1.84                     | 0.18                     | 5.58                     | 22.64                   |
| 5                                    | <b>Profit from ordinary activities before finance costs and exceptional items (3+4)</b>        | <b>(18.00)</b>           | <b>71.33</b>             | <b>(20.54)</b>           | <b>97.57</b>             | <b>119.99</b>            | <b>208.73</b>           |
| 6                                    | Finance costs  | 6.88                     | 7.34                     | 23.55                    | 24.89                    | 77.34                    | 98.13                   |
| 7                                    | <b>Profit from ordinary activities after finance costs but before exceptional items (5-6)</b>  | <b>(24.88)</b>           | <b>63.99</b>             | <b>(44.09)</b>           | <b>72.68</b>             | <b>42.65</b>             | <b>112.60</b>           |
| 8                                    | Exceptional Items  | -                        | -                        | -                        | -                        | -                        | -                       |
| 9                                    | <b>Profit(+)/Loss(-) from ordinary activities before tax (7-8)</b>                             | <b>(24.88)</b>           | <b>63.99</b>             | <b>(44.09)</b>           | <b>72.68</b>             | <b>42.65</b>             | <b>112.60</b>           |
| 10                                   | Tax Expense  | (8.36)                   | 21.16                    | 0.94                     | 23.29                    | 13.76                    | 36.87                   |
| 11                                   | <b>Net Profit(+)/Loss(-) from ordinary activities after tax (9-10)</b>                         | <b>(16.52)</b>           | <b>42.83</b>             | <b>(45.03)</b>           | <b>49.39</b>             | <b>28.89</b>             | <b>75.73</b>            |
| 12                                   | Extraordinary items (net of tax expense)   | -                        | -                        | -                        | -                        | -                        | -                       |
| 13                                   | <b>Net Profit(+)/Loss(-) for the period (11-12)</b>  | <b>(16.52)</b>           | <b>42.83</b>             | <b>(45.03)</b>           | <b>49.39</b>             | <b>28.89</b>             | <b>75.73</b>            |
| 14                                   | Paid-up Equity Share Capital (Face value Rs. 10/- each)  | 598.96                   | 598.96                   | 598.96                   | 598.96                   | 598.96                   | 598.96                  |
| 15                                   | Reserves excluding Revaluation Reserves  | 2,680.66                 | 2,697.17                 | 2,584.29                 | 2,680.66                 | 2,584.29                 | 2,631.27                |
| 16                                   | Earning Per Share (EPS) (in Rs.) (Not annualised)  |                          |                          |                          |                          |                          |                         |
|                                      | a) Basic and diluted EPS (of ₹ 10/- each) before Extraordinary items                           | (0.28)                   | 0.72                     | (0.75)                   | 0.82                     | 0.48                     | 1.26                    |
|                                      | b) Basic and diluted EPS (of ₹ 10/- each) after Extraordinary items                            | (0.28)                   | 0.72                     | (0.75)                   | 0.82                     | 0.48                     | 1.26                    |
| <b>A PARTICULARS OF SHAREHOLDING</b> |  |                          |                          |                          |                          |                          |                         |
| 1                                    | <b>Public Shareholding</b>   |                          |                          |                          |                          |                          |                         |
|                                      | -Number of Shares  | 2,158,746                | 2,158,746                | 2,201,228                | 2,158,746                | 2,201,228                | 2,201,228               |
|                                      | -Percentage of shareholding  | 36.04                    | 36.04                    | 36.75                    | 36.04                    | 36.75                    | 36.75                   |
| 2                                    | <b>Promoters and Promoter Group Shareholding</b>   |                          |                          |                          |                          |                          |                         |
|                                      | a) <i>Pledged/Encumbered</i>   |                          |                          |                          |                          |                          |                         |
|                                      | - Number of shares   | -                        | -                        | -                        | -                        | -                        | -                       |
|                                      | - Percentage of shares (as a % of the total shareholding of promoter and promoter group)       | -                        | -                        | -                        | -                        | -                        | -                       |
|                                      | - Percentage of shares (as a % of the total share capital of the company)                      | -                        | -                        | -                        | -                        | -                        | -                       |
|                                      | b) <i>Non-encumbered</i>   |                          |                          |                          |                          |                          |                         |
|                                      | - Number of shares   | 3,830,854                | 3,830,854                | 3,788,372                | 3,830,854                | 3,788,372                | 3,788,372               |
|                                      | - Percentage of shares (as a % of the total shareholding of promoter and promoter group)       | 100.00                   | 100.00                   | 100.00                   | 100.00                   | 100.00                   | 100.00                  |
|                                      | - Percentage of shares (as a % of the total share capital of the company)                      | 63.96                    | 63.96                    | 63.25                    | 63.96                    | 63.25                    | 63.25                   |

| Particulars                                    | 3 months ended<br>31/12/2013 |
|--|------------------------------|
| <b>B INVESTORS COMPLAINTS</b>                  |                              |
| Pending at the beginning of the quarter        | -                            |
| Received during the quarter                    | -                            |
| Disposed of during the quarter                 | -                            |
| Remaining unresolved at the end of the quarter | -                            |

Notes: (1) The above results were subject to limited review by Statutory Auditors of the Company & approved and taken on records by the Audit Committee and Board of Directors in their meeting held on 12th February, 2014  
(2) Figures have been regrouped/rearranged wherever necessary.

For R.P.Boobna & Co.  
Chartered Accountants  
Registration No : 304093E  
sd/-  
Pankaj Kakarania

By order of the Board  
For NPR FINANCE LTD.  
sd/-  
CHAIRMAN