



NPR Finance Limited

14th August, 2021

To

The Department of Corporate Services

The Bombay Stock Exchange Limited

25th Floor, Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai- 400 001.

Maharashtra, India

BSE Scrip Code: 530127

Sir,

Sub.: Outcome of Board Meeting held on 14.08.2021.

This is to inform that, the Board of Directors of the Company at its Meeting held on Saturday, the 14th day of August, 2021, at Todi Mansion, 9th Floor, 1, Lu Shun Sarani, Kolkata 700 073 at 5.00 p.m., has inter-alia, considered, noted and approved the Unaudited Financial Results together with Segment-wise Revenue Results and Capital Employed for the quarter ended on 30th June, 2021, on the basis of the Limited Review Report conducted by the Statutory Auditor of the Company.

In terms of Regulation 33 of the Listing Regulations, the Statement of Summarised Unaudited Financial Results alongwith Segment-wise Revenue Results and Capital Employed and the Limited Review Report for the quarter ended on 30th June, 2021, are enclosed herewith.

The Meeting commenced at 5.00 p.m. and concluded at 5.30 p.m.

For NPR Finance Ltd.

A handwritten signature in blue ink that reads 'Rimpa Roy'.

Rimpa Roy

Company Secretary

Membership No. A27781

Encl. as above

REGISTERED OFFICE :

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E-mail : npr1@nprfinance.com, Website : www.nprfinance.com

CIN - L65921WB1989PLC047091



DEOKI BIJAY & CO.
Chartered Accountants

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4, Fairlie Place, Kolkata - 700 001
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Limited Review Report

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 ended 30th June, 2021 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 (the Regulation) as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th March 2019 (the circular').

This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under 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 (the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th March 2019 (the circular') including the manner in which it is to be disclosed, or that it contains any material misstatement.





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We draw attention to Note 3 to the statement, which fully describes that the company has recognised impairment on financial assets to reflect the business impact and uncertainties arising from the COVID 19 pandemic. Such estimates are based on current facts and circumstances and may not necessarily reflect the future uncertainties and events arising from the full impact of the COVID 19 pandemic. Our conclusion is not modified in respect of this matter.

Place:Kolkata
Date:14-08-2021



For DEOKI BIJAY & CO
Chartered Accountants
Firm's Registration No.
313105E

CA. D.N AGRAWAL
(Partner)

Membership No 051157
UDIN- 21051157 AAAAD05615



NPR Finance Limited

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2021

₹ in lakhs

Sl. No.	PARTICULARS	Quarter ended			Year Ended
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		Unaudited	Audited	Unaudited	Audited
	1	2	3	4	
	Revenue from operations				
(i)	Interest Income	83.11	37.39	119.17	373.97
(ii)	Fee & Commission Income	0.09	1.42	0.44	2.31
(iii)	Sales of Foreign Currencies & Travellers' Cheques & Cards	-	-	1.00	2.17
(iv)	Sales : Shares & Securities	75.44	30.00	-	120.72
(v)	Sales : Services Charges -Forex	-	-	-	-
(vi)	Others	-	-	-	-
	Income from Generation of Wind Power	54.88	14.74	29.93	79.10
(l)	Total Revenue from Operations	213.52	83.55	150.54	578.27
	Other Income				
(II)	Profit on sale of asset	-	-	-	-
(III)	Total Income (I+II)	213.52	83.55	150.54	578.27
	Expenses				
(i)	Finance Cost	4.52	9.26	9.02	37.84
(ii)	Fee & Commission Expense	45.58	15.79	11.78	45.47
(iii)	Impairment on Financial Instrument	1.52	8.21	2.02	28.86
(iv)	Purchases of Stock -in-Trade	-	105.00	-	196.16
(v)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	74.28	(74.27)	1.00	(73.27)
(vi)	Employee Benefit Expense	50.06	60.10	45.29	205.60
(vii)	Depreciation & amortisation	21.00	18.25	17.05	69.33
(viii)	Other Expenses	32.20	110.76	29.08	204.35
(ix)	Contingent Provision for Standard Assets	-	-	-	-
(IV)	Total Expenses	229.16	253.10	115.24	714.34
(V)	Profit/(Loss) before Exceptional Items & Tax (III-IV)	(15.64)	(169.55)	35.30	(136.07)
(VI)	Exceptional Items	-	-	-	-
(VII)	Profit/(Loss) before Tax (V-VI)	(15.64)	(169.55)	35.30	(136.07)
	Tax Expense				
	Current Tax	-	(16.69)	3.36	-
	Earlier Year Tax Adjustments	-	-	-	-
	MAT Credit Entitlements	-	-	-	-
	Deferred Tax	3.60	(36.39)	4.73	(29.83)
(VIII)	Total Tax Expense	3.60	(53.08)	8.09	(29.83)
(IX)	Profit after Tax (VII-VIII)	(19.24)	(116.47)	27.21	(106.24)
(X)	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss Remeasurement of the defined benefits plan	-	-	-	-
	(ii) Equity investments through other Comprehensive Income	-	130.59	-	130.59
	(iii) Income Tax relating to items that will not be reclassified to profit or loss	-	(27.85)	-	(27.85)
	subtotal (A)	-	102.74	-	102.74
	B (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	subtotal (B)	-	-	-	-
	Total Other Comprehensive income	-	102.74	-	102.74
(XI)	Profit/(Loss) for the period (IX - X)	(19.24)	(13.73)	27.21	(3.50)
(XII)	Paid up Equity Share Capital (Face Value Rs. 10/- each)	598.96	598.96	598.96	598.96
(XIII)	Reserve excluding Revaluation Reserves	4,771.60	4,790.84	4,821.56	4,790.84
(XIV)	Earnings per share (EPS) (Not Annualized) (in ₹)				
	a) Basic and Diluted EPS (before Exceptional items)				
	- Basic	(0.32)	(1.94)	0.45	(1.77)
	- Diluted	(0.32)	(1.94)	0.45	(1.77)
	b) Basic and Diluted EPS (after Exceptional items)				
	- Basic	(0.32)	(1.94)	0.45	(1.77)
	- Diluted	(0.32)	(1.94)	0.45	(1.77)

1 The above financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 14th August, 2021.



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- 2 The Company has followed Prudential norms of Reserve Bank of India applicable to Non systematically important NBFCs for asset Classification & provisioning norms as on 30th June 2021.
- 3 Consequent to the outbreak of Covid 19 pandemic during the financial year ended 31st March 2021, the Government had announced nation wide lockdown, which has impacted economic activities substantially. Subsequently the lockdown was lifted in a phased manner. As the economy was beginning to show some sign of recovery from the third Quarter of financial Year 2020-2021 onwards, the second wave of the pandemic broke out rapidly from March 2021 resulting in second phase of Lock down in various states across the Country. The impact of the ongoing disruptions in Company's operation has affected financial health of the Company & the future developments will depend on pace of vaccination, continued adherence to safety protocols and possible emergence of newer variants/strains of the virus all of which remain uncertain. Accordingly Management continues to monitor the evolving situation on an ongoing basis and has considered events upto the date of the Financial statement to determine the financial implications including in respect of Expected Credit loss, provisioning as on 30.06.2021.
- 4 The figures for the quarter ended 31st March, 2021 are the balancing figures between audited figures in respect of the year ended March 31, 2021 and the unaudited figures of nine months ended 31st December, 2020.
- 5 These financial results has been prepared in accordance with the recognition and measurement principles laid down in IND AS prescribed under section 133 of the Companies Act,2013 read with the relevant Rules issued thereunder and other recognised accounting principles generally accepted in India and in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended.
- 6 The Financial results for the quarter ended 30th June,2021 have been subjected to "Limited Review" by the Statutory Auditors of the Company.
- 7 Figures for the previous quarters have been regrouped/rearranged/reclassified, wherever necessary to confirm to current period classification.

Date : 14.08.2021
Place: Kolkata

By Order of the Board
For NPR Finance Ltd.

Pawan Kumar Todi
Managing Director
DIN-00590156



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NPR Finance Limited

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 30TH JUNE 2021

₹ in lakhs

PARTICULARS	Quarter ended			Year ended
	30.06.2021	31.03.2021	30.06.2020	31.03.2021
	Unaudited	Audited	Unaudited	Audited
1	1	2	3	4
1 Segment Revenue				
a Financing Activities	158.64	68.81	119.61	497.00
b Money Changing	-	-	1.00	2.17
c Power Generation	54.88	14.74	29.93	79.10
d Real Estate	-	-	-	-
Total	213.52	83.55	150.54	578.27
Less: Inter Segment revenue	-	-	-	-
Net sales/Income from operation	213.52	83.55	150.54	578.27
2 Segment Results				
(Profit)(+)/loss(-) before tax and interest and exceptional items from each segment				
a Financing Activities	(4.19)	(139.72)	34.91	(100.73)
b Money Changing	(0.02)	0.04	(0.81)	(0.89)
c Power Generation	(5.70)	(28.15)	5.69	(25.06)
d Real Estate	-	-	-	-
Total	(9.91)	(167.83)	39.79	(126.68)
a Exceptional Items	-	-	-	-
b Contingent Provision Against Standard Assets	-	-	-	-
c Other unallocable expenditure net off Unallocable Income	5.73	1.72	4.49	9.39
Total Profit before tax	(15.64)	(169.55)	35.30	(136.07)
3 Segment Assets				
a Financing Activities	5,054.99	5,155.25	5,245.78	5,155.25
b Money Changing	0.37	0.65	1.73	0.65
c Power Generation	416.86	417.84	444.60	417.84
d Real Estate	417.06	417.06	417.06	417.06
e Unallocated	66.56	70.01	82.44	70.01
Total	5,955.84	6,060.81	6,191.61	6,060.81
4 Segment Liabilities				
a Financing Activities	463.29	525.82	637.79	525.82
b Money Changing	0.30	0.30	0.38	0.30
c Power Generation	107.59	130.79	118.82	130.79
d Real Estate	-	-	-	-
e Unallocated	13.40	13.40	13.40	13.40
Total	584.58	670.31	770.39	670.31

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

Date : 14.08.2021
Place : Kolkata



By Order of the Board
For NPR Finance Ltd.

P. K. Todi
Pawan Kumar Todi
Managing Director
DIN-00590156

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