

General information about company	
Scrip code	530127
NSE Symbol	
MSEI Symbol	
ISIN*	INE446D01011
Name of company	NPR FINANCE LIMITED
Class of security	Equity
Date of start of financial year	01-04-2019
Date of end of financial year	31-03-2020
Date of board meeting when results were approved	13-09-2019
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-09-2019
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	First quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	13-09-2019 17:00
End date and time of board meeting	13-09-2019 18:30
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – NBFC			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2019	01-04-2019
B	Date of end of reporting period	30-06-2019	30-06-2019
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations		
(i)	Interest Income	193.847	193.847
(ii)	Dividend Income	0	0
(iii)	Rental Income	0	0
(iv)	Fees and commission Income	2.422	2.422
(v)	Net gain on fair value changes	0	0
(vi)	Net gain on derecognition of financial instruments under amortised cost category	0	0
(vii)	Sale of products (including Excise Duty)	992.692	992.692
(viii)	Sale of services	0.228	0.228
(ix)	Other revenue from operations		
1	Income from Generation of Wind Power	20.235	20.235
	Total other revenue from operations	20.235	20.235
	Total Revenue From Operations	1209.424	1209.424
	Other income	46.205	46.205
	Total income	1255.629	1255.629
2	Expenses		
	Cost of materials consumed	0	0
	Purchases of stock-in-trade	987.106	987.106
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.368	0.368
	Employee benefit expense	49.584	49.584
	Finance costs	12.32	12.32
	Depreciation, depletion and amortisation expense	16.853	16.853
	Fees and commission expense	9.856	9.856
	Net loss on fair value changes	0	0
	Net loss on derecognition of financial instruments under amortised cost category	0	0
	Impairment on financial instruments	0.049	0.049
(f)	Other expenses		
1	Other Expenses	37.949	37.949
	Total other expenses	37.949	37.949
	Total expenses	1114.085	1114.085

Financial Results – NBFC			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	141.544	141.544
4	Exceptional items	0	0
5	Total profit before tax	141.544	141.544
7	Tax expense		
8	Current tax	11.405	11.405
9	Deferred tax	-6.82	-6.82
10	Total tax expenses	4.585	4.585
14	Net Profit Loss for the period from continuing operations	136.959	136.959
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	136.959	136.959
22	Other comprehensive income net of taxes	0	0

Financial Results – NBFC			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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B	Date of end of reporting period	30-06-2019	30-06-2019
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	136.959	136.959
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	598.96	598.96
	Face value of equity share capital	10	10
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings per share from continuing operations	2.287	2.287
	Diluted earnings per share from continuing operations	2.287	2.287
ii	Earnings per equity share for discontinued operations		
	Basic earnings per share from discontinued operations	0	0
	Diluted earnings per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings per share	2.287	2.287
	Diluted earnings per share	2.287	2.287
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results	Textual Information(1)	

Text Block	
Textual Information(1)	<p>1. The above results were reviewed by the Audit committee and approved by the Board of Directors in their meeting held on 13th September 2019.</p> <p>2. The Company has adopted Indian Accounting Standard ("IND AS") under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015 from 1st April 2019 and the effective date of such transition is 1st April, 2018. Such transaction has been carried out from the erstwhile Accounting Standard notified under the Act, read with relevant rules issued thereunder and guidelines issued by Reserve Bank of India ("RBI") (collectively referred to as 'the previous GAAP'). Accordingly, the impact of the transition has been recorded in the opening reserves as on 1st April 2018 and the corresponding figures presented in these results have been restated/reclassified/rearranged. However, in view of the evolving nature of the Financial Reporting requirements and modifications to the existing Standards, the financial results for both the current and previous periods may undergo changes in line with such regulatory/legislative changes.</p> <p>3. Expected Credit loss on Financial Asset has been provided on estimation basis.</p> <p>4. The Statutory Auditor has carried out a Limited Review of the financial results for the Quarter ended 30th June 2019.</p> <p>5. Figures for the previous quarters have been regrouped/rearranged/reclassified, wherever necessary.</p> <p>Other Note:</p> <p>Current Tax for the quarter ended 30.06.2019 shown above is after adjusting Earlier year Tax Adjustment of Rs.0.542 lacs.</p>

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period	01-04-2019	01-04-2019	
Date of end of reporting period	30-06-2019	30-06-2019	
Whether accounts are audited or unaudited	Unaudited	Unaudited	
Nature of report standalone or consolidated	Standalone	Standalone	
1 Segment Revenue (Income)			
(net sale/income from each segment should be disclosed)			
1	Financing Activities	483.593	483.593
2	Money Changing	705.595	705.595
3	Power Generation	20.235	20.235
4	Real Estate	0	0
5	Unallocated	0	0
	Total Segment Revenue	1209.423	1209.423
	Less: Inter segment revenue		
	Revenue from operations	1209.423	1209.423
2 Segment Result			
Profit (+) / Loss (-) before tax and interest from each segment			
1	Financing Activities	146.265	146.265
2	Money Changing	2.031	2.031
3	Power Generation	-0.391	-0.391
4	Real Estate	0	0
5	Unallocated	0	0
	Total Profit before tax	147.905	147.905
	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income	6.37	6.37
	Profit before tax	141.535	141.535
3 (Segment Asset - Segment Liabilities)			
Segment Asset			
1	Financing Activities	4863.165	4863.165
2	Money Changing	11.49	11.49
3	Power Generation	486.812	486.812
4	Real Estate	417.064	417.064
5	Unallocated	94.29	94.29
	Total Segment Asset	5872.821	5872.821
	Un-allocable Assets		
	Net Segment Asset	5872.821	5872.821
4 Segment Liabilities			
Segment Liabilities			
1	Financing Activities	592.479	592.479
2	Money Changing	0.217	0.217
3	Power Generation	125.014	125.014
4	Real Estate	0	0
5	Unallocated	11	11
	Total Segment Liabilities	728.71	728.71
	Un-allocable Liabilities		
	Net Segment Liabilities	728.71	728.71
Disclosure of notes on segments		Textual Information(1)	

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

