

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	01-04-2020
Date of end of financial year	31-03-2021
Date of board meeting when results were approved	15-09-2020
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	07-09-2020
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	15-09-2020 17:00
End date and time of board meeting	15-09-2020 17:45
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	01-04-2020	01-04-2020
B	Date of end of reporting period	30-06-2020	30-06-2020
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	119.169	119.169
(ii)	Dividend Income	0	0
(iii)	Rental Income	0	0
(iv)	Fees and commission Income	0.439	0.439
(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)	1.002	1.002
(viii)	Sale of services	0	0
(ix)	Other revenue from operations		
1	Income from Generation of Wind Power	29.925	29.925
	Total other revenue from operations	29.925	29.925
	Total Revenue From Operations	150.535	150.535
	Other income	0	0
	Total income	150.535	150.535
2	Expenses		
	Cost of materials consumed	0	0
	Purchases of stock-in-trade	0	0
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	1.003	1.003
	Employee benefit expense	45.289	45.289
	Finance costs	9.017	9.017

	Depreciation, depletion and amortisation expense	17.048	17.048
	Fees and commission expense	11.775	11.775
	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	2.022	2.022
(f)	Other expenses		
1	Other expenses	29.077	29.077
	Total other expenses	29.077	29.077
	Total expenses	115.231	115.231

Financial Results – NBFC			
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B	Date of end of reporting period	30-06-2020	30-06-2020
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	35.304	35.304
4	Exceptional items	0	0
5	Total profit before tax	35.304	35.304
7	Tax expense		
8	Current tax	3.362	3.362
9	Deferred tax	4.725	4.725
10	Total tax expenses	8.087	8.087
14	Net Profit Loss for the period from continuing operations	27.217	27.217
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	27.217	27.217
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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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	27.217	27.217
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	0.454	0.454
	Diluted earnings per share from continuing operations	0.454	0.454
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	0.454	0.454
	Diluted earnings per share	0.454	0.454
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		

33	Disclosure of notes on financial results	Textual Information(1)
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Textual Information(1)	<p>Notes: 1 The above financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 15th September, 2020</p> <p>2. Expected Credit loss on Financial Asset has been provided on estimation basis.</p> <p>3. The figures for the quarter ended 31st March, 2020 are the balancing figures between audited figures in respect of the year ended March 31, 2020 and the unaudited figures of nine months ended 31st December, 2019.</p> <p>4. Covid-19 pandemic has resulted in a significant decrease in the economic activities across the country, leading to significant slow down in economic activities. The pandemic and consequent lockdown imposed by Government have impacted the Company's business operations for the quarter ended June, 2020. Further, as per Board approved policy in line with RBI Guidelines on 'Covid-19 Regulatory Package', the company has offered EMI moratorium to its customers based on requests as well as on a suo-moto basis. While extention of moratorium itself does not trigger significant increae in credit risk, considering the unceratinty of customers' s behaviour post moratorium and taking in to account the overall stressed economic situation in general, the Company, based on its estimates and judgements specific to the impact of the Covid-19 pademic, has provided for possible credit loss in respect of loan recievables. The Company will continue to monitor any material changes to the future economic conditions.</p> <p>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.</p> <p>6. The Financial results for the quarter ended 30th june,2020 have been subjected to "Limited Review" by the Statutory Auditors of the Company.</p> <p>7. Figures for the previous quarters have been regrouped/rearranged/reclassified, wherever necessary to confirm to current period classification.</p>

Format for Reporting Segment 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		01-04-2020	01-04-2020
Date of end of reporting period		30-06-2020	30-06-2020
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	119.608	119.608
2	Money Changing	1.002	1.002
3	Power Generation	29.925	29.925
4	Real Estate	0	0
	Total Segment Revenue	150.535	150.535
	Less: Inter segment revenue	0	0
	Revenue from operations	150.535	150.535
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Financing Activities	34.914	34.914
2	Money Changing	-0.807	-0.807
3	Power Generation	5.692	5.692
4	Real Estate	0	0
	Total Profit before tax	39.799	39.799
	i. Finance cost	0	0
	ii. Other Unallocable Expenditure net off Unallocable income	4.495	4.495
	Profit before tax	35.304	35.304
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Financing Activities	5245.777	5245.777
2	Money Changing	1.727	1.727
3	Power Generation	444.596	444.596

4	Real Estate	417.064	417.064
	Total Segment Asset	6109.164	6109.164
	Un-allocable Assets	82.444	82.444
	Net Segment Asset	6191.608	6191.608
4	Segment Liabilities		
	Segment Liabilities		
1	Financing Activities	637.781	637.781
2	Money Changing	0.381	0.381
3	Power Generation	118.823	118.823
4	Real Estate	0	0
	Total Segment Liabilities	756.985	756.985
	Un-allocable Liabilities	13.4	13.4
	Net Segment Liabilities	770.385	770.385
	Disclosure of notes on segments	Textual Information(1)	

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Textual Information(1)	Notes: 1. Figures for the previous period/year are reclassified/re-grouped/re-arranged, wherever necessary to confirm to current periods' presentation. 2. Segment results is after netting off Finance cost of Rs 9.017 lakhs.

