



DEOKI BIJAY & CO.
Chartered Accountants

213C Jabakusum House, 34 Chittaranjan Avenue, Kolkata- 700 012
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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 half year ended September 30, 2017 ("the Statement") attached herewith, being submitted by the company pursuant to the requirement 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, except for the matter described in Para 3, 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.

Kolkata
Dated:-The 14th day of November, 2017

For **DEOKI BIJAY & CO.**
Chartered Accountants
Firm Regn. No.313105E

D.N Agrawal
Partner
Membership No.051157





NPR Finance Limited

SUMMARISED FINANCIAL RESULTS FOR THE HALF YEAR AND QUARTER ENDED 30TH SEPTEMBER 2017

₹. In lacs

Sl. No.	PARTICULARS	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		30/09/2017	30/06/2017	30/09/2016	30/09/2017	30/09/2016	31/03/2017
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	1	2	3	4	5	6	7
I	Revenue from operations	1,176.46	1,134.48	1,091.88	2,310.94	2,378.26	4,108.74
II	Other Income	1.13	1.13	1.06	2.26	2.11	4.25
III	Total Revenue (I + II)	1,177.59	1,135.61	1,092.94	2,313.20	2,380.37	4,112.99
IV	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	932.80	927.67	882.80	1,860.47	1,928.60	3,236.35
	(c) Changes in inventories of finished goods, work-in-progress & stock-in-trade	(1.06)	34.01	22.79	32.95	(1.09)	39.44
	(d) Employee Benefits expenses	42.21	32.84	42.87	75.05	69.54	132.63
	(e) Finance Cost	16.74	17.71	24.25	34.45	37.73	81.22
	(f) Depreciation and amortisation expenses	19.90	14.94	15.20	34.84	34.23	65.68
	(g) Other Expenses	88.21	73.43	45.66	161.65	88.30	202.51
	(h) Contingent Provision against Standard Asset	-	-	0.10	-	0.10	-
	Total Expenses	1,098.81	1,100.60	1,033.67	2,199.41	2,157.41	3,757.83
V	Profit before exceptional and extraordinary items and tax (III - IV)	78.78	35.01	59.27	113.79	222.96	355.16
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V-VI)	78.78	35.01	59.27	113.79	222.96	355.16
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit/(Loss) before Tax (VII- VIII)	78.78	35.01	59.27	113.79	222.96	355.16
X	Tax Expense						
	- Current Tax	16.00	5.00	26.00	21.00	43.00	79.08
	- Deferred Tax	(3.44)	(35.30)	(3.98)	(38.74)	(9.30)	(17.79)
XI	Profit for the period from continuing operations (IX - X)	66.22	65.31	37.25	131.53	189.26	293.87
XII	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
XIII	Tax Expense of discontinuing operation	-	-	-	-	-	-
XIV	Profit/(Loss) from discontinuing operations (after tax) (XII- XIII)	-	-	-	-	-	-
XV	Profit/(Loss) for the period (XI + XIV)	66.22	65.31	37.25	131.53	189.26	293.87
XVI	Paid-up Equity Share Capital (Face value Rs. 10/- each)	598.96	598.96	598.96	598.96	598.96	598.96
XVII	Reserves excluding Revaluation Reserves	3,450.94	3,384.72	3,220.81	3,450.94	3,220.81	3,319.41
XVIII	Earning Per Share (EPS) (in Rs.) (Not annualised)						
	a) Basic and Diluted EPS (before Exceptional items)						
	- Basic	1.11	1.09	0.62	2.20	3.16	4.91
	- Diluted	1.11	1.09	0.62	2.20	3.16	4.91
	b) Basic and Diluted EPS (after Exceptional items)						
	- Basic	1.11	1.09	0.62	2.20	3.16	4.91
	- Diluted	1.11	1.09	0.62	2.20	3.16	4.91

- 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 14.11.2017
(2) Figures for the previous period 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 : 14.11.2017
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 HALF YEAR & QUARTER ENDED 30TH SEPTEMBER 2017

₹ in lacs

PARTICULARS	Standalone					
	Quarter ended			Half year ended		Year Ended
	30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016	31.03.2017
	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
1	2	3	4	5	6	7
1 Segment Revenue						
a Financing Activities	264.21	157.28	385.47	421.49	598.89	1,127.50
b Money Changing	835.94	912.51	623.01	1,748.45	1,591.67	2,757.52
c Power Generation	76.31	64.69	83.40	141.00	187.70	223.72
d Real Estate	-	-	-	-	-	-
Total	1,176.46	1,134.48	1,091.88	2,310.94	2,378.26	4,108.74
Less: Inter Segment revenue						
Net sales/Income from operation	1,176.46	1,134.48	1,091.88	2,310.94	2,378.26	4,108.74
2 Segment Results (Profit)(+)/loss(-) before tax and interest and exceptional items from each segment						
a Financing Activities	32.77	14.11	21.80	46.88	118.48	316.18
b Money Changing	3.29	5.19	4.37	8.48	7.82	12.85
c Power Generation	56.38	44.99	64.16	101.37	148.75	143.75
d Real Estate	-	-	-	-	-	-
Total	92.44	64.29	90.33	156.73	275.05	472.78
Less						
i) Financing Cost	16.74	17.71	24.26	34.45	37.73	81.22
ii) Exceptional Items	-	-	-	-	-	-
iii) Contingent Provision Against Standard Assets	-	-	-	-	-	-
iv) Other unallocable expenditure	(3.08)	11.57	6.80	8.49	14.36	36.40
Total Profit before tax	78.78	35.01	59.27	113.79	222.96	355.16
3 Segment Assets						
a Financing Activities	3,865.36	3,777.48	3,650.27	3,865.36	3,650.27	3,746.31
b Money Changing	122.24	68.17	79.58	122.24	79.58	42.35
c Power Generation	691.53	645.88	776.06	691.53	776.06	602.43
d Real Estate	72.16	212.06	262.06	72.16	262.06	297.65
e Unallocated	111.98	56.33	59.05	111.98	59.05	58.71
Total	4,863.27	4,759.92	4,827.02	4,863.27	4,827.02	4,747.45
4 Segment Liabilities						
a Financing Activities	576.94	570.84	743.38	576.94	743.38	594.72
b Money Changing	74.50	40.03	54.00	74.50	54.00	33.69
c Power Generation	145.77	150.07	191.09	145.77	191.09	182.76
d Real Estate	-	-	-	-	-	-
e Unallocated	15.46	14.60	18.08	15.46	18.08	17.21
Total	812.67	775.54	1,006.55	812.67	1,006.55	828.38

Notes : (1) Figures for the previous period 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. Aggarwal
Partner
Membership no : 051157

Date : 14.11.2017
Place : Kolkata



By order of the Board
For NPR FINANCE LTD

PAWAN KUMAR TODI
MANAGING DIRECTOR
DIN: 00590156

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CIN - L65921WB1989PLC047091



NPR Finance Limited

STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2017

₹ in lacs

Particulars	As at 30/09/2017 Unaudited	As at 31/03/2017 Audited
A EQUITY AND LIABILITIES		
1 Shareholders' Funds		
a) Share Capital	599.66	599.66
b) Reserve & Surplus	3,450.93	3,319.41
c) Money received against share warrants	-	-
Sub-total-Shareholders' Funds	4,050.59	3,919.07
2 Share application money pending allotment	-	-
3 Non-current liabilities		
(a) Long-term borrowings	52.98	14.72
(b) Deferred tax liabilities (net)	151.23	189.97
(c) Other Long-term liabilities	2.78	2.78
(d) Long-term provisions	20.80	20.80
Sub-total-Non-current liabilities	227.79	228.27
4 Current liabilities		
(a) Short-term borrowings	447.18	519.18
(b) Trade payables		
(A) Total Outstanding dues of micro enterprises and small enterprises; and	-	-
(B) Total Outstanding dues of creditors other than micro enterprises and small enterprises;	75.69	2.75
(c) Other current liabilities	59.86	70.49
(d) Short-term provisions	2.15	7.69
Sub-total-Current liabilities	584.88	600.11
TOTAL-EQUITY AND LIABILITIES	4,863.26	4,747.45
B ASSETS		
1 Non-current assets		
(a) Fixed assets		
(i) Tangible Assets	689.01	662.24
(ii) Intangible Assets	-	-
(iii) Capital work- in-progress	-	-
(iv) Inangible assets under development	-	-
(b) Non- Current Investments	33.58	27.99
(c) Deferred Tax Assets (net)	-	-
(d) Long term loans and advances	120.55	319.64
(e) Other non-current assets	-	-
Sub-total-Non-Current assets	843.14	1,009.87
2 Current assets		
(a) Current Investments	-	-
(b) Inventories	1.59	34.54
(c) Trade receivables	207.53	163.85
(d) Cash and cash equivalents	140.46	94.73
(e) Short-term loans and advances	3,369.17	3,199.12
(f) Other current assets	301.37	245.34
Sub-total-Current assets	4,020.12	3,737.58
TOTAL-ASSETS	4,863.26	4,747.45

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

For Deoki Bijay & Co
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Partner
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