



NPR Finance Limited

3rd August, 2022

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.: Approval of Unaudited Financial Results for the quarter ended 30.06.2022.

This is to inform that, the Board of Directors of the Company at its Meeting held on Wednesday, the 3rd day of August, 2022, at Toddi Mansion, 9th Floor, 1, Lu Shun Sarani, Kolkata 700 073 at 5.00 p.m., has inter-alia, considered, noted and approved:

Unaudited Financial Results together with Segment-wise Revenue Results and Capital Employed for the quarter ended on 30th June, 2022, 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, 2022, are enclosed herewith.

The Meeting commenced at 5.00 p.m. and concluded at 6.45 p.m.

For NPR Finance Ltd.

Ritika Varma
Company Secretary
Membership No. F10291
Encl. as above



DEOKI BIJAY & CO.
Chartered Accountants

HMP House, Room No. 607, 6th Floor,
4, Fairlie Place, Kolkata - 700 001
033 4005 2013 / 16
+91 98302 73819
info.kolkata@dbcca.co.in
www.dbcca.co.in

Limited Review Report on unaudited standalone financial results of NPR Finance Ltd for the quarter ended 30th June, 2022, pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

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, 2022 ("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.

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"), 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata
Date: 3rd day of August, 2022

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

(CA. D.N. AGRAWAL)
Partner
Memb. No 051157

UDIN-22051157A0EMZZ4727



NPR Finance Limited

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2022

₹ in lakhs

Sl. No.	PARTICULARS	Quarter ended			Year Ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Unaudited	Audited	Unaudited	Audited
	1	2	3	4	
	Revenue from operations				
(i)	Interest Income	111.34	147.27	83.11	442.66
(ii)	Fee & Commission Income	1.97	2.71	0.09	4.80
(iii)	Sales : Shares & Securities	106.56	140.00	75.44	235.46
(iv)	Others				
	Income from Wind Power	30.33	12.60	23.41	79.60
(i)	Total Revenue from Operations	250.20	302.38	182.05	762.52
(ii)	Other Income	-	-	-	-
(iii)	Total income (i+ii)	250.20	302.38	182.05	762.52
	Expenses				
(i)	Finance Cost	1.32	4.35	4.52	13.57
(ii)	Fee & Commission Expense	16.09	9.40	14.11	42.18
(iii)	Impairment on Financial Instrument	-	-	1.52	-
(iv)	Purchases of Stock -in-Trade	80.11	136.00	-	220.00
(v)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	24.81	10.00	74.28	14.43
(vi)	Employee Benefit Expense	52.79	60.73	50.06	222.66
(vii)	Depreciation & amortisation	18.85	21.13	21.00	84.77
(viii)	Other Expenses	74.81	(21.17)	32.20	164.10
(iv)	Total Expenses	270.58	214.44	197.69	741.71
(v)	Profit/(Loss) before Exceptional Items & Tax (iii - iv)	(20.38)	87.94	(15.64)	20.81
(vi)	Exceptional Items	-	-	-	-
(vii)	Profit/(Loss) before Tax (v - vi)	(20.38)	87.94	(15.64)	20.81
	Tax Expense				
	Current Tax	1.00	3.24	-	3.24
	Earlier Year Tax Adjustments	-	29.94	-	29.94
	MAT Credit Entitlements	-	(2.95)	-	(2.95)
	Deferred Tax	1.47	26.22	3.60	(4.19)
(viii)	Total Tax Expense	2.47	56.45	3.60	26.04
(ix)	Profit after Tax (vii - viii)	(22.85)	31.49	(19.24)	(5.23)
(x)	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss Remeasurement of the defined benefits plan	-	2.82	-	2.82
	(ii) Equity investments through other Comprehensive Income	-	(39.54)	-	(39.54)
	(iii) Income Tax relating to items that will not be reclassified to profit or loss	-	7.49	-	7.49
	subtotal (A)	-	(29.23)	-	(29.23)
	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	-	(29.23)	-	(29.23)
(xi)	Profit/(Loss) for the period (ix - x)	(22.85)	2.26	(19.24)	(34.46)
(xii)	Paid up Equity Share Capital (Face Value Rs. 10/- each)	598.96	598.96	598.96	598.96
(xiii)	Reserve excluding Revaluation Reserves	4,733.52	4,756.38	4,771.60	4,756.38
(xiv)	Earnings per share (EPS) (Not Annualized) (in ₹)				
	a) Basic and Diluted EPS (before Exceptional Items)				
	- Basic	(0.38)	0.53	(0.32)	(0.09)
	- Diluted	(0.38)	0.53	(0.32)	(0.09)
	b) Basic and Diluted EPS (after Exceptional Items)				
	- Basic	(0.38)	0.53	(0.32)	(0.09)
	- Diluted	(0.38)	0.53	(0.32)	(0.09)

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

- 1 The above financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 3rd August, 2022.
- 2 The Company has followed Prudential norms of Reserve Bank of India applicable to Non systematically important Non Deposit Taking NBFCs for asset Classification & provisioning norms as on 30th June 2022.
- 3 The figures for the quarter ended 31st March, 2022 are the balancing figures between audited figures in respect of the year ended March 31, 2022 and the unaudited figures of nine months ended 31st December, 2021.
- 4 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.
- 5 The Financial results for the quarter ended 30th June, 2022 have been subjected to "Limited Review" by the Statutory Auditors of the Company.
- 6 Company has surrendered its Full Fledged Money Changing license & accordingly RBI has cancelled the registration effective from 13th day of December, 2021.
- 7 Figures for the previous quarters have been regrouped/rearranged/reclassified, wherever necessary to confirm to current period classification.

Date: 3/8/2022
Place: Kolkata



By Order of the Board
For NPR Finance Ltd.

Sarika Mehra

Sarika Mehra
Whole Time Director
DIN-06935192

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NPR Finance Limited

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 30TH JUNE 2022

₹ in lakhs

PARTICULARS	Quarter ended		Year	
	30.06.2022	31.03.2022	30.06.2021	31.03.2022
	Unaudited	Audited	Unaudited	Audited
	2	3	4	5
1 Segment Revenue				
a Financing Activities	219.87	289.98	158.64	682.52
b Money Changing	-	-	-	-
c Power Generation	30.33	12.40	23.41	79.60
d Real Estate	-	-	-	-
Total	250.20	302.38	182.05	762.52
Less: Inter Segment revenue	-	-	-	-
Net sales/Income from operation	250.20	302.38	182.05	762.52
2 Segment Results				
(Profit)(-)/Loss(-) before tax and interest and exceptional items from each segment				
a Financing Activities	(16.93)	105.74	(4.19)	40.86
b Money Changing	-	(0.03)	(0.02)	(0.13)
c Power Generation	3.51	(15.81)	(5.70)	(5.48)
d Real Estate	-	-	-	-
Total	(13.42)	89.90	(9.91)	35.25
a Exceptional Items	-	-	-	-
b Contingent Provision Against Standard Assets	-	-	-	-
c Other unallocable expenditure net off Unallocable Income	6.96	1.96	5.73	14.44
Total Profit before tax	(20.38)	87.94	(15.64)	20.81
3 Segment Assets				
a Financing Activities	4,927.84	5,018.70	5,054.99	5,018.70
b Money Changing	-	-	0.37	-
c Power Generation	365.39	356.90	416.86	356.90
d Real Estate	417.06	417.06	417.06	417.06
e Unallocated	50.90	54.38	66.56	54.38
Total	5,761.19	5,847.04	5,955.84	5,847.04
4 Segment Liabilities				
a Financing Activities	325.25	385.77	463.29	385.77
b Money Changing	-	-	0.30	-
c Power Generation	89.36	91.83	107.59	91.83
d Real Estate	-	-	-	-
e Unallocated	13.40	13.40	13.40	13.40
Total	428.01	491.00	584.58	491.00

- Notes: 1 Figures for the previous period/year are reclassified/re-grouped/re-arranged wherever necessary to confirm to current periods' presentation.
- 2 Company has surrendered its Full Fledged Money Changing license & and accordingly RBI has cancelled the registration effective from 13th day of December, 2021.

Date: 8/8/2022
Place: Kolkata



By Order of the Board
For NPR Finance Ltd.
Sarika Mehra
Sarika Mehra
Whole time Director
DIN-06936192

REGISTERED OFFICE :

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