



# NPR Finance Limited

14<sup>th</sup> February, 2023

To

The Department of Corporate Services  
The Bombay Stock Exchange Limited  
25<sup>th</sup> Floor, Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai- 400 001.  
Maharashtra, India  
**BSE Scrip Code: 530127**

Sir,

## **Outcome of Board Meeting held on 14.02.2023.**

This is to inform that, the Board of Directors of the Company at its Meeting held on Tuesday, the 14<sup>th</sup> day of February, 2023, at the Registered Office of the Company at 5.00 p.m., has inter-alia, considered and approve the Unaudited Financial Results together with the Segment-wise Revenue Results and Capital Employed for the quarter and nine months ended on 31<sup>st</sup> December, 2022, on the basis of the Limited Review Report conducted by the Statutory Auditor of the Company.

In terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), enclosed please find herewith the Unaudited Statement of Financial Results together with the Segment-wise Revenue Results and Capital Employed for the quarter and nine months ended on 31<sup>st</sup> December, 2022 alongwith the Limited Review Report.

The Meeting commenced at 5.00 p.m. and concluded at 6.00 p.m.

**For NPR Finance Ltd**

*Ritika Varma*

**Ritika Varma**

**Company Secretary**

**Membership No. F10291**

Encl. as above

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## REGISTERED OFFICE :

TODI MANSION, 9TH FLOOR, 1, LU SHUN SARANI, KOLKATA - 700 073

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**CIN - L65921WB1989PLC047091**



**DEOKI BIJAY & CO.**  
Chartered Accountants

HMP House, Room No. 607, 6th Floor,  
4, Fairlie Place, Kolkata - 700 001  
033 4005 2013 / 16  
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**Limited Review Report on unaudited standalone financial results of NPR Finance Ltd for the Quarter and nine months ended 31<sup>st</sup> December, 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 and nine months ended 31<sup>st</sup> December, 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<sup>34</sup> "Interim Financial Reporting" ("IndAS 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 view 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



BRANCHES : RANCHI | MUMBAI





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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.

**For DEOKI BIJAY & CO.**

Chartered Accountants

F.R. No. 313105E

**(CA. D.N. AGRAWAL)**

Partner

Membership 051157



Place: Kolkata

Date: 14.02.2023

**UDIN – 23051157BGWSJN3387**



# NPR Finance Limited

STATEMENT OF FINANCIAL RESULTS FOR THE NINE MONTHS & QUARTER ENDED ON 31ST DECEMBER, 2022

₹ in lakhs

Sl. No.	PARTICULARS	Quarter ended			Nine Months Ended		Year ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	1	2	3	4	5	6	7
	<b>Revenue from operations</b>						
(i)	Interest Income	107.87	91.10	128.52	310.31	295.39	442.66
(ii)	Dividend Income	0.01	0.01	-	0.02	-	-
(iii)	Fee & Commission Income	5.17	5.37	1.05	12.51	2.09	4.80
(iv)	Sales : Shares & Securities	310.35	131.31	20.02	548.22	95.46	235.46
(v)	Others:						
	Income from Generation of Wind Power	0.01	29.00	10.16	59.34	67.20	79.60
(I)	<b>Total Revenue from Operations</b>	<b>423.41</b>	<b>256.79</b>	<b>159.75</b>	<b>930.40</b>	<b>460.14</b>	<b>762.52</b>
(II)	<b>Other Income</b>	<b>-</b>	<b>3.05</b>	<b>-</b>	<b>3.05</b>	<b>-</b>	<b>-</b>
(III)	<b>Total Income (I+II)</b>	<b>423.41</b>	<b>259.84</b>	<b>159.75</b>	<b>933.45</b>	<b>460.14</b>	<b>762.52</b>
	<b>Expenses</b>						
(i)	Finance Cost	7.87	5.41	2.21	14.40	9.22	13.57
(ii)	Fee & Commission Expense	15.53	18.06	9.74	51.68	32.73	42.18
(iii)	Impairment on Financial Instrument	(8.08)	8.08	3.84	-	-	-
(iv)	Purchases of Stock-in-Trade	311.34	361.18	70.00	752.63	90.00	220.00
(v)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(3.48)	(230.33)	(49.98)	(209.00)	4.43	14.43
(vi)	Employee Benefit Expense	65.12	73.85	53.92	191.76	161.93	222.66
(vii)	Depreciation & amortisation	4.44	18.64	21.31	41.93	63.64	84.77
(viii)	Other Expenses	234.08	71.05	89.72	379.94	165.32	144.10
(ix)	Contingent Provision for Standard Assets	-	-	-	-	-	-
(IV)	<b>Total Expenses (IV)</b>	<b>626.82</b>	<b>325.94</b>	<b>200.76</b>	<b>1,223.34</b>	<b>527.27</b>	<b>741.71</b>
(V)	<b>Profit/(Loss) before Exceptional Items &amp; Tax (III-IV)</b>	<b>(203.41)</b>	<b>(66.10)</b>	<b>(41.01)</b>	<b>(289.89)</b>	<b>(67.13)</b>	<b>20.81</b>
(VI)	Exceptional Items						
	Net Loss on Sale of Wind Turbines alongwith Land	(37.25)	-	-	(37.25)	-	-
(VII)	<b>Profit/(Loss) before Tax (V-VI)</b>	<b>(240.66)</b>	<b>(66.10)</b>	<b>(41.01)</b>	<b>(327.14)</b>	<b>(67.13)</b>	<b>20.81</b>
	<b>Tax Expense</b>						
(i)	Current Tax	(6.75)	5.75	-	-	-	3.24
(ii)	Earlier Year Tax Adjustments	-	(0.17)	-	(0.17)	-	29.94
(iii)	MAT Credit Entitlements	-	-	-	-	-	(2.95)
(iv)	Deferred Tax	(4.36)	(90.52)	(36.16)	(93.41)	(30.41)	(4.19)
(VIII)	<b>Total Tax Expense</b>	<b>(11.11)</b>	<b>(84.94)</b>	<b>(36.16)</b>	<b>(93.58)</b>	<b>(30.41)</b>	<b>26.04</b>
(IX)	<b>Profit after Tax (VII-VIII)</b>	<b>(229.55)</b>	<b>18.84</b>	<b>(4.85)</b>	<b>(233.56)</b>	<b>(36.72)</b>	<b>(5.23)</b>
(X)	<b>Other Comprehensive Income</b>						
	A (i) Items that will not be reclassified to profit or loss Remeasurement of the defined benefits plan	-	-	-	-	-	2.82
	(ii) Equity investments through other Comprehensive Income	-	-	-	-	-	(39.54)
	(iii) Income Tax relating to items that will not be reclassified to profit or loss subtotal (A)	-	-	-	-	-	7.49
	subtotal (A)	-	-	-	-	-	(29.23)
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss subtotal (B)	-	-	-	-	-	-
	subtotal (B)	-	-	-	-	-	-
	<b>Total Other Comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(29.23)</b>
(XI)	<b>Profit/(Loss) for the period (IX - X)</b>	<b>(229.55)</b>	<b>18.84</b>	<b>(4.85)</b>	<b>(233.56)</b>	<b>(36.72)</b>	<b>(34.46)</b>
(XII)	Paid up Equity Share Capital (Face Value ₹. 10/- each)	598.96	598.96	598.96	598.96	598.96	598.96
(XIII)	Reserve excluding Revaluation Reserves	4,522.82	4,752.36	4,754.12	4,522.82	4,754.12	4,756.38
(XIV)	Earnings per share (EPS) (Not Annualized) (in ₹)						
	a) Basic and Diluted EPS (before Exceptional items)						
	- Basic	(3.83)	0.31	(0.08)	(3.90)	(0.61)	(0.09)
	- Diluted	(3.83)	0.31	(0.08)	(3.90)	(0.61)	(0.09)
	b) Basic and Diluted EPS (after Exceptional items)						
	- Basic	(3.83)	0.31	(0.08)	(3.90)	(0.61)	(0.09)
	- Diluted	(3.83)	0.31	(0.08)	(3.90)	(0.61)	(0.09)

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# 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 14th February, 2023.
- 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 31st December, 2022.
- 3 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.
- 4 The Financial results for the Nine Months and quarter ended 31st December, 2022 have been subjected to "Limited Review" by the Statutory Auditor of the Company.
- 5 Company has surrendered its Full Fledged Money Changing license & accordingly RBI has cancelled the registration effective from 13th day of December, 2021.
- 6 Company has disposed off the wind turbines along with respective land located at Dhule & Sangli in the state of Maharashtra in the month of October 2022 resulting in net loss of ₹37.25 Lakhs shown under Exceptional Items.
- 7 Figures for the previous period/year have been regrouped/rearranged/reclassified, wherever necessary to confirm to current period classification.

Date: 14-02-2023  
Place: Kolkata



By Order of the Board  
For NPR Finance Ltd.

*Sarika Mehra*  
Sarika Mehra  
Executive Director  
DIN-06935192



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# NPR Finance Limited

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER & NINE MONTH ENDED 31ST DECEMBER, 2022

₹ in lakhs

PARTICULARS	Quarter ended			Nine Months ended		Year
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	Ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	1	2	3	4	5	6
<b>1 Segment Revenue</b>						
a Financing Activities	423.40	227.79	149.59	871.06	392.94	682.92
b Money Changing	-	-	-	-	-	-
c Power Generation	0.01	29.00	10.16	59.34	67.20	79.60
d Real Estate	-	-	-	-	-	-
<b>Total</b>	<b>423.41</b>	<b>256.79</b>	<b>159.75</b>	<b>930.40</b>	<b>460.14</b>	<b>762.52</b>
Less: Inter Segment revenue	-	-	-	-	-	-
<b>Net sales/Income from operation</b>	<b>423.41</b>	<b>256.79</b>	<b>159.75</b>	<b>930.40</b>	<b>460.14</b>	<b>762.52</b>
<b>2 Segment Results</b> (Profit)(+)/loss(-) before tax and interest and exceptional items from each segment						
a Financing Activities	(194.24)	(59.21)	(47.16)	(270.38)	(64.88)	40.86
b Money Changing	-	-	(0.06)	-	(0.10)	(0.13)
c Power Generation	(9.17)	(4.76)	8.27	(10.42)	10.33	(5.48)
d Real Estate	-	-	-	-	-	-
<b>Total</b>	<b>(203.41)</b>	<b>(63.97)</b>	<b>(38.95)</b>	<b>(280.80)</b>	<b>(54.65)</b>	<b>35.25</b>
a Exceptional Items						
Net Loss on Sale of Wind Turbines alongwith Land	(37.25)	-	-	(37.25)	-	-
b Contingent Provision Against Standard Assets	-	-	-	-	-	-
c Other unallocable expenditure net off Unallocable Income	-	2.13	2.06	9.09	12.48	14.44
<b>Total Profit before tax</b>	<b>(240.66)</b>	<b>(66.10)</b>	<b>(41.01)</b>	<b>(327.14)</b>	<b>(67.13)</b>	<b>20.81</b>
<b>3 Segment Assets</b>						
a Financing Activities	5,128.95	5,120.73	4,965.79	5,128.95	4,965.79	5,018.70
b Money Changing	-	-	-	-	-	-
c Power Generation	16.92	351.06	378.57	16.92	378.57	356.90
d Real Estate	417.06	417.06	417.06	417.06	417.06	417.06
e Unallocated	40.09	42.76	58.28	40.09	58.28	54.38
<b>Total</b>	<b>5,603.02</b>	<b>5,931.61</b>	<b>5,819.70</b>	<b>5,603.02</b>	<b>5,819.70</b>	<b>5,847.04</b>
<b>4 Segment Liabilities</b>						
a Financing Activities	465.15	561.04	351.30	465.15	351.30	385.77
b Money Changing	-	-	-	-	-	-
c Power Generation	1.99	5.15	101.22	1.99	101.22	91.83
d Real Estate	-	-	-	-	-	-
e Unallocated	13.40	13.40	13.40	13.40	13.40	13.40
<b>Total</b>	<b>480.54</b>	<b>579.59</b>	<b>465.92</b>	<b>480.54</b>	<b>465.92</b>	<b>491.00</b>

- 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 & accordingly RBI has cancelled the registration effective from 13th day of December, 2021.
- 3 Company has disposed off the wind turbines along with respective land located at Dhule & Sangli in the state of Maharashtra in the month of October 2022 resulting in net loss of ₹37.25 Lakhs shown under Exceptional Items.

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For NPR Finance Ltd.

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Executive Director  
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Date: 14-02-2023  
Place: Kolkata



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