



# NPR Finance Limited

14<sup>th</sup> November, 2022

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 14.11.2022.**

This is to inform that, the Board of Directors of the Company at its Meeting held on Monday, the 14<sup>th</sup> day of November, 2022, at the Registered Office of the Company at 5.00 p.m., has inter-alia, considered and approved the Unaudited Financial Results alongwith the Segment Wise Revenue Results and Capital Employed for the quarter & six months ended on 30<sup>th</sup> September, 2022 and the Cash Flow Statement & Statement of Assets & Liabilities as on 30<sup>th</sup> September, 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"), the Summarised Unaudited Financial Results alongwith the Segment Wise Revenue Results and Capital Employed for the quarter & six months ended on 30<sup>th</sup> September, 2022, the Cash Flow Statement & the Statement of Assets & Liabilities as on 30<sup>th</sup> September, 2022 and the Limited Review Report for the quarter and six months ended on 30<sup>th</sup> September, 2022, are enclosed herewith.

The Meeting commenced at 5.00 p.m. and concluded at 6.30 p.m.

**For NPR Finance Ltd**

*Ritika Varma*

**Ritika Varma**

**Company Secretary**

**Membership No. F10291**

Encl. as above

**REGISTERED OFFICE :**

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

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**E-mail : npr1@nprfinance.com, Website : www.nprfinance.com**

**CIN - L65921WB1989PLC047091**



**DEOKI BIJAY & CO.**  
Chartered Accountants

HMP House, Room No. 607, 6th Floor,  
4, Fairlie Place, Kolkata - 700 001  
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**Limited Review Report on unaudited standalone financial results of NPR Finance Ltd for the Quarter and Half Year ended 30<sup>th</sup> September, 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 half year ended 30<sup>th</sup> September, 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" ("IndAS34"), 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.





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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: 14 November, 2022



**For DEOKI BIJAY & CO**

Chartered Accountants

FRNo. 313105E

(C.A.D.N AGRAWAL)

Partner

Memb. No. 051157

**UDIN- 22051157BDCFUQ2890**



# NPR Finance Limited

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED ON 30TH SEPTEMBER, 2022

₹ In lakhs

| Sl. No. | PARTICULARS  | Quarter ended  |                |                | Half year Ended |                | Year Ended     |
|---------|--|----------------|----------------|----------------|-----------------|----------------|----------------|
|         |  | 30.09.2022     | 30.06.2022     | 30.09.2021     | 30.09.2022      | 30.09.2021     | 31.03.2022     |
|         |  | Unaudited      | Unaudited      | Unaudited      | Unaudited       | Unaudited      | Audited        |
|         | 1  | 2              | 3              | 4              | 5               | 6              | 7              |
|         | <b>Revenue from operations</b>   |                |                |                |                 |                |                |
| (i)     | Interest Income  | 91.10          | 111.34         | 83.76          | 202.44          | 166.87         | 442.66         |
| (ii)    | Dividend Income  | 0.01           | -              | -              | 0.01            | -              | -              |
| (iii)   | Fee & Commission Income  | 5.37           | 1.97           | 0.95           | 7.34            | 1.04           | 4.80           |
| (iv)    | Sales : Shares & Securities, & Div   | 131.31         | 106.56         | -              | 237.87          | 75.44          | 235.46         |
| (v)     | Others :   |                |                |                |                 |                |                |
|         | Income from Generation of Wind Power   | 29.00          | 30.33          | 33.63          | 59.33           | 57.04          | 79.60          |
| (I)     | <b>Total Revenue from Operations</b>   | <b>256.79</b>  | <b>250.20</b>  | <b>118.34</b>  | <b>506.99</b>   | <b>300.39</b>  | <b>762.52</b>  |
|         | <b>Other Income</b>  |                |                |                |                 |                |                |
| (II)    | Profit on sale of asset  | 3.05           | -              | -              | 3.05            | -              | -              |
| (III)   | <b>Total Income (I+II)</b>   | <b>259.84</b>  | <b>250.20</b>  | <b>118.34</b>  | <b>510.04</b>   | <b>300.39</b>  | <b>762.52</b>  |
|         | <b>Expenses</b>  |                |                |                |                 |                |                |
| (i)     | Finance Cost   | 5.41           | 1.12           | 2.49           | 6.53            | 7.01           | 13.57          |
| (ii)    | Fee & Commission Expense   | 18.06          | 18.09          | 8.93           | 36.15           | 23.04          | 42.18          |
| (iii)   | Impairment on Financial Instrument   | 8.08           | -              | (5.36)         | 8.08            | (3.84)         | -              |
| (iv)    | Purchases of Stock -in-Trade   | 361.18         | 80.11          | 20.00          | 441.29          | 20.00          | 220.00         |
| (v)     | Changes in inventories of finished goods, work-in-progress and Stock-in-Trade      | (230.33)       | 24.81          | (19.87)        | (205.52)        | 54.41          | 14.43          |
| (vi)    | Employee Benefit Expense   | 73.85          | 52.79          | 57.95          | 126.64          | 108.01         | 222.66         |
| (vi)    | Depreciation & amortisation  | 18.64          | 18.85          | 21.33          | 37.49           | 42.33          | 84.77          |
| (vii)   | Other Expenses   | 71.05          | 74.81          | 43.35          | 145.86          | 75.55          | 144.10         |
| (IV)    | <b>Total Expenses (IV)</b>   | <b>325.94</b>  | <b>270.58</b>  | <b>128.82</b>  | <b>596.52</b>   | <b>326.51</b>  | <b>741.71</b>  |
| (V)     | <b>Profit/(Loss) before Exceptional items &amp; Tax(III-IV)</b>                    | <b>(66.10)</b> | <b>(20.38)</b> | <b>(10.48)</b> | <b>(86.48)</b>  | <b>(26.12)</b> | <b>20.81</b>   |
| (VI)    | Exceptional Items  | -              | -              | -              | -               | -              | -              |
| (VII)   | <b>Profit/(Loss) before Tax (V-VI)</b>   | <b>(66.10)</b> | <b>(20.38)</b> | <b>(10.48)</b> | <b>(86.48)</b>  | <b>(26.12)</b> | <b>20.81</b>   |
|         | <b>Tax Expense</b>   |                |                |                |                 |                |                |
| (i)     | Current Tax  | 5.75           | 1.00           | -              | 6.75            | -              | 3.24           |
| (ii)    | Earlier Year Tax Adjustments   | (0.17)         | -              | -              | (0.17)          | -              | 29.94          |
| (iii)   | MAT Credit Entitlements  | -              | -              | -              | -               | -              | (2.95)         |
| (iv)    | Deferred Tax   | (90.52)        | 1.47           | 2.15           | (89.05)         | 5.75           | (4.19)         |
| (VIII)  | <b>Total Tax Expense</b>   | <b>(84.94)</b> | <b>2.47</b>    | <b>2.15</b>    | <b>(82.47)</b>  | <b>5.75</b>    | <b>26.04</b>   |
| (IX)    | <b>Profit after Tax (VII-VIII)</b>   | <b>18.84</b>   | <b>(22.85)</b> | <b>(12.63)</b> | <b>(4.01)</b>   | <b>(31.87)</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 | -              | -              | -              | -               | -              | 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 not be reclassified to profit or loss  | -              | -              | -              | -               | -              | -              |
|         | 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>18.84</b>   | <b>(22.85)</b> | <b>(12.63)</b> | <b>(4.01)</b>   | <b>(31.87)</b> | <b>(34.46)</b> |
| (XII)   | Paid up Equity Share Capital (Face Value Rs. 10/- each)                            | 598.96         | 598.96         | 598.96         | 598.96          | 598.96         | 598.96         |
| (XIII)  | Other Equity   | 4,752.36       | 4,733.52       | 4,758.96       | 4,752.36        | 4,758.96       | 4,756.38       |
| (XIV)   | Earnings per share (EPS) (Not Annualized) (in `)                                   |                |                |                |                 |                |                |
|         | a) Basic and Diluted EPS (before Exceptional items)                                |                |                |                |                 |                |                |
|         | - Basic  | 0.31           | (0.38)         | (0.21)         | (0.07)          | (0.53)         | (0.09)         |
|         | - Diluted  | 0.31           | (0.38)         | (0.21)         | (0.07)          | (0.53)         | (0.09)         |
|         | b) Basic and Diluted EPS (after Exceptional items)                                 |                |                |                |                 |                |                |
|         | - Basic  | 0.31           | (0.38)         | (0.21)         | (0.07)          | (0.53)         | (0.09)         |
|         | - Diluted  | 0.31           | (0.38)         | (0.21)         | (0.07)          | (0.53)         | (0.09)         |



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 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 14th November, 2022
- 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 30th September, 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 quarter and half year ended 30th September, 2022 have been subjected to "Limited Review" by the Statutory Auditors 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 accordingly Income Tax & Deferred Tax impact on account of sale has been factored while making provisions as on 30/09/2022
- 7 Figures for the previous period/year have been regrouped/rearranged/reclassified, wherever necessary to confirm to current period classification.

By Order of the Board  
For NPR Finance Ltd.

*Sarika Mehra*

Sarika Mehra  
Executive Director  
DIN-06935192

Date: 14.11.2022  
Place: Kolkata



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# NPR Finance Limited

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER 2022

₹ In lakhs

| PARTICULARS  | Quarter ended |            |            | Half year Ended |            | Year Ended |
|--|---------------|------------|------------|-----------------|------------|------------|
|  | 30.09.2022    | 30.06.2022 | 30.09.2021 | 30.09.2022      | 30.09.2021 | 31.03.2022 |
|  | Unaudited     | Unaudited  | Unaudited  | Unaudited       | Unaudited  | Audited    |
| 1  | 1             | 2          | 3          | 4               | 5          | 6          |
| <b>1 Segment Revenue</b>   |               |            |            |                 |            |            |
| a Financing Activities   | 227.79        | 219.87     | 84.71      | 447.66          | 243.35     | 682.92     |
| b Money Changing   | -             | -          | -          | -               | -          | -          |
| c Power Generation   | 29.00         | 30.33      | 33.63      | 59.33           | 57.04      | 79.60      |
| d Real Estate  | -             | -          | -          | -               | -          | -          |
| Total  | 256.79        | 250.20     | 118.34     | 506.99          | 300.39     | 762.52     |
| Less: Inter Segment revenue  | -             | -          | -          | -               | -          | -          |
| Net sales/Income from operation  | 256.79        | 250.20     | 118.34     | 506.99          | 300.39     | 762.52     |
| <b>2 Segment Results</b><br>(Profit)(+)/loss(-) before tax and interest<br>and exceptional Items from each segment |               |            |            |                 |            |            |
| a Financing Activities   | (59.21)       | (16.93)    | (13.53)    | (76.15)         | (17.72)    | 40.86      |
| b Money Changing   | -             | -          | (0.02)     | -               | (0.04)     | (0.13)     |
| c Power Generation   | (4.76)        | 3.51       | 7.76       | (1.25)          | 2.06       | (5.48)     |
| d Real Estate  | -             | -          | -          | -               | -          | -          |
| Total  | (63.97)       | (13.42)    | (5.79)     | (77.40)         | (15.70)    | 35.25      |
| a Exceptional Items  | -             | -          | -          | -               | -          | -          |
| b Contingent Provision Against Standard Assets   | -             | -          | -          | -               | -          | -          |
| c Other unallocable expenditure net off Unallocable Income   | 2.13          | 6.96       | 4.69       | 9.09            | 10.42      | 14.44      |
| Total Profit before tax  | (66.10)       | (20.38)    | (10.48)    | (86.49)         | (26.12)    | 20.81      |
| <b>3 Segment Assets</b>  |               |            |            |                 |            |            |
| a Financing Activities   | 5,120.73      | 4,927.84   | 4,989.35   | 5,120.73        | 4,989.35   | 5,018.70   |
| b Money Changing   | -             | -          | 0.34       | -               | 0.34       | -          |
| c Power Generation   | 351.06        | 365.39     | 414.79     | 351.06          | 414.79     | 356.90     |
| d Real Estate  | 417.06        | 417.06     | 417.06     | 417.06          | 417.06     | 417.06     |
| e Unallocated  | 42.76         | 50.90      | 62.34      | 42.76           | 62.34      | 54.38      |
| Total  | 5,931.61      | 5,761.19   | 5,883.88   | 5,931.61        | 5,883.88   | 5,847.04   |
| <b>4 Segment Liabilities</b>   |               |            |            |                 |            |            |
| a Financing Activities   | 561.04        | 325.25     | 414.58     | 561.04          | 414.58     | 385.77     |
| b Money Changing   | -             | -          | 0.30       | -               | 0.30       | -          |
| c Power Generation   | 5.15          | 89.36      | 96.98      | 5.15            | 96.98      | 91.83      |
| d Real Estate  | -             | -          | -          | -               | -          | -          |
| e Unallocated  | 13.40         | 13.40      | 13.40      | 13.40           | 13.40      | 13.40      |
| Total  | 579.59        | 428.01     | 525.26     | 579.59          | 525.26     | 491.00     |

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

Date: 14.11.2022  
Place: Kolkata



By Order of the Board  
For NPR Finance Ltd.

Sarika Mehra  
Executive Director  
DIN-06935192



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# NPR Finance Limited

Statement of Cash Flow for the half year ended 30.09.2022

| Particulars  | ₹ in lakhs                                   |   |                                       |
|--|--|---|---------------------------------------|
|  | Half Year ended<br>30.09.2022<br>(Unaudited) | Half Year<br>ended<br>30.09.2021<br>(Unaudited) | Year ended<br>31.03.2022<br>(Audited) |
| <b>A CASH FLOW FROM OPERATING ACTIVITIES</b>                           |  |   |                                       |
| Net Profit before tax and extraordinary items                          | (86.48)                                      | (26.12)   | 20.81                                 |
| Financial Expenses   | 6.53   | 7.01  | 13.57                                 |
| Depreciation   | 37.49  | 42.33   | 84.77                                 |
| (Profit)/Loss on Assets  | (2.80)                                       | -   | -                                     |
| Expected Credit loss   | 8.08   | (3.84)  | (20.85)                               |
| <b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>                 | <b>(37.18)</b>                               | <b>19.38</b>                                    | <b>98.30</b>                          |
| <b>Adjustments for :</b>   |  |   |                                       |
| Loans  | 67.52  | 172.96  | 58.45                                 |
| Trade Receivable   | (49.93)                                      | (76.57)   | 76.13                                 |
| Financial Assets   | (205.52)                                     | 48.14   | 17.93                                 |
| Other Non Financial assets   | 9.77   | 20.26   | 10.58                                 |
| trade & Other payables   | -  | -   | -                                     |
| Other Financial Liabilities  | (63.50)                                      | 15.47   | 43.04                                 |
| Other Non Financial Liabilities  | (25.86)                                      | (33.18)   | (4.23)                                |
| Provisions   | 0.47   | 0.39  | 4.40                                  |
| <b>CASH GENERATED FROM OPERATIONS</b>                                  | <b>(304.23)</b>                              | <b>166.85</b>                                   | <b>304.60</b>                         |
| Financial Expenses   | (6.84)                                       | (7.90)  | (13.47)                               |
| Direct Taxes Paid  | (12.54)                                      | (13.64)   | (24.85)                               |
| <b>NET CASH FROM OPERATING ACTIVITIES (A)</b>                          | <b>(323.61)</b>                              | <b>145.31</b>                                   | <b>266.28</b>                         |
| <b>B CASH FLOW FROM INVESTING ACTIVITIES</b>                           |  |   |                                       |
| Purchase of Fixed Assets   | (0.25)                                       | (16.38)   | (16.38)                               |
| Sale of Fixed Assets   | 7.85   | -   | -                                     |
| <b>NET CASH FROM INVESTING ACTIVITIES (B)</b>                          | <b>7.60</b>                                  | <b>(16.38)</b>                                  | <b>(16.38)</b>                        |
| <b>C CASH FLOW FROM FINANCING ACTIVITIES</b>                           |  |   |                                       |
| Increase (Decrease) in Borrowing other than Debt securities & Deposits | 267.00                                       | (132.61)  | (205.16)                              |
| (Increase) Decrease in Fixed Deposit with Banks                        | (0.29)                                       | 5.05  | (0.01)                                |
| <b>NET CASH FROM FINANCING ACTIVITIES (C)</b>                          | <b>266.71</b>                                | <b>(127.56)</b>                                 | <b>(205.17)</b>                       |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)</b>               | <b>(49.30)</b>                               | <b>1.37</b>                                     | <b>44.73</b>                          |
| <b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR</b>              | <b>56.27</b>                                 | <b>11.54</b>                                    | <b>11.54</b>                          |
| <b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>                | <b>6.97</b>                                  | <b>12.91</b>                                    | <b>56.27</b>                          |

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

Date: 14.11.2022  
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

STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2022

₹ in lakhs

| SL NO. |   | 30/09/2022<br>Unaudited | 30/09/2021<br>Unaudited | 31/03/2022<br>Audited |
|--------|---|-------------------------|-------------------------|-----------------------|
|        | <b>ASSETS</b>   |                         |                         |                       |
| (1)    | <b>Financial Assets</b>   |                         |                         |                       |
| (a)    | Cash & Cash equivalents   | 6.97                    | 12.91                   | 56.27                 |
| (b)    | Bank Balances other than specified in (a) above   | 35.53                   | 30.18                   | -                     |
| (c)    | Receivable  |                         |                         |                       |
|        | -Trade Receivables  | 164.16                  | 251.46                  | 107.84                |
|        | -Other Receivables  | -                       | -                       | -                     |
| (d)    | Loans   | 3,383.14                | 3,342.68                | 3,465.13              |
| (e)    | Investments   | 1,151.03                | 1,190.56                | 1,151.03              |
| (f)    | Other Financial Assets  | 265.40                  | 29.67                   | 95.12                 |
| (2)    | <b>Non Financial assets</b>   |                         |                         |                       |
| (a)    | Investment Property   | -                       | -                       | -                     |
| (b)    | Property Plant & equipment  | 373.01                  | 454.64                  | 413.74                |
| (c)    | Other Intangible assets   | 11.22                   | 14.32                   | 12.77                 |
| (d)    | Current Tax Asset (Net)   | 117.14                  | 133.33                  | 111.35                |
| (e)    | Other Non Financial assets  | 424.02                  | 424.12                  | 433.79                |
|        | <b>Total Assets</b>   | <b>5,931.62</b>         | <b>5,883.87</b>         | <b>5,847.04</b>       |
|        | <b>LIABILITIES &amp; EQUITIES</b>   |                         |                         |                       |
|        | <b>Liabilities</b>  |                         |                         |                       |
| (1)    | <b>Financial Liabilities</b>  |                         |                         |                       |
| (a)    | Payables  |                         |                         |                       |
|        | Trade Payables  |                         |                         |                       |
|        | (i) Total Outstanding dues of micro enterprises and small enterprises; and                  | -                       | -                       | -                     |
|        | (ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises | -                       | -                       | -                     |
|        | Other Payables  |                         |                         |                       |
|        | (i) Total Outstanding dues of micro enterprises and small enterprises; and                  | -                       | -                       | -                     |
|        | (ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises | -                       | -                       | -                     |
| (b)    | Borrowing other than debt Securities  | 1.52                    | 22.20                   | 10.36                 |
| (c)    | Deposits  | 300.00                  | 84.87                   | 24.15                 |
| (d)    | Other Financial Liabilities   | 31.66                   | 66.91                   | 93.38                 |
| (2)    | <b>Non Financial Liabilities</b>  |                         |                         |                       |
| (a)    | Provisions  | 48.30                   | 46.64                   | 47.82                 |
| (b)    | Deferred Tax Liability (Net)  | 190.50                  | 300.10                  | 279.72                |
| (c)    | Other Non Financial Liabilities   | 7.62                    | 4.53                    | 35.57                 |
| (3)    | <b>Equity</b>   |                         |                         |                       |
| (a)    | Equity Share Capital  | 599.66                  | 599.66                  | 599.66                |
| (b)    | Other Equity  | 4,752.36                | 4,758.96                | 4,756.38              |
|        | <b>Total Liabilities and Equity</b>   | <b>5,931.62</b>         | <b>5,883.87</b>         | <b>5,847.04</b>       |

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



Date: 14.11.2022  
Place: Kolkata

By Order of the Board  
For NPR Finance Ltd.

*Sarika Mehra*  
Sarika Mehra  
Executive Director  
DIN-06935192



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