



NPR Finance Limited

30th May, 2023

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,

Outcome of Board Meeting held on 30.05.2023.

This is to inform that, the Board of Directors of the Company at its Meeting held on Tuesday, 30th May, 2023, at 5.00 p.m., has inter-alia, considered and approved the following:

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

- 1. Audited Financial Results alongwith the Auditors' Report, Cash Flow Statement, Segment Wise Revenue Results and Capital Employed for the quarter & year ended on 31st March, 2023 and Statement of Assets & Liabilities as on 31st March, 2023.**

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:

- a. Auditors' Report on the financial statements for the financial year ended 31st March, 2023.
- b. Statement of Financial Results of the Company for the Quarter and Financial Year ended 31st March, 2023, and the Auditors' Report thereon.
- c. Statement of Segment-wise Revenue Results and Capital Employed for the period and year ended 31st March, 2023 and Statement of Assets & Liabilities as on 31st March, 2023.
- d. Cash Flow Statement for the year ended 31st March, 2023.
- e. Declaration of Unmodified Opinion in the Audit Report for the Financial Year ended 31st March, 2023.



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

2. The Board of Directors has not recommended any Dividend for the Financial Year ended on 31st March, 2023.

3. Closure of the Wind Power Segment of the Company.

In furtherance to our submissions dated 30/05/2022 (Acknowledgement No. 4097243), 04/10/2022 (Acknowledgement No. 4597603) and 07/10/2022 (Acknowledgement No. 4611009) regarding Sales of our Winds Turbines located at Dhule (Loc. No. K230, Village Chhadvel, Taluka Sakari, District: Dhule) & Sangli (Loc. No. G210, Village Kundlapur, Taluka Kawthe Mahakal District: Sangli) in Maharashtra, this is to inform that:

The Board of Directors at its meeting today, resolved to close the Wind Power Segment of the Company with effect from 1st June, 2023, as, the Company is no more operating in the said segment pursuant to sale of the wind turbines.

Requisite disclosure In terms of Regulation 30 of the Listing Regulations readwith Para B of Part A of Schedule III thereto and SEBI Circular No. CIR/CFD/CMD/4/2015, dated 9th September, 2015, is as under:

| Particulars | Disclosure |
|--|--|
| Date of such binding agreement, if any, entered for sale of such unit/division, if any. | <p>The Agreement for Sale of Wind Turbine at Dhule (Loc. No. K230, Village Chhadvel, Taluka Sakari, District: Dhule) was been entered into on 4th October, 2022.</p> <p>The Agreement for Sale of Wind Turbine at Sangli (Loc. No. G210, Village Kundlapur, Taluka Kawthe Mahakal District: Sangli) was entered into on 7th October, 2022.</p> <p>Requisite disclosure to the BSE Ltd was made in this regard on 04/10/2022 (Acknowledgement No. 4597603) and 07/10/2022 (Acknowledgement No. 4611009) respectively.</p> |
| Amount & percentage of turnover or revenue or income and net worth of the listed entity contributed by such unit or division during the last financial year. | <p>Aggregate Revenue contributed by the entire Wind Power Division during the financial year: (i) 2021-2022: Rs. 79.60 Lakhs; (ii) 2022-2023: Rs. 60.30 Lakhs.</p> <p>% of total Revenue from Operations during the financial year: (i) 2021-2022: 10.44%; (ii) 2022-2023: 4.73%</p> <p>Networth contributed by the Wind Power Division during the financial year: (i) 2021-2022: Rs. 265.07 lakhs; (ii) 2022-2023: Rs. 3.50 Lakhs</p> |

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| | |
|---|--|
| | % of total Networth during the financial year: (i) 2021-2022: 4.95% ; (ii) 2022-2023: 0.07% |
| Date of closure or estimated time of closure. | 01/06/2023 |
| Reasons for closure. | The Wind Turbines were sold keeping in view that, the expected life of the Wind Turbines was expiring soon. Post the sale of the Wind Turbines in October, 2022, the Board of Directors did not find any other suitable operating avenue in this segment and accordingly, has resolved to close the Wind Power Segment of the Company with effect from 1 st June, 2023. |

4. Re-appointment of Secretarial Auditor for the financial year ended 31st March, 2023.

This is to inform that, M Shahnawaz & Associates (Sole Proprietor), Practicing Company Secretary having Firm Regn. No.: S2015WB331500, Membership No. 21427, C.P. No: 15076 and Office at 1, Abdul Hamid Street, 5th floor, Room No. 508, Kolkata 700 069, has been re-appointed for the issuance of the Secretarial Audit Report for the financial year ended 31st March, 2023.

Requisite disclosure in terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") readwith Para A of Part A of Schedule III thereto is as under:

a) Reason for Change:

Re-appointment of M Shahnawaz & Associates (Sole Proprietor), having Firm Regn. No.: S2015WB331500, Membership No. 21427, C.P. No: 15076, for issuance of the Secretarial Audit Report for the financial year ended 31st March, 2023.

b) Date of appointment/cessation (as applicable) & term of appointment;

Date of re-appointment - immediate effect

Terms of appointment - the re-appointment shall persist till the issuance of the Secretarial Audit Report for the financial year ended 31st March, 2023, by CS M Shahnawaz & Associates and on its being approved by the Board of Directors.



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c) Brief profile (in case of appointment):

| | |
|------------------|--|
| Name of the Firm | M Shah Nawaz & Associates (Sole Proprietor) |
| Address | 1, Abdul Hamid Street, 5 th floor, Room No. 508, Kolkata 700 069. |
| Contact No. | Phone No.: (033) 46005705; Mobile: 9831338937 / 8334988800 |
| Email id | msassociates16@gmail.com ; csmdshah@gmail.com |
| Area of Practice | Secretarial Practice |

5. Change in address of the Branch Office at Bagdah with effect from 1st June, 2023.

The Branch Office of the Company at Bagdah, will be shifted from its present location at Helencha 1 No. Colony, P.O. Helencha Bazar, Police Station – Bagdah, Dist. North 24 Parganas, Pincode – 743270 to the following address with effect from 1st June, 2023:

First Floor of the premises situated at North 24 Parganas, Village– Helencha (Baichidanga), Police Station– Bagdah, Pincode – 743270

For NPR Finance Ltd

Ritika Varma
Company Secretary
Membership No. F 10291

Encl. as above



For NPR FINANCE LTD.

Ritika Varma
Company Secretary
M.No. F10291

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Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**TO THE BOARD OF DIRECTORS OF
NPR FINANCE LIMITED**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Statement of quarterly and year to date financial results of **NPR FINANCE LIMITED** ("the company") for the quarter ended March 31, 2023 and for the year ended March 31, 2023 ("the statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards and other accounting principles generally accepted in India of the net loss and total comprehensive income and other financial information of the company for the quarter ended March 31, 2023 and for the year ended March 31, 2023

Basis for Opinion

We conducted our audit of the statement in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of annual financial statements. This statement is the responsibility of the company's management and approved by the board of directors,





has been compiled from the related audited financial statements for the year ended March 31, 2023. The Company's Board of Directors are responsible for the preparation and presentation of the Financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- ∞ Identify and assess the risks of material misstatement of the Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ∞ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the





- company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- ∞ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - ∞ Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - ∞ Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
 - ∞ Obtain sufficient appropriate audit evidence regarding the financial information of the Company to express an opinion on the Statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

The Statement includes the financial results for the quarter ended March 31, 2023, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us. Our report on the Statement is not modified in respect of this matter.



For Deoki Bijay & Co.
Chartered Accountants
Firm Regn No. 313105E

(CA. Ramesh Kr Chokhani)
Partner

Memb. No. 062081

Place : Kolkata

Date : the 30th day of May, 2023

UDIN : 2306208186ZCPT4529



NPR Finance Limited

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2023

₹ in lakhs

| Sl. No. | PARTICULARS | Quarter ended | | | Year ended | |
|---------|--|-----------------|-----------------|---------------|-----------------|----------------|
| | | 31.03.2023 | 31.12.2022 | 31.03.2022 | 31.03.2023 | 31.03.2022 |
| | | Audited | Unaudited | Audited | Audited | Audited |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| | Revenue from operations | | | | | |
| (i) | Interest Income | 99.02 | 95.24 | 131.87 | 377.09 | 424.67 |
| (ii) | Recovery from Bad Debts | 7.99 | 12.63 | 15.40 | 40.83 | 17.99 |
| (iii) | Dividend Income | - | 0.01 | - | 0.02 | - |
| (iii) | Fee & Commission Income | 4.34 | 5.17 | 2.71 | 16.85 | 4.80 |
| (iv) | Sales : Shares & Securities | 231.02 | 310.35 | 140.00 | 779.24 | 235.46 |
| (vi) | Others | | | | | |
| | Income from Wind Power | 0.96 | 0.01 | 12.40 | 60.30 | 79.60 |
| (I) | Total Revenue from Operations | 343.93 | 423.41 | 302.38 | 1,274.33 | 762.52 |
| (II) | Other Income | 0.04 | - | - | 3.09 | - |
| (III) | Total Income (I+II) | 343.97 | 423.41 | 302.38 | 1,277.42 | 762.52 |
| | Expenses | | | | | |
| (i) | Finance Cost | 7.99 | 7.87 | 4.35 | 22.39 | 13.57 |
| (ii) | Fee & Commission Expense | 1.29 | 0.47 | 0.46 | 3.49 | 0.84 |
| (iii) | Impairment on Financial Instrument | - | (8.06) | - | - | - |
| (iv) | Purchases of Stock-in-Trade | 1.85 | 311.34 | 130.00 | 754.48 | 220.00 |
| (v) | Changes in inventories of finished goods, Stock-in-trade and work-in-progress | 225.02 | (3.48) | 10.00 | 16.02 | 14.43 |
| (vi) | Employee Benefit Expense | 68.39 | 65.12 | 60.73 | 260.15 | 222.68 |
| (vii) | Depreciation & amortisation | 3.96 | 4.44 | 21.13 | 45.89 | 84.77 |
| (viii) | Other Expenses | 40.28 | 249.14 | (12.23) | 469.70 | 185.44 |
| (IV) | Total Expenses | 348.78 | 626.82 | 214.44 | 1,572.12 | 741.71 |
| (V) | Profit/(Loss) before Exceptional Items & Tax(III-IV) | (4.81) | (203.41) | 87.94 | (294.70) | 20.81 |
| (VI) | Exceptional Items | | | | | |
| | Net Loss on Sale of Wind Turbines alongwith Land | - | 37.25 | - | 37.25 | - |
| (VII) | Profit/(Loss) before Tax (V-VI) | (4.81) | (240.66) | 87.94 | (331.95) | 20.81 |
| | Tax Expense | | | | | |
| (i) | Current Tax | - | (6.75) | 3.24 | - | 3.24 |
| (ii) | MAT Credit Entitlements | - | - | (2.95) | - | (2.95) |
| (iii) | Deferred Tax | 3.14 | (4.36) | 26.22 | (90.27) | (4.19) |
| (iv) | Income Tax adjustment of earlier years | 0.17 | - | 29.94 | - | 29.94 |
| (VIII) | Total Tax Expense | 3.31 | (11.11) | 56.45 | (90.27) | 26.04 |
| (IX) | Profit after Tax (VII-VIII) | (8.12) | (229.55) | 31.49 | (241.68) | (5.23) |
| (X) | Other Comprehensive Income | | | | | |
| A | (i) Items that will not be reclassified to profit or loss Remeasurement of the defined benefits plan | 0.36 | - | 2.82 | 0.36 | 2.82 |
| | (ii) Equity investments through other Comprehensive Income | (167.59) | - | (39.54) | (167.59) | (39.54) |
| | (iii) Income Tax relating to items that will not be reclassified to profit or loss subtotal (A) | 35.85 | - | 7.49 | 35.85 | 7.49 |
| | Subtotal (A) | (131.38) | - | (29.23) | (131.38) | (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 | (131.38) | - | (29.23) | (131.38) | (29.23) |
| (XI) | Profit/(Loss) for the period (IX - X) | (139.50) | (229.55) | 2.26 | (373.06) | (34.46) |
| (XII) | Paid up Equity Share Capital (Face Value Rs. 10/- each) | 598.96 | 598.96 | 598.96 | 598.96 | 598.96 |
| (XIII) | Reserve excluding Revaluation Reserves | 4,383.32 | 4,522.82 | 4,756.38 | 4,383.32 | 4,756.38 |
| (XIV) | Earnings per share (EPS) (Not Annualized) (in ₹) | | | | | |
| | a) Basic and Diluted EPS (before Exceptional Items) | | | | | |
| | - Basic | (0.14) | (3.83) | 0.53 | (4.03) | (0.09) |
| | - Diluted | (0.14) | (3.83) | 0.53 | (4.03) | (0.09) |
| | b) Basic and Diluted EPS (after Exceptional Items) | | | | | |
| | - Basic | (0.14) | (3.83) | 0.53 | (4.03) | (0.09) |
| | - Diluted | (0.14) | (3.83) | 0.53 | (4.03) | (0.09) |



REGISTERED OFFICE

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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 30th May, 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 March, 2023.
- 3 Company has made provision towards Expected Credit loss on the basis of management judgement of expected losses on its loan portfolio. Any potential excess/ shortfall based on actual experience will be adjusted in the relevant period in future. Further, the underlying forecasts and assumptions applied by the Company in determination of ECL provision are subject to uncertainties which are often outside the control of the Company and accordingly, actual results may differ from these estimates.
- 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 figures for the quarter ended 31st March, 2023 and 31st March, 2022 are the balancing figures between audited figures in respect of the full financial year and the published year to date unaudited figures upto the end of the third quarter, which were subject to limited review by the Statutory Auditors.
- 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: 30th May, 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 & YEAR ENDED 31ST MARCH 2023

₹ in lakhs

| PARTICULARS | Quarter ended | | | Year Ended | |
|---|---------------|------------|------------|------------|------------|
| | 31.03.2023 | 31.12.2022 | 31.03.2022 | 31.03.2023 | 31.03.2022 |
| | Audited | Unaudited | Audited | Audited | Audited |
| 1 | 1 | 2 | 3 | 4 | 5 |
| 1 Segment Revenue | | | | | |
| a Financing Activities | 342.97 | 423.40 | 289.88 | 1,214.03 | 682.92 |
| b Money Changing | - | - | - | - | - |
| c Power Generation | 0.98 | 0.01 | 12.40 | 60.30 | 79.60 |
| d Real Estate | - | - | - | - | - |
| Total | 343.93 | 423.41 | 302.38 | 1,274.33 | 762.52 |
| Less: Inter Segment revenue | - | - | - | - | - |
| Net sales/Income from operation | 343.93 | 423.41 | 302.38 | 1,274.33 | 762.52 |
| 2 Segment Results | | | | | |
| (Profit+)/Loss(-) before tax and Interest and exceptional items from each segment | | | | | |
| a Financing Activities | (4.86) | (194.24) | 105.74 | (275.24) | 40.86 |
| b Money Changing | - | - | (0.03) | - | (0.13) |
| c Power Generation | 0.12 | (9.17) | (15.81) | (10.30) | (5.48) |
| d Real Estate | - | - | - | - | - |
| Total | (4.74) | (203.41) | 89.90 | (285.54) | 35.25 |
| 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 of Unallocable Income | 0.07 | - | 1.96 | 9.16 | 14.44 |
| Total Profit before tax | (4.81) | (240.66) | 87.94 | (331.95) | 20.81 |
| 3 Segment Assets | | | | | |
| a Financing Activities | 5,289.31 | 5,169.04 | 5,018.70 | 5,289.31 | 5,018.70 |
| b Money Changing | - | - | - | - | - |
| c Power Generation | 4.57 | 16.92 | 356.90 | 4.57 | 356.90 |
| d Real Estate | 417.06 | 417.06 | 417.06 | 417.06 | 417.06 |
| e Unallocated | - | - | 54.38 | - | 54.38 |
| Total | 5,710.94 | 5,603.02 | 5,847.04 | 5,710.94 | 5,847.04 |
| 4 Segment Liabilities | | | | | |
| a Financing Activities | 726.89 | 478.55 | 385.77 | 726.89 | 385.77 |
| b Money Changing | - | - | - | - | - |
| c Power Generation | 1.07 | 1.99 | 91.83 | 1.07 | 91.83 |
| d Real Estate | - | - | - | - | - |
| e Unallocated | - | - | 13.40 | - | 13.40 |
| Total | 727.96 | 480.54 | 491.00 | 727.96 | 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 resulting in net loss of ₹37.25 Lakhs shown under Exceptional Items.

By Order of the Board
For NPR Finance Ltd.

Sarika Mehra
Sarika Mehra
Executive Director
DIN-06935192

Date : 30th May, 2023
Place : Kolkata



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NPR Finance Limited

AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.23

₹ In lakhs

| SL. NO. | | 31/03/2023 (Audited) | 31/03/2022 (Audited) |
|---------|---|-------------------------|-------------------------|
| (1) | Financial Assets | | |
| (a) | Cash & Cash equivalents | 237.92 | 56.27 |
| (b) | Bank Balances other than specified in (a) above | 35.98 | 35.24 |
| (c) | Receivable | | |
| | -Trade Receivables | 21.01 | 117.83 |
| (d) | Loans | 3,766.96 | 3,465.13 |
| (e) | Investments | 983.43 | 1,151.03 |
| (f) | Other Financial Assets | 2.12 | 3.83 |
| (2) | Non Financial assets | | |
| (a) | Inventory | 43.85 | 59.87 |
| (b) | Current Tax Asset (Net) | 138.83 | 111.35 |
| (c) | Investment Property | 417.06 | 417.06 |
| (d) | Property Plant & Equipment | 49.95 | 413.74 |
| (e) | Other Intangible Assets | 10.15 | 12.77 |
| (f) | Other Non Financial Assets | 4.27 | 2.92 |
| | Total Assets | 5,710.93 | 5,847.04 |
| | LIABILITIES & EQUITIES | | |
| | Liabilities | | |
| (1) | Financial Liabilities | | |
| (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 | 0.46 | 3.71 |
| (b) | Borrowing (other than debt Securities) | - | 10.36 |
| (c) | Deposits | 281.04 | 24.15 |
| (d) | Other Financial Liabilities | 229.09 | 89.67 |
| (2) | Non Financial Liabilities | | |
| (a) | Provisions | 49.26 | 47.82 |
| (b) | Deferred Tax Liability (Net) | 153.59 | 279.72 |
| (c) | Other Non Financial Liabilities | 14.51 | 35.57 |
| (3) | Equity | | |
| (a) | Equity Share Capital | 599.66 | 599.66 |
| (b) | Other Equity (Refer Statement of Changes in equity) | 4,383.32 | 4,756.38 |
| | Total Liabilities and Equity | 5,710.93 | 5,847.04 |

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

Date :30th May, 2023
Place: Kolkata



By Order of the Board
For NPR Finance Ltd.

Sarika Mehra
Sarika Mehra
Executive Director
DIN-06935192

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

Statement of Cash Flow for the year ended 31.03.2023

₹ in lakhs

| Particulars | | For the Year ended 31.03.2022 (Audited) | For the Year ended 31.03.2021 (Audited) |
|-------------|--|---|---|
| A | CASH FLOW FROM OPERATING ACTIVITIES | | |
| | Net Profit / (Loss) before tax and extraordinary items | (294.70) | 20.81 |
| | Financial Expenses | 22.39 | 13.57 |
| | Depreciation | 45.89 | 84.77 |
| | Profit on Sale of Fixed asset | (2.80) | - |
| | Expected Credit loss Provided/(Written back) | (11.95) | (20.85) |
| | OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES | (241.17) | 98.30 |
| | Adjustments for : | | |
| | Loans | (301.53) | 58.45 |
| | Trade Receivable | 108.45 | 74.93 |
| | Financial Assets | 1.70 | 3.88 |
| | Inventory | 16.02 | 14.43 |
| | Other Non Financial assets | (1.35) | 11.40 |
| | Trade & Other payables | (3.25) | 3.71 |
| | Other Financial Liabilities | 139.09 | 37.25 |
| | Other Non Financial Liabilities | (21.04) | (2.15) |
| | Provisions | 1.80 | 4.40 |
| | CASH GENERATED FROM OPERATIONS | (301.29) | 304.60 |
| | Financial Expenses | (22.05) | (13.47) |
| | Direct Taxes Paid | (27.47) | (24.85) |
| | NET CASH FROM OPERATING ACTIVITIES (A) | (350.81) | 266.28 |
| B | CASH FLOW FROM INVESTING ACTIVITIES | | |
| | Purchase of Fixed Assets | (1.77) | (16.38) |
| | Sale of Fixed Assets | 287.85 | - |
| | NET CASH FROM INVESTING ACTIVITIES (B) | 286.08 | (16.38) |
| C | CASH FLOW FROM FINANCING ACTIVITIES | | |
| | Increase (Decrease) in Borrowing other than Debt securities & Deposits | 246.52 | (205.16) |
| | (Increase) Decrease in Fixed Deposit with Banks | (0.14) | (0.01) |
| | NET CASH FROM FINANCING ACTIVITIES (C) | 246.38 | (205.17) |
| | NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C) | 181.65 | 44.73 |
| | CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR | 56.27 | 11.54 |
| | CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR | 237.92 | 56.27 |

By Order of the Board
For NPR Finance Ltd.


Sarika Mohra
Executive Director
DIN:-06935192

Date : 30th May, 2023
Place : Kolkata



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NPR Finance Limited

Declaration of Unmodified Opinion in the Audit Report for the Financial Year ended 31st March, 2023.

We hereby declare that the Independent Auditor's Report on the Annual Audited Results of the Company for the Financial Year ended 31st March, 2023, contains unmodified opinion.

This declaration is given in compliance to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For Deoki Bijay & Co.
Reg. No. 313105E



[Signature]
Mr. Bamesh Kr Chokhani
Partner
(Membership No. 062081)

For NPR Finance Ltd

[Signature]
Ashok Kumar Shah
Chief Financial Officer

For NPR Finance Ltd

[Signature]
Sarika Mehra
Executive Director
DIN- 06935192

Place: Kolkata

Dated: 30.05.2023

REGISTERED OFFICE :

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