

<b>General information about company</b>	
Scrip code	530127
NSE Symbol	
MSEI Symbol	
ISIN*	INE446D01011
Name of company	NPR FINANCE LIMITED
Class of security	Equity
Date of start of financial year	01-04-2022
Date of end of financial year	31-03-2023
Date of board meeting when results were approved	30-05-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	22-05-2023
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	30-05-2023 17:00
End date and time of board meeting	30-05-2023 18:45
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

<b>Financial Results – NBFC</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-01-2023	01-04-2022
B	Date of end of reporting period	31-03-2023	31-03-2023
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations		
(i)	Interest Income	99.615	377.088
(ii)	Dividend Income	0.002	0.021
(iii)	Rental Income	0	0
(iv)	Fees and commission Income	4.338	16.849
(v)	Net gain on fair value changes	0	0
(vi)	Net gain on derecognition of financial instruments under amortised cost category	0	0
(vii)	Sale of products (including Excise Duty)	0	0
(viii)	Sale of services	0	0
(ix)	<b>Other revenue from operations</b>		
1	Recovery from bad debts	7.993	40.831
2	Sale of Shares and securities	231.024	779.242
3	Income from Wind power	0.962	60.303
	<b>Total other revenue from operations</b>	<b>239.979</b>	<b>880.376</b>
	<b>Total Revenue From Operations</b>	<b>343.934</b>	<b>1274.334</b>
	Other income	0.037	3.087
	<b>Total income</b>	<b>343.971</b>	<b>1277.421</b>
<b>2</b>	<b>Expenses</b>		
	Cost of materials consumed	0	0
	Purchases of stock-in-trade	1.847	754.48
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	225.022	16.023
	Employee benefit expense	68.386	260.149
	Finance costs	7.993	22.392
	Depreciation, depletion and amortisation expense	3.955	45.889
	Fees and commission expense	1.294	3.492
	Net loss on fair value changes	0	0
	Net loss on derecognition of financial instruments under amortised cost category	0	0
	Impairment on financial instruments	0	0
(f)	<b>Other expenses</b>		
1	Other expenses	40.283	469.695
	<b>Total other expenses</b>	<b>40.283</b>	<b>469.695</b>
	<b>Total expenses</b>	<b>348.78</b>	<b>1572.12</b>

<b>Financial Results – NBFC</b>			
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A	Date of start of reporting period	01-01-2023	01-04-2022
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D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>3</b>	<b>Total profit before exceptional items and tax</b>	-4.809	-294.699
4	Exceptional items	0	-37.25
<b>5</b>	<b>Total profit before tax</b>	-4.809	-331.949
<b>7</b>	<b>Tax expense</b>		
8	Current tax	0.172	0
9	Deferred tax	3.138	-90.269
<b>10</b>	<b>Total tax expenses</b>	3.31	-90.269
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	-8.119	-241.68
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>21</b>	<b>Total profit (loss) for period</b>	-8.119	-241.68

<b>Other comprehensive income net of taxes</b>			
<b>Particulars</b>	<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>	
A	Date of start of reporting period	01-01-2023	01-04-2022
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D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Other comprehensive income [Abstract]</b>			
<b>1 Amount of items that will not be reclassified to profit and loss</b>			
1	Remeasurement of the defined benefit plan	0.358	0.358
2	Equity investments through other Comprehensive Income	-167.594	-167.594
	<b>Total Amount of items that will not be reclassified to profit and loss</b>	-167.236	-167.236
2	<b>Income tax relating to items that will not be reclassified to profit or loss</b>	-35.853	-35.853
<b>3 Amount of items that will be reclassified to profit and loss</b>			
	<b>Total Amount of items that will be reclassified to profit and loss</b>		
4	<b>Income tax relating to items that will be reclassified to profit or loss</b>	0	0
5	<b>Total Other comprehensive income</b>	-131.383	-131.383

<b>Financial Results – NBFC</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-01-2023	01-04-2022
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C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>23</b>	<b>Total Comprehensive Income for the period</b>	-139.502	-373.063
<b>24</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
<b>25</b>	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
<b>26</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	598.96	598.96
	Face value of equity share capital	10	10
<b>28</b>	Reserves excluding revaluation reserve		4383.315
<b>29</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings per share from continuing operations	-0.136	-4.034
	Diluted earnings per share from continuing operations	-0.136	-4.034
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings per share from discontinued operations	0	0
	Diluted earnings per share from discontinued operations	0	0
<b>ii</b>	<b>Earnings per equity share</b>		
	<b>Basic earnings per share</b>	-0.136	-4.034
	<b>Diluted earnings per share</b>	-0.136	-4.034
<b>30</b>	Debt equity ratio	0.056	0.056
<b>31</b>	Debt service coverage ratio	0.884	-3.38
<b>32</b>	Interest service coverage ratio	0.894	-7.744
<b>33</b>	<b>Disclosure of notes on financial results</b>	Textual Information(1)	

<b>Text Block</b>	
Textual Information(1)	<p>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.</p> <p>2. The Company has followed Prudential norms of Reserve Bank of India applicable to Non systematically important NBFCs for asset Classification &amp; provisioning norms as on 31st March, 2023.</p> <p>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.</p> <p>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.</p> <p>5. Company has disposed off the wind turbines along with respective land located at Dhule &amp; Sangli in the state of Maharashtra in the month of October 2022 resulting in net loss of `37.25 Lakhs shown under Exceptional Items.</p> <p>6. Company has disposed off the wind turbines along with respective land located at Dhule &amp; Sangli in the state of Maharashtra in the month of October 2022 resulting in net loss of `37.25 Lakhs shown under Exceptional Items.</p> <p>7. Figures for the previous period/year have been regrouped/rearranged/reclassified, wherever necessary to confirm to current period classification.</p> <p>8. Current tax includes earlier year tax adjustment</p>

Statement of Asset and Liabilities		
Particulars		Current year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2022
Date of end of reporting period		31-03-2023
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
<b>Assets</b>		
<b>1</b>	<b>Financial Asset</b>	
	Cash and cash equivalents	237.915
	Bank Balance other than (a) above	35.378
	Derivative financial instruments	0
	Receivables	
	(I) Trade Receivables	21.008
	(II) Other Receivables	0
	Loans	3766.965
	Investments	983.432
	Other Financial assets	2.124
<b>2</b>	<b>Non Financial Asset</b>	
	Inventories	43.845
	Current tax assets (Net)	138.825
	Deferred tax Assets (Net)	0
	Investment Property	417.064
	Biological assets other than bearer plants	0
	Property, Plant and Equipment	49.946
	Capital work-in-progress	0
	Intangible assets under development	0
	Goodwill	0
	Other Intangible assets	10.153
	Other non-financial assets (to be specified)	4.27
	<b>Total assets</b>	<b>5710.925</b>
<b>Equity and liabilities</b>		
<b>1</b>	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	599.66
	Other equity	4383.315
	<b>Total equity attributable to owners of parent</b>	<b>4982.975</b>
	Non controlling interest	
	<b>Total equity</b>	<b>4982.975</b>
<b>2</b>	<b>Liabilities</b>	
<b>2.1</b>	<b>Financial Liabilities</b>	
(a)	Derivative financial instruments	0
(b)	Payables	
	(I) Trade Payables	
	(i) total outstanding dues of micro enterprises and small enterprises	0
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0
	II) Other Payables	
	(i) total outstanding dues of micro enterprises and small enterprises	0
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.457
(C)	Debt Securities	
(d)	Borrowings (Other than Debt Securities)	0
(e)	Deposits	281.036

(f)	Subordinated Liabilities	0
(g)	Other financial liabilities	229.092
<b>2.2</b>	<b>Non-Financial Liabilities</b>	
(a)	Current tax liabilities (Net)	0
(b)	Provisions	49.259
(C)	Deferred tax liabilities (Net)	153.592
(d)	Other non-financial liabilities	14.514
	<b>Total liabilities</b>	727.95
	<b>Total equity and liabilities</b>	5710.925
		Textual Information(1)



<b>Text Block</b>	
Textual Information(1)	Figures for the previous period/year are reclassified/re-grouped/re-arranged, wherever necessary to confirm to current periods' presentation.

<b>Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results</b>			
<b>Particulars</b>	<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>	
Date of start of reporting period	01-01-2023	01-04-2022	
Date of end of reporting period	31-03-2023	31-03-2023	
Whether accounts are audited or unaudited	Audited	Audited	
Nature of report standalone or consolidated	Standalone	Standalone	
<b>1 Segment Revenue (Income)</b>			
<b>(net sale/income from each segment should be disclosed)</b>			
1	Financing Activities	342.972	1214.031
2	Power Generation	0.962	60.303
3	Real Estate	0	0
	<b>Total Segment Revenue</b>	343.934	1274.334
	<b>Less: Inter segment revenue</b>		
	<b>Revenue from operations</b>	343.934	1274.334
<b>2 Segment Result</b>			
<b>Profit (+) / Loss (-) before tax and interest from each segment</b>			
1	Financing Activities	-4.855	-275.241
2	Power Generation	0.119	-10.3
3	Real Estate	0	0
	<b>Total Profit before tax</b>	-4.736	-285.541
	<b>i. Finance cost</b>	0	37.25
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	0.073	9.158
	<b>Profit before tax</b>	-4.809	-331.949
<b>3 (Segment Asset - Segment Liabilities)</b>			
<b>Segment Asset</b>			
1	Financing Activities	5289.305	5289.305
2	Power Generation	4.568	4.568
3	Real Estate	417.064	417.064
	<b>Total Segment Asset</b>	5710.937	5710.937
	<b>Un-allocable Assets</b>	0	0
	<b>Net Segment Asset</b>	5710.937	5710.937
<b>4 Segment Liabilities</b>			
<b>Segment Liabilities</b>			
1	Financing Activities	726.887	726.887
2	Power Generation	1.071	1.071
3	Real Estate	0	0
	<b>Total Segment Liabilities</b>	727.958	727.958
	<b>Un-allocable Liabilities</b>	0	0
	<b>Net Segment Liabilities</b>	727.958	727.958
<b>Disclosure of notes on segments</b>		Textual Information(1)	

<b>Text Block</b>	
Textual Information(1)	<ol style="list-style-type: none"><li>1. Figures for the previous period/year are reclassified/re-grouped/re-arranged, wherever necessary to confirm to current periods' presentation.</li><li>2. Company has surrendered its Full Fledged Money Changing license &amp; accordingly RBI has cancelled the registration effective from 13th day of December, 2021.</li><li>3. Company has disposed off the wind turbines along with respective land located at Dhule &amp; Sangli in the state of Maharashtra in the month of October 2022 resulting in net loss of Rs. 37.25 Lakhs shown under Exceptional Items.</li></ol>

<b>Cash flow statement, indirect</b>		
Particulars		Year ended (dd-mm-yyyy)
<b>A</b>	Date of start of reporting period	01-04-2022
<b>B</b>	Date of end of reporting period	31-03-2023
<b>C</b>	Whether results are audited or unaudited	Audited
<b>D</b>	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
<b>Statement of cash flows</b>		
<b>Cash flows from used in operating activities</b>		
	Profit before tax	-331.949
<b>Adjustments for reconcile profit (loss)</b>		
	Adjustments for finance costs	22.392
	Adjustments for decrease (increase) in inventories	16.023
	Adjustments for decrease (increase) in trade receivables, current	50.222
	Adjustments for decrease (increase) in trade receivables, non-current	58.234
	Adjustments for decrease (increase) in other current assets	-1.347
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	320.045
	Adjustments for other financial assets, current	-619.871
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-3.251
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-21.043
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	45.889
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	1.133
	Adjustments for provisions, non-current	0.662
	Adjustments for other financial liabilities, current	139.081
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	22.49
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	30.659
	<b>Net cash flows from (used in) operations</b>	-301.29
	Dividends received	0
	Interest paid	22.055
	Interest received	0
	Income taxes paid (refund)	27.471
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	-350.816
<b>Cash flows from used in investing activities</b>		
	Cash flows from losing control of subsidiaries or other businesses	0

Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	287.85
Purchase of property, plant and equipment	1.772
Proceeds from sales of investment property	0
Purchase of investment property	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-0.139
<b>Net cash flows from (used in) investing activities</b>	<b>285.939</b>
<b>Cash flows from used in financing activities</b>	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	246.523
Repayments of borrowings	0
Payments of finance lease liabilities	0
Payments of lease liabilities	0
Dividends paid	0
Interest paid	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
<b>Net cash flows from (used in) financing activities</b>	<b>246.523</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>181.646</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	
Effect of exchange rate changes on cash and cash equivalents	0
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>181.646</b>

	Cash and cash equivalents cash flow statement at beginning of period	56.269
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>237.915</b>

