



DEOKI BIJAY & CO.
Chartered Accountants

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Limited Review Report on unaudited standalone financial results of NPR Finance Ltd for the quarter ended 30th June, 2023, pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Review Report to
The Board of Directors
NPR Finance Limited

We have reviewed the accompanying statement of unaudited financial results of NPR Finance Limited ("the Company") for the quarter ended 30th June, 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('the Regulation') as amended.

This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS34"), 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.

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: 14th day of August, 2023

For DEOKI BIJAY & CO
Chartered Accountants
Firm's Registration No. 313105E


CA. Ramesh Kr Chokhani
(Partner)

Membership: 062081

UDIN- 23062081BGZCQQ7590



NPR Finance Limited

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2023

₹ In lakhs

Sl. No.	PARTICULARS	Quarter ended			Year Ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited	Unaudited	Audited
	1	2	3	4	
	Revenue from operations				
(i)	Interest Income	107.84	99.62	98.72	377.09
(ii)	Recovery from Bad Debts	12.80	7.99	12.62	40.83
(iii)	Dividend Income	-	-	-	0.02
(iv)	Fee & Commission Income	4.77	4.34	1.97	16.85
(v)	Sales : Shares & Securities	142.27	231.02	106.56	779.24
(vi)	Others	-	-	-	-
	Income from Wind Power	-	0.96	30.33	60.30
(I)	Total Revenue from Operations	267.68	343.93	250.20	1,274.33
(II)	Other Income	-	0.04	-	3.09
(III)	Total Income (I+II)	267.68	343.97	250.20	1,277.42
	Expenses				
(i)	Finance Cost	10.39	7.99	1.12	22.39
(ii)	Fee & Commission Expense	2.38	1.29	0.08	3.49
(iii)	Impairment on Financial Instrument	-	-	-	-
(iv)	Purchases of Stock -in-Trade	104.86	1.85	80.11	754.48
(v)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	35.17	225.02	24.81	16.02
(vi)	Employee Benefit Expense	65.79	68.39	52.79	260.15
(vii)	Depreciation & amortisation	4.23	3.96	18.85	45.89
(viii)	Other Expenses	36.81	40.28	92.82	469.70
(IV)	Total Expenses	259.63	348.78	270.58	1,572.12
(V)	Profit/(Loss) before Exceptional items & Tax (III-IV)	8.05	(4.81)	(20.38)	(294.70)
(VI)	Exceptional Items	-	-	-	37.25
(VII)	Profit/(Loss) before Tax (V-VI)	8.05	(4.81)	(20.38)	(331.95)
	Tax Expense				
	Current Tax	4.00	-	1.00	-
	Income Tax adjustment of earlier years	-	0.17	-	-
	Deferred Tax	(1.30)	3.14	1.47	(90.27)
(VIII)	Total Tax Expense	2.70	3.31	2.47	(90.27)
(IX)	Profit after Tax (VII-VIII)	5.35	(8.12)	(22.85)	(241.68)
(X)	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss Remeasurement of the defined benefits plan	-	0.36	-	0.36
	(ii) Equity investments through other Comprehensive Income	-	(167.59)	-	(167.59)
	(iii) Income Tax relating to items that will not be reclassified to profit or loss	-	35.85	-	35.85
	subtotal (A)	-	(131.38)	-	(131.38)
	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)	-	(131.38)
(XI)	Profit/(Loss) for the period (IX - X)	5.35	(139.50)	(22.85)	(373.06)
(XII)	Paid up Equity Share Capital (Face Value Rs. 10/- each)	598.96	598.96	598.96	598.96
(XIII)	Reserve excluding Revaluation Reserves	4,388.66	4,383.32	4,733.52	4,383.32
(XIV)	Earnings per share (EPS) (Not Annualized) (in ₹)				
	a) Basic and Diluted EPS (before Exceptional items)				
	- Basic	0.09	(0.14)	(0.38)	(4.03)
	- Diluted	0.09	(0.14)	(0.38)	(4.03)
	b) Basic and Diluted EPS (after Exceptional items)				
	- Basic	0.09	(0.14)	(0.38)	(4.03)
	- Diluted	0.09	(0.14)	(0.38)	(4.03)



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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 August, 2023.
- 2 The Company has followed Prudential norms of Reserve Bank of India applicable to Non systemically important Non Deposit Taking NBFCs for asset Classification & provisioning norms as on 30th June 2022.
- 3 The figures for the quarter ended 31st March, 2023 are the balancing figures between audited figures in respect of the year ended March 31, 2023 and the unaudited figures of nine months ended 31st December, 2022.
- 4 These financial results has been prepared in accordance with the recognition and measurement principles laid down in IND AS prescribed under section 133 of the Companies Act, 2013 read with the relevant Rules issued thereunder and other recognised accounting principles generally accepted in India and in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended.
- 5 The Financial results for the quarter ended 30th June, 2023 have been subjected to "Limited Review" by the Statutory Auditors of the Company.
- 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 in the yearly result column of previous Financial Year.
- 7 Figures for the previous periods have been regrouped/rearranged/reclassified, wherever necessary to confirm to current period classification.

By Order of the Board
For NPR Finance Ltd.

Pawan Kumar Todi
Managing Director
DIN-00590156

Date: 14-08-2023
Place: Kolkata



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NPR Finance Limited

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 30TH JUNE 2023

₹ in lakhs

PARTICULARS	Quarter ended			Year Ended
	30.06.2023	31.03.2023	30.06.2022	31.03.2023
	Unaudited	Audited	Unaudited	Audited
1	4	2	3	5
1 Segment Revenue				
a Financing Activities	267.68	342.97	219.87	1,214.03
b Power Generation	-	0.96	30.33	60.30
c Real Estate	-	-	-	-
Total	267.68	343.93	250.20	1,274.33
Less: Inter Segment revenue	-	-	-	-
Net sales/Income from operation	267.68	343.93	250.20	1,274.33
2 Segment Results (Profit)(+)/loss(-) before tax and interest and exceptional items from each segment				
a Financing Activities	8.05	(4.86)	(16.93)	(275.24)
b Power Generation	-	0.12	3.51	(10.30)
c Real Estate	-	-	-	-
Total	8.05	(4.74)	(13.42)	(285.54)
a Exceptional Items				
Net Loss on Sale of Wind Turbines alongwith Land	-	-	-	37.25
b Contingent Provision Against Standard Assets	-	-	-	-
c Other unallocable expenditure net off Unallocable Income	-	0.07	6.96	9.16
Total Profit before tax	8.05	(4.81)	(20.38)	(331.95)
3 Segment Assets				
a Financing Activities	5,256.41	5,289.31	4,927.84	5,289.31
b Power Generation	-	4.57	365.39	4.57
c Real Estate	417.06	417.06	417.06	417.06
d Unallocated	-	-	50.90	-
Total	5,673.47	5,710.94	5,761.19	5,710.94
4 Segment Liabilities				
a Financing Activities	685.15	726.89	325.25	726.89
b Power Generation	-	1.07	89.36	1.07
c Real Estate	-	-	-	-
d Unallocated	-	-	13.40	-
Total	685.15	727.96	428.01	727.96

- 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 disposed off the wind turbines along with respective land located at Dhule & Sangli in the state of Maharashtra in the month of October 2022. The segment is formally closed effective from 01.06.2023

Date: 14.08.2023
Place: Kolkata



By Order of the Board
For NPR Finance Ltd.

Pawan Kumar Todi
Pawan Kumar Todi
Managing Director
DIN-00590156



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