

**Limited Review Report on unaudited standalone financial results of NPR Finance Ltd for the quarter ended 30<sup>th</sup> June, 2025, 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 30<sup>th</sup> June, 2025 ("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 assurances 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 , 2025



For **Deoki Bijay & Co.**  
Chartered Accountants

F.R.N. 313105E



**(CA D. N. Agrawal)**

Partner

Memb. No. 051157

**UDIN-25051157BMTCNZ3085**



# NPR Finance Limited

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2025

Sl. No.	P A R T I C U L A R S	₹ In lakhs			
		Quarter ended			Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Unaudited	Audited	Unaudited	Audited
	1	1	2	3	4
	<b>Revenue from operations</b>				
(i)	Interest Income	93.82	88.18	123.21	447.87
(ii)	Recovery from Bad Debts	10.03	5.20	12.60	35.52
(iii)	Dividend Income	-	-	-	0.04
(iv)	Fee & Commission Income	0.60	1.10	4.10	12.71
(v)	Sales : Shares & Securities	8.10	100.22	42.75	220.66
(I)	<b>Total Revenue from Operations</b>	112.55	194.70	182.66	716.80
(II)	<b>Other Income</b>	1.09	3.87	-	48.42
(III)	<b>Total Income (I+II)</b>	113.64	198.57	182.66	765.22
	<b>Expenses</b>				
(i)	Finance Cost	0.37	5.19	12.39	37.38
(ii)	Fee & Commission Expense	0.01	0.25	1.80	3.15
(iii)	Impairment on Financial Instrument	0.04	-	0.03	-
(iv)	Purchases of Stock -in-Trade	29.31	119.12	92.24	237.84
(v)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(21.37)	(16.27)	(50.39)	(17.70)
(vi)	Employee Benefit Expense	63.24	72.46	65.49	295.00
(vii)	Depreciation & amortisation	3.32	2.51	3.71	13.59
(viii)	Other Expenses	25.91	19.48	36.10	119.86
(ix)	Contingent Provision for standard Asset	-	0.31	-	0.31
(IV)	<b>Total Expenses</b>	100.83	203.05	161.37	689.43
(V)	<b>Profit/(Loss) before Exceptional items &amp; Tax (III-IV)</b>	12.81	(4.48)	21.29	75.79
(VI)	<b>Exceptional Items</b>				
(VII)	<b>Profit/(Loss) before Tax (V-VI)</b>	12.81	(4.48)	21.29	75.79
	<b>Tax Expense</b>				
	Current Tax	0.15	2.90	4.00	22.37
	Deferred Tax	(1.76)	0.42	(5.19)	(5.86)
(VIII)	<b>Total Tax Expense</b>	(1.61)	3.32	(1.19)	16.51
(IX)	<b>Profit after Tax (VII-VIII)</b>	14.42	(7.80)	22.48	59.28
(X)	<b>Other Comprehensive Income</b>				
	A (i) Items that will not be reclassified to profit or loss Remeasurement of the defined benefits plan	-	3.29	-	3.29
	(ii) Equity investments through other Comprehensive Income	-	192.22	-	192.22
	(iii) Income Tax relating to items that will not be reclassified to profit or loss	-	2.38	-	2.38
	subtotal (A)	-	197.89	-	197.89
	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>	-	197.89	-	197.89
(XI)	<b>Profit/(Loss) for the period (IX - X)</b>	14.42	190.09	22.48	257.17
(XII)	<b>Paid up Equity Share Capital (Face Value Rs. 10/- each)</b>	598.96	598.96	598.96	598.96
(XIII)	<b>Reserve excluding Revaluation Reserves</b>	4,422.52	4,408.39	4,147.57	4,408.39
(XIV)	<b>Earnings per share (EPS) (Not Annualized) (in ₹)</b>				
	a) Basic and Diluted EPS (before Exceptional items)				
	- Basic	0.24	(0.13)	0.38	0.99
	- Diluted	0.24	(0.13)	0.38	0.99
	b) Basic and Diluted EPS (after Exceptional items)				
	- Basic	0.24	(0.13)	0.38	0.99
	- Diluted	0.24	(0.13)	0.38	0.99



**REGISTERED OFFICE :**  
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 E-mail : npr1@nprfinance.com, Website : www.nprfinance.com  
**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, 2025.
- 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 2025
- 3 The figures for the quarter ended 31st March, 2025 are the balancing figures between audited figures in respect of the year ended March 31, 2025 and the unaudited figures of nine months ended 31st December, 2024.
- 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, 2025 have been subjected to "Limited Review" by the Statutory Auditors of the Company.
- 6 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*  
Pawan Kumar Todi  
Managing Director  
DIN:- 00590156

Date : 14th August 2025  
Place : Kolkata



## REGISTERED OFFICE :

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**CIN - L65921WB1989PLC047091**



# NPR Finance Limited

NPR FINANCE LIMITED

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 30TH JUNE 2025

PARTICULARS	Quarter ended			Year Ended
	30.06.2025	31.03.2025	30.06.2024	31.03.2025
	Unaudited	Audited	Unaudited	Audited
1	2	3	4	5
1 Segment Revenue				
a Financing Activities	112.55	194.70	182.66	716.80
b Real Estate	-	-	-	-
Total	112.55	194.70	182.66	716.80
Less: Inter Segment revenue	-	-	-	-
Net sales/Income from operation	112.55	194.70	182.66	716.80
2 Segment Results (Profit)(+)/loss(-) before tax and interest and exceptional items from each segment				
a Financing Activities	12.09	(2.85)	33.68	65.06
b Real Estate	-	-	-	-
Total	12.09	(2.85)	33.68	65.06
c Finance Cost	0.37	5.19	12.39	37.38
d Other unallocable expenditure net off Unallocable Income	(1.09)	(3.56)	-	(48.11)
Total Profit/(Loss) before tax	12.81	(4.48)	21.29	75.79
3 Segment Assets				
a Financing Activities	4,759.63	4,796.63	4,875.44	4,796.63
b Real Estate	432.96	429.43	417.06	429.43
c Unallocated	-	-	-	-
Total	5,192.59	5,226.06	5,292.50	5,226.06
4 Segment Liabilities				
a Financing Activities	169.33	205.06	532.63	205.06
b Real Estate	1.08	-	-	-
c Unallocated	-	12.95	12.64	12.95
Total	170.41	218.01	545.27	218.01

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

Date : 14th August 2025  
Place : Kolkata



By Order of the Board  
For NPR Finance Ltd.

PAWAN KUMAR TODI  
Managing Director  
DIN:- 00590156

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