

NPR FINANCE LIMITED

CIN-L65921WB1989PLC047091,

Reg. Office: Todi Mansion, 1, Lu- Shun Sarani, 9th Floor, Kolkata-700 073

Phone No. 033 2237 7201, Website :www.nprfinance.com, E-Mail- npr1@nprfinance.com

8th February, 2024

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,

Sub.: Outcome of Board Meeting held on 08.02.2024.

This is to inform that, the Board of Directors of the Company at its Meeting held on Thursday, the 8th day of February, 2024, at the Registered Office of the Company at Todi Mansion, 9th floor, 1, Lu shun Sarani, Kolkata 700 073 at 4.00 p.m., has inter-alia, considered, noted and approved the Unaudited Financial Results alongwith the Segment Wise Revenue Results and Capital Employed for the quarter & nine months ended on 31st December, 2023, 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 & nine months ended on 31st December, 2023 and the Limited Review Report for the said period are enclosed herewith.

The Meeting commenced at 4.00 p.m. and concluded at 5.30 p.m.

For NPR Finance Ltd.

Ritika Varma

Ritika Varma

Company Secretary

Membership No. F10291

Encl. as above



DEOKI BIJAY & CO.
Chartered Accountants

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Limited Review Report on unaudited standalone financial results of NPR Finance Ltd for the quarter and year to date ended 31st December, 2023, pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

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 year to date ended 31st December, 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" ("IndAS 34"), 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 planed 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





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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.

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



CA. Ramesh Kr Chokhani
(Partner)

Memb No. 062081

UDIN-24062081BKAQBJ9205

Place: Kolkata

Date: 8th day of February, 2024



NPR Finance Limited

STATEMENT OF FINANCIAL RESULTS FOR THE NINE MONTHS & QUARTER ENDED ON 31ST DECEMBER, 2023

₹ in lakhs

| Sl. No. | PARTICULARS | Quarter ended | | | Nine Months Ended | | Year ended |
|---------|--|---------------|------------|------------|-------------------|------------|------------|
| | | 31.12.2023 | 30.09.2023 | 31.12.2022 | 31.12.2023 | 31.12.2022 | 31.03.2023 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| | 1 | 2 | 3 | 4 | 5 | 6 | |
| | Revenue from operations | | | | | | |
| (i) | Interest Income | 121.32 | 116.53 | 82.62 | 345.69 | 277.47 | 377.09 |
| (ii) | Recovery from Bad Debts | 10.21 | 7.44 | 25.25 | 30.45 | 32.84 | 40.83 |
| (iii) | Dividend Income | 0.03 | 0.03 | 0.01 | 0.06 | 0.02 | 0.02 |
| (iv) | Fee & Commission Income | 6.61 | 5.98 | 5.17 | 17.36 | 12.51 | 16.85 |
| (v) | Sales : Shares & Securities | 30.16 | 202.82 | 310.35 | 375.25 | 548.22 | 779.24 |
| (vi) | Others: | | | | | | |
| | Income from Generation of Wind Power | - | - | 0.01 | - | 59.34 | 60.30 |
| (I) | Total Revenue from Operations | 168.33 | 332.80 | 423.41 | 768.81 | 930.40 | 1,274.33 |
| (II) | Other Income | - | 101.54 | - | 101.54 | 3.05 | 3.09 |
| (III) | Total Income (I+II) | 168.33 | 434.34 | 423.41 | 870.35 | 933.45 | 1,277.42 |
| | Expenses | | | | | | |
| (i) | Finance Cost | 14.22 | 14.91 | 7.87 | 39.52 | 14.40 | 22.39 |
| (ii) | Fee & Commission Expense | 0.90 | 1.58 | 15.53 | 4.86 | 2.21 | 3.49 |
| (iii) | Impairment on Financial Instrument | - | - | (8.08) | - | - | - |
| (iv) | Purchases of Stock -in-Trade | 60.00 | 202.21 | 311.34 | 367.07 | 752.63 | 754.48 |
| (v) | Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | (30.08) | (0.59) | (3.48) | 4.50 | (209.00) | 16.02 |
| (vi) | Employee Benefit Expense | 84.55 | 77.66 | 65.12 | 228.00 | 191.76 | 260.15 |
| (vii) | Depreciation & amortisation | 3.78 | 3.55 | 4.44 | 11.56 | 41.93 | 45.89 |
| (viii) | Other Expenses | 33.05 | 29.91 | 234.08 | 99.77 | 429.41 | 469.70 |
| (ix) | Contingent Provision for Standard Assets | - | - | - | - | - | - |
| (IV) | Total Expenses (IV) | 166.42 | 329.23 | 626.82 | 755.28 | 1,223.34 | 1,572.12 |
| (V) | Profit/(Loss) before Exceptional items & Tax(III-IV) | 1.91 | 105.11 | (203.41) | 115.07 | (289.89) | (294.70) |
| (VI) | Exceptional Items | | | | | | |
| | Net Loss on Sale of Wind Turbines alongwith Land | - | - | 37.25 | - | 37.25 | 37.25 |
| (VII) | Profit/(Loss) before Tax (V-VI) | 1.91 | 105.11 | (240.66) | 115.07 | (327.14) | (331.95) |
| | Tax Expense | | | | | | |
| (i) | Current Tax | 6.93 | 13.00 | (6.75) | 23.93 | - | - |
| (ii) | Earlier Year Tax Adjustments | - | - | - | - | (0.17) | - |
| (iii) | MAT Credit Entitlements | - | - | - | - | - | - |
| (iv) | Deferred Tax | (4.85) | 2.30 | (4.36) | (3.85) | (93.41) | (90.27) |
| (VIII) | Total Tax Expense | 2.08 | 15.30 | (1.11) | 20.08 | (93.58) | (90.27) |
| (IX) | Profit after Tax (VII-VIII) | (0.17) | 89.81 | (229.55) | 94.99 | (233.56) | (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 |
| | (ii) Equity investments through other Comprehensive Income | - | - | - | - | - | (167.59) |
| | (iii) Income Tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - | 35.85 |
| | subtotal (A) | - | - | - | - | - | (131.38) |
| | B (i) Items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | (ii) Income Tax relating to items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | subtotal (B) | - | - | - | - | - | - |
| | Total Other Comprehensive income | - | - | - | - | - | (131.38) |
| (XI) | Profit/(Loss) for the period (IX - X) | (0.17) | 89.81 | (229.55) | 94.99 | (233.56) | (373.06) |
| (XII) | Paid up Equity Share Capital (Face Value ₹ 10/- each) | 598.96 | 598.96 | 598.96 | 598.96 | 598.96 | 598.96 |
| (XIII) | Reserve excluding Revaluation Reserves | 4,478.30 | 4,478.47 | 4,522.82 | 4,478.30 | 4,522.82 | 4,383.32 |
| (XIV) | Earnings per share (EPS) (Not Annualized) (in ₹) | | | | | | |
| | a) Basic and Diluted EPS (before Exceptional items) | | | | | | |
| | - Basic | (0.00) | 1.50 | (3.83) | 1.59 | (3.90) | (4.03) |
| | - Diluted | (0.00) | 1.50 | (3.83) | 1.59 | (3.90) | (4.03) |
| | b) Basic and Diluted EPS (after Exceptional items) | | | | | | |
| | - Basic | (0.00) | 1.50 | (3.83) | 1.59 | (3.90) | (4.03) |
| | - Diluted | (0.00) | 1.50 | (3.83) | 1.59 | (3.90) | (4.03) |



REGISTERED OFFICE :

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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 8th February, 2024.
- 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 December, 2023.
- 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 Nine Months and quarter ended 31st December,2023 have been subjected to "Limited Review" by the Statutory Auditor of the Company.
- 5 Company has disposed off the wind turbines along with respective land located at Dhule & Sāngli in the state of Maharashtra in the month of October 2022 resulting in net loss of ₹37.25 Lakhs shown under Exceptional Items.
- 6 Figures for the previous period/year have been regrouped/rearranged/reclassified, wherever necessary to confirm to current period classification.

Date :08/02/2024
Place: Kolkata



By Order of the Board
For NPR Finance Ltd.

Sarika Mehra

Sarika Mehra
Whole Time Director
DIN-06935192

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NPR Finance Limited

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER & NINE MONTH ENDED 31ST DECEMBER 2023

₹ in lakhs

| PARTICULARS | Quarter ended | | | Nine Months Ended | | Year Ended |
|---|---------------|------------|------------|-------------------|------------|------------|
| | 31.12.2023 | 30.09.2023 | 31.12.2022 | 31.12.2023 | 31.12.2022 | 31.03.2023 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | 1 | 2 | 3 | 4 | 5 | 6 |
| 1 Segment Revenue | | | | | | |
| a Financing Activities | 168.33 | 332.80 | 423.40 | 768.81 | 871.06 | 1,214.03 |
| b Power Generation | - | - | 0.01 | - | 59.34 | 60.30 |
| c Real Estate | - | - | - | - | - | - |
| Total | 168.33 | 332.80 | 423.41 | 768.81 | 930.40 | 1,274.33 |
| Less: Inter Segment revenue | - | - | - | - | - | - |
| Net sales/Income from operation | 168.33 | 332.80 | 423.41 | 768.81 | 930.40 | 1,274.33 |
| 2 Segment Results (Profit)(+)/loss(-) before tax and interest and exceptional items from each segment | | | | | | |
| a Financing Activities | 1.91 | 3.58 | (194.24) | 13.54 | (270.38) | (275.24) |
| b Power Generation | - | - | (9.17) | - | (10.42) | (10.30) |
| c Real Estate | - | - | - | - | - | - |
| Total | 1.91 | 3.58 | (203.41) | 13.54 | (280.80) | (285.54) |
| a Exceptional Items Net Loss on Sale of Wind Turbines | - | - | 37.25 | - | 37.25 | 37.25 |
| b Contingent Provision Against Standard Assets | - | - | - | - | - | - |
| c Other unallocable expenditure net off Unallocable Income | - | (101.53) | - | (101.53) | 9.09 | 9.16 |
| Total Profit/(Loss) before tax | 1.91 | 105.11 | (240.66) | 115.07 | (327.14) | (331.95) |
| 3 Segment Assets | | | | | | |
| a Financing Activities | 5,362.17 | 5,368.87 | 5,128.95 | 5,362.17 | 5,128.95 | 5,289.31 |
| b Power Generation | - | - | 16.92 | - | 16.92 | 4.57 |
| c Real Estate | 417.06 | 417.06 | 417.06 | 417.06 | 417.06 | 417.06 |
| d Unallocated | - | - | 40.09 | - | 40.09 | - |
| Total | 5,779.23 | 5,785.93 | 5,603.02 | 5,779.23 | 5,603.02 | 5,710.94 |
| 4 Segment Liabilities | | | | | | |
| a Financing Activities | 701.27 | 707.80 | 465.15 | 701.27 | 465.15 | 726.89 |
| b Power Generation | - | - | 1.99 | - | 1.99 | 1.07 |
| c Real Estate | - | - | - | - | - | - |
| d Unallocated | - | - | 13.40 | - | 13.40 | - |
| Total | 701.27 | 707.80 | 480.54 | 701.27 | 480.54 | 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 : 8th February 2024
Place : Kolkata



By Order of the Board
For NPR Finance Ltd.

Sarika Mehra

Sarika Mehra
Whole Time Director
DIN-06935192

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