



# M/S Nagreeka EXPORTS LIMITED

(STAR TRADING HOUSE RECOGNISED BY GOVT. OF INDIA)

REGD. OFFICE : 18, R. N. MUKHERJEE ROAD, KOLKATA - 700 001, INDIA  
Ph. : 2210-8828, 2248-4922/4943, Fax : 91-33-22481693, E-mail : sushil@nagreeka.com



7167

Ref.: NEL/SE/2024-25

Date – 14/11/2024

To The Deputy General Manager Corporate Relationship Department <b>BSE Ltd.</b> 1 <sup>st</sup> Floor, New Trading Ring Rotunda Building, P.J. Towers Dalal Street Fort Mumbai - 400 001 Scrip code : – <b>521109</b>	To The Deputy General Manager Corporate Relationship Department <b>National Stock Exchange of India Ltd.</b> Exchange Plaza Bandra Kurla Complex Bandra (E) Mumbai - 400 051 Scrip Code : <b>NAGREEKEXP</b>
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Dear Sir,

**Sub. : Outcome of Board Meeting under Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Board of Directors of the Company at its meeting held today i.e. 14<sup>th</sup> November, 2024 has, inter-alia, approved the following:

Un-Audited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2024.

Enclosed herewith a copy of the same along with a copy of Limited Review Report dated 14<sup>th</sup> September, 2024 issued by M/s B. Nath & Co., Chartered Accountants, Statutory Auditors of the Company with respect to the above said Un-audited Financial Results of the Company for the quarter and Half year ended 30<sup>th</sup> September, 2024.

Request you to take the above information on record and acknowledge the receipt.

The Meeting of the Board of Directors commenced at 04:30 P.M. and concluded at 06:30 P.M.

Thanking you,

Yours faithfully,

For **Nagreeka Exports Ltd**

**JYOTI SINHA  
BANERJEE**

Digitally signed by  
JYOTI SINHA  
BANERJEE  
Date: 2024.11.14  
18:29:19 +05'30'



**Jyoti Sinha Banerjee**

**Company Secretary & Compliance Officer**

**Encl.: As stated above**

# NAGREEKA EXPORTS LIMITED

(Three Star Export House Recognized by Govt. of India)  
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 Phone : 2210 8828, 2248 4922/ 4943, Fax: 91-33-22481693, E-mail:sushil@nagreeka.com  
 Website: www.nagreeka.com; CIN: L18101WB1989PLC046387

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30th SEPTEMBER, 2024**

(₹ In lakhs except EPS)

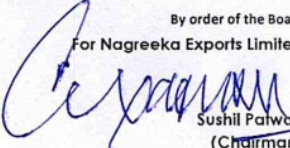
Sl. No.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30th Sept 2024 Unaudited	30th June 2024 Un Audited	30th Sept 2023 Un Audited	30th Sept 2024 Unaudited	30th Sept 2023 Unaudited	31st Mar'2024 Audited
1	<b>Income</b>						
	a) Revenue from Operations	13,698.10	17,145.08	13,748.13	30,843.18	26,781.97	55,903.11
	b) Other Income	33.74	17.75	3.17	51.49	57.38	89.28
2	<b>Total Income [ a+b ]</b>	<b>13,731.84</b>	<b>17,162.83</b>	<b>13,751.30</b>	<b>30,894.67</b>	<b>26,839.35</b>	<b>55,992.39</b>
3	<b>Expenditure :</b>						
	a) Consumption of raw materials	5,980.48	7,085.47	6,400.00	13,065.95	12,360.61	22,558.39
	b) Purchase of traded goods	5,536.18	6,745.38	6,282.84	12,281.56	9,493.67	21,726.70
	c) (Increase) or decrease in Finished Goods, stock in Trade & W.I.P.	(1,127.68)	195.55	(1,982.39)	(932.13)	(1,017.38)	(414.29)
	d) Employee cost	742.67	722.70	607.09	1,465.37	1,330.58	2,787.19
	e) Finance Cost	300.35	321.53	344.98	621.88	690.51	1,319.14
	f) Depreciation & Amortization	178.79	178.18	185.35	356.97	367.62	730.29
	g) Other expenses	1,980.73	1,807.99	1,673.52	3,788.72	3,262.25	6,739.95
	<b>Total Expenditure [ 3(a) to 3(g) ]</b>	<b>13,591.52</b>	<b>17,056.80</b>	<b>13,511.39</b>	<b>30,648.32</b>	<b>26,487.86</b>	<b>55,447.37</b>
4	<b>Profit/ (Loss) before Exceptional Item &amp; Tax [ 2 - 3 ]</b>	<b>140.32</b>	<b>106.03</b>	<b>239.91</b>	<b>246.35</b>	<b>351.49</b>	<b>545.02</b>
5	Exceptional Item	-	-	-	-	-	-
6	<b>Profit/ (Loss) before Tax [ 4 - 5 ]</b>	<b>140.32</b>	<b>106.03</b>	<b>239.91</b>	<b>246.35</b>	<b>351.49</b>	<b>545.02</b>
7	<b>Tax Expenses</b>						
	a) Current Tax	51.99	16.54	82.22	68.53	100.84	206.65
	b) MAT Credit Entitlement	-	-	18.62	-	-	-
	c) Deferred Tax Liability/(Assets)	(24.57)	(48.31)	(72.16)	(72.88)	(86.07)	(262.45)
	<b>Total Tax Expenses [ 7(a) to 7(c) ]</b>	<b>27.42</b>	<b>(31.77)</b>	<b>28.68</b>	<b>(4.35)</b>	<b>14.77</b>	<b>(55.80)</b>
8	<b>Net Profit/ (Loss) for the period after Tax ( 6-7 )</b>	<b>112.90</b>	<b>137.80</b>	<b>211.23</b>	<b>250.70</b>	<b>336.72</b>	<b>600.82</b>
9	<b>Other Comprehensive Income</b>						
	<b>A) Items that will not be Reclassified to P&amp;L</b>						
	a) Fair Value Changes of Investment in Equity Shares	96.78	289.05	(73.49)	385.83	(62.32)	16.36
	b) Remeasurement Gains/(Losses) on Defined Benefit Plans	(2.67)	(2.66)	15.31	(5.33)	30.62	(10.65)
	c) Tax on above	(7.60)	(29.60)	4.84	(37.20)	1.12	(1.13)
	<b>B) Items that will be Reclassified to P&amp;L (Net of Tax)</b>						
	<b>Total Other Comprehensive Income [ 9(A) + 9(B) ]</b>	<b>86.51</b>	<b>256.79</b>	<b>(53.34)</b>	<b>343.30</b>	<b>(30.58)</b>	<b>4.57</b>
10	<b>Total Comprehensive Income for the Period [ 8 + 9 ]</b>	<b>199.41</b>	<b>394.59</b>	<b>157.89</b>	<b>594.00</b>	<b>306.14</b>	<b>605.40</b>
11	Paid-up equity share capital (Face Value of ₹ 5/- each)	1,562.98	1,562.98	625.50	1,562.98	625.50	1,562.98
12	Other Equity						13,125.65
13	<b>EPS for the period ( in ₹ ) (Not annualized)</b>						
	a) Basic	0.36	0.44	1.69	0.80	2.69	3.45
	b) Diluted	0.36	0.44	1.69	0.80	2.69	2.70

**Notes :**

- The above Unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2024
- The Statutory Auditors of the Company has carried out the "Limited Review" Audit of the above financial results in pursuant to Regulations 33 of SEBI (LODR) Regulations 2015.
- The Company has only one business segment i.e. Textiles & Exports thus no further disclosure are required in accordance with the IND AS 108 " Operating Segments ".
- Previous period's figures have been regrouped/ rearranged wherever necessary.

Place : Kolkata  
 Date 14th November, 2024



By order of the Board  
 For Nagreeka Exports Limited  
  
 Sushil Patwari  
 (Chairman)  
 DIN : 00023980

## NAGREEKA EXPORTS LIMITED

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### Statement of Assets and Liabilities as at 30th September 2024

(₹ In lakhs)

Particulars	As at 30th September 2024 Un Audited	As at 31st March 2024 Audited
<b>ASSETS</b>		
<b>Non Current Assets</b>		
a Property, Plant and Equipment	9,658.24	9,891.60
b Capital Work in progress	23.23	8.26
c Financial Assets		
(i) Investments	1,326.46	940.63
(ii) Long Term Loans & Advances	168.34	1,101.64
d Other Non Current Assets	35.17	34.89
<b>TOTAL NON CURRENT ASSETS</b>	<b>11,211.44</b>	<b>11,036.39</b>
<b>Current Assets</b>		
a Inventories	15,019.35	13,467.59
b Financial Assets		
(i) Trade Receivables	1,914.70	1,541.24
(ii) Cash & Cash Equivalents	238.45	184.49
(iii) Bank balances other than (ii) above	93.12	113.26
(iv) Short term loans & Advances	261.06	249.34
(v) Other Current Financial Assets	107.96	2,196.27
c Other Current Assets	7,891.35	8,004.23
<b>TOTAL CURRENT ASSETS</b>	<b>25,525.99</b>	<b>23,668.09</b>
<b>TOTAL ASSETS</b>	<b>36,737.43</b>	<b>34,704.48</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a Equity Share Capital	1,562.98	1,562.98
b Other Equity	13,762.16	13,125.65
<b>TOTAL EQUITY</b>	<b>15,325.14</b>	<b>14,688.63</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
a Financial Liabilities		
(i) Long Term Borrowings	2,348.32	2,945.32
b Provisions	-	-
c Deferred Tax Liabilities (Net)	841.43	914.31
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>3,189.75</b>	<b>3,859.63</b>
<b>Current Liabilities</b>		
a Financial Liabilities		
(i) Short Term Borrowings	14,258.46	13,630.46
(ii) Trade Payables		
Total Outstanding dues of MSME	60.39	66.90
Total Outstanding dues of other than MSME	1,258.60	371.41
(iii) Other Current Financial Liabilities	928.94	1,038.24
b Other Current Liabilities	463.92	303.44
c Provisions	1,252.22	745.79
<b>TOTAL CURRENT LIABILITIES</b>	<b>18,222.54</b>	<b>16,156.24</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>36,737.43</b>	<b>34,704.48</b>

Place : Kolkata

Date: 14th November, 2024



By order of the Board  
For Nagreeka Exports Limited

*Sushil Patwari*

Sushil Patwari  
(Chairman)

DIN : 00023980

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## Cash Flow Statement For the Half Year Ended 30th September, 2024

(₹ In lakhs)

PARTICULARS	For the half year ended 30th September, 2024	For the half year ended 30th September, 2023
	(Unaudited)	(Unaudited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net Profit/(Loss) Before extra ordinary items and tax	246.35	351.49
<b>Additions :</b>		
Depreciation and amortization	356.97	367.62
Finance Cost	621.88	690.51
Dividend Income	(45.82)	(51.06)
<b>Operating Profit Before Working Capital</b>	<b>1,179.38</b>	<b>1,358.56</b>
Adjusted for :		
(Increase) / Decrease in Trade Receivables	(373.46)	(95.67)
(Increase) / Decrease in Inventories	(1,551.76)	(386.67)
(Increase) / Decrease in Loans & Other Current financial Assets	8.40	(5.99)
(Increase) / Decrease in Other Current Assets	(4.44)	(2,037.61)
Increase / (Decrease) in Trade Payables	880.69	316.09
Increase / (Decrease) in Other Current Financial Liabilities	(109.30)	413.44
Increase / (Decrease) in Other Current Liabilities	160.48	(310.89)
Increase / (Decrease) in Provisions	506.43	192.73
<b>Cash Generated from Operation</b>	<b>696.42</b>	<b>(556.01)</b>
Less : Direct Taxes Paid / Refund Received	(48.79)	(53.31)
<b>Net Cash Flow from / (used in) Operating Activities</b>	<b>745.21</b>	<b>(502.70)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Capital Expenditure on Fixed Assets, Including Capital Advances	(138.57)	(92.95)
Sale of Fixed Assets	-	229.50
Dividend Received	45.82	51.06
(Increase)/Decrease in Loans and Advances	(7.33)	(6.70)
(Increase)/Decrease in Non Current Assets	(0.28)	-
<b>Net Cash Flow from / (used in) Investing Activities</b>	<b>(100.36)</b>	<b>180.91</b>
<b>C. CASH FLOW FROM FINANCEING ACTIVITIES :</b>		
Net Increase in Long Term borrowings	(597.00)	(377.11)
Net increase / (decrease) in working capital borrowings	628.00	1,479.57
Finance Cost	(621.88)	(690.51)
<b>Net Cash Flow from / (used in) Financing Activities</b>	<b>(590.88)</b>	<b>411.95</b>
<b>Net Increase / (Decrease) in cash &amp; cash Equivalents (A+B+C)</b>	<b>53.96</b>	<b>90.14</b>
<b>Opening Cash &amp; Cash equivalents</b>	<b>184.49</b>	<b>106.73</b>
<b>Closing Cash &amp; Cash equivalents</b>	<b>238.45</b>	<b>196.87</b>



By order of the Board  
For Nagreeka Exports Limited

*Sushil Patwari*

Sushil Patwari  
(Chairman)

DIN : 00023980

Place : Kolkata

Date : 14th November, 2024

**Independent Auditor's Review Report on Unaudited Standalone Financial Results of the Nagreeka Exports Limited for the quarter and half year ended September 30, 2024 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.**

To  
The Board of Directors of  
**Nagreeka Exports Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Nagreeka Exports Limited** (the 'Company') for the quarter and half year ended September 30, 2024 together with notes thereon ('The Statement') being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulation").
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 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, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company on November 14, 2024. Our responsibility is to issue a conclusion on the financial results based on our review.
3. We conducted our review 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, specified under Section 143(10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material mismanagement.

**For B Nath & Co**

Chartered Accountants

Firm Registration No: 307057E



*Gaurav More*  
**Gaurav More**

Partner

Membership No.:306466

UDIN-24306466BKDHM02351

Place: Kolkata

Date: November 14, 2024