

Date: November 14, 2024

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001.

Ref: Scrip Code: 543351 and Scrip Id: NBL

Sub- Outcome of Board meeting held today i.e. Thursday, November 14, 2024 in terms of second proviso to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the company at their meeting held today, i.e. Thursday, November 14, 2024, have considered and approved the Standalone and Consolidated Un-audited financial results alongwith limited review report under regulation 33 of SEBI (LODR) Regulations, 2015 for the half year ended September 30, 2024.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following documents:

1. Limited Review Report on Consolidated financial results alongwith Un-audited consolidated financial results for the half year ended September 30, 2024.
2. Limited Review Report on Standalone financial results alongwith Un-audited standalone financial results for the half year ended September 30, 2024.
3. Certificate as per regulation 33(2)(a) of SEBI (LODR) Regulations, 2015.
4. Declaration regarding Non-Applicability of Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

CIN : L72900GJ2017PLC096975

☎ 079-4894 0505

✉ info@naapbooks.com

🌐 www.naapbooks.com

📍 3rd Floor, Broadway Business Center,
Law Garden, Ahmedabad - 380006

Naapbooks Limited

#startupindia

ISO
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CMMI
level 3

The meeting of the Board of Directors commenced at 05:18 P.M. and concluded at 05:30 P.M.

This is for your information and appropriate dissemination.

For, **Naapbooks Limited**

CS Sahul Jotaniya
Company Secretary & Compliance officer
ACS No. 43006

Encl.: As above

CIN : L72900GJ2017PLC096975

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INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT
(On review of Standalone Unaudited Financial results for the
half year Ended on 30th September, 2024)

To,
The Board of Directors of
NAAPBOOKS LIMITED

We have reviewed the accompanying statement of unaudited financial results of **NAAPBOOKS LIMITED** for the half year ended on **30th September, 2024** being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. 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 review 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 provides 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 accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Chirag R. Shah & Associates
Chartered Accountants
Firm Registration No.: 118791W



Jainish R. Parikh
Partner

Membership No.: 603171
UDIN : 24603171BKCLBY7360



Date: 14th November, 2024
Place: Ahmedabad

Naapbooks Limited

(Formerly Known as Naapbooks Private Limited)

THIRD FLOOR, BUSINESS BROADWAY CENTER ABOVE V-MART,

LAW GARDEN AHMEDABAD

CIN - L72900GJ2017PLC096975

E Mail id: compliance@naapbooks.com Mobile No: 9016323227

Standalone Statement of Assets and Liabilities

Particulars	Note No.	Unaudited	Audited
		As at 30th September, 2024 (₹ Lakhs)	As at 31st March 2024 (₹ Lakhs)
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
Share capital	2	901.98	300.66
Reserves and surplus	3	902.71	1380.47
		1804.69	1681.13
(2) Non-current liabilities			
Long-term borrowings	4	45.62	40.52
Deferred tax liabilities (Net)	5	2.29	3.60
		47.91	44.13
(3) Current liabilities			
Short-term borrowings	6	162.64	141.05
Trade payables			
-[A] Total outstanding dues of micro enterprises and small enterprises	7		0.00
-[B] Total outstanding dues of creditors other than micro enterprises and small enterprises	7	7.45	5.75
Other current liabilities	8	14.80	14.04
Short-term provisions	9	87.97	46.17
		272.86	207.02
Total		2125.46	1932.27
II. ASSETS			
(1) Non-current assets			
Property Plant & Equipment and Intangible assets			
a) Property, Plant and Equipment	10	101.90	111.84
b) Intangible assets	10	49.52	53.45
c) Intangible assets under development	10	148.56	205.93
Non Current Investments	11	554.76	542.40
Other Non Current Assets	12	10.75	4.75
		865.48	918.37
(2) Current assets			
Trade receivables	13	167.44	411.02
Cash and cash equivalents	14	3.05	3.76
Short-term loans and advances	15	1081.83	595.89
Other Current Assets	16	7.67	3.23
		1259.98	1013.90
Total		2125.46	1932.27

For and on behalf of the Board of Directors of
Naapbooks Limited

Yaman Saluja
Whole Time Director & CFO
DIN: 07773205

Place: Ahmedabad
Date: 14th November, 2024

Naapbooks Limited
(Formerly Known as Naapbooks Private Limited)
THIRD FLOOR, BUSINESS BROADWAY CENTER ABOVE V-MART,
LAW GARDEN AHMEDABAD
CIN - L72900GJ2017PLC096975
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Standalone Statement of Profit and Loss

Particulars	Note No.	Unaudited	Audited	Unaudited	Audited
		For the half year ended 30th September, 2024 (₹ Lakhs)	For the half year ended 31st March 2024 (₹ Lakhs)	For the half year ended 30th September 2023 (₹ Lakhs)	For the year ended 31st March 2024 (₹ Lakhs)
I. Revenue from operations	17	378.20	578.89	198.05	776.94
II. Other income	18	12.37	1.36	0.02	1.38
III. Total Income		390.57	580.25	198.07	778.32
IV. Expenses					
Development expenses	19	84.77	303.87	11.88	315.75
Employee benefits expenses	20	74.10	69.28	59.47	128.76
Finance costs	21	9.00	10.29	4.89	15.18
Depreciation and Amortisation expenses	22	24.81	26.03	22.47	48.50
Other expenses	23	33.21	25.77	23.61	49.37
Total expenses		225.89	435.24	122.32	557.56
V. Profit before exceptional and extraordinary items and tax		164.68	145.00	75.75	220.75
(III- IV)					
VI. Exceptional items		0.00	0.00	0.00	
VII. Profit before extraordinary items and tax (V - VI)		164.68	145.00	75.75	220.75
VIII. Extraordinary items					
IV. Profit before tax		164.68	145.00	75.75	220.75
V. Tax expense:					
Current tax		42.43	35.58	20.45	56.03
Tax for Earlier Years		0.00	0.00	(0.10)	(0.10)
Deferred tax		(1.31)	0.07	(0.96)	(0.90)
VI. Profit for the year		123.56	109.36	56.36	165.73
VII. Earnings per equity share:					
Basic and diluted (In Rupees)	24	1.37	1.21	0.62	1.84
Debt Equity Ratio		0.12	0.11	0.04	0.11
Debt Service Ratio		9.67	13.71	27.08	13.71
Interest Service/Coverage Ratio		17.34	23.82	38.14	23.82

For and on behalf of the Board of Directors of Naapbooks Limited

Yaman Saluja
Whole Time Director & CFO
DIN: 07773205

Place: Ahmedabad
Date: 14th November, 2024

- i) The above Standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th Nov, 2024
- ii) The Standalone financial results include the results for the Half Year ended 31st March, 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited figures upto the half year ended 30th September, 2023 of that financial year
- iii) Earning per share (EPS): Earning per share have been calculated on the weighted average of the Share capital outstanding during the year.
- iv) Previous year/period figures have been re-grouped and re-arranged wherever necessary.
- v) The Standalone Financial Results have been prepared in accordance with the Generally Accepted Accounting Standards as notified under Section 133 of Companies Act, 2013 and other accounting principles generally accepted in India as amended from time to time. As per MCA Notification dated 16th February, 2015 Companies whose Shares are listed on SME Exchange as referred to in Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, are exempted from the compulsory requirement of adoption of IND-AS.
- vi) The company has only one business segment therefore as per AS 17 Segment information disclosure is not applicable
- vii) The board does not recommend to pay interim dividend for Financial Year 2024-25

Naapbooks Limited
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Standalone Statement of Cash Flows

PARTICULARS	Unaudited	Audited
	Period Ended 30th September 2024 (₹ Lakhs)	Year ended 31st March 2024 (₹ Lakhs)
A CASH FLOW FROM OPERATING ACTIVITIES:		
Profit for the year	164.68	220.75
Add:		
(a) Depreciation & Amortization	24.81	48.50
(b) Financial & Interest Expenses	9.00	15.18
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	198.49	284.43
Add/Deduct:		
(a) Increase/Decrease in Trade Payables	1.70	(100.29)
(b) Increase/Decrease in Other Current Liabilities	0.76	(37.01)
(c) Increase/Decrease in Trade Receivables	243.58	(323.00)
(d) Increase/Decrease in Short Term Loans & Advances	(485.93)	(275.86)
(e) Increase/Decrease in Short Term Borrowing	21.59	93.25
(f) Increase/Decrease in Other Current Assets	(4.43)	13.13
Total Working Capital Adujustment	(222.74)	(629.78)
CASH GENERATED FROM OPERATIONS	(24.25)	(345.35)
Deduct:		
Direct Taxes Paid (Net)	0.63	26.90
NET CASH FROM OPERATING ACTIVITIES	(24.88)	(372.25)
B CASH FLOW FROM INVESTING ACTIVITIES:		
(a) Purchase of Fixed Assets & Intangible Assets under Development	(38.34)	(88.37)
(b) Intangible Assets under development amortized	84.77	181.07
(c) Change in Long Term Investments	(12.35)	(542.10)
(d) Change in Other Non Current Assets	(6.00)	0.00
NET CASH USED IN INVESTING ACTIVITIES	28.08	(449.41)
C CASH FLOW FROM FINANCING ACTIVITIES:		
(a) Share Issue Proceeds	0.00	756.00
(b) Net Increase in Borrowings (Net of Loan Converted to Equity)	5.10	7.91
(c) Interest exps	(9.00)	(15.18)
NET CASH FROM IN FINANCING ACTIVITIES	(3.90)	748.73
NET INCREASE(DECREASE) IN CASH AND CASH EQUIVALENTS	(0.71)	(72.93)
OPENING BALANCE- CASH AND CASH EQUIVALENT	3.76	76.68
CLOSING BALANCE- CASH AND CASH EQUIVALENT	3.05	3.76

*Previous year's figures have been regrouped/reclassified wherever applicable. *Previous year's figures have been regrouped/reclassified wherever applicable.

For and on behalf of the Board of
Directors of Naapbooks Limited

Place: Ahmedabad
Date: 14th November, 2024

Yaman Saluja
Whole Time Director & CFO
DIN: 07773205

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT
(On review of Consolidated Unaudited Financial results for the
half year Ended on 30th September, 2024)

To,
The Board of Directors of
NAAPBOOKS LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **NAAPBOOKS LIMITED** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), and its share of the net profit/(loss) after tax of its associates for the half year ended **30th September, 2024**, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding half year ended **30th September, 2024**, as reported in these financial results have been approved by the Parent's Board of Directors, and have been subjected to review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Name of the Company	Relation
Cafe Blockchain Private Limited	Indian Subsidiary
Ndear Technologies Private Limited	Associate Company
Proex Advisors LLP	Associate Entity



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and other auditors referred to in paragraph 7 below, 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 aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. Our conclusion is not modified in respect of this matter.
7. The consolidated unaudited financial results includes the interim unaudited financial statements/ financial information/ financial results of **CAFE BLOCKCHAIN PRIVATE LIMITED** (its Subsidiary) which have not been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results reflect total assets of Rs. 1 Lakh as at 30th September, 2024 and total revenue of Rs. Nil, total net profit/(loss) after tax of Rs. Nil for the half year ended 30th September, 2024, and cash flows (net) of Rs. 1 Lakh for the period from 01st April, 2024 to 30th September, 2024, as considered in the consolidated unaudited financial results.

The consolidated unaudited financial results also includes the Group's share of net profit/(loss) after tax of Rs. 12.37 Lakh for the half year ended 30th September, 2024, as considered in the consolidated unaudited financial results, in respect of two associates, based on their interim financial statements/ financial information/ financial results which have not been reviewed/audited by their auditors. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter

For Chirag R. Shah & Associates
Chartered Accountants

Firm Registration No.: 118791W



Jainish R. Parikh
Partner

Membership No.: 603171
UDIN : 24603171BKCLBZ5713



Date: 14th November, 2024

Place: Ahmedabad

Naapbooks Limited

(Formerly Known as Naapbooks Private Limited)

THIRD FLOOR, BUSINESS BROADWAY CENTER ABOVE V-MART,

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CIN - L72900GJ2017PLC096975

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CONSOLIDATED BALANCE SHEET

Particulars	Unaudited	Audited
	As at 30th September, 2024 (₹ Lakhs)	As at 31st March 2024 (₹ Lakhs)
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
Share capital	901.98	300.66
Reserves and surplus	902.61	1380.37
	1804.59	1681.03
Minority Interest	0.22	0.22
(2) Non-current liabilities		
Long-term borrowings	45.62	40.52
Deferred tax liabilities (Net)	2.29	3.60
	47.91	44.13
(3) Current liabilities		
Short-term borrowings	162.64	141.05
Trade payables		
-[A] Total outstanding dues of micro enterprises and small enterprises		0.00
-[B] Total outstanding dues of creditors other than micro enterprises and small enterprises	7.59	5.89
Other current liabilities	14.80	14.04
Short-term provisions	87.97	46.17
	273.00	207.15
Total	2125.71	1932.52
II. ASSETS		
(1) Non-current assets		
Property Plant & Equipment and Intangible assets		
a) Property, Plant and Equipment	101.90	111.84
b) Intangible assets	49.52	53.45
c) Intangible assets under development	148.56	205.93
Non Current Investments	554.01	541.65
Other Non Current Assets	10.75	4.75
	864.73	917.62
(2) Current assets		
Trade receivables	167.44	411.02
Cash and cash equivalents	4.05	4.76
Short-term loans and advances	1081.83	595.89
Other Current Assets	7.67	3.23
	1260.98	1014.90
Total	2125.71	1932.52

For and on behalf of the Board of Directors of
Naapbooks Limited

Yaman Saluja
Whole Time Director & CFO
DIN: 07773205

Place: Ahmedabad
Date: 14th Nov, 2024

Naapbooks Limited
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CONSOLIDATED STATEMENT OF PROFIT AND LOSS

Particulars	Unaudited	Audited	Unaudited	Audited
	For the half year ended 30th September, 2024 (₹ Lakhs)	For the half year ended 31st March 2024 (₹ Lakhs)	For the half year ended 30th September 2023 (₹ Lakhs)	For the year ended 31st March 2024 (₹ Lakhs)
I. Revenue from operations	378.20	578.89	198.05	776.94
II. Other income - Including Share of Associates	12.37	1.36	0.02	1.38
III. Total Income	390.57	580.25	198.07	778.32
IV. Expenses				
Development expenses	84.77	303.87	11.88	315.75
Employee benefits expenses	74.10	69.28	59.47	128.76
Finance costs	9.00	10.29	4.89	15.18
Depreciation and Amortisation expenses	24.81	26.03	22.47	48.50
Other expenses	33.21	25.90	23.61	49.51
Total expenses	225.89	435.38	122.32	557.70
V. Profit before exceptional and extraordinary items and tax -	164.68	144.87	75.75	220.62
(III- IV)				
VI. Exceptional items	0.00	0.00	0.00	0.00
VII. Profit before extraordinary items and tax (V - VI)	164.68	144.87	75.75	220.62
VIII. Extraordinary items				
IV. Profit before tax	164.68	144.87	75.75	220.62
V. Tax expense:				
Current tax	42.43	35.58	20.45	56.03
Tax for Earlier Years	0.00	0.00	(0.10)	(0.10)
Deferred tax	(1.31)	0.07	(0.96)	(0.90)
VI. Profit After Tax before Minority Interest	123.56	109.23	56.36	165.59
VII. Minority Interest	0.00	(0.03)	0.00	(0.03)
VIII. Profit for the year after tax and Minority Interest	123.56	109.26	56.36	165.62
IX. Earnings per equity share:				
Basic and diluted (In Rupees)	1.37	1.21	0.62	1.84
Debt Equity Ratio	0.12	0.11	0.04	0.11
Debt Service Ratio	9.67	13.70	27.08	13.70
Interest Service/Coverage Ratio	17.34	23.80	38.14	23.80

For and on behalf of the Board of Directors of Naapbooks Limited

Place: Ahmedabad
 Date: 14th Nov, 2024

Yaman Saluja
 Whole Time Director & CFO
 DIN: 07773205

- i) The above consolidated financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th Nov, 2024
- ii) The consolidated financial results include the results for the Half Year ended 31st March, 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited figures upto the half year ended 30th September, 2023 of that financial year
- iii) Earning per share (EPS): Earning per share have been calculated on the weighted average of the Share capital outstanding during the year.
- iv) Previous year/period figures have been re-grouped and re-arranged wherever necessary.
- v) The Consolidated Financial Results have been prepared in accordance with the Generally Accepted Accounting Standards as notified under Section 133 of Companies Act, 2013 and other accounting principles generally accepted in India as amended from time to time. As per MCA Notification dated 16th February, 2015 Companies whose Shares are listed on SME Exchange as referred to in Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, are exempted from the compulsory requirement of adoption of IND-AS.
- vi) The company has only one business segment therefore as per AS 17 Segment information disclosure is not applicable
- vii) The board does not recommend to pay interim dividend for Financial Year 2024-25

Naapbooks Limited
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CONSOLIDATED CASH FLOW STATEMENT

PARTICULARS	Unaudited	Audited
	Half Year Ended 30th September, 2024 (₹ Lakhs)	Year ended 31st March 2024 (₹ Lakhs)
A CASH FLOW FROM OPERATING ACTIVITIES:		
Profit for the year	164.68	220.62
Add:		
(a) Depreciation & Amortization	24.81	48.50
(b) Financial & Interest Expenses	9.00	15.18
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	198.49	284.30
Add/Deduct:		
(a) Increase/Decrease in Trade Payables	1.70	(100.15)
(b) Increase/Decrease in Other Current Liabilities	0.76	(37.01)
(c) Increase/Decrease in Trade Receivables	243.58	(323.00)
(d) Increase/Decrease in Short Term Loans & Advances	(485.93)	(275.86)
(e) Increase/Decrease in Short Term Borrowing	21.59	93.25
(f) Increase/Decrease in Other Current Assets	(4.43)	13.13
Total Working Capital Adujustment	(222.74)	(629.64)
CASH GENERATED FROM OPERATIONS	(24.25)	(345.35)
Deduct:		
Direct Taxes Paid (Net)	0.63	26.90
NET CASH FROM OPERATING ACTIVITIES	(24.88)	(372.25)
B CASH FLOW FROM INVESTING ACTIVITIES:		
(a) Purchase of Fixed Assets & Intangible Assets under Development	(38.34)	(88.37)
(b) Intangible Assets under development amortized	84.77	181.07
(c) Change in Long Term Investments	(12.35)	(541.35)
(d) Change in Other Non Current Assets	(6.00)	0.00
NET CASH USED IN INVESTING ACTIVITIES	28.08	(448.66)
C CASH FLOW FROM FINANCING ACTIVITIES:		
(a) Share Issue Proceeds	0.00	756.00
(b) Net Increase in Borrowings (Net of Loan Converted to Equity)	5.10	7.91
(c) Interest exps	(9.00)	(15.18)
(d) Minority Interest	0.00	0.25
NET CASH FROM IN FINANCING ACTIVITIES	(3.90)	748.98
NET INCREASE(DECREASE) IN CASH AND CASH EQUIVALENTS	(0.71)	(71.93)
OPENING BALANCE- CASH AND CASH EQUIVALENT	4.76	76.68
CLOSING BALANCE- CASH AND CASH EQUIVALENT	4.05	4.76

*Previous year's figures have been regrouped/reclassified wherever applicable. *Previous year's figures have been regrouped/reclassified wherever applicable.

For and on behalf of the Board of Directors of Naapbooks Limited

Place: Ahmedabad
Date: 14th Nov, 2024

Yaman Saluja
Whole Time Director & CFO
DIN: 07773205

Naapbooks Limited
(Formerly Known as Naapbooks Private Limited)
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Additional Information, as required under Schedule III to the Companies Act, 2013 to be read along with Rule 6 of The Companies (Accounts) Rules, 2014, of Enterprises Consolidated As Subsidiary / Associates / Joint Ventures for the year ended 30th September, 2024

Name of the entity in the Group	Net Assets, i.e., total assets minus total liabilities		Share in profit or loss	
	As % of consolidated net assets	Amount (₹ Lakhs)	As % of consolidated profit or loss	Amount (₹ Lakhs)
Parent				
Naapbooks Limited	69.26%	1249.88	90.00%	111.21
Subsidiary				
Café Blockchain Private Limited	0.06%	1.00	0.00%	0.00
Associates (as per proportionate consolidation)				
Indian				
Ndear Technologies Private Limited	0.02%	0.30	0.00%	0.00
ProEx Advisors LLP	30.68%	553.63	10.00%	12.35
Others				
Minority Interests in subsidiary	-0.01%	(0.22)	0.00%	0.00
TOTAL	100.00%	1804.59	100.00%	123.56

For and on behalf of the Board of Directors of Naapbooks Limited

Place: Ahmedabad
Date: 14th Nov, 2024

Yaman Saluja
Whole Time Director & CFO
DIN: 07773205

Date: November 14, 2024

To, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001	To, The Board of Directors of Naapbooks Limited 901, Shivarth- The Ace, Sindhu Bhavan Road, Sindhu Bhavan, Ahmedabad, Gujarat-380054
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Ref: Scrip Code: 543351 Scrip Id: NBL

Sub- Certificate under Regulation 33(2)(a) of SEBI (LODR) Regulations, 2015.

Dear Sir/Ma'am,

We the undersigned, in our respective capacities as a Chief Executive officer (CEO) and Chief Financial officer of Naapbooks Limited, certify that the Un-Audited Standalone and Consolidated financial results for the half year ended September 30, 2024, do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

Kindly take the same on record.

Thanking you,

For, **Naapbooks Limited**



Mr. Ashish Jain
Chief Executive Officer
DIN: 07783857



Mr. Yaman Saluja
Chief Financial Officer
DIN: 07773205

CIN : L72900GJ2017PLC096975

☎ 079-4894 0505

✉ info@naapbooks.com

🌐 www.naapbooks.com

📍 3rd Floor, Broadway Business Center,
Law Garden, Ahmedabad - 380006

Naapbooks Limited

#startupindia

ISO
9001:2015

CMMI
level 3

Date: November 14, 2024

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001.

Ref.:- Scrip ID: 543351 (NBL)

Sub.:- Declaration regarding Non-Applicability of Regulation 23 (9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

This is in reference to Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) (LODR) Regulations, 2015, which requires every listed entity to submit to the Stock Exchanges "Disclosure of Related Party Transactions" every six months within fifteen days from the date of publication of its financial results and every six months on the date of publication of its standalone and consolidated financial results with effect from April 1, 2023.

However, as per Regulation 15(2) of SEBI (LODR) Regulations, 2015, the compliance with the Corporate Governance provisions as specified in Regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 27 and clauses (b) to (1) of sub-regulation (2) of Regulation 46 and para-C, D and E of Schedule V are not applicable to the listed entity which has listed its specified securities on the SME Exchange.

In reference to the above, we hereby declare and confirm that the Company falls under the ambit of aforesaid exemption and therefore is not required to submit to the exchange Disclosure on Related Party Transactions under Regulation 23(9) of SEBI (LODR) Regulations, 2015, for the half year ended on September 30, 2024.

Kindly acknowledge the same.

For, **Naapbooks Limited**

CS Sahul Jotaniya
Company Secretary & Compliance officer
ACS No. 43006

CIN : L72900GJ2017PLC096975

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