



# NPR Finance Limited

14<sup>th</sup> February, 2019

To  
The Department of Corporate Services  
The Bombay Stock Exchange Limited  
25<sup>th</sup> Floor, Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai- 400 001.  
Maharashtra, India  
BSE Scrip Code: 530127

Dear Sir,

Unaudited Financial Results alongwith Segment Wise Revenue Results and Capital Employed and the Limited Review Report for the quarter & nine months ended on 31<sup>st</sup> December, 2018.

In terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed please find herewith, the Unaudited Financial Results alongwith Segment Wise Revenue Results and Capital Employed and the Limited Review Report for the quarter & nine months ended on 31<sup>st</sup> December, 2018 - which has been approved and adopted by the Board of Directors at its Meeting held on Thursday, the 14<sup>th</sup> day of February, 2019, at the Registered Office of the Company at 5.00 p.m.

Thanking you  
For NPR Finance Ltd

A handwritten signature in blue ink, appearing to read 'Sarika Mehra', written over the typed name.

Sarika Mehra  
Compliance Officer  
DIN-06935192  
Encl. as above

**REGISTERED OFFICE :**

**TODI MANSION, 9TH FLOOR, 1, LU SHUN SARANI, KOLKATA - 700 073**

**PHONE : +91 33 2237-7201/7202, FAX : +91 33 2237-6111**

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**CIN - L65921WB1989PLC047091**



**DEOKI BIJAY & CO.**  
Chartered Accountants

213C Jabakusum House, 34 Chittaranjan Avenue, Kolkata- 700 012  
Ph: 2212 1110, Email: [deokinagrawal@rediffmail.com](mailto:deokinagrawal@rediffmail.com)

**Limited 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 and nine months ended December 31, 2018 ("the Statement") attached herewith, being submitted by the Company Pursuant to the requirements 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 in accordance with the Standard on Review Engagement (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 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 accounting standards prescribed under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 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 DEOKI BIJAY & CO.**  
Chartered Accountants  
Firm Regn. No. 313105E

  
(CA U.S. Bapna)  
Partner  
Membership No. 007003

Kolkata  
Dated: -the 14<sup>th</sup> day of February, 2019



# NPR Finance Limited

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED ON 31ST DECEMBER, 2018

₹. In lacs

Sl. No.	PARTICULARS	Standalone					
		Quarter Ended			Nine Months Ended		Year Ended
		31/12/2018	30/09/2018	31/12/2017	31/12/2018	31/12/2017	31/03/2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	2	3	4	5	6	7	
I	Revenue from operations	878.02	839.86	685.67	2,905.78	2,996.61	3,573.41
II	Other Income	0.00	0.02	1.12	0.02	3.38	3.44
III	<b>Total Revenue (I + II)</b>	<b>878.02</b>	<b>839.88</b>	<b>686.79</b>	<b>2,905.80</b>	<b>2,999.99</b>	<b>3,576.85</b>
IV	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	753.62	587.50	566.99	2,333.08	2,427.46	2,895.63
	(c) Changes in inventories of finished goods, work-in-progress & stock-in-trade	1.81	(1.52)	(9.17)	(2.18)	23.78	33.01
	(d) Employee Benefits expenses	38.88	40.45	35.50	114.78	110.55	164.33
	(e) Finance Cost	17.29	17.11	15.95	49.87	50.40	66.44
	(f) Depreciation and amortisation expenses	16.61	16.49	13.02	49.77	47.86	64.60
	(g) Other Expenses	34.27	32.35	41.79	97.61	203.44	235.87
	(h) Contingent Provision against Standard Asset	-	-	-	-	-	1.00
	(g) Contingent Provision against Non Performing Assets	0.71	-	-	0.71	-	-
	<b>Total Expenses</b>	<b>863.19</b>	<b>692.38</b>	<b>664.08</b>	<b>2,643.64</b>	<b>2,863.49</b>	<b>3,460.88</b>
V	<b>Profit before exceptional and extraordinary items and tax (III - IV)</b>	<b>14.83</b>	<b>147.50</b>	<b>22.71</b>	<b>262.16</b>	<b>136.50</b>	<b>115.97</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit before extraordinary items and tax (V-VI)</b>	<b>14.83</b>	<b>147.50</b>	<b>22.71</b>	<b>262.16</b>	<b>136.50</b>	<b>115.97</b>
VIII	Extraordinary items	-	-	-	-	-	-
IX	<b>Profit/(Loss) before Tax (VII- VIII)</b>	<b>14.83</b>	<b>147.50</b>	<b>22.71</b>	<b>262.16</b>	<b>136.50</b>	<b>115.97</b>
X	Tax Expense						
	- Current Tax	18.00	21.00	(2.25)	44.00	18.75	23.64
	- MAT credit entitlement	(1.73)	(1.24)	-	(5.00)	-	(12.99)
	- Deferred Tax	(3.43)	(3.16)	(2.19)	(9.91)	(40.93)	(43.83)
XI	<b>Profit for the period from continuing operations (IX - X)</b>	<b>1.99</b>	<b>130.90</b>	<b>27.15</b>	<b>233.07</b>	<b>158.68</b>	<b>149.15</b>
XII	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
XIII	Tax Expense of discontinuing operation	-	-	-	-	-	-
XIV	Profit/(Loss) from discontinuing operations (after tax) (XII- XIII)	-	-	-	-	-	-
XV	<b>Profit/(Loss) for the period (XI + XIV)</b>	<b>1.99</b>	<b>130.90</b>	<b>27.15</b>	<b>233.07</b>	<b>158.68</b>	<b>149.15</b>
XVI	Paid-up equity share capital (Face value of equity share capital (₹ 10/- each))	598.96	598.96	598.96	598.96	598.96	598.96
XVII	Reserves excluding revaluation reserve	3,776.23	3,774.23	3,470.04	3,776.23	3,470.04	3,543.15
XVIII	Earning Per Share (EPS) (in ₹) (Not Annualized)						
	a) Basic and Diluted EPS (before Exceptional items)						
	- Basic	0.03	2.19	0.45	3.89	2.65	2.49
	- Diluted	0.03	2.19	0.45	3.89	2.65	2.49
	b) Basic and Diluted EPS (after Exceptional items)						
	- Basic	0.03	2.19	0.45	3.89	2.65	2.49
	- Diluted	0.03	2.19	0.45	3.89	2.65	2.49

Notes (1) The above results were reviewed by Audit Committee and approved by Board of Directors in their meeting held on 14.02.2019 and have been subjected to "Limited Review" by Statutory Auditors.

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

(3) This Statement is as per Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015

By order of the Board  
For NPR FINANCE LTD.

  
PAWAN KUMAR TODRI  
MANAGING DIRECTOR  
DIN : 00590156

Date : 14th Feb, 2019  
Place : Kolkata



**REGISTERED OFFICE :**  
**TODI MANSION, 9TH FLOOR, 1, LU SHUN SARANI, KOLKATA - 700 073**  
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**CIN - L65921WB1989PLC047091**



# NPR Finance Limited

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER & NINE MONTHS ENDED 31ST DECEMBER 2018

₹. In lacs

PARTICULARS	Quarter ended			Nine Months ended		Year Ended
	31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	2	3	4	5	6	7
1 Segment Revenue						
a Financing Activities	173.46	144.56	146.99	438.83	568.48	702.44
b Money Changing	700.27	590.97	525.28	2,286.46	2,273.73	2,706.11
c Power Generation	4.29	104.33	13.40	180.49	154.40	164.86
d Real Estate	-	-	-	-	-	-
Total	878.02	839.86	685.67	2,905.78	2,996.61	3,573.41
Less: Inter Segment revenue	-	-	-	-	-	-
Net sales/Income from operation	878.02	839.86	685.67	2,905.78	2,996.61	3,573.41
2 Segment Results (Profit)(+)/loss(-) before tax and interest and exceptional items from each segment						
a Financing Activities	51.66	81.36	43.72	198.89	90.60	102.13
b Money Changing	2.79	1.96	4.25	7.26	12.73	9.06
c Power Generation	(20.37)	84.23	(8.08)	115.83	93.29	84.17
d Real Estate	-	-	-	-	-	-
Total	34.08	167.55	39.89	321.98	196.62	195.36
Less i) Financing Cost	17.28	17.11	15.95	49.86	50.40	66.44
ii) Exceptional Items	-	-	-	-	-	-
iii) Contingent Provision Against Standard Assets	-	-	-	-	-	1.00
iv) Other unallocable expenditure	1.97	2.94	1.23	9.96	9.72	11.95
Total Profit before tax	14.83	147.50	22.71	262.16	136.50	115.97
3 Segment Assets						
a Financing Activities	4,358.69	4,249.45	3,868.70	4,358.69	3,868.70	3,881.12
b Money Changing	46.65	46.79	49.57	46.65	49.57	44.23
c Power Generation	594.28	688.76	699.66	594.28	699.66	677.46
d Real Estate	62.06	62.06	72.16	62.06	72.16	89.56
e Unallocated	101.82	104.93	110.87	101.82	110.87	106.72
Total	5,163.50	5,151.99	4,800.96	5,163.50	4,800.96	4,799.09
4 Segment Liabilities						
a Financing Activities	602.58	608.21	547.61	602.58	547.61	471.82
b Money Changing	37.08	19.23	24.61	37.08	24.61	27.01
c Power Generation	130.89	133.44	142.66	130.89	142.66	140.04
d Real Estate	-	-	-	-	-	-
e Unallocated	17.06	17.21	16.38	17.06	16.38	17.41
Total	787.61	778.09	731.26	787.61	731.26	656.28

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

By order of the Board  
For NPR FINANCE LTD

  
PAWAN KUMAR TODRI  
MANAGING DIRECTOR  
DIN: 00590156

Date : 14th Feb, 2019  
Place : Kolkata



REGISTERED OFFICE :

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