

Date: 14th November, 2022

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

Ref: Naapbooks Limited (Security Id: NBL, Security Code: 543351)

Sub- Outcome of Board meeting held today i.e. Monday, 14th November, 2022 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. on Monday, 14th November, 2022, have considered and approved the Standalone Un-audited Financial Results, Statement of Assets & Liabilities, Cash flow statement of the company for the half-year ended on 30th September, 2022.

Further, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith Standalone Un-audited Financial Results for the half year ended on 30th September, 2022 and Limited Review Report issued by our Statutory Auditor on the Standalone Un-audited financial results for the half year ended on 30th September, 2022.

The board meeting commenced at 04:15 P.M. and concluded at 04:42 P.M.

Kindly acknowledge the same.

For, **Naapbooks Limited**

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

Encl.: As above

CIN : L72900GJ2017PLC096975

☎ 079-4894 0505

✉ info@naapbooks.com

🌐 www.naapbooks.com

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

Naapbooks Limited

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level 3



LIMITED REVIEW REPORT

(For the Half Year Ended on 30th September, 2022)

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, 2022** 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, Purushottam Khandelwal & Co.

Chartered Accountants

FRN: 0123825W

Mahendra Singh S Rao

(Partner)

Membership No. 154239

UDIN: 22154239BDAEQN4624

Date: 14th November, 2022

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

Statement of Assets and Liabilities

Particulars	(₹ Lakhs)	
	Unaudited As at 30th September 2022	Audited As at 31st March 2022
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
Share capital	185.66	185.66
Reserves and surplus	449.79	439.04
Money received against share warrants		
	635.45	624.70
Share application money pending allotment		
(2) Non-current liabilities		
Long-term borrowings	47.16	25.52
Deferred tax liabilities (Net)	3.73	3.93
	50.90	29.45
(3) Current liabilities		
Short-term borrowings	50.31	6.35
Trade payables		
-[A] Total outstanding dues of micro enterprises and small enterprises	-	-
-[B] Total outstanding dues of creditors other than micro enterprises and small enterprises	21.20	100.96
Other current liabilities	56.55	26.43
Short-term provisions	5.11	1.72
	133.17	135.45
Total	819.52	789.60
II. ASSETS		
(1) Non-current assets		
Property Plant & Equipment		
a) Tangible assets	82.30	99.08
b) Intangible assets	65.24	69.17
c) Intangible assets under development	256.87	132.55
Non Current Investments	0.30	0.30
Other Non Current Assets	8.64	8.64
	413.34	309.73
(2) Current assets		
Trade receivables	198.42	302.42
Cash and cash equivalents	1.34	2.17
Short-term loans and advances	203.60	171.96
Other Current Assets	2.83	3.32
	406.18	479.87
Total	819.52	789.60

For and on behalf of the Board of Directors of
Naapbooks LimitedYaman Saluja
Whole-Time Director & CFO
DIN: 07773205Place: Ahmedabad
Date: 14th November, 2022

Naapbooks Limited
(Formerly Known as Naapbooks Private Limited)
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Statement of Financial Results

Particulars	(₹ Lakhs)			
	Unaudited For the half year ended 30th September 2022	Audited For the half year ended 31st March 2022	Unaudited For the half year ended 30th September 2021	Audited For the year ended 31st March 2022
I. Revenue from operations	114.39	142.92	137.53	280.45
II. Other income	0.12	0.02	0.00	0.02
III. Total Revenue	114.51	142.93	137.54	280.47
IV. Expenses				
Development expenses	-	-	3.39	3.39
Employee benefits expenses	57.45	67.87	57.83	125.70
Finance costs	2.67	6.65	2.08	8.73
Depreciation and Amortisation expenses	23.33	16.47	29.13	45.60
Other expenses	15.94	24.44	37.48	61.93
Total expenses	99.39	115.43	129.91	245.34
V. Profit before exceptional and extraordinary items and tax	-	-	-	-
	15.12	27.50	7.63	35.13
(III- IV)				
VI. Exceptional items	-	-	-	-
VII. Profit before extraordinary items and tax (V - VI)	15.12	27.50	7.63	35.13
VIII. Extraordinary items				
IV. Profit before tax	15.12	27.50	7.63	35.13
V. Tax expense:				
Current tax	3.44	6.47	1.98	8.46
Tax for Earlier Years	1.12	(1.72)	-	(1.72)
Deferred tax	(0.20)	4.36	0.77	5.14
VI. Profit for the year	10.75	18.39	4.87	23.26
VII. Earnings per equity share:				
Basic and diluted In Rupees	0.58	1.14	0.35	1.44
Debt Equity Ratio	0.15	0.05	0.03	0.05
Debt Servive Ratio	10.03	13.87	NA	13.87
Interest Service/Coverage Ratio	6.66	5.14	4.67	5.02

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, 2022

- i) The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November, 2022
- ii) The financial results include the results for the Half Year ended 31st March, 2022 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, 2021 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 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 XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from the compulsory requirement of adoption of IND-AS.
- vi) The Company has prepared only standalone results, however as provided in Rule 6 of the Companies Accounts Rules, 2014 requirement of Schedule III to the Companies Act, 2013 has been complied with.
- vii) The company has only one business segment therefore as per AS 17 Segment information disclosure is not applicable

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Statement of Cash Flows

(₹ Lakhs)

PARTICULARS	Unaudited Period Ended 30th September 2022	Audited Year ended 31st March 2022
A CASH FLOW FROM OPERATING ACTIVITIES:		
Profit for the year	15.12	35.13
Add:		
(a) Depreciation & Amortization	23.33	45.60
(b) Financial & Interest Expenses	2.67	8.73
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	41.11	89.46
Add/Deduct:		
(a) Increase/Decrease in Trade Payables	(79.76)	35.29
(b) Increase/Decrease in Other Current Liabilities	30.12	0.27
(c) Increase/Decrease in Trade Receivables	104.00	(182.07)
(d) Increase/Decrease in Short Term Loans & Advances	(31.64)	(93.63)
(e) Increase/Decrease in Short Term Borrowing	43.96	(16.00)
(f) Increase/Decrease in Other Current Assets	0.49	1.68
Total Working Capital Adujstment	67.18	(254.46)
CASH GENERATED FROM OPERATIONS	108.29	(165.01)
Deduct:		
Direct Taxes Paid (Net)	1.17	17.61
NET CASH FROM OPERATING ACTIVITIES	107.13	(182.62)
B CASH FLOW FROM INVESTING ACTIVITIES:		
(a) Purchase of Fixed Assets & Intangible Assets under Development	(126.93)	(216.99)
(b) Change in Other Non Current Assets	-	(3.99)
NET CASH USED IN INVESTING ACTIVITIES	(126.93)	(220.98)
C CASH FLOW FROM FINANCING ACTIVITIES:		
(a) Share Issue Proceeds	-	399.01
(b) Net Increase in Borrowings (Net of Loan Converted to Equity)	21.65	14.58
(c) Interest exps	(2.67)	(8.73)
NET CASH FROM IN FINANCING ACTIVITIES	18.98	404.86
NET INCREASE(DECREASE) IN CASH AND CASH EQUIVALENTS	(0.83)	1.26
OPENING BALANCE- CASH AND CASH EQUIVALENT	2.17	0.91
CLOSING BALANCE- CASH AND CASH EQUIVALENT	1.34	2.17

*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, 2022

Yaman Saluja
Whole-Time Director & CFO
DIN: 07773205