



# Nagreeka CAPITAL AND INFRASTRUCTURE LTD

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

Ref.: NCIL/SE/2024-25

Date – 13/11/2024

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>532895</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>NAGREEKCAP</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. 13<sup>th</sup> November, 2024 has, inter-alia, approved the following:

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

Enclosed herewith a copy of the same along with a copy of Limited Review Report dated 13<sup>th</sup> September, 2024 issued by M/s Das & Prasad, 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.

2. Resignation of Mr. Manish Kumar Bansal as Non- Executive Non- Independent Director of the Company with effect from 13<sup>th</sup> November, 2024.
3. Appointment of Mr. Rajendra Mahavirprasad Ruia as the member of Corporate Social Responsibility (CSR) and Stakeholder and Relationship Committee (SRC) with effect from 13<sup>th</sup> November, 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 07:20 P.M.  
Thanking you,

Yours faithfully,

For Nagreeka Capital & Infrastructure Ltd

**MONIKA  
KEDIA**

Digitally signed by  
MONIKA KEDIA  
Date: 2024.11.13  
19:20:45 +05'30'

**Monika Kedia**  
Company Secretary & Compliance Officer



**Encl.: As stated above**

MUMBAI OFFICE : 7, KALA BHAWAN, 3, MATHEW ROAD, MUMBAI - 400 004, INDIA  
Phone : 91-22-23625977, 23618873, Fax : 91-22-23630475, E-mail : info@nagreeka.com, Website : www.nagreeka.com

CIN : L65999WB1994PLC065725



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**Information required under Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI circular CIR/CFD/ 4/2015 dated September 9, 2015 and SEBI (LODR) (Second Amendment) Regulations, 2023 dated 15<sup>th</sup> July, 2023.**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Mr. Manish Kumar Bansal - Non Executive Independent Director.</b>
1.	Reason for Appointment/Cessation	Cessation/ Resignation is due to personal reason
2.	Date of Appointment/Cessation and Terms of appointment	13.11.2024
3.	Brief Profile (in case of appointment)	-
4.	Shareholding, if any in the Company	NIL
5.	Disclosure of relationship with Directors	-

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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Nagreeka Capital & Infrastructure Limited for the quarter and half months 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 Capital & Infrastructure Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Nagreeka Capital & Infrastructure 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 13, 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 Das & Prasad  
Chartered Accountants  
Firm Registration No: 303054E

PRAMOD KUMAR AGARWAL  
Digitally signed by PRAMOD KUMAR AGARWAL  
Date: 2024.11.13 17:13:45 +05'30'

Pramod Kumar Agarwal  
Partner

Membership No.: 056921  
UDIN- 24051821BKETS73025

Place: Kolkata  
Date: November 13, 2024

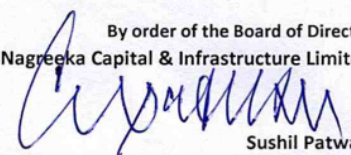
**NAGREEKA CAPITAL & INFRASTRUCTURE LIMITED**
**CIN: L65999WB1994PLC065725**
**Regd Office:- 18, R. N MUKHERJEE ROAD, 3RD FLOOR, KOLKATA-700001**
**Statement of Unaudited Financial Results for the Quarter and half year ended 30th September, 2024**

Particulars		(₹ in Lakhs except EPS)					
		Quarter Ended			Half year ended		Year ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
<b>Income</b>							
	Interest Income	36.13	42.34	35.01	78.47	93.12	174.56
	Sale of securities	1,063.18	997.45	657.69	2,060.63	1325.84	4211.75
	Dividend Income	87.50	35.27	15.66	122.77	133.38	172.80
	Rental Income	1.14	0.57	0.96	1.71	1.90	4.20
	Other operating Income	289.73	1134.05	262.48	1,423.78	772.50	1724.70
<b>I</b>	<b>Total revenue from operation</b>	<b>1,477.68</b>	<b>2,209.68</b>	<b>971.80</b>	<b>3,687.36</b>	<b>2,326.74</b>	<b>6,288.01</b>
<b>II</b>	<b>Other Income</b>	-	-	-	-	-	-
<b>III</b>	<b>Total Income</b>	<b>1,477.68</b>	<b>2,209.68</b>	<b>971.80</b>	<b>3,687.36</b>	<b>2,326.74</b>	<b>6,288.01</b>
<b>Expenses</b>							
	a. Finance cost	136.29	139.91	158.60	276.20	322.21	668.68
	b. Purchase of stock-in-trade	891.02	1,785.26	1,357.09	2,676.28	2,095.11	3,875.98
	c. Impairment on Financial Instruments	(2.26)	0.66	(2.38)	(1.60)	(3.57)	100.02
	d. Changes in inventories	(104.25)	(320.11)	(842.00)	(424.36)	(582.50)	(1,084.02)
	e. Employee benefits expense	6.22	4.05	5.61	10.27	9.37	19.65
	f. Depreciation and amortisation expense	1.09	1.09	1.10	2.18	2.19	4.37
	g. Other expenses	9.34	13.98	10.62	23.32	21.63	48.69
<b>IV</b>	<b>Total Expense</b>	<b>937.45</b>	<b>1,624.84</b>	<b>688.64</b>	<b>2,562.29</b>	<b>1,864.44</b>	<b>3,633.35</b>
<b>V</b>	<b>Profit Before Tax &amp; Exceptional items(III-IV)</b>	<b>540.23</b>	<b>584.84</b>	<b>283.17</b>	<b>1,125.07</b>	<b>462.30</b>	<b>2,654.65</b>
<b>VI</b>	<b>Exceptional Items</b>	-	-	-	-	-	-
<b>VII</b>	<b>Profit Before Tax (V-VI)</b>	<b>540.23</b>	<b>584.84</b>	<b>283.17</b>	<b>1,125.07</b>	<b>462.30</b>	<b>2,654.65</b>
<b>Tax Expense</b>							
	a. Current Tax	-	(0.02)	-	(0.02)	-	(0.89)
	b. Deferred Tax	(135.63)	(148.09)	(70.35)	(283.72)	(115.13)	(1,319.78)
	c. MAT Credit Entitlement	-	-	-	-	-	-
<b>VIII</b>	<b>Total Tax Expenses</b>	<b>(135.63)</b>	<b>(148.11)</b>	<b>(70.35)</b>	<b>(283.74)</b>	<b>(115.13)</b>	<b>(1,320.67)</b>
<b>IX</b>	<b>Profit/ (Loss) After Tax (VII-VIII)</b>	<b>404.60</b>	<b>436.73</b>	<b>212.82</b>	<b>841.33</b>	<b>347.17</b>	<b>1,333.97</b>
<b>Other Comprehensive Income</b>							
	(a) Items that will not be reclassified to profit or loss						
	-Fair Value Changes of Investment in Equity Shares	-	-	-	-	-	-
	-Remeasurement Gains/(Losses) on Defined Benefit Plans	(0.18)	(0.18)	(0.18)	(0.36)	(0.18)	(0.73)
	-Tax on above	-	-	-	-	-	-
	(b) Items that will be reclassified to profit or loss						
<b>X</b>	<b>Total other comprehensive Income, net of tax</b>	<b>(0.18)</b>	<b>(0.18)</b>	<b>(0.18)</b>	<b>(0.36)</b>	<b>(0.18)</b>	<b>(0.73)</b>
<b>XI</b>	<b>Total Comprehensive Income (IX+X)</b>	<b>404.42</b>	<b>436.55</b>	<b>212.64</b>	<b>840.97</b>	<b>346.99</b>	<b>1,333.25</b>
<b>XII</b>	<b>Paid up Equity Share Capital</b> (Face value of ₹5/- each)	<b>630.77</b>	<b>630.77</b>	<b>630.77</b>	<b>630.77</b>	<b>630.77</b>	<b>630.77</b>
<b>XIII</b>	<b>Other Equity</b>						<b>(374.22)</b>
<b>XIV</b>	<b>Earnings per Share (Face value of ₹5/- each)</b>						
	- Basic & diluted (not annualised)	3.21	3.46	1.69	6.67	2.75	10.57

**Notes:**

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th November'2024.
- The company is primarily engaged in the business of NBFC and accordingly there are no separate reportable segments as per Ind AS 108 dealing with segment reporting.
- 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.
- Previous year/ period figures have been rearranged/regrouped wherever necessary to make them comparable with current period figures.

By order of the Board of Director  
For Nagreeka Capital & Infrastructure Limited



Sushil Patwari  
(Chairman)

DN: 00023980



Place : Kolkata

Date : 13th November, 2024



**Nagreeka Capital & Infrastructure Limited**

CIN: L65999WB1994PLC065725

Regd Office:- 18, R. N MUKHERJEE ROAD, 3RD FLOOR, KOLKATA-700001

## STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER,2024

(₹ In Lakhs)

Particulars	As at 30th September, 2024 (Unaudited)	As at 31st March, 2024 (Audited)
<b>I ASSETS</b>		
<b>(1) Financial Assets</b>		
(a) Cash and cash equivalents	32.09	299.06
(b) Bank Balance other than (a) above.	-	-
(c) Derivative Financial Instruments	-	-
(d) Receivables		
(i) Trade receivables	4.99	117.20
(e) Loans	1,710.80	2,352.12
(f) Investments	690.47	701.54
(g) Other Financial assets	86.48	152.88
<b>Total Financial Assets</b>	<b>2,524.83</b>	<b>3,622.79</b>
<b>(2) Non-Financial Assets</b>		
(a) Inventories	4,687.52	4,263.15
(b) Current tax assets (net)	260.38	248.11
(c) Deferred tax assets (net)	2,970.37	3,254.08
(d) Property plant & Equipment	114.42	116.60
(e) Capital work-in-progress	-	-
(f) Other non-financial assets	118.10	87.73
<b>Total Non Financial Assets</b>	<b>8,150.79</b>	<b>7,969.67</b>
<b>TOTAL ASSETS</b>	<b>10,675.62</b>	<b>11,592.46</b>
<b>II LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>(1) Financial Liabilities</b>		
(a) Payable		
(i) Trade payable		
- total outstanding dues of micro enterprises and small enterprises	-	-
- total outstanding dues of creditors other than micro enterprises and small enterprises	1,200.22	873.59
(ii) Other payable		
- total outstanding dues of micro enterprises and small enterprises	1.41	1.19
- total outstanding dues of creditors other than micro enterprises and small enterprises	6.35	5.25
(b) Borrowings (other than debt securities)	6,343.30	8,355.54
(c) Subordinated Liabilities	1,200.00	1,200.00
(d) Other Financial Liabilities	813.06	865.72
<b>Total Financial Liabilities</b>	<b>9,564.34</b>	<b>11,301.29</b>
<b>(2) Non Financial Liabilities</b>		
(a) Provisions	8.92	10.50
(b) Other non-Financial Liabilities	4.12	24.13
<b>Total Non - Financial Liabilities</b>	<b>13.04</b>	<b>34.63</b>
<b>(3) Equity</b>		
(a) Equity Share Capital	630.77	630.77
(b) Other Equity	450.30	(374.22)
<b>Total Equity</b>	<b>1,098.24</b>	<b>256.55</b>
<b>Total Liabilities and Equity</b>	<b>10,675.62</b>	<b>11,592.46</b>

For and on behalf of the Board of Directors  
For Nagreeka Capital & Infrastructure LimitedSushil Patwar  
(Chairman)  
DIN : 00023980Place : Kolkata  
Date : 13th November'2024

**NAGREEKA CAPITAL & INFRASTRUCTURE LIMITED**

**CIN: L65999WB1994PLC065725**

**Regd Office:- 18, R. N MUKHERJEE ROAD, 3RD FLOOR, KOLKATA-700001**

**Cash Flow Statement for the half year ended 30th September, 2024**

(₹ In Lakhs)

Particulars	For the half year ended 30th September, 2024 (Unaudited)	For the half year ended 30th September, 2023 (Unaudited)
<b>A. Cash flow from operating activities</b>		
<b>Net Profit before extraordinary items and tax</b>	1,125.07	462.30
<u>Additions</u>		
Depreciation and amortisation	2.18	2.19
Finance costs	276.20	322.21
<b>Operating profit before working capital changes</b>	<b>1,403.45</b>	<b>786.70</b>
<b>Adjusted for</b>		
(Increase)/Decrease in Trade and other Receivables	112.21	231.83
(Increase)/Decrease in Inventories	(424.36)	(582.50)
(Increase)/Decrease in financial /non-financial assets	677.34	664.20
Increase/( Decrease) in Trade and other Payables	327.95	657.64
Increase/( Decrease) in financial /non-financial liabilities	(74.28)	(203.61)
Cash Generated from operations	<b>2,022.31</b>	<b>1,554.26</b>
Direct Taxes (Paid)/Refund received	(12.28)	(12.72)
<b>Net Cash flow from/(used in) Operating Activities</b>	<b>2,010.03</b>	<b>1,541.54</b>
<b>B. Cash flow from investing activities</b>		
Purchase of Investment(Net)	11.07	7.59
<b>Net cash flow from /(used in) Investing Activities</b>	<b>11.07</b>	<b>7.59</b>
<b>C. Cash flow from financing activities</b>		
Borrowings / (Repayment of borrowings)	(2,012.24)	(1,537.66)
Finance cost	(275.84)	(322.21)
<b>Net Cash flow from /(used in) Financing Activities</b>	<b>(2,288.08)</b>	<b>(1,859.87)</b>
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(266.97)	(310.74)
Cash and cash equivalents at the beginning of the year	299.06	332.23
Cash and cash equivalents at the end of year	<b>32.09</b>	<b>21.49</b>
<b>Cash and cash equivalents consists of :</b>		
Cash on Hand	31.26	20.07
<b>Balance with banks:</b>		
in current accounts	0.83	1.42
	<b>32.09</b>	<b>21.49</b>

By order of the Board of Director  
For Nagreeka Capital & Infrastructure Limited



*Sushil Patwari*

Sushil Patwari  
(Chairman)

DIN:00023980

Place: Kolkata

Date: 13th November, 2024