



# Nagreeka<sup>®</sup> CAPITAL & INFRASTRUCTURE LTD.

REGD. OFFICE : 18, R. N. MUKHERJEE ROAD, KOLKATA - 700 001, INDIA  
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Ref.: NCIL/SE/2019-20/

Date - 14/12/2019

To The Deputy General Manager Corporate Relationship Department Bombay Stock Exchange Ltd. 1 <sup>st</sup> Floor, New Trading Ring Rotunda Building, P.J. Towers Dalal Street Fort Mumbai - 400 001 Scrip code : 532895	To The Deputy General Manager Corporate Relationship Department National Stock Exchange of India Ltd. Exchange Plaza Bandra Kurla Complex Bandra (E) Mumbai - 400 051 Scrip Code : NAGREEKCAP
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Sub.: Outcome of Board Meeting under Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Sir / Madam,

We would like to inform you that, the Board of Directors of the Company at its meeting held today has inter-alia considered, approved and taken on record the Un-audited Financial Results of the Company for the Quarter and half year ended 30<sup>th</sup> September, 2019 prepared as per Indian Accounting Standard (IND AS) pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Further, as required under Regulation 33 of the SEBI Listing Regulations, enclosed herewith the said Un-audited Financial Results of the Company together with Limited Review Report thereon issued by M/s. Das & Prasad, Chartered Accountants, Statutory Auditors of the Company for the aforesaid Quarter.

The above is for your perusal and record.

The Meeting commenced at 3.00 P.M and concluded at 4.15 P.M.

Thanking you,

Yours truly,

For Nagreeka Capital & Infrastructure Limited

*Shruti Murarka*

Shruti Murarka  
Company Secretary  
(M.No.:A42423)



Encl. : As stated above.

**NAGREEKA CAPITAL & INFRASTRUCTURE LIMITED**
**CIN: L65999WB1994PLC065725**
**Regd Office:- 1B, R. N MUKHERJEE ROAD 3RD FLOOR KOLKATA-700001**
**Statement of Unaudited Financial Results for the Quarter and half year ended 30th September, 2019**

Particulars	(₹ in Lakhs except EPS)				
	Quarter Ended			Half year ended	
	30.09.2019 (Unaudited)	30.06.2019 (Unaudited)	30.09.2018 (Unaudited)	30.09.2019 (Unaudited)	30.09.2018 (Unaudited)
<b>Income</b>					
Interest Income	9.39	6.28	8.12	15.67	8.12
Sale of shares	2246.86	4328.88	734.19	6575.74	2094.85
Dividend Income	12.03	1.26	5.59	13.29	64.72
Rental Income	0.35	0.55	0.28	0.90	0.28
Other operating Income	(257.84)	261.58	296.18	3.74	658.16
<b>I Total revenue from operation</b>	<b>2,010.79</b>	<b>4,598.55</b>	<b>1,044.36</b>	<b>6,609.34</b>	<b>2,826.13</b>
<b>II Other Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>III Total Income</b>	<b>2,010.79</b>	<b>4,598.55</b>	<b>1,044.36</b>	<b>6,609.34</b>	<b>2,826.13</b>
<b>Expenses</b>					
a. Finance cost	329.34	413.13	745.37	742.47	1,370.47
b. Purchase of stock-in-trade	231.14	804.86	306.43	1,036.00	630.52
c. Changes in inventories	2479.90	4,397.83	224.90	6,877.73	1,008.14
d. Employee benefits expense	3.99	3.30	4.56	7.29	8.30
e. Depreciation and amortisation expense	0.58	0.59	0.57	1.17	1.14
f. Other expenses	179.17	19.94	10.21	199.11	25.65
<b>IV Total Expense</b>	<b>3,224.12</b>	<b>5,639.65</b>	<b>1,292.04</b>	<b>8,863.77</b>	<b>3,044.22</b>
<b>V Profit Before Tax &amp; Exceptional items(III-IV)</b>	<b>(1,213.33)</b>	<b>(1,041.10)</b>	<b>(247.68)</b>	<b>(2,254.43)</b>	<b>(218.09)</b>
<b>VI Exceptional Items</b>					
Provision/(Reversal) of provision against Standard Assets	0.06	-	-	0.06	-
<b>VII Profit Before Tax (V-VI)</b>	<b>(1,213.39)</b>	<b>(1,041.10)</b>	<b>(247.68)</b>	<b>(2,254.49)</b>	<b>(218.09)</b>
<b>Tax Expense</b>					
a. Current Tax	-	-	-	-	-
b. Deferred Tax	567.37	-	-	567.37	-
<b>VIII Total Tax Expenses</b>	<b>567.37</b>	<b>-</b>	<b>-</b>	<b>567.37</b>	<b>-</b>
<b>IX Profit/ (Loss) After Tax (VII-VIII)</b>	<b>(646.02)</b>	<b>(1,041.10)</b>	<b>(247.68)</b>	<b>(1,687.12)</b>	<b>(218.09)</b>
<b>Other Comprehensive Income</b>					
(a) Items that will not be reclassified to profit or loss	-	-	-	-	-
(b) Items that will be reclassified to profit or loss	-	-	-	-	-
<b>X Total other comprehensive Income, net of tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income (IX+X)</b>	<b>(646.02)</b>	<b>(1,041.10)</b>	<b>(247.68)</b>	<b>(1,687.12)</b>	<b>(218.09)</b>
Paid up Equity Share Capital (Face value of ₹ 5/- each)	630.76	630.76	630.76	630.76	630.76
<b>Earnings per Share (Face value of ₹ 5/- each)</b>					
- Basic & diluted (not annualised)	(5.12)	(8.25)	(1.96)	(13.37)	(1.73)

**Notes:**

- The Company has adopted Indian Accounting Standards (Ind AS), prescribed under the Companies Act, 2013 read with relevant rules thereunder, with effect from April 1, 2019 and accordingly these financial results have been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendments) Rules, 2016. The financial results, presented in accordance with Ind AS 101 "First Time Adoption of Indian Accounting Standards", have been prepared in accordance with the recognition and measurement principles in Ind AS 34 "Interim Financial Reporting". The figures for the quarter & half year ended September 30, 2018 presented here are also Ind AS compliant.
- The Ind AS compliant financial results pertaining to quarter & half year ended September 30, 2018 has not been subjected to limited review in line with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th December, 2019. The results for the quarter & half year ended September 30, 2019 has been subjected to Limited Review by the Statutory Auditors.
- 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.
- Statement of Reconciliation for Total Comprehensive Income under Ind AS and Indian GAAP for the quarter & half year ended September 30, 2018:

Particulars	Quarter Ended	Half year ended
	30.09.2018	30.09.2018
Net profit after tax for the period as per Indian GAAP	(202.31)	(127.85)
Dividend on Cumulative Redeemable Preference Shares	(45.37)	(90.24)
Net Impact on Ind AS adjustments	(247.68)	(218.09)
Other Comprehensive Income	-	-
<b>Total Comprehensive Income under Ind AS</b>	<b>(247.68)</b>	<b>(218.09)</b>

- Previous year/ period figures have been rearranged/regrouped wherever necessary to make them comparable with current period figures.

For Nagreeka Capital &amp; Infrastructure Limited




 Sushil Patwari  
Chairman

DIN:00023980

Place: Kolkata

 Date: 14<sup>th</sup> December, 2019

**NAGREEKA CAPITAL & INFRASTRUCTURE LIMITED**

CIN: L65999WB1994PLC065725

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

Unaudited statement of Assets &amp; Liabilities (Balance Sheet) as at 30th September 2019

(₹ in Lakhs)

Particulars	As at 30.09.2019 (Unaudited)
<b>I ASSETS</b>	
<b>1 Financial assets</b>	
(a) Cash and cash equivalents	35.78
(b) Bank balance other than (a) above	-
(c) Derivative financial Instruments	-
(d) Receivables	
(i) Trade receivables	15.36
(ii) Other receivables	-
(e) Loans	313.86
(f) Investment	671.73
(g) Other financial assets	54.43
<b>2 Non-financial assets</b>	
(a) Inventories	3,382.92
(b) Current tax assets (Net)	102.01
(c) Deferred tax assets (Net)	8,048.02
(d) Property, plant and equipment	116.69
(e) Capital work-in-progress	18.88
(f) Other non-financial assets	8,821.03
<b>Total Assets</b>	<b>21,580.71</b>
<b>II LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>1 Financial liabilities</b>	
(a) Payables	
(I) Trade payables	
total outstanding dues of micro enterprises and small enterprises	-
total outstanding dues of creditors other than micro enterprises and small enterprises	138.69
(II) Other payables	
total outstanding dues of micro enterprises and small enterprises	-
total outstanding dues of creditors other than micro enterprises and small enterprises	-
(b) Borrowings (other than debt securities)	16,803.53
(c) Subordinated liabilities	1,200.00
(d) Other financial liabilities	390.14
<b>2 Non-financial liabilities</b>	
(a) Provisions	3.94
(b) Other non-financial liabilities	40.32
<b>3 Equity</b>	
(a) Equity Share capital	630.76
(b) Other Equity	2,373.33
<b>Total Liabilities and Equities</b>	<b>21,580.71</b>

For Nagreeka Capital &amp; Infrastructure Limited



*Sushil Patwari*

Sushil Patwari  
Chairman

DIN:00023980

Place: Kolkata

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**Cash Flow Statement for the half year ended 30th September, 2019**

(₹ in Lakhs)

Particulars	Half Year ended 30th Sept 2019
<b>A. Cash flow from operating activities</b>	
<b>Net Profit before extraordinary items and tax</b>	(2,254.43)
<u>Additions</u>	
Depreciation and amortisation	1.17
Finance costs	742.47
<b>Operating profit before working capital changes</b>	<b>(1,510.79)</b>
<u>Adjusted for</u>	
(Increase)/Decrease in Trade and other Receivables	271.23
(Increase)/Decrease in Inventories	6,877.74
(Increase)/Decrease in financial /non-financial assets	(182.55)
Increase/( Decrease) in Trade and other Payables	(2,107.48)
Increase/( Decrease) in financial /non-financial liabilities	(277.82)
Cash Generated from operations	<b>3,070.33</b>
Direct Taxes Paid/Refund received	(0.81)
<b>Net Cash flow from/(used in) Operating Activities</b>	<b>3,069.52</b>
<b>B. Cash flow from investing activities</b>	
Capital expenditure on Fixed assets, including capital advances	(0.41)
Sale of Investments	-
Purchase of Investment	(25.00)
<b>Net cash flow from /(used in) Investing Activities</b>	<b>(25.41)</b>
<b>C. Cash flow from financing activities</b>	
Repayment of borrowings	(2,279.85)
Finance cost	(742.47)
<b>Net Cash flow from /(used in) Financing Activities</b>	<b>(3,022.32)</b>
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	21.79
Cash and cash equivalents at the beginning of the year	13.99
Cash and cash equivalents at the end of the half year	35.78

For Nagreeka Capital &amp; Infrastructure Limited



Sushil Patwari

Chairman

DIN:00023980

Place: Kolkata

Date: 14<sup>th</sup> December, 2019