



# 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/2020-21/

Date - 10/11/2020

To The Deputy General Manager Corporate Relationship Department Bombay Stock Exchange Ltd. 1st 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, 2020 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 4.00 P.M and concluded at 6.15 P.M.

Thanking you,

Yours Faithfully,  
For Nagreeka Capital & Infrastructure Limited

*Shruti Murarka*  
Shruti Murarka  
Company Secretary

Encl. : As stated above.

		(Rs. in Lakhs except EPS)					
Particulars	Quarter Ended			Half year ended		Year ended	
	30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	30.09.2019 (Unaudited)	30.09.2020 (Unaudited)	30.09.2019 (Unaudited)	31.03.2020 (Audited)	
<b>Income</b>							
Interest Income	6.07	6.06	9.39	12.13	15.67	60.12	
Sale of shares	40.05	210.21	2246.86	250.26	6575.74	8725.44	
Dividend Income	0.65	0.06	12.03	0.71	13.29	34.70	
Rental Income	0.47	0.36	0.35	0.83	0.90	1.84	
Other operating Income	168.43	401.82	-257.84	570.25	3.74	19.11	
<b>I Total revenue from operation</b>	<b>215.67</b>	<b>618.51</b>	<b>2,010.79</b>	<b>834.18</b>	<b>6,609.34</b>	<b>8,841.21</b>	
<b>II Other Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>III Total Income</b>	<b>215.67</b>	<b>618.51</b>	<b>2,010.79</b>	<b>834.18</b>	<b>6,609.34</b>	<b>8,841.21</b>	
<b>Expenses</b>							
a. Finance cost	135.91	149.52	329.34	285.43	742.47	1,160.05	
b. Purchase of stock-in-trade	133.70	44.65	231.14	178.35	1,036.00	1,708.35	
c. Changes in inventories	-95.10	263.46	2,479.90	168.36	6,877.73	8,321.90	
d. Employee benefits expense	4.37	1.40	3.99	5.77	7.29	16.32	
e. Depreciation and amortisation expense	1.06	1.05	0.58	2.11	1.17	3.64	
f. Other expenses	33.84	144.56	179.17	178.40	199.11	5,214.40	
<b>IV Total Expense</b>	<b>213.78</b>	<b>604.64</b>	<b>3,224.12</b>	<b>818.42</b>	<b>8,863.77</b>	<b>16,424.66</b>	
<b>V Profit Before Tax &amp; Exceptional items(III-IV)</b>	<b>1.89</b>	<b>13.87</b>	<b>(1,213.33)</b>	<b>15.76</b>	<b>(2,254.43)</b>	<b>(7,583.45)</b>	
<b>VI Exceptional Items</b>							
Provision/(Reversal) of provision against Standard Assets	-	-	0.06	-	0.06	(0.08)	
<b>VII Profit Before Tax (V-VI)</b>	<b>1.89</b>	<b>13.87</b>	<b>(1,213.39)</b>	<b>15.76</b>	<b>(2,254.49)</b>	<b>(7,583.37)</b>	
<b>Tax Expense</b>							
a. Current Tax	-	-	-	-	-	-	
b. Deferred Tax	2.66	(2.18)	567.37	0.48	567.37	1,110.15	
<b>VIII Total Tax Expenses</b>	<b>2.66</b>	<b>(2.18)</b>	<b>567.37</b>	<b>0.48</b>	<b>567.37</b>	<b>1,110.15</b>	
<b>IX Profit/ (Loss) After Tax (VII-VIII)</b>	<b>4.55</b>	<b>11.69</b>	<b>(646.02)</b>	<b>16.24</b>	<b>(1,687.12)</b>	<b>(6,473.22)</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	(0.02)	(0.01)	-	(0.03)	-	(0.06)	
-Tax on above	-	-	-	-	-	-	
(b) Items that will be reclassified to profit or loss	-	-	-	-	-	-	
<b>X Total other comprehensive Income, net of tax</b>	<b>(0.02)</b>	<b>(0.01)</b>	<b>-</b>	<b>(0.03)</b>	<b>-</b>	<b>(0.06)</b>	
<b>Total Comprehensive Income (IX+X)</b>	<b>4.54</b>	<b>11.68</b>	<b>(646.02)</b>	<b>16.21</b>	<b>(1,687.12)</b>	<b>(6,473.28)</b>	
Paid up Equity Share Capital (Face value of Rs.5/- each)	630.77	630.77	630.77	630.77	630.77	630.77	
<b>Earnings per Share (Face value of Rs.5/- each)</b>							
- Basic & diluted (not annualised)	0.04	0.09	(5.12)	0.13	(13.37)	(51.31)	

**Notes:**

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10th November 2020.
- 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 outbreak of COVID 19 pandemic across the globe and in India has contributed to a significant impact and volatility in global and Indian financial markets and slowdown in economic activities. On March 24, 2020, the Indian Government announced a strict 21 day lock-down, which has been extended from time to time and which is still continued to be extended with or without relaxations across the country based on severity of the spread at local levels. The impact of COVID-19 pandemic will be long lasting on the business operations of the Company & depend on the future developments, which are unascertainable at this point or time.
- Previous year/ period figures have been rearranged/regrouped wherever necessary to make them comparable with current period figures.

Place: Kolkata  
Date: 10th November 2020



For Nagreeka Capital &amp; Infrastructure Limited.

Sushil Patwari  
DIN : 00023980  
Chairman

**NAGREEKA CAPITAL & INFRASTRUCTURE LIMITED**  
**CIN: L65999WB1994PLC065725**  
**Regd Office:- 18, R. N MUKHERJEE ROAD, 3RD FLOOR, KOLKATA-700001**  
**Statement of Assets & Liabilities as at 30th September, 2020**

Particulars	(Rs. In Lakhs)	
	As at 30th September, 2020 (Unaudited)	As at 31st March, 2020 (Audited)
<b>I ASSETS</b>		
<b>1 Financial assets</b>		
(a) Cash and cash equivalents	17.75	17.94
(b) Receivables		
(i) Trade receivables	19.57	104.16
(c) Loans	246.49	249.51
(d) Investment	684.67	717.10
(e) Other financial assets	4.85	4.15
<b>2 Non-financial assets</b>		
(a) Inventories	1,770.40	1,938.75
(b) Current tax assets (Net)	109.02	108.36
(c) Deferred tax assets (Net)	8,591.28	8,590.80
(d) Property, plant and equipment	130.98	133.09
(e) Capital work-in-progress	-	-
(f) Other non-financial assets	90.50	238.38
<b>Total Assets</b>	<b>11,665.51</b>	<b>12,102.24</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	16.56	116.50
(b) Borrowings (other than debt securities)	7,689.02	8,079.99
(c) Subordinated liabilities	1,200.00	1,200.00
(d) Other financial liabilities	549.63	474.60
<b>2 Non-financial liabilities</b>		
(a) Provisions	4.27	3.86
(b) Other non-financial liabilities	1.90	39.38
<b>3 Equity</b>		
(a) Equity Share capital	630.77	630.77
(b) Other Equity	1,573.36	1,557.15
<b>Total Liabilities and Equity</b>	<b>11,665.51</b>	<b>12,102.24</b>

For Nagreeka Capital & Infrastructure Limited



*Sushil Patwari*

Sushil Patwari  
DIN : 00023980  
Chairman

Place: Kolkata  
Date: 10th November'2020

**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, 2020

(Rs. In Lakhs)

Particulars	Half year ended	Year ended
	As at 30th September, 2020 (Unaudited)	As at 31st March, 2020 (Audited)
<b>A. Cash flow from operating activities</b>		
Net Profit before extraordinary items and tax	15.76	(7,583.46)
<u>Additions</u>		
Depreciation and amortisation	2.11	3.64
Finance costs	285.43	1,160.05
<b>Operating profit before working capital changes</b>	<b>303.30</b>	<b>(6,419.77)</b>
<b>Adjusted for</b>		
(Increase)/Decrease in Trade and other Receivables	84.59	182.43
(Increase)/Decrease in Inventories	168.36	8,321.90
(Increase)/Decrease in financial /non-financial assets	150.19	8,514.74
Increase/( Decrease) in Trade and other Payables	(99.93)	(2,129.67)
Increase/( Decrease) in financial /non-financial liabilities	37.93	(194.30)
Cash Generated from operations	<b>644.44</b>	<b>8,275.33</b>
Direct Taxes (Paid)/Refund received	(0.66)	(7.16)
<b>Net Cash flow from/(used in) Operating Activities</b>	<b>643.78</b>	<b>8,268.17</b>
<b>B. Cash flow from investing activities</b>		
Capital expenditure on Fixed assets, including capital advances	-	(0.40)
Purchase of Investment(Net)	32.44	(70.38)
<b>Net cash flow from /(used in) Investing Activities</b>	<b>32.44</b>	<b>(70.78)</b>
<b>C. Cash flow from financing activities</b>		
Repayment of borrowings	(390.97)	(7,033.39)
Finance cost	(285.43)	(1,160.05)
<b>Net Cash flow from /(used in) Financing Activities</b>	<b>(676.40)</b>	<b>(8,193.44)</b>
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(0.18)	3.95
Cash and cash equivalents at the beginning of the year	17.94	13.99
Cash and cash equivalents at the end of year	<b>17.76</b>	<b>17.94</b>
<b>Cash and cash equivalents consists of :</b>		
Cash on Hand	16.67	15.57
<b>Balance with banks:</b>		
in current accounts	1.09	2.38
	<b>17.76</b>	<b>17.94</b>

Place: Kolkata

Date: 10th November'2020



For Nagreeka Capital & Infrastructure Limited

*Sushil Patwari*

Sushil Patwari  
DIN : 00023980  
Chairman  
DIN:00023980



Das & Prasad

Chartered Accountants

**Limited Review Report on Unaudited Standalone Financial Results of Nagreeka Capital and Infrastructure Limited for the quarter and half year ended 30<sup>th</sup> September, 2020 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.**

To  
The Board of Directors of  
Nagreeka Capital and Infrastructure Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Nagreeka Capital and Infrastructure Limited** for the quarter/ half year ended 30<sup>th</sup> September 2020. 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.
2. 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. 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 Das & Prasad  
Chartered Accountants  
Firm Registration No: 303054E



*Sweta Shah*  
Sweta Shah  
(Partner)  
Membership No.:067564  
UDIN- 20067564AAAAC0431

Place: Kolkata  
Date: November 10, 2020

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