



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 BSE Ltd. 1 st 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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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. 13th November, 2024 has, inter-alia, approved the following:

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

Enclosed herewith a copy of the same along with a copy of Limited Review Report dated 13th 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 30th September, 2024.

2. Resignation of Mr. Manish Kumar Bansal as Non- Executive Non- Independent Director of the Company with effect from 13th 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 13th 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**

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

Monika Kedia
Company Secretary & Compliance Officer



Encl.: As stated above



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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 15th July, 2023.

Sr. No.	Particulars	Mr. Manish Kumar Bansal - Non Executive Independent Director.
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	-

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

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

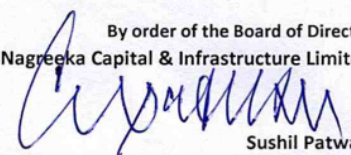
NAGREEKA CAPITAL & INFRASTRUCTURE LIMITED
CIN: L65999WB1994PLC065725
Regd Office:- 18, R. N MUKHERJEE ROAD, 3RD FLOOR, KOLKATA-700001
Statement of Unaudited Financial Results for the Quarter and half year ended 30th September, 2024

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)
Income							
	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
I	Total revenue from operation	1,477.68	2,209.68	971.80	3,687.36	2,326.74	6,288.01
II	Other Income	-	-	-	-	-	-
III	Total Income	1,477.68	2,209.68	971.80	3,687.36	2,326.74	6,288.01
Expenses							
	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
IV	Total Expense	937.45	1,624.84	688.64	2,562.29	1,864.44	3,633.35
V	Profit Before Tax & Exceptional items(III-IV)	540.23	584.84	283.17	1,125.07	462.30	2,654.65
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit Before Tax (V-VI)	540.23	584.84	283.17	1,125.07	462.30	2,654.65
Tax Expense							
	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	-	-	-	-	-	-
VIII	Total Tax Expenses	(135.63)	(148.11)	(70.35)	(283.74)	(115.13)	(1,320.67)
IX	Profit/ (Loss) After Tax (VII-VIII)	404.60	436.73	212.82	841.33	347.17	1,333.97
Other Comprehensive Income							
	(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						
X	Total other comprehensive Income, net of tax	(0.18)	(0.18)	(0.18)	(0.36)	(0.18)	(0.73)
XI	Total Comprehensive Income (IX+X)	404.42	436.55	212.64	840.97	346.99	1,333.25
XII	Paid up Equity Share Capital (Face value of ₹5/- each)	630.77	630.77	630.77	630.77	630.77	630.77
XIII	Other Equity						(374.22)
XIV	Earnings per Share (Face value of ₹5/- each)						
	- 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)
I ASSETS		
(1) Financial Assets		
(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
Total Financial Assets	2,524.83	3,622.79
(2) Non-Financial Assets		
(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
Total Non Financial Assets	8,150.79	7,969.67
TOTAL ASSETS	10,675.62	11,592.46
II LIABILITIES AND EQUITY		
LIABILITIES		
(1) Financial Liabilities		
(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
Total Financial Liabilities	9,564.34	11,301.29
(2) Non Financial Liabilities		
(a) Provisions	8.92	10.50
(b) Other non-Financial Liabilities	4.12	24.13
Total Non - Financial Liabilities	13.04	34.63
(3) Equity		
(a) Equity Share Capital	630.77	630.77
(b) Other Equity	450.30	(374.22)
Total Equity	1,098.24	256.55
Total Liabilities and Equity	10,675.62	11,592.46



For and on behalf of the Board of Directors
For Nagreeka Capital & Infrastructure Limited

Sushil Patwar

Sushil Patwar
(Chairman)
DIN : 00023980

Place : 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)
A. Cash flow from operating activities		
Net Profit before extraordinary items and tax	1,125.07	462.30
<u>Additions</u>		
Depreciation and amortisation	2.18	2.19
Finance costs	276.20	322.21
Operating profit before working capital changes	1,403.45	786.70
<u>Adjusted for</u>		
(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	2,022.31	1,554.26
Direct Taxes (Paid)/Refund received	(12.28)	(12.72)
Net Cash flow from/(used in) Operating Activities	2,010.03	1,541.54
B. Cash flow from investing activities		
Purchase of Investment(Net)	11.07	7.59
Net cash flow from /(used in) Investing Activities	11.07	7.59
C. Cash flow from financing activities		
Borrowings / (Repayment of borrowings)	(2,012.24)	(1,537.66)
Finance cost	(275.84)	(322.21)
Net Cash flow from /(used in) Financing Activities	(2,288.08)	(1,859.87)
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	32.09	21.49
Cash and cash equivalents consists of :		
Cash on Hand	31.26	20.07
Balance with banks:		
in current accounts	0.83	1.42
	32.09	21.49

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