

Particulars		₹ In Lakhs except EPS)					
		Quarter Ended			Nine-Months ended		Year Ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
Income							
(a) Revenue From operations							
Interest Income	30.95	36.13	41.84	109.42	134.96	174.56	
Sale of Securities	679.16	1063.18	718.04	2739.79	2043.88	4211.75	
Dividend Income	8.51	87.50	5.94	131.28	139.32	172.80	
Rental Income	1.52	1.14	0.95	3.23	2.85	4.20	
other operating income	(287.12)	289.73	752.37	1136.66	1524.87	1724.70	
I Total revenue from operation	433.02	1,477.68	1,519.14	4,120.38	3,845.88	6,288.01	
II (b) Other Income	-	-	-	-	-	-	
III Total Income	433.02	1,477.68	1,519.14	4,120.38	3,845.88	6,288.01	
Expenses							
a. Finance cost	142.46	136.29	169.83	418.66	492.04	668.68	
b. Fees and Commission Expense	-	-	-	-	-	-	
c. Impairment on Financial Instruments	0.39	(2.26)	101.54	(1.21)	97.97	100.02	
d. Purchase of stock-in-trade	660.11	891.02	681.71	3,336.39	2,776.82	3,875.98	
e. Changes in inventories	(760.71)	(104.25)	(362.37)	(1,185.07)	(944.87)	(1,084.02)	
f. Employee benefits expense	5.04	6.22	4.03	15.31	13.40	19.65	
g. Depreciation and amortisation expense	1.10	1.09	1.10	3.28	3.29	4.37	
h. Other expenses	31.97	9.34	12.77	55.29	34.40	48.69	
IV Total Expense	80.36	937.45	608.61	2,642.65	2,473.05	3,633.35	
V Profit Before Tax & Exceptional items(III-IV)	352.66	540.23	910.53	1,477.73	1,372.83	2,654.65	
VI Exceptional Items	-	-	-	-	-	-	
VII Profit Before Tax (V-VI)	352.66	540.23	910.53	1,477.73	1,372.83	2,654.65	
Tax Expense							
a. Current Tax	0.02	-	(0.05)	-	(0.05)	(0.89)	
b. Deferred Tax	(90.65)	(135.63)	(254.39)	(374.37)	(369.52)	(1,319.78)	
c. MAT Credit Entitlement	-	-	-	-	-	-	
VIII Total Tax Expenses	(90.63)	(135.63)	(254.44)	(374.37)	(369.57)	(1,320.67)	
IX Profit/(Loss) After Tax (VII-VIII)	262.03	404.60	656.09	1,103.36	1,003.26	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	(0.18)	(0.18)	(0.47)	(0.54)	(0.65)	(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)	(0.47)	(0.54)	(0.65)	(0.73)	
XI Total Comprehensive Income (IX+X)	261.85	404.42	655.62	1,102.82	1,002.61	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)	2.08	3.21	5.20	8.75	7.95	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 12th February, 2025.
- 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.
- Provision for current Income tax will be made at end of the year.
- 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.

Place: Kolkata

Date: 12th February, 2025



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

Sushil Patwari

Sushil Patwari
Chairman

DIN:00023980

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 nine months ended December 31, 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 nine months ended December 31, 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 February 12, 2025. 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



Signature

Sumit Kumar Rajgarhia

Partner

Membership No.:068270

UDIN-25068270BMOQVP9171

Place: Kolkata

Date: February 12, 2025