

# NAGREEKA EXPORTS LIMITED

(THREE STAR EXPORT HOUSE Recognized by Govt. of India)  
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 Website: www.nagreeka.com; CIN: L18101WB1989PLC046387

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2024

(₹ In lakhs except EPS)

Sl. No.	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31st Dec 2024 Unaudited	30th Sept 2024 Unaudited	31st Dec'2023 Unaudited	31st Dec'2024 Unaudited	31st Dec'2023 Unaudited	31st Mar'2024 Audited
1	<b>Income from operations</b>						
	a) Revenue from Operations	10,490.00	13,698.10	15,217.63	41,333.18	41,999.60	55,903.11
	b) Other Income	4.80	33.74	3.16	56.29	60.54	89.28
2	<b>Total Income [ a+ b ]</b>	<b>10,494.80</b>	<b>13,731.84</b>	<b>15,220.79</b>	<b>41,389.47</b>	<b>42,060.14</b>	<b>55,992.39</b>
3	<b>Expenditure :</b>						
	a) Consumption of raw materials	4,658.51	5,980.48	6,045.62	17,724.46	18,406.23	22,558.39
	b) Purchase of traded goods	2,391.52	5,536.18	6,226.10	14,673.08	15,719.77	21,726.70
	c) (Increase) or decrease in Finished Goods, stock in Trade & W.I.P.	205.84	(1,127.68)	(208.69)	(726.29)	(1,226.07)	(414.29)
	d) Employee cost	764.42	742.67	729.62	2,229.79	2,060.20	2,787.19
	e) Finance Cost	366.01	300.35	388.08	987.89	1,078.59	1,319.14
	f) Depreciation & Amortization	179.77	178.79	183.76	536.74	551.38	730.29
	g) Other expenses	1,826.29	1,980.73	1,732.11	5,615.01	4,994.36	6,739.95
	<b>Total Expenditure [ 3(a) to 3(g) ]</b>	<b>10,392.36</b>	<b>13,591.52</b>	<b>15,096.60</b>	<b>41,040.68</b>	<b>41,584.46</b>	<b>55,447.37</b>
4	<b>Profit/ (Loss) before Exceptional Item &amp; Tax [ 2- 3 ]</b>	<b>102.44</b>	<b>140.32</b>	<b>124.19</b>	<b>348.79</b>	<b>475.68</b>	<b>545.02</b>
5	Exceptional Item	-	-	-	-	-	-
6	<b>Profit/ (Loss) before Tax [ 4 - 5 ]</b>	<b>102.44</b>	<b>140.32</b>	<b>124.19</b>	<b>348.79</b>	<b>475.68</b>	<b>545.02</b>
7	<b>Tax Expenses</b>						
	a) Current Tax	28.50	51.99	86.35	97.03	187.19	206.65
	b) Deferred Tax Liability/(Assets)	(12.56)	(24.57)	34.80	(85.44)	(51.27)	(262.45)
	<b>Total Tax Expenses [ 7(a) to 7(b) ]</b>	<b>15.94</b>	<b>27.42</b>	<b>121.15</b>	<b>11.59</b>	<b>135.92</b>	<b>(55.80)</b>
8	<b>Net Profit/ (Loss) for the period after Tax ( 6-7 )</b>	<b>86.50</b>	<b>112.90</b>	<b>3.04</b>	<b>337.20</b>	<b>339.76</b>	<b>600.82</b>
9	<b>Other Comprehensive Income</b>						
	<b>A) Items that will not be Reclassified to P&amp;L</b>						
	a) Fair Value Changes of Investment in Equity Shares	(77.73)	96.78	55.62	308.10	(6.70)	16.36
	b) Remeasurement Gains/(Losses) on Defined Benefit Plans	(2.67)	(2.67)	15.31	(8.00)	45.93	(10.65)
	c) Tax on above	7.77	(7.60)	10.13	(29.43)	11.25	(1.13)
	<b>B) Items that will be Reclassified to P&amp;L (Net of Tax)</b>	-	-	-	-	-	-
	<b>Total Other Comprehensive Income [ 9(A) + 9(B) ]</b>	<b>(72.63)</b>	<b>86.51</b>	<b>81.06</b>	<b>270.67</b>	<b>50.48</b>	<b>4.57</b>
10	<b>Total Comprehensive Income for the Period [ 8 + 9 ]</b>	<b>13.87</b>	<b>199.41</b>	<b>84.10</b>	<b>607.87</b>	<b>390.24</b>	<b>605.40</b>
11	<b>Paid-up equity share capital (Face Value of ₹ 5/- each)</b>	<b>1,562.98</b>	<b>1,562.98</b>	<b>625.50</b>	<b>1,562.98</b>	<b>625.50</b>	<b>1,562.98</b>
12	<b>Other Equity</b>						<b>13,125.65</b>
13	<b>EPS for the period ( in ₹ ) (Not annualized)</b>						
a	Basic	0.28	0.36	0.02	1.08	2.72	3.45
b	Diluted	0.28	0.36	0.02	1.08	2.72	2.70

**Notes :**

- The above Un audited financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13th February 2025.
- 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.
- The Company has only one business segment i.e. Textiles and thus no further disclosure are required in accordance with the IND AS 108 "Operating Segments".
- Previous period's figures have been regrouped/ rearranged wherever necessary.



By order of the Board  
For Nagreeka Exports Limited

*Sushil Patwari*

Sushil Patwari  
(Chairman)  
DIN : 00023980

Place : Kolkata  
Date : 13th February, 2025

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Nagreeka Exports 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 Exports Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Nagreeka Exports Limited** (the 'Company') for the quarter and nine months ended December 31, 2024 (the "Statement") attached herewith, 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 13, 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 B Nath & Co**

Chartered Accountants

Firm Registration No: 307057E



*Gaurav More*  
**Gaurav More**  
Partner

Membership No.:306466

UDIN- 25306466BMOSAU3264

Place: Kolkata  
Date: February 13, 2025