



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/2021-22/

Date - 12/11/2021

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	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 : - 532895	Scrip Code : NAGREEKCAP

Dear Sir,

Sub. : Outcome of Board Meeting under Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III to the said Regulations.

We would like to inform you that, the Board of Directors of the Company at its meeting held today i.e. 12th November, 2021, has inter-alia, considered and approved/accepted the following

1. The Board of Directors have approved the Un-audited Financial Results of the Company for the Quarter and half year Ended 30th September, 2021.

Enclosed herewith is a copy of the same along with a copy of Limited Review Report dated 12th November, 2021 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.

The Meeting of the Board of Directors commenced at 01.00 P.M. and concluded at 4:45 P.M.

We request you to take the above information on your record and acknowledge the receipt.

Thanking you,
Yours faithfully,
For Nagreeka Capital and Infrastructure Limited

Shruti Murarka

Shruti Murarka
Company Secretary

Encl.: as stated above

NAGREEKA CAPITAL & INFRASTRUCTURE LIMITED

CIN: L65999WB1994PLC065725

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

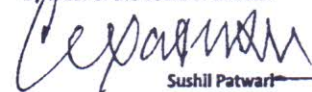
Statement of Unaudited Financial Results for the Quarter and half year ended 30th September, 2021

		(Rs. in Lakhs except EPS)					
Particulars		Quarter Ended			Half year ended		Year ended
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
	Income						
	Interest Income	3.56	3.08	6.07	6.64	12.13	24.63
	Sale of shares	99.49	184.13	40.05	283.62	250.26	426.24
	Dividend Income	48.95	4.10	0.65	53.05	0.71	22.05
	Rental Income	0.39	0.36	0.47	0.75	0.83	1.90
	Other operating Income	127.12	67.51	168.43	194.63	570.25	615.33
I	Total revenue from operation	279.51	259.18	215.67	538.69	834.18	1,090.15
II	Other Income	0.00	-	-	0.00	-	9.22
III	Total Income	279.51	259.18	215.67	538.69	834.18	1,099.37
	Expenses						
	a. Finance cost	161.52	117.91	135.91	279.43	285.43	582.61
	b. Purchase of stock-in-trade	208.59	312.21	133.70	520.80	178.35	529.40
	c. Changes in inventories	-171.59	(201.72)	(95.10)	(373.31)	168.36	(98.11)
	d. Employee benefits expense	3.35	2.57	4.37	5.92	5.77	15.39
	e. Depreciation and amortisation expense	1.07	1.07	1.06	2.14	2.11	4.21
	f. Other expenses	9.21	12.19	33.84	21.40	178.40	45.82
IV	Total Expense	212.15	244.23	213.78	456.38	818.42	1,079.33
V	Profit Before Tax & Exceptional items(III-IV)	67.36	14.95	1.89	82.30	15.76	20.04
VI	Exceptional Items						
	Provision/(Reversal) of provision against Standard Assets	-0.38	0.20	-	(0.18)	-	(0.25)
VII	Profit Before Tax (V-VI)	67.74	14.75	1.89	82.48	15.76	20.29
	Tax Expense						
	a. Current Tax	-	-	-	-	-	(1.60)
	b. Deferred Tax	0.00	-	2.66	-	0.48	(1.16)
VIII	Total Tax Expenses	-	-	2.66	-	0.48	(2.76)
IX	Profit/ (Loss) After Tax (VII-VIII)	67.74	14.75	4.55	82.48	16.24	17.53
	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	-	-	(0.02)	-	(0.03)	0.49
	-Tax on above	-	-	-	-	-	-
	(b) Items that will be reclassified to profit or loss	-	-	-	-	-	-
X	Total other comprehensive Income, net of tax	-	-	(0.02)	-	(0.03)	0.49
	Total Comprehensive Income (IX+X)	67.74	14.75	4.53	82.48	16.21	18.02
	Paid up Equity Share Capital (Face value of Rs.5/- each)	630.77	630.77	630.77	630.77	630.77	630.77
	Earnings per Share (Face value of Rs.5/- each) - Basic & diluted (not annualised)	0.54	0.12	0.04	0.65	0.13	0.14

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 November 2021.
- 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 Company has assessed and considered the impact of the ongoing Covid-19 pandemic on carrying amounts of Property, Investments, Trade receivables, Inventories, other assets and its business operations including all relevant internal and external information available up to the date of approval of these financial results. Basis such evaluation, the management does not expect any adverse impact on its future cash flows, its liquidity position and shall be able to continue as a going concern. However, the eventual outcome of the impact of the Covid-19 pandemic may be different from those estimated as on the date of approval of these financial results owing to the nature and duration of the pandemic.
- Previous year/ period figures have been rearranged/regrouped wherever necessary to make them comparable with current period figures.
- Provision for current Income tax & Deferred Tax for the half year & quarter ended 30.09.2021 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.

By Order of the Board of Director



Sushil Patwari

DIN : 00023980

Chairman

Place: Kolkata

Date: 12th November 2021

Nagreeka Capital & Infrastructure Limited

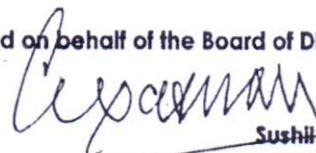
CIN: L65999WB1994PLC065725

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

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER,2021

Particulars	Rs. in Lakhs	
	As at 30th September,2021 (Unaudited)	As at 31st March,2021 (Audited)
I ASSETS		
(1) Financial Assets		
(a) Cash and cash equivalents	17.35	17.31
(b) Bank Balance other then (a) above.	-	-
(c) Derivative Financial Instruments	204.17	87.04
(d) Receivables		
(i) Trade receivables	31.63	62.35
(e) Loans	166.61	135.00
(f) Investments	496.49	704.95
(g) Other Financial assets	5.58	4.30
(2) Non-Financial Assets		
(a) Inventories	2,410.17	2,036.86
(b) Current tax assets (net)	112.08	112.47
(c) Deferred tax assets (net)	8,588.04	8,588.04
(d) Property plant & Equipment	126.74	128.88
(e) Capital work-in-progress	-	-
(f) Other non-financial assets	97.86	98.11
TOTAL ASSETS	12,256.70	11,975.31
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	198.36	120.65
(ii) Other payable		
- total outstanding dues of micro enterprises and small enterprises	1.29	1.11
- total outstanding dues of creditors other than micro enterprises and small enterprises	3.95	2.67
(b) Borrowings	7,815.49	7,763.61
(c) Subordinated Liabilities	1,200.00	1,200.00
(d) Other Financial Liabilities	737.15	664.76
(2) Non Financial Liabilities		
(a) Provisions	3.89	3.91
(b) Other non-Financial Liabilities	8.32	12.66
(3) Equity		
(a) Equity Share Capital	630.77	630.77
(b) Other Equity	1,657.49	1,575.17
Total Liabilities and Equity	12,256.70	11,975.31

For and on behalf of the Board of Directors



Sushil Patwardi
(Chairman)
DIN : 00023980

Place : Kolkata

Date : 12th November'2021

NAGREEKA CAPITAL & INFRASTRUCTURE LIMITED

CIN: L65999WB1994PLC065725

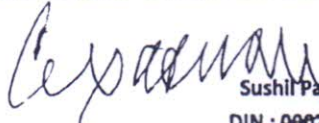
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Cash Flow Statement for the half year ended 30th September'2021

(Rs. In Lakhs)

Particulars	Half Year ended	Year ended
	As at 30th September'2021 (Unaudited)	As at 30th September'2020 (Unaudited)
A. Cash flow from operating activities		
Net Profit before extraordinary items and tax	82.30	15.76
<u>Additions</u>		
Depreciation and amortisation	2.14	2.11
Finance costs	279.43	285.43
Operating profit before working capital changes	363.87	303.30
<u>Adjusted for</u>		
(Increase)/Decrease in Trade and other Receivables	30.71	84.59
(Increase)/Decrease in Inventories	(373.31)	168.36
(Increase)/Decrease in financial /non-financial assets	(149.76)	150.19
Increase/(Decrease) in Trade and other Payables	79.17	(99.93)
Increase/(Decrease) in financial /non-financial liabilities	68.05	37.93
Cash Generated from operations	18.74	644.44
Direct Taxes (Paid)/Refund received	0.39	(0.66)
Net Cash flow from/(used in) Operating Activities	19.12	643.78
B. Cash flow from investing activities		
Capital expenditure on Fixed assets, including capital advances	-	-
Purchase of Investment(Net)	208.46	32.44
Net cash flow from /(used in) Investing Activities	208.46	32.44
C. Cash flow from financing activities		
Borrowings / (Repayment of borrowings)	51.88	(390.97)
Finance cost	(279.43)	(285.43)
Net Cash flow from /(used in) Financing Activities	(227.55)	(676.40)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	0.04	(0.18)
Cash and cash equivalents at the beginning of the year	17.31	17.94
Cash and cash equivalents at the end of year	17.35	17.76
Cash and cash equivalents consists of :		
Cash on Hand	16.42	16.67
Balance with banks:		
in current accounts	0.93	1.09
	17.35	17.76

For Nagreeka Capital & Infrastructure Limited.



Sushil Patwari

DIN : 00023980

Chairman

DIN:00023980

Place: Kolkata

Date: 12th Nov'2021



Das & Prasad

Chartered Accountants

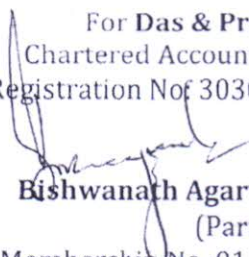
Limited Review Report on Unaudited Standalone Financial Results of Nagreeka Capital and Infrastructure Limited for the quarter and half year ended 30th September, 2021 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

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 30th September 2021. 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. 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 12, 2021. Our responsibility is to issue a conclusion on the financial results based on our review.
3. 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.
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


Bishwanath Agarwala
(Partner)

Membership No.: 011709
UDIN-21011709AAAAAE6649

Place: Kolkata
Date: November 12, 2021