

# NAGPUR POWER AND INDUSTRIES LIMITED

CIN L40100MH1996PLC104361

| Regd. Office: 'Nirmal', 20<sup>th</sup> Floor, Nariman Point, Mumbai-400021 |

| Tel# +91 22 2202 3055/66 | [npil\\_investor@khandelwalindia.com](mailto:npil_investor@khandelwalindia.com) | [www.nagpurpowerind.com](http://www.nagpurpowerind.com) |

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**Date: November 02, 2023**

To,  
Bombay Stock Exchange Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai 400 001.

Dear Sir/Madam,

**SCRIP CODE: - 532362**

**Sub: Outcome of Board Meeting held on November 02, 2023**

In pursuance of Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith **Un-audited Financial Results (Standalone & Consolidated)** of the Company for the quarter and half year ended September 30, 2023 duly approved by the Board of Directors of the Company in its meeting held on November 02, 2023.

Also attached herewith is the **Limited Review Report (Standalone & Consolidated)** of the Statutory Auditor of the Company, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The results will be published in the newspapers within 48 hours from the conclusion of Board Meeting in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

**The Meeting of the Board of Directors Commenced at 09:30 PM and Concluded at 10:30 PM**

Kindly take the same on your record.

Thanking You,  
Yours faithfully,

**For Nagpur Power and Industries Limited**

**Gautam Khandelwal**  
**Director**  
**DIN 00270717**

  
**P**AREKH SHARMA & ASSOCIATES  
C H A R T E R E D   A C C O U N T A N T S

Review report

TO THE BOARD OF DIRECTORS OF  
NAGPUR POWER AND INDUSTRIES LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results of **Nagpur Power and Industries Limited** ("the Company") for the quarter and Nine months ended 30<sup>th</sup> September, 2023 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

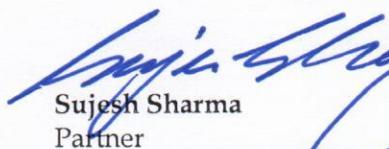
This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements based on our review.

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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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.

Our conclusion is not modified in respect of this matter.

For Parekh Sharma & Associates  
Chartered Accountants  
Firm Regn. No. 129301W

  
Sujesh Sharma  
Partner  
Membership No.118944

UDIN: 23118944BGTPPH3279



Place: Mumbai

Date: 02<sup>nd</sup> November, 2023

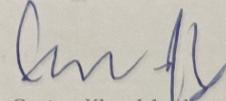
**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023**  
Rs... in lakhs except earning per share

Particulars	For the Quarter Ended on			For the Half year Ended on		For the Year Ended on
	30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Income from Operation</b>						
(a) Revenue from Operations	-	-	-	-	-	-
(b) Other income	14.82	196.85	213.48	211.67	(8.58)	110.46
<b>Total Income</b>	<b>14.82</b>	<b>196.85</b>	<b>213.48</b>	<b>211.67</b>	<b>(8.58)</b>	<b>110.46</b>
<b>2 Expenses :</b>						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	-	-	-	-	-	-
(d) Employee benefits expense	38.31	23.55	23.15	61.86	45.60	90.62
(e) Finance costs	0.17	0.19	0.21	0.36	0.30	0.85
(f) Depreciation, amortisation and impairment expense	1.35	1.64	1.94	2.99	3.75	8.03
(g) Other expenses (Net of cost of manufactured products capitalised)	31.08	60.50	38.68	91.58	71.80	147.05
<b>Total expenses</b>	<b>70.91</b>	<b>85.88</b>	<b>63.98</b>	<b>156.79</b>	<b>121.45</b>	<b>246.55</b>
<b>3 Profit/(Loss) before exceptional items and tax (1 - 2)</b>	<b>(56.09)</b>	<b>110.97</b>	<b>149.50</b>	<b>54.88</b>	<b>(130.03)</b>	<b>(136.09)</b>
4 Exceptional items (net)	-	-	-	-	-	-
<b>5 Profit/(Loss) before tax (3 + 4)</b>	<b>(56.09)</b>	<b>110.97</b>	<b>149.50</b>	<b>54.88</b>	<b>(130.03)</b>	<b>(136.09)</b>
6 Tax Expense						
(a) Current Tax	-	-	-	-	-	7.80
(b) Minimum alternate tax credit	-	-	-	-	-	-
(c) Deferred Tax	-	-	-	-	-	-
<b>7 Profit/(Loss) after tax (5 - 6)</b>	<b>(56.09)</b>	<b>110.97</b>	<b>149.50</b>	<b>54.88</b>	<b>(130.03)</b>	<b>(143.89)</b>
8 Other Comprehensive Income						
a. (i) Items that will not be reclassified to profit or loss	32.44	49.03	14.29	81.47	35.37	25.58
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
b. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>9 Total Comprehensive Income for the period (7 + 8)</b>	<b>(23.65)</b>	<b>160.00</b>	<b>163.79</b>	<b>136.35</b>	<b>(94.66)</b>	<b>(118.31)</b>
10 Paid-up equity share capital (Face value Rs. 10 per share)	1,309.55	1,309.55	1,309.55	1,309.55	1,309.55	1,309.55
11 Reserves and Surplus	-	-	-	-	-	6,429.76
12 Earning per share (not annualised):						
(a) Basic Earnings per share Rs.	(0.43)	0.85	1.14	0.42	(0.99)	(1.10)
(b) Diluted Earnings per share Rs.	(0.43)	0.85	1.14	0.42	(0.99)	(1.10)

**Notes:**

- The above results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at its meeting held on 2nd November, 2023.
- The Company has only one reportable segment of activity namely "High/ Medium / Low Carbon Ferro Manganese and Silico Manganese Slag".
- This statement has been prepared in accordance with companies (Indian Accounting Standards) rules 2015 (Ind AS), prescribed u/s 133 of the companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- Previous period figures are regrouped, rearranged, wherever necessary.

For Nagpur Power and Industries Limited



Gautam Khandelwal  
Chairman  
(DIN: 00270717)

Place: Mumbai  
Date: 2nd November, 2023

NAGPUR POWER AND INDUSTRIES LIMITED

Statement of Unaudited Standalone Assets and Liabilities

Particulars	Amount In Rs., in Lakhs	
	As at 30th September, 2023	As at 31st March, 2023
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	1,832.55	1,835.54
Other intangible assets	0.01	0.01
Financial assets		
Investments	3,941.23	3,858.75
Loans		
Other financial assets	172.98	52.18
Non-current tax assets (Net)	27.20	23.72
Other non-current assets	101.68	89.83
	6,075.65	5,860.03
<b>Current assets</b>		
Inventories	-	-
Financial assets		
Investments	1,666.17	1,849.28
Cash and cash equivalents	7.84	1.23
Loans	135.00	30.00
Others financial assets	6.07	0.98
Other current assets	24.04	43.81
	1,839.12	1,925.30
<b>Total Assets</b>	<b>7,914.77</b>	<b>7,785.33</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	1,309.55	1,309.55
Other Equity	6,566.11	6,429.76
<b>Total Equity</b>	<b>7,875.66</b>	<b>7,739.31</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
Trade payables		
Total outstanding dues of micro and small enterprises and	-	-
Total outstanding dues of creditors other than micro and small enterprises	-	-
Provisions	1.88	9.84
<b>Total non-current liabilities</b>	<b>1.88</b>	<b>9.84</b>
<b>Current liabilities</b>		
Financial liabilities		
Borrowings	14.60	20.36
Trade payables		
Total outstanding dues of micro and small enterprises and	-	-
Total outstanding dues of creditors other than micro and small enterprises	0.66	0.13
Other financial liabilities	2.23	2.23
Other current liabilities	19.10	13.04
Provisions	0.64	0.42
	37.23	36.18
<b>Total Liabilities</b>	<b>39.11</b>	<b>46.02</b>
<b>Total Equity and Liabilities</b>	<b>7,914.77</b>	<b>7,785.33</b>

For Nagpur Power and Industries Limited

Gautam Khandelwal  
Chairman  
(DIN: 00270717)

Place: Mumbai  
Date: 2nd November, 2023

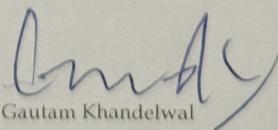
**NAGPUR POWER AND INDUSTRIES LIMITED**

**Statement of Unaudited Standalone Cash Flow**

Amount In Rs... in Lakhs

Particulars		As at	As at
		30th September, 2023	31st March, 2023
<b>A.</b>	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
	Net Profit / (Loss) before tax	54.88	(136.09)
	<b>Adjustments for:</b>		
	Depreciation and amortization	2.99	8.03
	Finance Cost	0.36	0.85
	Interest received	(7.49)	(43.22)
	Dividend received	(17.05)	(26.14)
	Remeasurement of employee benefit	(1.01)	(2.02)
	(Gain)/loss on sale of Investments	(190.59)	
	Loss on discard of PPE	-	(225.96)
	Unrealized gain/loss on investment	4.59	184.86
	<b>Operational Profit before Working Capital changes</b>	<b>(153.32)</b>	<b>(239.69)</b>
	<b>Adjustments for changes in Working Capital :</b>		
	(Increase) / Decrease in Inventories	-	-
	(Increase) / Decrease in other current financial assets	(125.89)	170.06
	Increase / (Decrease) in other current assets	19.76	(21.19)
	(Increase) / Decrease in other non-current assets	(11.85)	
	Increase / (Decrease) in Trade payables	0.53	0.13
	(Increase) / Decrease in other current financial liabilities		
	(Increase) / Decrease in other current liabilities	(1.69)	(0.64)
		<b>(119.14)</b>	<b>148.36</b>
	<b>Cash from/ (used) in operating activities</b>	<b>(272.46)</b>	<b>(91.33)</b>
	Direct taxes paid, net	3.48	7.61
	<b>NET CASH FROM/ (USED) IN OPERATING ACTIVITIES</b>	<b>(275.94)</b>	<b>(98.94)</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of Property, plant and equipment	-	(3.05)
	Payments for purchase of investments	369.12	(581.35)
	Proceeds from sale of investments	-	641.35
	Proceeds / (repayment) against Inter Corporate Deposits (Net)	(105.00)	(30.00)
	Dividend received	17.05	26.14
	Interest received	7.49	43.22
	Proceeds / (repayment) of loans and deposits		(14.59)
	<b>NET CASH FROM/ (USED) IN INVESTING ACTIVITIES</b>	<b>288.66</b>	<b>81.72</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds / (Repayment) of Short-term Borrowings	(5.75)	15.64
	Proceeds/(Repayment) of Long-term Borrowings	-	
	Finance Cost	(0.36)	(0.85)
	<b>NET CASH GENERATED FROM FINANCING ACTIVITIES</b>	<b>(6.11)</b>	<b>14.79</b>
<b>D.</b>	<b>NET CASH FLOWS DURING THE YEAR (A+B+C)</b>	<b>6.61</b>	<b>(2.43)</b>
<b>E.</b>	<b>Cash and cash equivalents at the beginning</b>	<b>1.23</b>	<b>3.66</b>
<b>F.</b>	<b>CASH AND CASH EQUIVALENTS AT THE END (D+E)</b>	<b>7.84</b>	<b>1.23</b>
<b>G.</b>	<b>CASH AND CASH EQUIVALENTS COMPRISE OF:</b>		
	Cash on hand	0.78	0.12
	Cheques on hand	-	-
	Balances with banks in current accounts	7.06	1.11
	<b>CASH AND CASH EQUIVALENTS AS PER NOTE</b>	<b>7.84</b>	<b>1.23</b>

For Nagpur Power and Industries Limited



Gautam Khandelwal  
Chairman  
(DIN: 00270717)

Place: Mumbai

Date: 2nd November, 2023

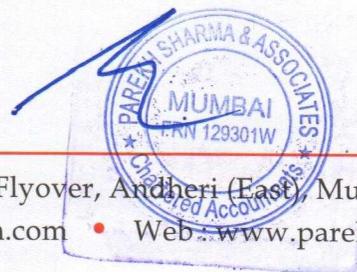
Limited Review Report On unaudited consolidated quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF  
NAGPUR POWER AND INDUSTRIES LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Nagpur Power and Industries Limited ("the Holding Company") and its subsidiary The Motwane Manufacturing Company Private Limited (the Holding Company and its subsidiary together referred to as "the Group"), and its share of the net profit/(loss) after tax for the quarter and half year ended 30<sup>th</sup> September, 2023 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter and half year ended 30<sup>th</sup> September, 2022, as reported in these financial results have been approved by the Holding Company's Board of Directors.
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared 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, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

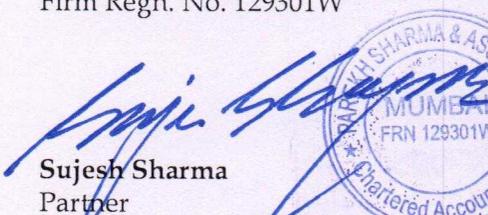
4. The Statement includes the results of the following entities:
  - i) Nagpur Power and Industries Limited (Holding Company)
  - ii) The Motwane Manufacturing Co. Private Limited (Subsidiary Company)



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial statements / financial information/ financial results of subsidiaries mentioned in above paragraph 4 included in the consolidated unaudited financial results, whose interim financial statements/financial information/financial results reflect total revenue of Rs.1163.34/- & Rs.2219.19 Lakhs, total net profit after tax of Rs.9.74 Lakhs & total net loss after tax Rs.3.82 Lakhs and total comprehensive profit of Rs.9.74 Lakhs & total comprehensive loss of Rs.3.82 Lakhs for the quarter and half year ended 30<sup>th</sup> September, 2023 respectively as considered in the consolidated unaudited financial results. These interim financial statements / financial information / financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

**For Parekh Sharma & Associates**  
**Chartered Accountants**  
Firm Regn. No. 129301W

  
**Sujesh Sharma**  
Partner  
Membership No: 118944  
UDIN: 23118944BGTPPK2620  
Place: Mumbai  
Date: 02<sup>nd</sup> November, 2023



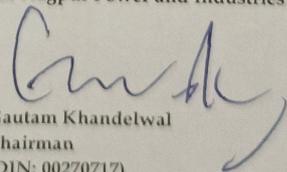
**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023**  
 Rs... in lakhs except earning per share

Particulars	For the Quarter Ended on			For the Half year Ended on		For the Year Ended on
	30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Income from Operation</b>						
(a) Revenue from Operations	1,163.34	1,055.85	1,226.73	2,219.19	2,452.05	4,383.35
(b) Other income	18.57	199.52	206.06	218.09	(41.72)	110.77
<b>Total Income</b>	<b>1,181.91</b>	<b>1,255.37</b>	<b>1,432.79</b>	<b>2,437.28</b>	<b>2,410.33</b>	<b>4,494.12</b>
<b>2 Expenses :</b>						
(a) Cost of materials consumed	421.52	247.92	395.42	669.44	974.30	1,832.22
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	13.33	143.82	65.17	157.15	(14.18)	(70.64)
(d) Employee benefits expense	412.95	429.97	368.04	842.92	728.62	1,548.29
(e) Finance costs	36.97	39.22	38.25	76.19	71.95	146.91
(f) Depreciation, amortisation and impairment expense	69.87	71.76	72.80	141.63	143.99	296.33
(g) Other expenses (Net of cost of manufactured products capitalised)	273.62	225.26	256.22	498.88	476.40	1,102.41
<b>Total expenses</b>	<b>1,228.26</b>	<b>1,157.95</b>	<b>1,195.90</b>	<b>2,386.21</b>	<b>2,381.08</b>	<b>4,855.52</b>
<b>3 Profit/(Loss) before exceptional items and tax (1 - 2)</b>	<b>(46.35)</b>	<b>97.42</b>	<b>236.89</b>	<b>51.07</b>	<b>29.25</b>	<b>(361.40)</b>
<b>4 Exceptional items (net)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5 Profit/(Loss) before tax (3 + 4)</b>	<b>(46.35)</b>	<b>97.42</b>	<b>236.89</b>	<b>51.07</b>	<b>29.25</b>	<b>(361.40)</b>
<b>6 Tax Expense</b>						
(a) Current Tax	-	-	20.48	-	45.50	7.80
(b) Minimum alternate tax credit	-	-	(0.62)	-	(0.49)	0.60
(c) Deferred Tax	-	-	0.22	-	0.13	2.94
<b>7 Profit/(Loss) after tax (5 - 6)</b>	<b>(46.35)</b>	<b>97.42</b>	<b>216.81</b>	<b>51.07</b>	<b>(15.89)</b>	<b>(372.74)</b>
<b>8 Other Comprehensive Income</b>						
a. (i) Items that will not be reclassified to profit or loss	32.44	49.03	14.29	81.47	35.37	12.53
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
b. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>9 Total Comprehensive Income for the period (7 + 8)</b>	<b>(13.91)</b>	<b>146.45</b>	<b>231.10</b>	<b>132.54</b>	<b>19.48</b>	<b>(360.21)</b>
<b>10 Paid-up equity share capital (Face value Rs. 10 per share)</b>	<b>1,309.55</b>	<b>1,309.55</b>	<b>1,309.55</b>	<b>1,309.55</b>	<b>1,309.55</b>	<b>1,309.55</b>
<b>11 Reserves and Surplus</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,820.62</b>
<b>12 Earning per share (not annualised):</b>						
(a) Basic Earnings per share Rs.	(0.35)	0.74	1.66	0.39	(0.12)	(2.85)
(b) Diluted Earnings per share Rs.	(0.35)	0.74	1.66	0.39	(0.12)	(2.85)

**Notes:**

- The above results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at its meeting held on 2nd November, 2023.
- The Company has three reportable segment of activity namely "1. High/ Medium / Low Carbon Ferro Manganese and Silico Manganese Slag" 2. Electrical Division and 3. Electro Mechanical Division.
- This statement has been prepared in accordance with companies (Indian Accounting Standards) rules 2015 (Ind AS), prescribed u/s 133 of the companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- Previous period figures are regrouped, rearranged, wherever necessary.

For Nagpur Power and Industries Limited

  
 Gautam Khandelwal  
 Chairman  
 (DIN: 00270717)

Place: Mumbai  
 Date: 2nd November, 2023

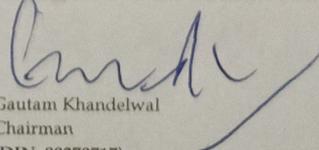
**NAGPUR POWER AND INDUSTRIES LIMITED**

**Statement of Audited Consolidated Assets and Liabilities**

Amount in Rs...in Lakhs

Particulars	As at 30th September, 2023	As at 31st March, 2023
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	2,168.67	2,196.09
Other intangible assets	3,431.65	3,443.46
Capital work- in-progress	8.17	5.11
<b>Financial assets</b>		
Investments	409.83	327.35
Loans		
Others financial assets	197.23	76.43
Deferred tax assets (Net)	1.87	1.87
Non-current tax assets (Net)	27.20	23.72
Other non-current assets	169.14	148.53
	6,413.76	6,222.56
<b>Current assets</b>		
Inventories	1,032.07	1,139.79
<b>Financial assets</b>		
Investments	1,666.17	1,849.28
Trade receivables	1,083.77	811.30
Cash and cash equivalents	20.93	14.30
Bank balance other than cash and cash equivalents	98.29	165.58
Other financial assets	12.94	8.20
Other current assets	240.09	179.60
	4,154.26	4,168.05
<b>Total Assets</b>	<b>10,568.02</b>	<b>10,390.61</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	1,309.55	1,309.55
Other equity	6,953.64	6,820.62
Non-controlling interest	160.67	161.16
<b>Total equity</b>	<b>8,423.86</b>	<b>8,291.33</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Financial liabilities</b>		
Borrowings	122.60	162.08
Trade payables		
Total outstanding dues of micro and small enterprises and		
Total outstanding dues of creditors other than micro and small enterprises		
Other financial liabilities	5.12	5.13
Provisions	25.74	52.25
<b>Total Non-current liabilities</b>	<b>153.46</b>	<b>219.46</b>
<b>Current liabilities</b>		
<b>Financial liabilities</b>		
Borrowings	1,127.17	1,124.73
Trade payables		
Total outstanding dues of micro and small enterprises and	9.98	
Total outstanding dues of creditors other than micro and small enterprises	370.76	395.42
Other financial liabilities	2.23	2.23
Other current liabilities	442.81	307.70
Provisions	37.75	49.74
<b>Total current liabilities</b>	<b>1,990.70</b>	<b>1,879.82</b>
<b>Total Liabilities</b>	<b>2,144.16</b>	<b>2,099.28</b>
<b>Total Equity and Liabilities</b>	<b>10,568.02</b>	<b>10,390.61</b>

For Nagpur Power and Industries Limited

  
 Gautam Khandelwal  
 Chairman  
 (DIN: 00270717)

Place: Mumbai  
Date: 2nd November, 2023

NAGPUR POWER AND INDUSTRIES LIMITED

Statement of Unaudited Consolidated Cash Flow

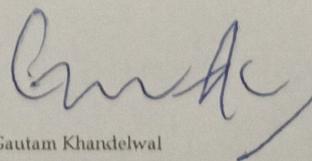
Amount In Rs...in Lakhs

Particulars	As at 30th September, 2023	As at 31st March, 2023
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit Before Tax and Share in Profit/(Loss) of Equity Accounted Investees	51.07	(361.39)
<b>Adjustments for:</b>		
Depreciation and amortization	141.63	296.33
Finance Cost	68.74	133.28
Interest Income	(6.71)	(17.07)
Dividend Income	(17.05)	(26.14)
Provision for Doubtful Debts	-	18.47
Provision for Inventories	54.06	151.67
Remeasurement of employee benefit	(1.01)	(2.02)
Loss on discard of PPE	-	-
(Gain)/loss on sale of assets	0.16	0.18
(Gain)/loss on sale of Investments	(190.59)	(225.96)
Unrealised gain/loss on investment	4.59	184.86
Issue of Sweat Equity		
<b>Operational Profit before Working Capital changes</b>	<b>104.89</b>	<b>152.21</b>
<b>Adjustments for changes in Working Capital :</b>		
Inventories	53.66	(69.41)
Trade receivables	(272.47)	(72.40)
Other current assets	(211.73)	159.97
Trade payables	83.60	65.79
Other current liabilities	(1.69)	(0.64)
	<b>(348.63)</b>	<b>83.31</b>
<b>Cash from/ (used) in operating activities</b>	<b>(243.74)</b>	<b>235.52</b>
Direct taxes paid, net	3.48	7.61
<b>NET CASH FROM/ (USED) IN OPERATING ACTIVITIES</b>	<b>(247.22)</b>	<b>227.91</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of PPE and Other Intangible assets (Note i below )	(105.62)	(345.94)
Proceeds from sale of PPE and Other Intangible assets (Note i below)	-	0.28
Payment for acquisition shares	-	-
Share in reserve as on acquisition date - NCI	-	-
Payments for purchase of investments (Note ii below )	369.12	(581.35)
Proceeds from sale of investments (Note ii below )	-	641.34
Dividend received	17.05	26.14
Interest received	6.71	17.07
Proceeds / (repayment) of loans and deposits	(105.00)	(14.59)
Bank Balance not Considered as Cash and Cash Equivalents matured (Net)	67.28	69.98
<b>NET CASH FROM/ (USED) IN INVESTING ACTIVITIES</b>	<b>249.54</b>	<b>(187.07)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from issue of Equity Shares to Minority Interest by Subsidiary		
Proceeds / (Repayment) of Short-term Borrowings (Net)	(5.75)	15.64
Proceeds/(Repayment) of Long-term Borrowings (Net)	78.80	78.74
Finance Cost	(68.74)	(133.28)
<b>NET CASH GENERATED FROM FINANCING ACTIVITIES</b>	<b>4.31</b>	<b>(38.90)</b>
<b>D. NET CASH FLOWS DURING THE YEAR (A+B+C)</b>	<b>6.63</b>	<b>1.94</b>
<b>E. Cash and cash equivalents at the beginning</b>	<b>14.30</b>	<b>12.36</b>
<b>F. CASH AND CASH EQUIVALENTS AT THE END (D+E)</b>	<b>20.93</b>	<b>14.30</b>
<b>G. CASH AND CASH EQUIVALENTS COMPRISE OF:</b>		
Cash on hand	2.61	1.89
Cheques on hand	-	-
Balances with banks in current accounts	18.32	12.41
<b>CASH AND CASH EQUIVALENTS AS PER NOTE</b>	<b>20.93</b>	<b>14.30</b>

Notes:

- (i) Purchase of Property, Plant and Equipment includes movements of Capital  
(ii) Investments includes investments in subsidiaries and all type of investments.

For Nagpur Power and Industries Limited



Gautam Khandelwal  
Chairman  
(DIN: 00270717)

Place: Mumbai  
Date: 2nd November, 2023

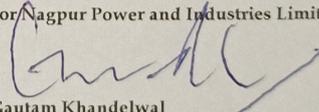
**STATEMENT OF CONSOLIDATED SEGMENT-WISE REVENUE, RESULT, TOTAL ASSETS AND TOTAL LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023**

Particulars	For the Quarter Ended on			For the Half year Ended on		For the Year Ended on
	30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>I Segment Revenue</b>						
High/Medium/Low Carbon Ferro Manganese and Silico Manganese Slag	-	-	-	-	-	-
Electrical Division	925.28	868.28	1,057.59	1,793.56	2,077.19	3,671.36
Electro Mechanical Division	238.06	187.57	169.14	425.63	374.86	711.99
<b>Total</b>	<b>1,163.34</b>	<b>1,055.85</b>	<b>1,226.73</b>	<b>2,219.19</b>	<b>2,452.05</b>	<b>4,383.35</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Total Income</b>	<b>1,163.34</b>	<b>1,055.85</b>	<b>1,226.73</b>	<b>2,219.19</b>	<b>2,452.05</b>	<b>4,383.35</b>
<b>II Segment Results</b>						
High/Medium/Low Carbon Ferro Manganese and Silico Manganese Slag	(55.91)	111.16	149.71	55.25	(129.73)	(135.25)
Electrical Division	43.60	33.23	137.16	76.83	249.92	(45.76)
Electro Mechanical Division	(2.23)	(10.04)	(19.41)	(12.27)	(34.20)	(47.10)
<b>Profit Before Interest and tax</b>	<b>(14.54)</b>	<b>134.35</b>	<b>267.46</b>	<b>119.81</b>	<b>85.99</b>	<b>(228.11)</b>
Less: Interest	31.80	36.94	30.57	68.74	56.74	133.28
<b>Profit/ (Loss) before Tax</b>	<b>(46.34)</b>	<b>97.41</b>	<b>236.89</b>	<b>51.07</b>	<b>29.25</b>	<b>(361.39)</b>
Less: Provision for taxation	-	-	20.08	-	45.14	11.33
<b>Profit/ (Loss) after Tax</b>	<b>(46.34)</b>	<b>97.41</b>	<b>216.81</b>	<b>51.07</b>	<b>(15.89)</b>	<b>(372.72)</b>
<b>III Segment Assets</b>						
High/Medium/Low Carbon Ferro Manganese and Silico Manganese Slag	7,180.39	7,130.87	7,193.93	7,180.39	7,193.93	7,161.04
Electrical Division	2,948.16	3,070.53	3,366.17	2,948.16	3,366.17	2,943.86
Electro Mechanical Division	439.47	398.18	337.05	439.47	337.05	285.71
<b>Total Segment Assets</b>	<b>10,568.02</b>	<b>10,599.58</b>	<b>10,897.15</b>	<b>10,568.02</b>	<b>10,897.15</b>	<b>10,390.61</b>
<b>IV Segment Liabilities</b>						
High/Medium/Low Carbon Ferro Manganese and Silico Manganese Slag	39.11	32.56	30.05	39.11	30.05	46.02
Electrical Division	1,452.89	1,528.20	1,497.24	1,452.89	1,497.24	1,588.61
Electro Mechanical Division	652.16	601.05	493.33	652.16	493.33	464.65
<b>Total Segment Liabilities</b>	<b>2,144.16</b>	<b>2,161.81</b>	<b>2,020.62</b>	<b>2,144.16</b>	<b>2,020.62</b>	<b>2,099.28</b>

**Notes:**

- 1 The company/group has reported segment information as per Ind AS 108 "Operating Segment".
- 2 Previous period figures are regrouped, rearranged, wherever necessary.

For Nagpur Power and Industries Limited

  
**Gautam Khandelwal**  
Chairman  
(DIN: 00270717)

Place: Mumbai  
Date: 2nd November, 2023