



*R. S. Gupta & Co.*  
Chartered Accountants

M-28, Munish Plaza Building,  
20 Ansari Road, Daryaganj,  
New Delhi- 110002  
Office No.: +91-7042713337

**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended**

**Review Report to the Board of Directors of NRI Investments Limited**

We have reviewed the accompanying statement of unaudited financial results of **NRI Investments Limited** ("the Company") for the quarter ended 30th June 2024. 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.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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.

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 Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder, 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.

**For R.S. Gupta & Co.**

**Chartered Accountants**

**FRN: 01216N**

**Saurabh Gupta**  
**(Partner)**



**M. No. : 098371**



**Place: New Delhi**

**Date: 23/11/2024**

**UDIN: 25098371BMJAHK6515**

NRI INVESTMENTS LIMITED			
Reg. Office: 26/1/A, Strand Road, Council House Street, Kolkata, West Bengal, India - 700001			
CIN: L70100WB1992PLC055577			
STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT 30th JUNE, 2024			
PARTICULARS		(All Amounts in '000)	
		Quarter Ended (30.06.2024)	Year Ended (31.03.2024)
		(Unaudited)	(Audited)
<b>A</b>	<b>Assets</b>		
1	<b>Non-current Assets</b>		
	a) Property, Plant and Equipment	-	-
	b) Capital Work-in-Progress	-	-
	c) Investment Property	-	-
	d) Goodwill	-	-
	e) Other Intangible Assets	-	-
	f) Intangible Assets under Development	-	-
	g) Biological Assets other than Bearer Plants	-	-
	h) Financial Assets		
	(i) Investments	16429.13	16429.13
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(iv) Other Financial Assets	-	-
	i) Deferred Tax Asset (net)	-	-
	j) Other Loan & Advances	-	-
	k) • Other Non-current Assets	16100.00	16100.00
	<b>Total Non-Current Assets</b>	<b>32529.13</b>	<b>32529.13</b>
2	<b>Current Assets</b>		
	a) Inventories	-	-
	b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Cash and cash equivalents	14.60	22.30
	(iv) Bank Balances other than Cash & Cash Equivalents	-	-
	(iv) Loans	-	-
	(v) Other financial assets	-	-
	c) Current Tax Assets (Net)	11.65	11.65
	d) Other Current Assets	321.50	329.14
	<b>Total Current Assets</b>	<b>347.75</b>	<b>363.08</b>
	<b>Total Assets</b>	<b>32876.88</b>	<b>32892.21</b>
<b>B</b>	<b>Equity and Liabilities</b>		
1	<b>Equity</b>		
	a) Equity share capital	47729.50	47729.50
	b) Other equity	-19856.31	-19610.82
	<b>Total Equity</b>	<b>27873.19</b>	<b>28118.68</b>
2	<b>Liabilities</b>		
	<b>Non-Current Liabilities</b>		
	a) Financial Liabilities		
	i) Borrowings	-	-
	ia) Lease Liabilities	-	-
	ii) Trade Payables	-	-
	iii) Other Financial Liabilities	-	-
	b) Provisions	-	-
	c) Deferred Tax Liabilities (net)	-	-
	d) Other Non-current Liabilities	-	-
	<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>-</b>
	<b>Current Liabilities</b>		
	a) Financial Liabilities		
	i) Borrowing	-	-
	ia) Lease Liabilities	-	-
	ii) Trade Payables	-	-
	a) Total Outstanding dues of micro and small enterprises	-	-
	b) Total Outstanding dues of creditors other than micro and small enterprises	-	-
	iii) Other Financial Liabilities	-	-
	b) Other Current Liabilities	5003.69	4773.53
	c) Provisions	-	-
	d) Current Tax Liabilities (Net)	-	-
	<b>Total Current Liabilities</b>	<b>5003.69</b>	<b>4773.53</b>
	<b>Total Equity and Liabilities</b>	<b>32876.88</b>	<b>32892.21</b>
<b>Note:</b> The above results for the quarter ended 30th June, 2024 were reviewed by the Audit Committee and Board in the meeting held on 14.08.2024 and approved by the Board of Directors at their respective meeting held on 23.11.2024. Review of the financial results for the quarter ended 30th June, 2024, as required under Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors of the Company.			
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> <b>Date:</b> 23/11/2024  <b>Place:</b> </div> <div style="text-align: center;"> <b>For and on Behalf of Board of Directors</b>    <b>(Bal Bahadur Karki)</b>  <b>Managing Director</b>  <b>(DIN-00189212)</b> </div> <div style="text-align: center;">   <b>(Yamuna Karki)</b>  <b>Director</b>  <b>(DIN-05150008)</b> </div> </div>			



NRI INVESTMENTS LIMITED				
Reg. Office: 26/1/1A, Strand Road, Council House Street, Kolkata, West Bengal, India - 700001				
CIN: L70100WB1992PLC055577				
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON				
30th JUNE, 2024				
(All Amounts in '000)				
Particulars	Quarter Ended		Year Ended	
	30.06.2024	31.03.2024	31.03.2024	
	Unaudited	Unaudited	Audited	
<b>1 Income from Operations</b>				
a) Revenue from Operations	-	-		-
b) Other Income	-	-		-
<b>Total Income from Operation</b>	-	-		-
<b>2 Expenses</b>				
a) Cost of materials consumed	-	-		-
b) Purchase of Stock-in-trade	-	-		-
c) Change in inventories of finished goods, work-in-progress and stock-in-trade	-	-		-
d) Employee benefit expense	212.46	297.09		853.56
e) Finance cost	-	-		-
f) Depreciation and amortisation expense	-	-		-
g) Other expenses	22.41	116.71		135.28
<b>Total Expenses</b>	<b>234.87</b>	<b>413.79</b>		<b>988.84</b>
<b>3 Profit before exceptional and extraordinary items and tax (1-2)</b>	<b>-234.87</b>	<b>-413.79</b>		<b>-988.84</b>
<b>4 Extraordinary Items (Net Prior period (income)/expenses)</b>	<b>10.62</b>	<b>-</b>		<b>-</b>
<b>5 Profit before tax (3-4)</b>	<b>-245.49</b>	<b>-413.79</b>		<b>-988.84</b>
<b>6 Tax expense:</b>				
Current tax	-	-		-
Deferred tax	-	-		-
<b>7 Net Profit /Loss after tax (5-6)</b>	<b>-245.49</b>	<b>-413.79</b>		<b>-988.84</b>
<b>8 Other Comprehensive income (net of tax)</b>				
a) Item that will not be reclassified to profit or loss	-	-		-
b) Item that will be reclassified to profit or loss	-	-		-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>9 Total Comprehensive Income (7+8)</b>	<b>-245.49</b>	<b>-413.79</b>		<b>-988.84</b>
<b>10 Details of Equity Share Capital</b>				
<b>11 No. of Paid-up equity shares (face value Rs. 10/-)</b>	<b>50,00,000</b>	<b>50,00,000</b>		<b>50,00,000</b>
<b>12 Earning per equity share (of Rs. 10/- each) (not annualised)</b>				
a) Basic (in Rs.)	(0.05)	(0.08)		(0.20)
b) Diluted (in Rs.)	(0.05)	(0.08)		(0.20)

**Notes:-**

- The above un-audited financial results for the quarter ended on 30.06.2024 have been reviewed by the Audit committee and Board in the meeting held on 14.08.2024 and have been approved by the Board in the meeting held on 23.11.2024. The Statutory Auditor of the Company have carried out "Limited Review" of the result for the quarter ended on 30.06.2024.
- These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated July 5, 2016.
- In accordance with Reg. 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, the above un-audited financial result of the Company are posted on Company's website and website of stock exchange. (Website NRIIL.CO.IN)
- Segment-wise reporting as defined in Ind AS-17 is not applicable, since the entire operations of the Company relates to only one segment.

For and on Behalf of Board of Directors

Date: 23/11/2024  
Place:



(Bal Bahadur Karki)  
Managing Director  
(DIN-00189212)



(Yamuna Karki)  
Director  
(DIN-05150008)

# NRI INVESTMENTS LIMITED

Reg. Office: 26/1/1A, Strand Road, Council House Street, Kolkata, West Bengal, India - 700001

CIN: L70100WB1992PLC055577

## CASH FLOW STATEMENT FOR THE QUARTER ENDED ON 30th JUNE, 2024

(All Amounts in '000)

Particulars	2024-25	2023-24
	(Unaudited)	(Audited)
<b>A: Cash flow from Operating Activities</b>		
Profit before Tax	-245.49	-988.84
<b>Adjustment For:-</b>		
Prior Period Expense	-	-
<b>Operating Profit / (loss) before Working Capital Changes</b>	<b>-245.49</b>	<b>-988.84</b>
<b>Adjustment For:-</b>		
Changes in Current Assets	7.64	-11.64
Changes in Current Liabilities	230.16	683.47
<b>Cash generated from operations</b>	<b>-7.69</b>	<b>-317.02</b>
Income tax paid	-	-
<b>Net Cash from / (used in) operating activities</b>	<b>-7.69</b>	<b>-317.02</b>
<b>B: Cash flow from Investing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Cash from / (used in) investing activities</b>	<b>-</b>	<b>-</b>
<b>C: Cash flow from Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Cash from / (used in) financing activities</b>	<b>-</b>	<b>-</b>
<b>Net increase / (decrease) in cash and cash equivalents (A+B+C)</b>	<b>-7.69</b>	<b>-317.02</b>
Cash and cash equivalents at the beginning of the period	22.30	339.31
<b>Cash and cash equivalents at the end of the period</b>	<b>14.60</b>	<b>22.30</b>

For and on Behalf of Board of Directors



(Bal Bahadur Karki)  
Managing Director  
(DIN-00189212)



(Yamuna Karki)  
Director  
(DIN-05150008)

Date: 23/11/2024

Place: