

# NIKKI GLOBAL FINANCE LTD.

Registered Office: 3rd Floor , Eastern and Central Wing , 124 Thapar House , Janpath, New Delhi - 110001

CIN: L65999DL1986PLC024493 • Web: www.nikkiglobal.com • E-mail : info@nikkiglobal.com

Date: 26<sup>th</sup> May, 2023

To,

The Deputy General Manager,  
Department of Corporate Services,  
BSE LIMITED  
Dalal Street, Mumbai- 400001

**Ref.: NIKKI GLOBAL FINANCE LTD. (SCRIP CODE- 531272)**

**Sub: Outcome of Board Meeting held today on May 26, 2023 - Audited Financial Results for the Quarter and Year ended on March 31, 2023.**

Dear Sir/Madam,

In connection to the aforesaid subject, this is to inform you that the Board of Directors of the Company at their meeting held on today i.e. Friday, the 26th May, 2023 at its Registered Office at 3rd Floor, Eastern and Central Wing, 124 Thapar House, New Delhi- 110001, Delhi inter alia, has transacted the following businesses:

- Considered and approved the Audited Financial Results of the Company for the quarter and year ended on March 31, 2023 and also approved Statement of Assets and Liabilities for the period ended on March 31, 2023.
- Considered and took note of Auditor's Report on financial results for the period ended on March 31, 2023

The meeting of Board of Directors commenced at 03:50 P.M, and concluded at 5:00p.m.

Thanking You,

**For Nikki Global Finance Limited**

**(Disha Bajpai)**  
**Company Secretary**  
**M. No.: A37897**

# NIKKI GLOBAL FINANCE LTD.

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## Statement of Audited Results for the Quarter/Year Ended 31st March, 2023

(In Lakhs)						
S.No.	Particulars	Quarter Ended	Preceeding	Corresponding	Year to date	Year to date
		31.03.2023	Quarter Ended	Quarter Ended	figures for	figures for
		Audited	31.12.2022	31.03.2022	current	previous period
			Un-Audited	Audited	period ended	ended
					31.03.2023	31.03.2022
		Audited		Audited	Audited	Audited
	<b>Revenue From Operations</b>					
(i)	Interest Income	0.00	0.00	0.00	0.00	0.00
(ii)	Dividend Income	0.00	0.00	0.00	0.00	0.00
(iii)	Net Gain on fair value changes	0.00	0.00	0.00	0.00	0.00
(iv)	Sale of Products	0.00	0.00	0.22	0.93	2.31
I	<b>Total Revenue from Operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.22</b>	<b>0.93</b>	<b>2.31</b>
II	<b>Other Income</b>	<b>15.44</b>	<b>0.00</b>	<b>0.00</b>	<b>15.44</b>	<b>0.00</b>
III	<b>Total Income (I+II)</b>	<b>15.44</b>	<b>0.00</b>	<b>0.22</b>	<b>16.37</b>	<b>2.31</b>
	<b>Expenses</b>					
(i)	Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00
(ii)	Purchases of stock-in-trade	0.00	0.00	0.21	0.94	1.17
(iii)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.40	(0.11)	(0.45)	0.76	0.58
(iv)	Finance Costs	0.00	0.00	0.00	0.00	0.00
(v)	Impairment on Financial Instruments	0.00	0.00	0.00	0.00	0.00
(vi)	Employee benefit expenses	1.54	1.29	1.34	3.41	4.56
(vii)	Depreciation, amortization and impairment	0.00	0.00	0.00	0.12	0.00
(viii)	Fees and Commission Expense	0.00	0.00	0.00	0.00	0.00
(ix)	Net loss on Fair Value Changes	0.00	0.00	0.00	0.00	0.00
(x)	Net loss on derecognition of financial instruments under amortized cost category	0.00	0.00	0.00	0.00	0.00
(xi)	Other expenses	2.00	4.58	0.58	8.79	7.22
IV	<b>Total Expenses</b>	<b>3.94</b>	<b>5.76</b>	<b>1.68</b>	<b>14.02</b>	<b>13.53</b>
V	<b>Profit (Loss) before tax (III - IV)</b>	<b>11.50</b>	<b>(5.76)</b>	<b>(1.46)</b>	<b>2.35</b>	<b>(11.22)</b>
VI	<b>Tax Expense</b>					
	(1) Current Tax	0.35	0.00	0.00	0.36	0.00
	(2) Deferred Tax	0.00	0.00	0.00	(0.001)	0.00
VII	<b>Profit (Loss) for the period (V - VI)</b>	<b>11.14</b>	<b>(5.76)</b>	<b>(1.46)</b>	<b>1.99</b>	<b>(11.22)</b>
VIII	<b>Other Comprehensive Income</b>					
	(A)(i) Items that will not be reclassified to Profit or loss remeasurement of the defined benefit plans	0.00	0.00	0.00	0.00	0.00
IX	<b>Total Comprehensive Income (VII + VIII)</b>	<b>11.14</b>	<b>(5.76)</b>	<b>(1.46)</b>	<b>1.99</b>	<b>(11.22)</b>
X	Paid up Equity Share capital (Face Value of Rs. 10/- each)	341.97	341.97	341.97	341.97	341.97
XI	<b>Other Equity</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(194.10)</b>	<b>(196.09)</b>
XII	<b>Earning per equity Share (*not annualised)</b>					
	a) Basic (Rs.)	0.03	0.00	0.00	0.06	0.00
	b) Diluted (Rs.)	0.03	0.00	0.00	0.06	0.00

1 These Financial Results have been prepared in accordance with the recognition and measurement principles of Indian Accounting (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.

The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on

2 26th May, 2023. The Statutory Auditor of the Company has issued an unmodified Audit Report in respect of aforesaid Financial Results.

3 The Company is a Non Banking Financial Company. As such, there are no separate reportable segments as per the Ind AS 108 on operating segment.

4 Prior period figures have been regrouped and reclassified to make them comparable with those of current period.

For and on behalf of the Board of Directors of the Company

Place: New Delhi  
Date: 26.05.2023

  
(Rajesh Kumar Pandey)  
(Managing Director)  
(DIN: 09745776)

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(Amt. in Lakhs)

STANDALONE STATEMENT OF ASSETS AND LIABILITIES		
Particulars	Figures as at the end of the Current Reporting Period 31.03.2023	Figures as at the end of the Previous Reporting Period 31.03.2022
<b>1 ASSETS</b>		
<b>1.1 Financial Assets:</b>		
(i) Cash & Cash Equivalent	1.29	0.95
(ii) Bank Balance other than (a) above		
(iii) Receivables		
(i) Trade Receivables	64.61	48.66
(ii) Other Receivables		
(iv) Loan	675.66	683.76
(v) Investments	75.00	75.00
(vi) Other Financial Assets	103.79	97.88
<b>1.2 Non Financial Assets:</b>		
(i) Inventories	4.88	5.64
(ii) Current Tax Assets (Net)	0.00	0.00
(iii) Deferred Tax Assets (Net)	0.00	0.00
(iv) Investment Property	0.00	0.00
(v) Property, Plant and Equipment	0.56	0.18
<b>TOTAL ASSETS</b>	<b>925.79</b>	<b>912.07</b>
<b>2 EQUITY AND LIABILITIES</b>		
<b>2.1 EQUITY</b>		
(i) Equity Share Capital	341.97	341.97
(ii) Other Equity	-194.1	-196.09
<b>Total Equity</b>	<b>147.87</b>	<b>145.88</b>
<b>2.2 LIABILITIES</b>		
<b>Financial Liabilities</b>		
(i) Derivative Financial Instruments		
(ii) Trade Payables		
(i) Trade Payables		
(i) total outstanding dues of micro enterprises and small enterprises		
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	431.19	417.21
(ii) Other Payables		
(i) total outstanding dues of micro enterprises and small enterprises		
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	286.12	286.20
(iii) Borrowings (Other than Debt Securities)	51.00	51.00
(iv) Other Financial Liabilities		
<b>Non-Financial Liabilities</b>		
(i) Current tax Liabilities(Net)	2.52	0.00
(ii) Provisions	6.87	11.56
(iii) Deferred Tax Liabilities (Net)	0.22	0.22
<b>TOTAL LIABILITIES AND ASSETS</b>	<b>925.79</b>	<b>912.07</b>

The above results were reviewed by Audit Committee, the Board of Directors at its meeting held on 26th May, 2023 approved the above result and its release.

- The Company is engaged in the business of NBFC activities. The Company has one reportable Geographical segment. As such there are no separate reportable segment as per As per the Accounting Standards
- The format for audited quarterly results has been as prescribed in SEBI circular dated 05th July 2016 and schedule III (Division II) of the Companies Act 2013. (IND AS IS APPLICABLE)
- During the period ended 31st March, 2023, there is no complaints received from the investors.

Complaint Pending Nil  
Complaint received during the half year ended on 31st March, 2023 Nil  
Complaint resolved during the half year ended on 31st March, 2023 Nil  
Complaints pending as at 31st March, 2023 Nil

Figures of the previous period/year have been regrouped/recast whenever necessary, in order to

Date: 26/05/2023  
Place: New Delhi

For and on behalf of the Board of Directors of the Company

  
(Rajesh Kumar Pandey)  
(Managing Director)  
(DIN: 09745776)



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## Cash Flow Statement for the period ended 31st March, 2023

Particulars	As at	As at
	31st March, 2023	31st March, 2022
<b>A Cash Flow From Operating Activities</b>		
(Loss)/Profit Before Tax	235,366	(1,122,482)
<b>Adjustments For :</b>		
Depreciation & Amortisation	12,372	-
Profit for Sale of Car	-	-
Prior Period Income Tax Exp	-	(1,013)
Provision for Standard assets & Sub Standard Assets	-	-
<b>Operating Profit Before Working Capital Changes</b>	<b>247,738</b>	<b>(1,123,495)</b>
Decrease/(Increase) In Other Bank Balance	-	-
Decrease/(Increase) In Receivables	(1,594,492)	600,207
Decrease/(Increase) In Inventories	76,167	58,374
Decrease/(Increase) In Other Financial Assets	(591,822)	(356,378)
Decrease/(Increase) In Loans	810,000	210,000
Increase/(Decrease) In Provisions	(217,499)	(151,978)
Increase/(Decrease) In Payables	1,390,167	752,809
<b>Cash Generated from Operation</b>	<b>120,260</b>	<b>(10,461)</b>
Taxes Paid	(36,122)	(22)
<b>Net Cash Generated From Operating Activities</b>	<b>84,138</b>	<b>(10,483)</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipment	(50,000)	-
Sale of Property, Plant and Equipment	-	-
Purchase of Investment Property	-	-
Advance For Property / Other Financial Assets	-	-
Sale of Mutual Funds	-	-
<b>Net Cash Generated From Investing Activities</b>	<b>(50,000)</b>	<b>-</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase/(Decrease) in Secured Loans	-	-
Increase/(Decrease) in Unsecured Loans	-	-
<b>Net Cash Generated From Financing Activities</b>		
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalent (A+B+C)</b>	<b>34,138</b>	<b>(10,483)</b>
Opening Cash & Cash Equivalent:	95,142	105,625
<b>Closing Cash &amp; Cash Equivalent:</b>	<b>129,280</b>	<b>95,142</b>

Date: 26/05/2023  
Place: New Delhi

For and on behalf of the Board of Directors of the Company



  
(Rajesh Kumar Pandey)  
(Managing Director)  
(DIN: 09745776)

# RAJANI MUKESH & ASSOCIATES

*Chartered Accountants*

510, Prem Ratan Vatika,

7/180, Swaroop Nagar, Kanpur – 208 002.

Phones: Off. 0512-3043251, Mob : 09839035251, 09307929209

e-mail : rajani.ca@gmail.com, pleaseemailrajani@gmail.com



## **AUDITOR'S REPORT ON QUATERLY AND YEAR TO DATE FINANCIAL RESULTS OF THE COMPANY**

### **Report on the audit of the Standalone Financial Results**

To,  
The Board of Directors of  
NIKKI GLOBAL FINANCE LIMITED

#### **Opinion**

We have audited the accompanying standalone financial results of NIKKI GLOBAL FINANCE LIMITED (the company) for the quarter and financial year ended on 31.03.2023 and the year to date results for the period from 01.04.2022 to 31.03.2023, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the Quarter ended on 31.03.2023 as well as the year to date results for the period from 01.04.2022 to 31.03.2023.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



## **Management's Responsibilities for the Standalone Financial Results**

These Standalone financial results have been prepared on the basis of the Standalone financial statements. The Company's Management and Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with their cognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safe guarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objective is to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### Other Matters

The standalone financial results include the results for the quarter ended 31 March 2023 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

**For RAJANI MUKESH & ASSOCIATES**

Chartered Accountants

FRN: 004072C



CA Mukesh Rajani  
(Proprietor)

Membership No.: 073098

UDIN: 23073698B6YVZV2876

Place: Kanpur

Date: 26.05.2023

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## RECONCILIATION TABLE OF EQUITY OF STANDALONE FINANCIAL RESULTS AS PER INDIA GAAP AND IND AS

S.NO.	PARTICULARS	As at March 31st, 2023	As at March 31st, 2022
1.	Total Equity as per Indian GAAP	341.97	341.97
2.	Adjustment, if Any	NA	NA
3.	Total equity as per IND AS	341.97	341.97

For Nikki Global Finance Limited



RAJESH KUMAR PANDEY  
MANAGING DIRECTOR  
(DIN:09745776)



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## RECONCILIATION TABLE FOR NET PROFIT/LOSS AS PER IND AS AND IGAAP

S.NO.	PARTICULARS	YEAR ENDED ON 31.03.2023	YEAR ENDED ON 31.03.2022
1.	Net Profit/(Loss) after tax for the period	1.99	(11.22)
2.	Impact of IND AS on comprehensive income	--	--
3.	Impact of IND AS on Other comprehensive income	--	--
4.	Total comprehensive income for the period as per IND AS	1.99	(11.22)

For Nikki Global Finance Limited



**RAJESH KUMAR PANDEY**  
**MANAGING DIRECTOR**  
**(DIN:09745776)**

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26th May, 2023

To,

The Deputy General Manager,  
Department of Corporate Services,  
BSE LIMITED  
Dalal Street, Mumbai- 400001

Ref.: NIKKI GLOBAL FINANCE LTD. (SCRIP CODE- 531272)

Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam

I, RAJESH KUMAR PANDEY, Managing Director of Nikki Global Finance Limited having its Registered Office at 3rd Floor, Eastern and Central Wing, 124 Thapar House, New Delhi- 110001, Delhi, hereby declare that the Statutory Auditor of the Company, M/s. Rajani Mukesh & Associates, Chartered Accountants (FRN: 004072C) have issued Audit Report on Standalone Financial Results with unmodified opinion for the quarter and year ended on March 31, 2023.

This declaration is given in compliance to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

You are requested to kindly take this declaration on your records.

Thanking You,

For Nikki Global Finance Limited



RAJESH KUMAR PANDEY  
MANAGING DIRECTOR  
(DIN:09745776)