

# NIKKI GLOBAL FINANCE LTD.

Registered Office: I-9, LGF, Lajpat Nagar - I New Delhi- 110024    CIN: L65999DL1986PLC024493

Telefax: +91-11-64000323 | Web: www.nikkiglobal.com | E-mail: info@nikkiglobal.com

**Dated: 09<sup>th</sup> February, 2022**

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

**SUB.: OUTCOME OF BOARD MEETING OF THE COMPANY HELD ON FEBRUARY 09TH, 2022**

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

Dear Sir/Madam,

In reference to the aforesaid subject, pursuant to regulation 30 and 33 of SEBI (LODR) Regulations 2015, this is to inform you that the Board of Directors of the company in duly convened Board Meeting held on Wednesday the 09<sup>th</sup> February, 2022 at 04: 00 P.M. at the registered office of the Company which concluded at 05: 15 P.M, has considered and approved the following businesses:

- Considered, approved and taken on record the unaudited financial results for the quarter ended on 31st December, 2021 pursuant to Regulation 33, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- Limited Review Report for the quarter ended on 31st December, 2021 given by the Statutory Auditors of the Company was taken on record

Kindly update the same in your records and oblige us.

Thanking you

**For NIKKI GLOBAL FINANCE LTD.**

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

**Encl.: As stated**

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## Statement of Un- Audited Results for the Quarter/Nine Months Ended 31st December, 2021

		(in Lakhs)					
S.No.	Particulars	Quarter Ended	Preceding	Corresponding	Year to date	Year to date	Year to date
		31.12.2021	Quarter Ended 30.09.2021	Quarter Ended 31.12.2020	figures for current period ended 31.12.2021	figures for previous period ended 31.12.2020	figures for previous period ended 31.03.2021
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	<b>Revenue From Operations</b>						
(i)	Interest Income	0.00	0.00	0.00	0.00	0.00	0.00
(ii)	Dividend Income	0.00	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	0.00
(iv)	Sale of Products	0.31	0.29	6.20	2.09	6.59	6.79
I	<b>Total Revenue from Operations</b>	<b>0.31</b>	<b>0.29</b>	<b>6.20</b>	<b>2.09</b>	<b>6.59</b>	<b>6.79</b>
II	<b>Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
III	<b>Total Income (+II)</b>	<b>0.31</b>	<b>0.29</b>	<b>6.20</b>	<b>2.09</b>	<b>6.59</b>	<b>6.79</b>
	<b>Expenses</b>						
(i)	Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
(ii)	Purchases of stock-in-trade	0.31	0.29	0.23	0.95	0.63	0.84
(iii)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(0.16)	0.08	3.20	1.04	1.49	0.88
(iv)	Finance Costs	0.00	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	0.00
(vi)	Employee benefit expenses	1.34	1.70	1.72	3.58	4.60	3.20
(vii)	Depreciation, amortization and impairment	0.00	0.00	0.00	0.00	0.00	0.00
(viii)	Fees and Commission Expense	0.00	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	0.00
(x)	Net loss on derecognition of financial instruments under amortized cost category	0.00	0.00	0.00	0.00	0.00	0.00
(xi)	Other expenses	4.61	1.98	0.34	6.67	0.60	5.28
IV	<b>Total Expenses</b>	<b>6.10</b>	<b>4.05</b>	<b>5.49</b>	<b>12.24</b>	<b>7.32</b>	<b>10.20</b>
V	<b>Profit (Loss) before tax (III - IV)</b>	<b>(5.79)</b>	<b>(3.76)</b>	<b>0.71</b>	<b>(10.15)</b>	<b>(0.73)</b>	<b>(3.41)</b>
VI	<b>Tax Expense</b>						
(1)	Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
(2)	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit (Loss) for the period (V - VI)</b>	<b>(5.79)</b>	<b>(3.76)</b>	<b>0.71</b>	<b>(10.15)</b>	<b>(0.73)</b>	<b>(3.41)</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	0.00
IX	<b>Total Comprehensive Income (VII + VIII)</b>	<b>(5.79)</b>	<b>(3.76)</b>	<b>0.71</b>	<b>(10.15)</b>	<b>(0.73)</b>	<b>(3.41)</b>
X	<b>Paid up Equity Share capital (Face Value of Rs.)</b>	<b>341.97</b>	<b>341.97</b>	<b>341.97</b>	<b>341.97</b>	<b>341.97</b>	<b>341.97</b>
XI	<b>Other Equity</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XII	<b>Earning per equity Share (*not annualised)</b>						
a)	Basic (Rs.)	0.00	0.00	0.02	0.00	0.00	0.00
b)	Diluted (Rs.)	0.00	0.00	0.02	0.00	0.00	0.00

- These Financial Results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standard (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 09th February, 2022. The Statutory Auditor of the Company have carried out limited review of the aforesaid results.
- The Company has considered all possible impact of Covid 19 in the preparation of these financial results. The Company also considered the impact of the pandemic on the recoverability of the carrying value of its assets and assessed that these values can be recovered as at 31st December 2021. The Company will monitor the situation closely and is taking all necessary measures to safeguard the same.
- The outbreak of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Group's operations and revenue were impacted due to COVID-19. During the quarter ended December 31st, 2021, there is no significant impact on the operations of the Company.
- 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.
- Period period year figures have been regrouped/ reclassified to make them comparable with those of current period.

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



(Ashesh Agarwal)  
(Managing Director)  
(DIN: 02319026)

Place New Delhi  
Date 09/02/2022

**Reconciliation Table of Equity of Standalone Financial Results as per India GAAP and IND AS**

**Amt. (in Lakhs)**

<b>S. No.</b>	<b>Particular</b>	<b>As at December 31, 2021</b>	<b>As at March 31, 2021</b>
<b>1.</b>	Total Equity as per Indian GAAP	341.97	341.97
<b>2.</b>	Adjustment, if Any	-	-
<b>3.</b>	Total equity as per IND AS	341.97	341.97

For Nikki Global Finance Ltd.



Director

**Reconciliation Table for Net Profit/Loss as per IND AS and IGAAP**

S. No.	Particular	Quarter ended	Quarter ended
		31-12-2021	30-09-2021
		Standalone	Standalone
1.	Net Profit/(Loss) after tax for the period	(5.79)	(3.76)
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	(5.79)	(3.76)

For Nikki Global Finance Ltd.

  
Director



# RAJANI MUKESH & ASSOCIATES

## Chartered Accountants

510, Prem Ratan Vatika,

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



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### AUDITOR'S LIMITED REVIEW REPORT

Review Report to Board of Directors of **NIKKI GLOBAL FINANCE LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **NIKKI GLOBAL FINANCE LIMITED** for the period ended on **31ST DECEMBER, 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.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, "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.

For RAJANI MUKESH & ASSOCIATES

Chartered Accountants

FRAN/004072C

CHARTERED  
ACCOUNTANTS

RAJANI MUKESH RAJANI

PROPR. MEM. NO. 073098

M. NO. 073098

UDIN: 22073098AA YE ZX 1986

PLACE: New Delhi

DATE: 09.02.2022