

NIKKI GLOBAL FINANCE LTD.

Registered Office: I-9, LGF, Lajpat Nagar - 1 New Delhi- 110024 CIN: L65999DL1986PLC024493

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

Date: 24.05.2018

To,
The Deputy General Manager,
Department of Corporate Services,
Bombay Stock Exchange, Mumbai
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai- 400001

Dear Sir/Madam,

Sub: Outcome of Board Meeting held today on May 24, 2018 – Audited Financial Results for the Quarter and Year ended March 31, 2018

Ref.:- Scrip Code - 531272

This is to inform you that the Board of Directors of the Company at their meeting held today on Thursday, May 24, 2018 at its Registered Office, The Board inter alia has transacted the following businesses:

1. Considered and approved Audited Financial Results of the Company for the quarter and year ended March 31, 2018 and also approved Statement of Assets and Liabilities for the period ended on March 31, 2018 (**Enclosed**).
2. Considered and took note of Auditor's Report on financial results for the period ended on March 31, 2018 (**Enclosed**).
3. Considered and approved advertisement for publication of Financial Results for the period ended March 31, 2018.
4. The Board has considered Reconciliation of Share Capital Audit Report for the quarter ended March 31, 2018.
5. Considered the quarterly/half compliances made by the Company as per SEBI (LODR) Regulations, 2015 including Compliance Report on Corporate Governance for the period ended on March 31, 2018.
6. The Board took note of Investor Grievance Report for the quarter ended March 31, 2018.
7. Considered declaration of Independent Directors.

NIKKI GLOBAL FINANCE LTD.

Registered Office: I-9, LGF, Lajpat Nagar - 1 New Delhi- 110024 CIN: L65999DL1986PLC024493

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

8. Considered and approved financial statements of the Company for the financial year ended March 31, 2018 including auditor's report thereon.

The meeting of Board of Directors commenced at 11:00 a.m. and concluded at 3:30 p.m.

Thanking You,

Your's Faithfully,

For Nikki Global Finance Limited



(Ashesh Agarwal)
Managing Director

DIN: 02319026

Address: 98, Ratan Lal Nagar, Kanpur -208022

Encl.: a/a

NIKKI GLOBAL FINANCE LTD.

Registered Office: I-9, LGF, Lajpat Nagar - 1 New Delhi- 110024 CIN: L65999DL1986PLC024493

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

AUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2018

		(Rs. in Lakhs except earning per share)				
S. No.	Particulars (Refer Notes Below)	Quarter Ended			Financial Year Ended	
		(31/03/2018) Audited	(31/12/2017) Unaudited	(31/03/2017) Audited	(31/03/2018) Audited	(31/03/2017) Audited
I	Revenue from Operations	50.89	67.70	61.84	241.1	217.97
II	Other Income	28.18	0.02	25.58	28.21	26.80
III	Total Income (I+II)	79.07	67.72	87.42	269.31	244.77
IV	Expenses					
	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock in trade	50.92	329.76	58.03	241.73	217.73
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	2.23	(262.00)	2.74	2.02	0.35
	Employee benefits expense	2.35	1.15	2.64	6.25	6.45
	Finance costs	0.01	0.00	0.00	0.02	0.00
	Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00
	Other expenses	2.55	3.00	6.91	15.22	12.13
	Total expenses	58.06	71.91	70.32	265.24	236.66
V	Profit / (Loss) before Exceptional and Extraordinary items and Tax (III-IV)	21.01	(4.19)	17.10	4.07	8.11
VI	Exceptional items	0.00	0.00	0.00	0.00	1.29
VII	Profit / (Loss) before Extraordinary items and tax (V+VI)	21.01	(4.19)	17.10	4.07	9.40
VIII	Extraordinary items	0.00	0.00	0.00	0.00	0.00
IX	Profit / (Loss) before Tax (VII-VIII)	21.01	(4.19)	17.10	4.07	9.40
X	Tax expense:					
	Current Tax	0.00	0.00	5.28	0.00	1.79
	Deferred Tax	0.00	0.00	0.00	0.00	0.00
	Total tax expenses	0.00	0.00	5.28	0.00	1.79
XI	Net Profit / (Loss) for the period from continuing operations (IX-X)	21.01	(4.19)	11.82	4.07	7.61
XII	Profit / (Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
XIII	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
XIV	Profit / (Loss) from discontinued operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00
XV	Profit / (Loss) for the period (XI+XIV)	21.01	(4.19)	11.82	4.07	7.61
XVI	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	Total Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
XVII	Total Comprehensive Income for the period (XV+XVI) (Comprising Profit/(Loss) and Other Comprehensive Income for the period)	21.01	(4.19)	11.82	4.07	7.61
XVIII	Total Comprehensive Income for the period attributable to -					
	Comprehensive income for the period attributable to owners of parent	N.A.	N.A.	N.A.	4.07	7.61
	Total Comprehensive Income for the period attributable to owners of parent non controlling interests	N.A.	N.A.	N.A.	0.00	0.00
XIX	Paid up equity share capital (Face Value of Rs. 10/- each)	341.97	341.97	341.97	341.97	341.97
XX	Reserves (excluding Revaluation Reserve)	-	-	-	(163.95)	(168.01)
XXI	Earnings per equity share (for continuing operation):					
	(a) Basic	0.610	0.00	0.350	0.12	0.22
	(b) Diluted	0.610	0.00	0.350	0.12	0.22
XXII	Earnings per equity share (for discontinued operation):					
	(a) Basic	0.00	0.00	0.00	0.00	0.00
	(b) Diluted	0.00	0.00	0.00	0.00	0.00
XXIII	Earnings per equity share (for discontinued & continuing operation):					
	(a) Basic	0.610	0.00	0.350	0.12	0.22
	(b) Diluted	0.610	0.00	0.350	0.12	0.22

Notes:

- The Company has one segment of activity namely "Trading" and therefore, there are no separate reportable segments as per the Accounting Standard 17 i.e. "Segment Reporting".
- The above financial results of the Company for the quarter and year ended March 31, 2018 have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on May 24, 2018.
- The Audit Report under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been carried out by the Statutory Auditor of the Company and they have issued an unmodified report.
- Reconciliation of net profit as reported under previous Generally Accepted Accounting Principles ('Previous GAAP') and as per IND AS, is given below:

Description	(Rs. In Lacs)	
	Quarter ended March 31, 2017	Financial Year ended March 31, 2017
Net Profit / (Loss) under Indian GAAP	11.82	7.61
Net Profit / (Loss) under IND-AS	11.82	7.61
Other Comprehensive Income (net of Income Tax)	0.00	0.00
Total Comprehensive Income / (Loss) as per IND-AS	11.82	7.61

NIKKI GLOBAL FINANCE LTD.

Registered Office: I-9, LGF, Lajpat Nagar - 1 New Delhi- 110024 CIN: L65999DL1986PLC024493

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

- 5 The Company has adopted Indian Accounting Standards ('IND AS') notified by the Ministry of Corporate Affairs with effect from April 1, 2017. Accordingly, the financial results of the Company for the quarter and year ended March 31, 2018 are in compliance with IND AS and other Accounting principles generally accepted in India.
- 6 Revenue from operations for periods upto June 30, 2017 includes the indirect taxes, which is discontinued effective from July 1, 2017, upon implementation of Goods and Service Tax (GST) in India. In accordance with 'IND AS 18, Revenue; GST is not included in revenue from operations. In view of the aforesaid restructuring of indirect taxes, revenue from operations for the quarter and year are not comparable with previous periods.
- 7 The financial results for the quarter ended March 31, 2018 being the balancing figures between audited figures in respect of the full Financial Year and the published year to date figures upto the third quarter of the current financial year ended March 31, 2018, which were subject to Limited review by us.
- 8 Figures have been regrouped/rearranged whenever necessary.

Date: 24.05.2018
Place: New Delhi

By Order of the Board of Directors of
Nikki Global Finance Ltd.


(Managing Director)
(DIN:02319025)

NIKKI GLOBAL FINANCE LTD.

Registered Office: I-9, LGF, Lajpat Nagar - 1 New Delhi- 110024 CIN: L65999DL1986PLC024493

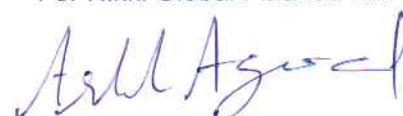
Telefax: +91-11-64000323 | Web: www.nikkiglobal.com | E-mail: info@nikkiglobal.com

Standalone Statement of Assets & Liabilities

(Rs. in Lacs)

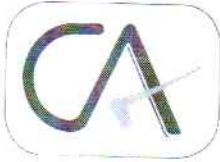
S. No.	Particulars	As at 31/03/2018) (Audited)	As at 31/03/2017) (Audited)
A	ASSETS		
1	Non-current assets		
	(a) Fixed assets	0.18	0.18
	(b) Goodwill	0.00	0.00
	(c) Non-current investments	75.01	75.01
	(d) Deferred tax assets (net)	0.00	0.00
	(e) Long Term loans & Advances	687.01	793.80
	(f) Other non current assets	0.00	0.00
	Sub-total - Non-current assets	762.20	868.99
2	Current assets		
	(a) Current investments	0.00	0.00
	(b) Inventories	10.28	12.31
	(c) Trade receivables	82.09	88.11
	(d) Cash and cash equivalents	1.77	4.22
	(e) Short-term loans and advances	0.00	0.00
	(f) Other current assets	94.42	5.15
	Sub-total - Current assets	188.56	109.79
	TOTAL - ASSETS	950.76	978.78
B	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	341.97	341.97
	(b) Reserves and surplus	(163.95)	(168.01)
	Sub-total - Shareholders' funds	178.02	173.96
2	Non-current liabilities		
	(a) Long-term borrowings	51.00	51.00
	(b) Deferred tax liabilities (net)	0.22	0.22
	(c) Other long-term liabilities	433.68	374.63
	(d) Long-term provisions	0.00	0.00
	Sub-total - Non-current liabilities	484.90	425.85
3	Current liabilities		
	(a) Short-term borrowings	0.00	0.00
	(b) Trade payables	0.00	0.00
	(c) Other current liabilities	286.10	376.57
	(d) Short-term provisions	1.74	2.40
	Sub-total - Current liabilities	287.84	378.97
	TOTAL - EQUITY AND LIABILITIES	950.76	978.78

For Nikki Global Finance Ltd.



Managing Director
DIN: 02319026

Date: 24.05.2018
Place: New Delhi



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

Independent Auditor's Report on Standalone Financial Results of Nikki Global Finance Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors of Nikki Global Finance Limited

We have audited the accompanying statement of Standalone Financial Results of Nikki Global Finance Limited ("the Company") for the quarter and the year ended March 31, 2018 ("the statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on the statement based on our audit of such statement which has been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder as applicable and other accounting principles generally accepted in India.

We have conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed in the statement. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and
- (ii) gives a true and fair view of the total comprehensive income (comprising of net profit and other comprehensive income) and other financial information of the Company for the quarter and year ended March 31, 2018 in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India.

The figures for the quarter ended March 31, 2018 are derived figures between the audited figures in respect of the year ended March 31, 2018 and the published year to date figures upto December 31, 2017, being the date of the end of the third quarter of the current financial year, which were subjected to limited review.

For RAJANI MUKESH & ASSOCIATES,
CHARTERED ACCOUNTANTS,


CHARTERED
ACCOUNTANTS
(CA. MUKESH RAJANI)
Proprietor
M.No. 073098

Date: - 24-05-2018

Place: - Delhi

NIKKI GLOBAL FINANCE LTD.

Registered Office: I-9, LGF, Lajpat Nagar - 1 New Delhi- 110024 CIN: L65999DL1986PLC024493

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

Date: 24.05.2018

To,
The Deputy General Manager,
Department of Corporate Services,
Bombay Stock Exchange, Mumbai
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai- 400001

Dear Sir/Madam,

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

Ref.:- Scrip Code – 531272

I, Sanjay Jain, Chief Financial Officer (CFO) of Nikki Global Finance Limited having its Registered Office at I-9, LGF, Lajpat Nagar -1, New Delhi - 110024, hereby declare that the Statutory Auditors 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 financial year ended March 31, 2018.

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,

Your's Faithfully,

For Nikki Global Finance Limited


(Sanjay Jain)
Chief Financial Officer