

# NIDHI SERVICES LIMITED

5/19-B, Roop Nagar, Delhi – 110007

Tel.: 011-43215145, Mobile: 09811021216

CIN: L65999DL1984PLC018077 E-mail: nidhiservicesltd@gmail.com

Date: 08/02/2024

To  
The Manager,  
Listing Department,  
Calcutta Stock Exchange Limited,  
7, Lyons Range,  
Kolkata – 700001

To  
The Manager,  
Listing Department,  
Metropolitan Stock Exchange of India Limited,  
205(A), 2nd floor, Piramal Agastya Corporate  
Park, Kamani Junction, LBS Road, Kurla (West),  
Mumbai – 400070

**STOCK CODE: 24306**

**STOCK CODE: NIDHISER SERIES: BE**

**Sub. - : Outcome of Board Meeting**

Dear Sir / Madam,

The Board of Directors at their Meeting held on 08<sup>th</sup> February, 2024, have approved the Un-Audited financial results for the quarter and nine months ended 31<sup>st</sup> December 2023. As per Regulation 33 of Listing Regulations, the Financial Results, Limited Review Report are enclosed herewith for your records.

The Meeting of the Board of Directors commenced at 03:00 P.M. and concluded at 04:00 P.M.

Kindly take the same on your records and acknowledge the receipt.

Thanking you,

Yours faithfully,

For **Nidhi Services Limited**

**Udit Agarwal**  
**Whole Time Director**  
**DIN: 00239114**

Encl: As above

		(Rs. In Lacs/amount)					
Particulars	Quarter Ended			Nine Months Ended		Year Date	
	3 months ended 31/12/2023	Preceding 3 months ended 30/09/2023	Corresponding 3 months ended in the previous year 31/12/2022	Year to date figure for current period 31/12/2023	Year to date figure for the previous year ended 31/12/2022	Year ended 31/03/2023	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
<b>I</b>	<b>Revenue From Operations</b>						
II	Other Income	8.09	7.96	13.06	24.02	29.77	48.75
III	<b>Total Income (I+II)</b>	8.09	7.96	13.06	24.02	29.77	48.75
<b>IV</b>	<b>Expenses</b>						
	Cost of Materials Consumed	-	-	-	-	-	
	Purchases of Stock-in-Trade	-	-	-	-	-	
	Changes in inventories of finished goods, Stock-in-Trade and work-in progress	-	-	-	-	-	
	Employee benefits expense	1.71	1.71	1.71	5.13	5.13	6.84
	Finance Costs	-	-	-	-	-	
	Depreciation and amortisation expenses	-	-	-	-	-	
	Other Expenses	1.31	1.44	1.14	3.89	3.24	5.93
	<b>Total Expenses (IV)</b>	3.02	3.15	2.85	9.02	8.37	12.77
V	Profit/(Loss) before exceptional items and tax (I-IV)	5.07	4.81	10.21	15.00	21.40	35.98
VI	Exceptional Items	-	-	-	-	-	
VII	Profit/ (loss) before exceptions items and tax(V-VI)	5.07	4.81	10.21	15.00	21.40	35.98
<b>VIII</b>	<b>Tax Expense:</b>						
	(1) Current Tax	0.49	0.46	0.05	1.49	0.25	4.30
	(2) Deferred Tax	-	-	-	-	-	
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	4.58	4.35	10.16	13.51	21.15	31.68
X	Profit/(Loss) from discontinued operations	-	-	-	-	-	
XI	Tax expenses of discontinued operations	-	-	-	-	-	
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	
XIII	Profit/(Loss) for the period (IX+XII)	4.58	4.35	10.16	13.51	21.15	31.68
<b>XIV</b>	<b>Other Comprehensive Income</b>						
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	
	(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	-	-	-	-	8.27	
	(ii) Income tax relating to items that will be re classifies to profit or loss	-	-	-	-	-	
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	4.58	4.35	10.16	13.51	21.15	39.95
<b>XVI</b>	<b>Earnings per equity (for Continuing operation):</b>						
	(1) Basic	0.31	0.29	0.68	0.90	1.41	2.11
	(2) Diluted	0.31	0.29	0.68	0.90	1.41	2.11
<b>XVII</b>	<b>Earnings per equity (for discounted operation)</b>						
	(1) Basic	-	-	-	-	-	
	(2) Diluted	-	-	-	-	-	
<b>XVIII</b>	<b>Earning per equity share (for discontinued &amp; continuing operation)</b>						
	(1) Basic	0.31	0.29	0.68	0.90	1.41	2.11
	(2) Diluted	0.31	0.29	0.68	0.90	1.41	2.11

Notes:

- The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on February 08, 2024 and also Limited Review were carried out by the Statutory Auditors.
- Previous period figures have been regrouped/rearranged wherever considered necessary.
- Financial Results for all the periods presented have been prepared in accordance with IND AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time

**For Nidhi Services Limited**

Date : - February 08, 2024  
Place : - Delhi

Udit Agarwal  
Whole Time Director  
DIN: 00239114



**LIMITED REVIEW REPORT TO NIDHI SERVICES LIMITED**

We have reviewed the accompanying statement of unaudited financial results of NIDHI SERVICES LIMITED for the period ended 31<sup>st</sup> December 2023. 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 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 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 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 RSAC & CO.LLP  
Chartered Accountants  
FRN No. 024475N



CA RAJESH SAREEN  
(PARTNER)

M.No. 500617

UDIN -24500617BKFIVE9114

Place :DELHI

Date:08-02-2024