

Nidhi Services Limited
CIN: L65999DL1984PLC018077
Registered Office: 5/19-B, Roop Nagar, Delhi - 110007
Statement of Standalone Audited Results for the Quarter and year ended 31/03/2018

Particulars	(Rs. In Lacs/amount)				
	Quarter Ended			Year Ended	
	3 months ended 31/03/2018	Preceding 3 months ended 31/12/2017	Corresponding 3 months ended in the previous year 31/03/2017	Year to date figure for current period 31/03/2018	Year to date figure for the previous year ended 31/03/2017
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I Revenue From Operations	0.00	0.00	0.00	0.00	0.00
II Other Income					
	12.94	13.12	14.08	49.42	76.12
III Total Income (I+II)		13.12	14.08	49.42	76.12
IV Expenses					
Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00
Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00
Changes in Inventories of finished goods, Stock-in-Trade and work-in progress	0.00	0.00	0.00	0.00	0.00
Employee benefits expense	0.30	0.30	0.88	1.20	2.23
Finance Costs	0.00	0.01	0.01	0.00	0.03
Depreciation and amortisation expenses					
	0.00	0.00	0.00	0.00	0.00
Other Expenses	2.28	0.26	14.07	3.88	20.73
Total Expenses (IV)	2.58	0.57	14.96	5.08	22.99
V Profit/(Loss) before exceptional items and tax (I-IV)	10.36	12.55	-0.88	44.34	53.13
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII Profit/ (Loss) before exceptions items and tax(V-VI)	10.36	12.55	-0.88	44.34	53.13
VIII Tax Expense:					
(1) Current Tax	1.00	0.50	0.82	4.67	-2.00
(2) Deferred Tax	0.00	0.00	0.00	1.29	0.00
IX Profit/(Loss) for the period from continuing operations (VII-VIII)	9.36	12.05	-1.70	38.38	55.13
X Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
XI Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00
XII Profit/(Loss) from discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII Profit/(Loss) for the period (IX+XII)	9.36	12.05	-1.70	38.38	55.13
XIV Other Comprehensive Income					
A. (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	10.67	7.02
(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 re classifies to profit or loss	0.00	0.00	0.00	0.00	0.00
XV Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	9.36	12.05	-1.70	49.05	62.15
XVI Earnings per equity (for Continuing operation):					
(1) Basic	0.62	0.80	0.00	2.56	3.68
(2) Diluted	0.62	0.80	0.00	2.56	3.68
XVII Earnings per equity (for discounted operation)					
(1) Basic	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00
XVIII Earning per equity share (for discontinued & continuing operation)					
(1) Basic	0.62	0.80	0.00	2.56	3.68
(2) Diluted	0.62	0.80	0.00	2.56	3.68

Notes:

- 1) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on May 29, 2018 and also the Audit was carried out by the Statutory Auditors.
- 2) Previous year figure have been regrouped wherever necessary.
- 3) The Figures for the quarter ended 31st March 2017 are also IND AS Compliant.

4) Reconciliation between results previously reported under erstwhile Indian GAAP and as presented now under IND AS for the quarter ended 31st March 2017 are given below

Particulars	(In Lacs) Quarter ended
	31.03.2017
Reported Net Profit for the Period as per Indian GAAP	-1.70
Net Profit as per IND AS	-1.70
Other Comprehensive Income	0.00
Total Comprehensive Income	0.00

5) Reconciliation of Equity as on 31st March, 2017, between previously reported under erstwhile Indian GAAP and as presented now under IND AS is given Below

Particulars	(In Lacs)
	As at 31.03.2017
Equity reported under GAAP	273.95
Other Comprehensive Income	7.02
Equity reported under IND AS	280.97

Date : - May 29, 2018
Place : - Delhi

For Nidhi Services Limited


Udit Agarwal
Whole Time Director
DIN: 00239114



Nidhi Services Limited
CIN: L65999DL1984PLC018077
Registered Office: 5/19-B, Roop Nagar, Delhi - 110007

(Rs. In Lacs/ Amount)

Standalone Statement of Assets and Liabilities		
Particulars	As at year ended	As at Previous year ended
	(31/03/2018)	(31/03/2017)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	0.98	0.98
(b) Capital work-in-progress	0.00	0.00
(c) Investment Property	27.71	27.71
(d) Goodwill	0.00	0.00
(e) Other Intangible assets	0.00	0.00
(f) Intangible assets under development	0.00	0.00
(g) Biological Assets other than bearer plants	0.00	0.00
(h) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade receivables	0.00	0.00
(iii) Loans	0.00	0.00
(i) Deferred tax assets (net)	11.69	10.91
(j) Other non-current assets	0.00	0.00
Current assets		
(a) Inventories	0.00	0.00
(b) Financial Assets		
(i) Investments	294.95	246.08
(ii) Trade receivables	0.00	0.00
(iii) Cash and cash equivalents	1.31	1.66
(iv) Bank balances other than (iii) above	3.69	2.56
(v) Loans	0.00	0.00
(vi) Others (to be specified)	0.00	0.00
(c) Current Tax Assets (Net)	7.34	10.35
(d) Other current assets	0.00	0.00
Total Assets	347.67	300.25
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	150.00	150.00
(b) Other Equity	180.03	130.97
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Short Term Borrowings	0.00	0.00
(ii) Trade payables	0.00	0.00
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	9.60	9.60
(b) Provisions	0.00	0.00
(c) Deferred tax liabilities (Net)	0.00	0.00
(d) Other non-current liabilities	0.00	0.00
Current liabilities		
(a) Financial Liabilities		

(i) Borrowings	0.00	0.00
(ii) Trade payables	0.00	0.00
(iii) Other financial liabilities (other than those specified in item (c))	0.00	0.00
(b) Other current liabilities	1.30	0.81
(c) Provisions	6.74	8.87
(d) Current Tax Liabilities (Net)	0.00	0.00
Total Equity and Liabilities	347.67	300.25

Notes:

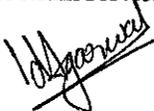
GAAP and as presented now under IND AS is given Below

Particulars	(In Lacs)	
	As at 31.03.2017	
Equity reported under GAAP		273.95
Other Comprehensive Income		7.02
Equity reported under IND AS		280.97

Date :- May 29, 2018

Place :- Delhi

For Nidhi Services Limited


Udit Agarwal
Whole Time Director
DIN: 00239114



RAJESH SAREEN & ASSOCIATES

CHARTERED ACCOUNTANTS

Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors
Nidhi Services Limited

We have audited the quarterly financial results of Nidhi Services Limited for the quarter ended 31st March, 2018 and the year to date results for the period 1st April, 2017 to 31st March, 2018, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. 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 these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit/ loss and other financial information for the quarter ended 31st March, 2018 as well as the year to date results for the period from 1st April, 2017 to 31st March, 2018.

For Rajesh Sareen & Associates
Chartered Accountants


Partner
M No. 5006517



Place : Delhi
Date : 29th May 2018

NIDHI SERVICES LIMITED

5/19-B, Roop Nagar, Delhi – 110007

Tel.: 011- 43215145, Mobile: 09811021216

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

Date: 29/05/2018

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,
Vibgyor Towers, 4th floor, Plot No C 62,
G - Block, Opp. Trident Hotel, Bandra Kurla
Complex, Bandra (E), Mumbai – 400 098, India.

STOCK CODE: 24306

STOCK CODE: NIDHISER SERIES: BE

Sub. - : Declaration for Non-Applicability of Statement of Impact of Audit Qualification

Dear Sir / Madam,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company have issued Auditors report with Unmodified opinion on Standalone Audited Financial Results for the Financial year ended 31st March, 2018 approved at the Board Meeting held today i.e 29th May, 2018.

Kindly take the same on your records.

Thanking you,

Yours faithfully,

For **Nidhi Services Limited**



Udit Agarwal
Whole Time Director

