

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: 29.06.2021

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 June 29, 2021 – Audited Financial Results for the Quarter and Year ended March 31, 2021

Ref.:- Scrip Code - 531272

This is to inform you that the Board of Directors of the Company at their meeting held today on Tuesday, June 29, 2021 at its Registered Office at I-9, LGF, Lajpat Nagar -1, New Delhi- 110024, 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, 2021 and also approved Statement of Assets and Liabilities for the period ended on March 31, 2021 (**Enclosed**).
2. Considered and took note of Auditor's Report on financial results for the period ended on March 31, 2021 (**Enclosed**).
3. Considered and approved advertisement for publication of Financial Results for the period ended March 31, 2021.
4. The Board has considered Reconciliation of Share Capital Audit Report for the quarter ended March 31, 2021.
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, 2021.
6. The Board took note of Investor Grievance Report for the quarter ended March 31, 2021.
7. Considered and took on record the declaration of Independent Directors.
8. Considered and approved financial statements of the Company for the financial year ended March 31, 2021 including auditor's report thereon.

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The meeting of Board of Directors commenced at 11:00 a.m. and concluded at 5:30 p.m.

Thanking You,

Your's Faithfully,

For Nikki Global Finance Limited



(Ashesh Agarwal)
Managing Director
DIN: 02319026

Encl.: a/a

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AUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2021

S. No. (Rs. in Lakhs except earning per share)

Statement of Standalone Audited Financial Results for the Quarter and Year ended on 31/03/2021						
	Particulars	Quarter ended			Year ended	
		31/03/2021 Audited	31/03/2020 Audited	31/12/2020 Un-audited	31/03/2021 Audited	31/03/2020 Audited
	(Refer Notes Below)					
I	Revenue from Operations	0.21	0.91	6.20	6.79	37.04
II	Other Income	0.00	0.00	0.00	0.00	0.01
III	Total Income (I+II)	0.21	0.91	6.20	6.79	37.05
IV	Expenses					
	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock in trade	0.21	0.91	0.23	0.84	39.32
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(0.61)	0.74	3.20	0.88	0.21
	Employee benefits expense	0.52	1.44	1.72	3.20	5.76
	Finance costs	0.00	0.00	0.00	0.00	0.00
	Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00
	Other expenses	4.67	1.25	0.34	5.28	9.32
	Total expenses	4.79	4.34	5.49	10.20	54.61
V	Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)	(4.58)	(3.43)	0.71	(3.41)	(17.56)
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	Profit / (Loss) before extraordinary items and tax (V-VI)	(4.58)	(3.43)	0.71	(3.41)	(17.56)
VIII	Extraordinary items	0.00	0.00	0.00	0.00	0.00
IX	Profit / (Loss) before tax (VII-VIII)	(4.58)	(3.43)	0.71	(3.41)	(17.56)
X	Tax expense:					
	Current Tax	0.00	0.00	0.00	0.00	0.00
	Deferred Tax	0.00	0.00	0.00	0.00	0.00
	Total tax expenses	0.00	0.00	0.00	0.00	0.00
XI	Net Profit / (Loss) for the period from continuing operations (IX-X)	(4.58)	(3.43)	0.71	(3.41)	(17.56)
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)	(4.58)	(3.43)	0.71	(3.41)	(17.56)
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)	(4.58)	(3.43)	0.71	(3.41)	(17.56)
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.	N.A.	N.A.
	Total Comprehensive Income for the period attributable to owners of parent non controlling interests	N.A.	N.A.	N.A.	N.A.	N.A.
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)	-	-	-	(184.85)	(181.44)
XXI	Earnings per equity share (for continuing operation):					
	(a) Basic	0.00	0.00	0.02	0.00	0.00
	(b) Diluted	0.00	0.00	0.02	0.00	0.00
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	0.00	0.00	0.02	0.00	0.00
	(b) Diluted	0.00	0.00	0.02	0.00	0.00

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/ year ended March 31, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on June 29, 2021.
- 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.
- Figures have been regrouped/rearranged whenever necessary.

Date: 29.06.2021
Place: New Delhi

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


Managing Director
(DIN: 02319026)

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Standalone Statement of Assets & Liabilities

(Rs. in Lacs)

S. No.	Particulars	As at (31/03/2021) (Audited)	As at (31/03/2020) (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	685.86	675.16
	(f) Other non current assets	148.22	147.57
	Sub-total - Non-current assets	909.27	897.92
2	Current assets		
	(a) Current investments	0.00	0.00
	(b) Inventories	6.22	7.11
	(c) Trade receivables	0.00	0.00
	(d) Cash and cash equivalents	1.06	0.42
	(e) Short-term loans and advances	0.00	0.00
	(f) Other current assets	0.74	0.74
	Sub-total - Current assets	8.02	8.27
	TOTAL - ASSETS	917.29	906.19
B	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	341.97	341.97
	(b) Reserves and surplus	(184.85)	(181.44)
	Sub-total - Shareholders' funds	157.12	160.53
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	394.07	394.27
	(d) Long-term provisions	0.00	0.00
	Sub-total - Non-current liabilities	445.29	445.49
3	Current liabilities		
	(a) Short-term borrowings	0.00	0.00
	(b) Trade payables	16.07	7.41
	(c) Other current liabilities	285.73	286.14
	(d) Short-term provisions	13.08	6.62
	Sub-total - Current liabilities	314.88	300.17
	TOTAL - EQUITY AND LIABILITIES	917.29	906.19

For Nikki Global Finance Limited



(Managing Director)

(DIN:02319026)

Date: 29.06.2021

Place: New Delhi

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CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2021

In Rs.

	For the year Ended 31-Mar-21 Amount (Rs.)	For the year Ended 31-Mar-20 Amount (Rs.)
Cash flows from operating activities		
Net Profit/(Loss) as per Profit & Loss A/c Before Tax	(341,168.98)	(1,754,986.16)
Adjustments for :		
Depreciation	-	-
P/P Expenses	-	-
Income Tax	-	-
Other Adjustments	26.13	(30.74)
Operation profit before working capital changes	(341,195.11)	(1,755,016.90)
Change in Current Asset	88,347.80	240,492.72
Change in Current Liabilities	1,472,022.25	596,016.00
NET CASH FROM OPERATING ACTIVITIES	1,219,174.94	(918,508.18)
Cash flows from investing activities		
Purchase of Investment	-	-
Purchase of fixed Assets	-	-
Sale of fixed Assets	-	-
(Increase)/Decrease in Investment.	-	-
(Increase)/Decrease in Loans & Advances	(1,135,705.08)	439,061.00
NET CASH FROM INVESTING ACTIVITIES	(1,135,705.08)	439,061.00
Cash flows from Financing activities		
Proceeds from issuance of Share Capital	-	-
Increase/(Decrease) in Unsecured Loans & Non current liabilities	(20,302.87)	267,718.74
NET CASH FROM FINANCING ACTIVITIES	(20,302.87)	267,718.74
Net increase/(Decrease) in cash and cash equivalents	63,166.99	(211,728.44)
Cash and Cash equivalents at the beginning of the year	42,457.75	254,186.19
Cash and Cash equivalents at the end of the year	105,624.74	42,457.75

For NIKKI GLOBAL FINANCE LIMITED



(MANAGING DIRECTOR)

(DIN : 02319026)

Date: 29/06/2021

Place: NEW DELHI



RAJANI MUKESH & ASSOCIATES

Chartered Accountants

Flat No. 503, Prem Ratan Vatika,
7/180, Swaroop Nagar, Kanpur – 208 002

Phones: Off. 9129869854 Mob : 09839035251, 09307929209
e-mail : rajani.ca@gmail.com, pleaseemailrajani@gmail.com

Independent Auditor's Report

To the Board of Directors of
Nikki Global Finance Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of Nikki Global Finance Limited (hereinafter referred to as the "Company") for the quarter and financial year ended 31 March, 2021, 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, the aforesaid 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 Indian Accounting Standards, and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the year ended 31 March 2021.

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 SAs 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 statements under the provisions of the Act, and the Rules thereunder, 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 on the Standalone financial results.

Management's and Board of Directors' 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 the Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act 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 safeguarding 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring 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.

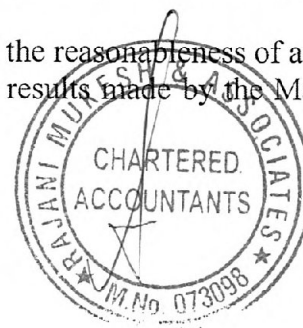
The Board of Directors is responsible for overseeing the Company's financial reporting process.

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

Our objectives are 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 skepticism 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.



- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 standalone 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 standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

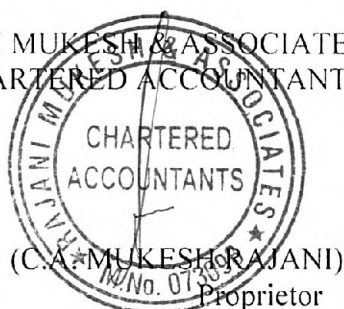
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 2021 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,



UDIN: 21073098AAAAAR3623

Date: - 29-06-2021

Place: - New Delhi

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Date: 29.06.2021

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 quarter and year ended March 31, 2021.

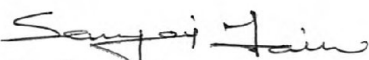
This declaration is given in compliance to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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