



CIN: L74999MH2016PLC284731

WORLD'S LEADING HVAC DUCT CLEANING COMPANY

Nirmitee Robotics India Limited

(Formerly Known as Nirmitee Robotics India Private Limited)

H.O.:D3/2, MIDC Hingna, Nagpur. (MS) India 440028

Phone:+91-9422 881 677, Email:info@nirmiteerobotics.com

www.nirmiteerobotics.com

To,
Listing Department,
BSE Limited
Phiroze Jeejeebhoy Towers.
Dalal Street, Mumbai - 400 001

Scrip Code- 543194

Dear Sir/Madam,

Sub: Consolidated and Standalone Unaudited Financial Results for the half year ended September 30th, 2023.

Pursuant to Regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, the unaudited standalone and consolidated financial results set out in compliance with Applicable Accounting Standards for the half year ended September 30, 2023, duly approved by the Board of Directors of Company at their meeting held today i.e. November 10, 2023 together with Statement of Assets and Liabilities and Limited Review Report thereon are enclosed.

The Board Meeting commenced at 01.00 P.M. and concluded at 04:15 PM.

The aforesaid results are also being disseminated on Company's website at <https://www.nirmiteerobotics.com/financials/>

You are requested to kindly update the above information on your record.

Thanking you,
Yours faithfully,

For Nirmitee Robotics India Limited

Neelam Bahlani

Company Secretary cum Compliance Officer

Membership No: A63685

Date: 10/11/2023

Place: Nagpur

To

BSE Limited

PhirozeJeejeebhoy Towers,

Dalal Street,

Mumbai - 400001

Scrip code: 543194

Dear Sir/Madam,

Sub: - Declaration on Limited Review Report under Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 we hereby declare and confirm that the Limited Review Report on unaudited standalone and consolidated financial results for the half year ended 30th September 2023 which are being sent herewith are unmodified and without any qualification.

Thanking you,

Yours faithfully,

For Nirmitee Robotics India Limited

Neelam Bahlani

Company Secretary cum Compliance Officer

Membership No: A63685

Date: 10/11/2023

Place: Nagpur

LIMITED REVIEW REPORT

**To The Board of Directors of
Nirmitee Robotics India Limited,
Nagpur.**

We have reviewed the accompanying statement of unaudited standalone financial results of **Nirmitee Robotics India Limited** for the period ended **30th September 2023** being submitted by the company pursuant to the requirement of the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015. 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 standalone financial statements based on our review.

We conducted our review of the statements in accordance with the Standard on Review Engagement (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 standalone 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 standalone 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.

Our conclusion is not modified in respect of this matter.

For BPSD & Associates

Chartered Accountants

FRN: 118251W



CA Shantanu Deshmukh

Partner

Membership No.: 103837

UDIN: 23103837BGXKMO6387



Place: Nagpur

Date: 10.11.2023

NIRMITEE ROBOTICS INDIA LIMITED
STANDALONE BALANCE SHEET AS AT 30th SEPTEMBER 2023

Amount in Rs. Lakhs

PARTICULARS		NOTE NO	UNAUDITED	AUDITED
			PERIOD ENDED 30.09.2023	YEAR ENDED 31.03.2023
A	<u>EQUITY AND LIABILITIES</u>			
1	Shareholder's Funds			
	(a) Share Capital	1	360.12	360.12
	(b) Reserves and Surplus	2	206.59	157.49
	(c) Money received against Share Warrants		.00	.00
2	Share Application Money Pending Allotment		.00	.00
3	Non-current Liabilities			
	(a) Long-term Borrowings	3	137.39	104.71
	(b) Deferred Tax Liabilities (Net)		.00	.00
	(c) Other Long Term Liabilities		.00	.00
	(d) Long-term Provisions		.00	.00
4	Current Liabilities			
	(a) Short-term Borrowings	5	.00	17.50
	(b) Trade Payables	6		
	(i) Outstanding dues of MSME		.00	35.35
	(ii) Outstanding dues of creditors other than MSME		.44	17.65
	(c) Other Current Liabilities	7	2.36	71.05
	(d) Short-term Provisions	8	15.86	54.33
	TOTAL		722.75	818.21
B	<u>ASSETS</u>			
1	Non-Current Assets			
	(a) Property, Plant and Equipment and Intangible Assets	9		
	(i) Property, Plant and Equipment		47.46	40.59
	(ii) Intangible Assets		.94	1.13
	(iii) Capital work -in- progress		.00	.00
	(iv) Intangible Assets under development		.00	.00
	(b) Non-Current Investments	10	.00	.00
	(c) Deferred Tax Assets (Net)		.74	.07
	(d) Long-term Loans and Advances	11	242.13	102.83
	(e) Other Non-Current Assets	12	161.37	151.53
2	Current Assets			
	(a) Current Investments		.00	60.00
	(b) Inventories		119.97	11.75
	(c) Trade Receivables	13	27.29	343.09
	(d) Cash and Cash Equivalents	14	63.87	49.26
	(e) Short-term Loans and Advances	15	9.58	1.09
	(f) Other Current Assets	16	49.40	56.87
	TOTAL		722.75	818.21

For and on behalf of the Board
Nirmitee Robotics India Limited

JAY MOTGHARE
WHOLE-TIME DIRECTOR
DIN 07559929

NIRMITEE ROBOTICS INDIA LIMITED
STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 30th SEPTEMBER 2023

Amount in Rs. Lakhs

PARTICULARS	NOTE NO	HALF YEAR ENDED			YEAR ENDED	YEAR ENDED
		UNAUDITED 30.09.2023	AUDITED 31.03.2023	UNAUDITED 30.09.2022	AUDITED 31.03.2023	AUDITED 31.03.2022
A CONTINUING OPERATIONS :						
1 Revenue from Operations	17	139.89	383.71	153.44	537.15	416.29
2 Other Income	18	7.90	.60	.50	1.10	1.24
3 Total Income (1+2)		147.79	384.31	153.94	538.25	417.53
4 Expenses:						
Cost of Material Consumed		.00	.00	.00	.00	.00
Purchase of Stock-in-Trade		12.90	80.33	.00	80.33	.00
Changes in Inventories of Work-in-Progress	19	-108.22	87.22	-80.64	6.58	-10.15
Employee Benefits Expenses	20	54.03	71.28	76.42	147.70	131.49
Finance Costs	21	10.85	1.79	1.66	7.69	2.87
Depreciation and Amortization Expenses	9	7.54	3.69	4.02	7.71	5.68
Other Operating Expenses	22	121.42	79.36	133.25	208.37	244.58
Total Expenses		98.53	323.66	134.72	458.38	374.47
5 Profit before exceptional and Extra-ordinary items and Tax (3-4)		49.25	60.65	19.22	79.87	43.06
6 Exceptional Items		.00	.00	.00	.00	.00
7 Profit before extraordinary items and tax (5-6)		49.25	60.65	19.22	79.87	43.06
8 Extraordinary Items		.00	.00	.00	.00	.00
9 Profit before tax (7-8)		49.25	60.65	19.22	79.87	43.06
10 Tax expenses:						
(1) Current Tax Expense for Current Year		.00	17.60	.00	17.60	10.60
(2) Income Tax for earlier Year		.00	.00	.00	.00	.00
(3) Deferred Tax		-.67	-1.77	1.50	-.26	-.21
11 Profit for the period from Continuing Operations (9-10)		49.92	44.82	17.71	62.53	32.67
B DISCONTINUING OPERATIONS :						
12(i) Profit from discontinuing operations (Before Tax)		.00	.00	.00	.00	.00
12(ii) Gain on disposal of assets / settlement of liabilities attributable to the discontinuing operations		.00	.00	.00	.00	.00
12(iii) Add / Less : Tax Expenses of discontinuing operations		.00	.00	.00	.00	.00
(a) on ordinary activities attributable to the discontinuing operations		.00	.00	.00	.00	.00
(b) on gain / loss on disposal of assets / settlement of liabilities		.00	.00	.00	.00	.00
13 Profit from discontinuing operations (12(i) + 12(ii) + 12(iii))		.00	.00	.00	.00	.00
C TOTAL OPERATIONS :						
14 Profit for the Year (11+13)		49.92	44.82	17.71	62.53	32.67
15 Earnings per Equity Share:						
(1) Basic		1.39	1.24	0.49	1.74	0.91
(2) Diluted		1.39	1.24	0.49	1.74	0.91
<i>Note: EPS for prior periods has been restated as the issue of bonus shares has resulted into an increase in number of shares</i>						

For and on behalf of the Board
Nirmitee Robotics India Limited

JAY MOTGHARE
WHOLE-TIME DIRECTOR
DIN 07559929

NIRMITEE ROBOTICS INDIA LIMITED

AS 3.18(b) Standalone Cash Flow Statement for the year period ended 30th September 2023

Amount in Rs. Lakhs

Particulars		For the period ended 30th September, 2023		For the year ended 31 March, 2023	
		Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.
AS 3.8	A. Cash flow from operating activities				
AS 3.20	Net Profit / (Loss) before extraordinary items and tax		49.25		79.87
	<u>Adjustments for:</u>				
	Depreciation and amortisation	7.54		7.71	
	Finance costs	10.85		3.46	
	Interest income	-7.90		-1.10	
	Adjustment in Reserves and Surplus	-83	9.67	-40	9.66
	Operating profit / (loss) before working capital changes		58.92		89.53
	<u>Changes in working capital:</u>				
	<i>Adjustments for (increase) / decrease in operating assets:</i>				
	Current Investments	60.00		.00	
	Inventories	-108.22		6.58	
	Trade receivables	315.79		-154.45	
	Short-term loans and advances	-8.48		11.58	
	Other current assets	7.48	266.57	-2.74	-139.03
	<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
	Trade payables	-52.57		46.50	
	Other current liabilities	-68.69		3.61	
	Short-term provisions	-38.47		13.50	
	Short-term borrowings	-17.50	-177.23	19.39	82.99
			148.26		33.49
AS 3.28	Cash flow from extraordinary items		.00		.00
	Cash generated from operations		148.26		33.49
AS 3.34	Net income tax (paid) / refunds	.00			-17.60
AS 3.35	Previous year Tax	.00			.00
	Net cash flow from / (used in) operating activities (A)		148.26		15.89
AS 3.8	B. Cash flow from investing activities				
AS 3.15	Capital expenditure on fixed assets, including capital advances	-14.23		-19.21	
	Interest Earned	7.90		1.10	
	Amounts given as Security Deposits	-9.85		-13.78	
	Amounts advanced for the formation of Subsidiary	-139.30	-155.48	-102.83	-134.72
AS 3.28	Cash flow from extraordinary items		.00		.00
			-155.48		-134.72
AS 3.34	Net income tax (paid) / refunds	.00			.00
AS 3.35					
	Net cash flow from / (used in) investing activities (B)		-155.48		-134.72

AS 3.8	C. Cash flow from financing activities				
AS 3.17	Net Proceeds from long-term borrowings	32.67		103.81	
	Repayment of short-term borrowings	.00		.00	
AS 3.30	Finance cost	-10.85	21.82	-3.46	100.36
AS 3.28	Cash flow from extraordinary items		.00		.00
	Net cash flow from / (used in) financing activities (C)		21.82		100.36
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)		14.60		-18.47
	Cash and cash equivalents at the beginning of the year		49.26		67.73
AS 3.25	Effect of exchange differences on restatement of foreign currency Cash	.00			.00
	Cash and cash equivalents at the end of the year		63.87		49.26
AS 3.42	Reconciliation of Cash and cash equivalents with the Balance				
	Cash and cash equivalents as per Balance Sheet		63.87		49.26
	Less: Bank balances not considered as Cash and cash equivalents as	.00			.00
	Net Cash and cash equivalents (as defined in AS 3 <i>Cash Flow</i>)		63.87		49.26
	Add: Current investments considered as part of Cash and cash		.00		.00
	Cash and cash equivalents at the end of the year *		63.87		49.26

For and on behalf of the Board
Nirmitee Robotics India Limited

JAY MOTGHARE
WHOLE-TIME DIRECTOR
DIN 07559929

Note to Accounts:-

1. The above unaudited financial results have been prepared and recommended by the Audit Committee and approved by the Board of Directors of the Holding Company at its meeting held on 10th November 2023.

2. The Unaudited financial results of the Company have been prepared in accordance with the Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India and in compliance with the Regulation 33 of SEBI LODR, 2015, as amended.

3. The Company has followed its significant accounting policies in preparation of this financial results consistent with those followed in the annual financial statements for the year ended 31st March, 2023.

4. Figures for the half year ended 31st March 2023 are balancing figures between the audited figures for the full financial year and the reviewed year to date figures up to the half year ended 30th September 2022 of the respective financial year.

5. The wholly owned subsidiary company is in its initial stage of its operations where the subsidiary company has to incur the higher amount of expenditure to set up the business whereas the revenue generated by the company is on lower side which resulted in losses during the half year ended on 30th September 2023.

6. Previous periods figures have been regrouped / rearranged / reclassified wherever necessary to make them comparable with the figures of current period.

Innovation. Experience. Excellence

Place: Nagpur

Date: 10.11.2023

Independent Auditor's Review Report on unaudited consolidated financial results of Nirmitee Robotics India Limited for the half year ended on 30th September 2023 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**To The Board of Directors
Nirmitee Robotics India Limited**

We have reviewed the accompanying statement of unaudited consolidated financial results of Nirmitee Robotics India Limited ('the Holding Company'), its wholly owned subsidiary (the Holding Company and its subsidiary together referred to as the 'Group') for the half year ended 30th September 2023 ('the Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

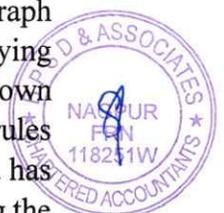
This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 Statement is free of material misstatement. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

This Statement includes the results of the Holding Company and its wholly owned subsidiary company Nirmitee Robotics AC Maintenance LLC.

Based on our review conducted and procedures performed as stated in paragraphs above and based on the consideration of the review reports of the other auditors referred to in paragraph below, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in AS 25, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.



Emphasis of Matter

If, based on the work we have performed, we conclude that there are matters which need emphasis in our report; we are required to report those matters. We draw attention to the following matters appropriately disclosed in the consolidated financial results, that are significant to the users' understanding of the consolidated financial results:

- Certain items disclosed in the Consolidated Financial results which relate to the wholly owned subsidiary company are subject to verification and reconciliation by the management and review by the Independent Auditor of the Subsidiary Company. These items includes disclosures relating to Depreciation as per note no. 8 and Foreign currency translation reserve as per note no. 2.

We did not review the interim financial results of subsidiary included in the Statement, whose interim financial results reflects total revenues of Rs. 101.66 lakhs, total net loss of Rs. 79.04 lakhs (before consolidation adjustments) for the half year ended 30th September 2023, as considered in the Statement. These interim financial results have been reviewed by other auditor whose reports have not been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary, is based solely on the report of the management.

Our conclusion is not modified in respect of the above matter.

Other Matter

Other matter paragraph includes matter other than those presented or disclosed in the financial statements that, in the auditor's judgment, is relevant to users' understanding of the audit, the auditor's responsibilities or the auditor's report. We would like to draw attention on the following matters included in the separate financial results of wholly owned subsidiary company which we came across at the time of consolidation.

1. The separate financial results of the wholly owned subsidiary company includes other income of AED 1420 which was not converted to INR at the time of restating the subsidiary's figures for the purpose of consolidation.
2. At the time of restating the subsidiary's figures for the purpose of consolidation the amount of Share Capital recoded in the separate financial results is converted at the rate other than the rate at which such amount is actually paid by the holding company.

For BPSD & Associates
Chartered Accountants
FRN: 118251W


CA Shantanu Deshmukh
Partner

Membership No. 103837
UDIN: 23103837BGXKMP4406



Place: Nagpur
Date: 10.11.2023

Note to Accounts:-

1. The above unaudited financial results have been prepared and recommended by the Audit Committee and approved by the Board of Directors of the Holding Company at its meeting held on 10th November 2023.
2. The Unaudited financial results of the Company have been prepared in accordance with the Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India and in compliance with the Regulation 33 of SEBI LODR, 2015, as amended.
3. The Company has followed its significant accounting policies in preparation of this financial results consistent with those followed in the annual financial statements for the year ended 31st March, 2023.
4. Figures for the half year ended 31st March 2023 are balancing figures between the audited figures for the full financial year and the reviewed year to date figures up to the half year ended 30th September 2022 of the respective financial year.
5. The wholly owned subsidiary company is in its initial stage of its operations where the subsidiary company has to incur the higher amount of expenditure to set up the business whereas the revenue generated by the company is on lower side which resulted in losses during the half year ended on 30th September 2023.
6. Previous periods figures have been regrouped / rearranged / reclassified wherever necessary to make them comparable with the figures of current period.

Innovation. Experience. Excellence

Place: Nagpur

Date: 10.11.2023

NIRMITEE ROBOTICS INDIA LIMITED
CONSOLIDATED BALANCE SHEET AS AT 30th SEPTEMBER 2023

PARTICULARS		NOTE NO	Amount in Rs. Lakhs	
			UNAUDITED PERIOD ENDED 30.09.2023	AUDITED YEAR ENDED 31.03.2023
A	<u>EQUITY AND LIABILITIES</u>			
1	Shareholder's Funds			
	(a) Share Capital	1	360.12	360.12
	(b) Reserves and Surplus	2	114.26	157.95
	(c) Money received against Share Warrants		.00	.00
2	Share Application Money Pending Allotment			
			.00	.00
3	Non-current Liabilities			
	(a) Long-term Borrowings	3	137.39	104.71
	(b) Deferred Tax Liabilities (Net)		.00	.00
	(c) Other Long Term Liabilities		.00	.00
	(d) Long-term Provisions		.00	.00
4	Current Liabilities			
	(a) Short-term Borrowings	4	48.51	25.13
	(b) Trade Payables	5		
	(i) Outstanding dues of MSME		.00	35.35
	(ii) Outstanding dues of creditors other than MSME		56.42	17.65
	(c) Other Current Liabilities	6	2.36	11.05
	(d) Short-term Provisions	7	19.32	113.91
	TOTAL		738.39	825.89
B	<u>ASSETS</u>			
1	Non-Current Assets			
	(a) Property, Plant and Equipment and Intangible Assets	8		
	(i) Property, Plant and Equipment		87.24	83.37
	(ii) Intangible Assets		.94	1.13
	(iii) Capital work -in- progress		.00	.00
	(iv) Intangible Assets under development		.00	.00
	(b) Non-Current Investments		.00	.00
	(c) Deferred Tax Assets (Net)	9	.74	.07
	(d) Long-term Loans and Advances	10	24.98	.00
	(e) Other Non-Current Assets	11	161.37	151.53
2	Current Assets			
	(a) Current Investments		.00	.00
	(b) Inventories		119.97	11.75
	(c) Trade Receivables	12	94.33	343.09
	(d) Cash and Cash Equivalents	13	73.08	49.98
	(e) Short-term Loans and Advances	14	9.58	1.09
	(f) Other Current Assets	15	166.15	183.88
	TOTAL		738.39	825.89

**For and on behalf of the Board
Nirmitee Robotics India Limited**

JAY MOTGHARE
WHOLE-TIME DIRECTOR
DIN 07559929

NIRMITEE ROBOTICS INDIA LIMITED
CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 30th SEPTEMBER 2023

Amount in Rs. Lakhs

PARTICULARS	NOTE NO	HALF YEAR ENDED			YEAR ENDED	YEAR ENDED
		UNAUDITED 30.09.2023	AUDITED 31.03.2023	UNAUDITED 30.09.2022	AUDITED 31.03.2023	AUDITED 31.03.2022
A CONTINUING OPERATIONS :						
1 Revenue from Operations	16	241.55	384.42	153.44	537.86	416.29
2 Other Income	17	1.97	1.31	.50	1.81	1.24
3 Total Income (1+2)		243.53	385.74	153.94	539.67	417.53
4 Expenses:						
Cost of Material Consumed		.00	.00	.00	.00	.00
Purchase of Stock-in-Trade		12.90	80.33	.00	80.33	.00
Changes in Inventories of Work-in-Progress	18	-108.22	87.22	-80.64	6.58	-10.15
Employee Benefits Expenses	19	83.92	71.28	76.42	147.70	131.49
Finance Costs	20	11.28	6.03	1.66	7.69	2.87
Depreciation and Amortization Expenses	8	11.63	3.69	4.02	7.71	5.68
Other Operating Expenses	21	261.81	76.09	133.25	209.34	244.58
Total Expenses		273.31	324.63	134.72	459.35	374.47
5 Profit before exceptional and Extra-ordinary items and Tax (3-4)		-29.78	61.11	19.22	80.33	43.06
6 Exceptional Items		.00	.00	.00	.00	.00
7 Profit before extraordinary items and tax (5-6)		-29.78	61.11	19.22	80.33	43.06
8 Extraordinary Items		.00	.00	.00	.00	.00
9 Profit before tax (7-8)		-29.78	61.11	19.22	80.33	43.06
10 Tax expenses:						
(1) Current Tax Expense for Current Year		.00	17.60	.00	17.60	10.60
(2) Income Tax for earlier Year		.00	.00	.00	.00	.00
(3) Deferred Tax		-.67	-1.77	1.50	-.26	-.21
11 Profit for the period from Continuing Operations (9-10)		-29.12	45.28	17.71	62.99	32.67
B DISCONTINUING OPERATIONS :						
12(i) Profit from discontinuing operations (Before Tax)		.00	.00	.00	.00	.00
12(ii) Gain on disposal of assets / settlement of liabilities attributable to the discontinuing operations		.00	.00	.00	.00	.00
12(iii) Add / Less : Tax Expenses of discontinuing operations		.00	.00	.00	.00	.00
(a) on ordinary activities attributable to the discontinuing operations		.00	.00	.00	.00	.00
(b) on gain / loss on disposal of assets / settlement of liabilities		.00	.00	.00	.00	.00
13 Profit from discontinuing operations (12(i) + 12(ii) + 12(iii))		.00	.00	.00	.00	.00
C TOTAL OPERATIONS :						
14 Profit for the Year (11+13)		-29.12	45.28	17.71	62.99	32.67
15 Earnings per Equity Share:						
(1) Basic		(0.81)	1.26	0.49	1.75	0.91
(2) Diluted		(0.81)	1.26	0.49	1.75	0.91
<i>Note: EPS for prior periods has been restated as the issue of bonus shares during the previous financial year has resulted into an increase in number of shares</i>						

For and on behalf of the Board
Nirmitee Robotics India Limited

JAY MOTGHARE
WHOLE-TIME DIRECTOR
DIN 07559929

NIRMITEE ROBOTICS INDIA LIMITED

AS 3.18(b) Consolidated Cash Flow Statement for the year period ended 30th September 2023

Amount in Rs. Lakhs

PARTICULARS		FOR THE PERIOD ENDED 30th SEPTEMBER 2023		FOR THE YEAR ENDED 31st MARCH 2023	
		AMOUNT	AMOUNT	AMOUNT	AMOUNT
AS 3.8	A. Cash flow from operating activities				
AS 3.20	Net Profit / (Loss) before extraordinary items and tax		-29.78		80.33
	<u>Adjustments for:</u>				
	Depreciation and amortisation	11.63		7.71	
	Finance costs	11.28		3.46	
	Interest income	-1.97		-1.81	
	Adjustment in Reserves and Surplus	-14.58	6.35	-4.0	8.95
	Operating profit / (loss) before working capital changes		-23.43		89.28
	<u>Changes in working capital:</u>				
	<u>Adjustments for (increase) / decrease in operating assets:</u>				
	Current Investments	.00		.00	
	Inventories	-108.22		6.58	
	Trade receivables	248.76		-154.45	
	Short-term loans and advances	-8.48		11.58	
	Other current assets	17.73	149.79	-129.17	-265.46
	<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
	Trade payables	3.42		46.50	
	Other current liabilities	-8.69		3.61	
	Short-term provisions	-94.59		73.09	
	Short-term borrowings	23.38	-76.48	27.02	150.20
			49.88		-25.98
AS 3.28	Cash flow from extraordinary items		.00		.00
	Cash generated from operations		49.88		-25.98
AS 3.34	Net income tax (paid) / refunds	.00			-17.60
AS 3.35	Previous year Tax	.00			.00
	Net cash flow from / (used in) operating activities (A)		49.88		-43.58
AS 3.8	B. Cash flow from investing activities				
AS 3.15	Capital expenditure on fixed assets, including capital advances	-15.32		-62.56	
	Interest Earned	1.97		1.81	
	Amounts given as Security Deposits	-9.85		-13.78	
	Amounts advanced for the formation of Subsidiary	-24.98	-48.18	.00	-74.53
AS 3.28	Cash flow from extraordinary items		.00		.00
			-48.18		-74.53
AS 3.34	Net income tax (paid) / refunds	.00			.00
AS 3.35					
	Net cash flow from / (used in) investing activities (B)		-48.18		-74.53

AS 3.8	C. Cash flow from financing activities				
AS 3.17	Net Proceeds from long-term borrowings	32.67		103.81	
	Repayment of short-term borrowings	.00		.00	
AS 3.30	Finance cost	-11.28	21.40	-3.46	100.36
AS 3.28	Cash flow from extraordinary items		.00		.00
	Net cash flow from / (used in) financing activities (C)		21.40		100.36
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)		23.10		-17.75
	Cash and cash equivalents at the beginning of the year		49.98		67.73
AS 3.25	Effect of exchange differences on restatement of foreign currency Cash	.00			.00
	Cash and cash equivalents at the end of the year		73.08		49.98
AS 3.42	Reconciliation of Cash and cash equivalents with the Balance				
	Cash and cash equivalents as per Balance Sheet		73.08		49.98
	Less: Bank balances not considered as Cash and cash equivalents as	.00			.00
	Net Cash and cash equivalents (as defined in AS 3 <i>Cash Flow</i>)		73.08		49.98
	Add: Current investments considered as part of Cash and cash		.00		.00
	Cash and cash equivalents at the end of the year *		73.08		49.98

**For and on behalf of the Board
Nirmitee Robotics India Limited**

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