

NIVI TRADING LIMITED

CIN: L99999MH1985PLC036391

Regd. Off.: C/o. United Phosphorus Ltd., Readymoney Terrace, 4th Floor., Dr. A.B. Road, Worli Naka, Mumbai - 400 018.

Admin. Off.: Kanta Niwas, C.D. Marg, 11th Road, Opp. Madhu Park, Khar (West), Mumbai - 400 052.

Tel Nos.: 022-68568000 Fax No.: 2648 7523

Email : nivi.investors@uniphos.com Website : nivionline.com

February 7, 2025

To,
BSE Limited
Floor 25, P. J. Towers,
Dalal Street,
Mumbai - 400 001.

Dear Sir/ Madam,

REG.: NIVI TRADING LIMITED (Scrip Code – 512245)

SUB.: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

We request you to take the above information on records.

Thanking you,

For **NIVI TRADING LIMITED**

Priyanka Jain
Company Secretary &
Compliance Officer
(ACS 40848)



Encl.: As above

A. FINANCIAL RESULTS

NIVI TRADING LIMITED

Regd. Office: c/o United Phosphorus Ltd., Readymoney Terrace, 4th Floor
167, Dr. A. B. Road, Worli Naka, Mumbai 400 018

CIN: L99999MH1985PLC036391

Tel. No. 022-61233500 Fax No. 26487523, Email Id: nivi.investors@upl-ltd.com, Website: www.nivionline.com

Statement of unaudited financial results for the quarter and nine months ended 31st December 2024

(Rs. In lakhs)

Particulars	Quarter ended 31/12/2024 (Unaudited)	Quarter ended 30/09/2024 (Unaudited)	Quarter ended 31/12/2023 (Unaudited)	Nine months ended 31/12/2024 (Unaudited)	Nine months ended 31/12/2023 (Unaudited)	Year ended 31/03/2024 (Audited)
1 Revenue from operations	-	-	-	-	-	-
2 Other Income	1.96	3.74	1.91	6.20	5.43	7.42
3 Total Income	1.96	3.74	1.91	6.20	5.43	7.42
4 Expenses						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchase of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in -progress and stock-in-trade	-	-	-	-	-	-
(d) Employee benefits expense	-	-	-	-	-	-
(e) Legal and professional fees	0.26	-	0.39	0.52	0.84	1.60
(f) Listing fees	-	-	-	3.25	3.25	3.25
(g) Finance costs	-	-	-	-	-	-
(h) Depreciation and amortisation expenses	-	-	-	-	-	-
(i) Realised/Notional Loss on MF	-	-	-	-	-	-
(j) Depository fees	-	-	-	0.28	0.28	0.28
(k) Other expenses	0.38	0.38	0.31	1.14	1.04	1.78
Total expenses	0.64	0.38	0.70	5.19	5.41	6.90
5 Profit/(Loss) from operations before exceptional Items (3-4)	1.32	3.36	1.22	1.02	0.02	0.52
6 Exceptional items	-	-	-	-	-	-
7 Profit/(Loss) before tax (5 +/- 6)	1.32	3.36	1.22	1.02	0.02	0.52
8 Tax expense	(0.00)	-	-	(0.00)	-	(1.45)
9 Net Profit/(Loss) for the period (7-8)	1.32	3.36	1.22	1.02	0.02	(0.94)
10 Other Comprehensive income	(1.16)	(1.85)	5.40	(4.92)	17.21	18.92
Items to be reclassified to profit and loss	-	-	-	-	-	-
Income tax relating to items to be reclassified to profit and loss	-	-	-	-	-	-
Items not to be reclassified to profit and loss	(1.16)	(1.85)	5.40	(4.92)	17.21	18.92
Income tax relating to items not to be reclassified to profit and loss	-	-	-	-	-	-
11 Total comprehensive income for the period (9+10)	0.16	1.51	6.62	(3.90)	17.24	17.98
12 Paid-up equity share capital (Face value - Rs. 10/- per Equity share)	124.56	124.56	124.56	124.56	124.56	124.56
13 Other Equity						50.98
14 i) Earnings Per Share						
(of Rs. 10/- each) (not annualised) :						
(a) Basic	0.11	0.27	0.10	0.08	0.00	(0.08)
(b) Diluted	0.11	0.27	0.10	0.08	0.00	(0.08)

NOTES :

- The above unaudited standalone financial results were reviewed by the audit committee and thereafter approved at the meeting of the Board of directors held on 7th February, 2025. These financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013.
- The income of the Company during the quarter comprises of dividend, mutual fund and interest income and accordingly there are no reportable segments.
- Previous period figures have been re-grouped/ re-classified wherever necessary, to confirm to this period's classification.

Place : Mumbai
7th February, 2025

Sandip K. Shroff
Managing Director
DIN - 00189012



VORA & ASSOCIATES

CHARTERED ACCOUNTANTS

101-103, REWA CHAMBERS, 31, NEW MARINE LINES, MUMBAI - 400 020

91-99305 75933
022-2200 5933 / 34
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Independent Auditor's Review Report on Unaudited Quarterly Financial Results

To
The Board of Directors,
NIVI TRADING LIMITED

We have reviewed the accompanying statement of unaudited financial results ('the Statement') of **NIVI TRADING LIMITED** ('the Company') for the quarter and nine months ended 31st December, 2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34') prescribed u/s 133 of the Companies Act, 2013 ('the Act'), SEBI Circular CIR/CF/FAC/62/2016 dated 05/07/2016 (hereinafter referred to as the 'the SEBI Circular') and other accounting principles generally accepted in India. 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 Statements 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 prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Act read with relevant Rules issued thereunder 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 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For VORA & ASSOCIATES
CHARTERED ACCOUNTANTS
(ICAI Firm Reg. No.: 111612W3)


RONAK A. RAMANI
PARTNER

(Membership No.: 140371)

UDIN: 25140371BMIXIU7937
PLACE: MUMBAI
DATED: February 07, 2025

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT, ETC
- Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES - Not Applicable

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable