

Date: December 24, 2024

To,
Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai – 400001

Scrip Code: 544296
ISIN: INE0DQN01013

Dear Sir/Madam,

Sub: Outcome of Board Meeting of Nisus Finance Services Co Limited (the “Company”)

Reference: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR Regulations”)

Pursuant to the provisions of Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), as amended (“SEBI LODR Regulations”), and in continuation to our intimation letter dated December 23, 2024, this is to inform you that the Board of Directors at of the Company at its meeting held on December 24, 2024 *inter alia* approved the Unaudited Standalone and Consolidated Financial Results of the Company for the Half year ended 30th September, 2024.

The Unaudited Standalone and Consolidated Financial Results along with the copy of Limited Review Report duly signed by the Statutory Auditors of the Company for the Half year ended 30th September, 2024 is enclosed herewith.

The Board Meeting held on December 24, 2024 commenced at 2:30 p.m. and concluded at 3:17 p.m.

The intimation along with the relevant documents is also being uploaded on the Company's website at <https://nisusfin.com/>

You are requested to kindly take the above information on your records.

Yours faithfully
For Nisus Finance Services Co Limited

RUKSANA
ISTAK
KHAN

Digitally signed
by RUKSANA
ISTAK KHAN
Date: 2024.12.24
15:18:28 +05'30'



Ruksana Khan
Company Secretary and Compliance officer
Membership No. A57960

Enclosed: a/a

Nisus Finance Services Co Limited
(Formerly known as Nisus Finance Services Co Private Limited)

502-A, Floor-5, A-Wing, Poonam Chambers, Dr. Annie Besant Road, Worli, Mumbai, Maharashtra, India, 400 018
Tel: +91 22 61648888, E: info@nisusfin.com, W: www.nisusfin.com

PAN: AAJCM2118H | CIN: U65923MH2013PLC247317 | GSTIN: 27AAJCM2118H1ZK

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

(₹ in Lakhs)

Particulars	Amount As at 30.09.2024	Amount As at 31.03.2024
	(Unaudited)	(Audited)
A. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	1,823.25	107.25
(b) Reserves and Surplus	3,329.53	3,188.18
(c) Money received against share warrants		
Total Shareholders' Funds	5,152.78	3,295.43
(2) Share application money pending allotment	-	-
(3) Non-Current Liabilities		
(a) Long-Term Borrowings	426.74	601.50
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Long-Term Liabilities	-	-
(d) Long-Term Provisions	23.39	16.38
Total Non-Current Liabilities	450.13	617.88
(4) Current Liabilities		
(a) Short-Term Borrowings	48.27	-
(b) Trade Payables		
-[i] Total outstanding dues of micro enterprises and small enterprises	-	-
-[ii] Total outstanding dues of creditors other than micro enterprises and small enterprises	4.80	21.20
(c) Other Current Liabilities	286.77	223.13
(d) Short-Term Provisions	367.34	159.15
Total Current Liabilities	707.18	403.48
TOTAL - EQUITY AND LIABILITIES	6,310.10	4,316.79
B. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment & Intangible Assets	99.51	73.17
(b) Non-Current Investments	2,144.06	2,447.61
(c) Other Non-Current Assets	95.68	70.19
(d) Deferred Tax Assets (Net)	8.15	5.93
Total Non-Current Assets	2,347.41	2,596.90
(2) Current assets		
(a) Current Investments	-	-
(b) Trade Receivables	2,574.20	591.70
(c) Cash and Bank Balances	170.30	290.76
(d) Short-Term Loans and Advances	977.46	672.66
(e) Other Current Assets	240.74	164.77
Total Current Assets	3,962.69	1,719.89
TOTAL - ASSETS	6,310.10	4,316.79

For and on behalf of Board of Directors
Nisus Finance Services Co Limited
(Formerly known as Nisus Finance Services Co Private Limited)



M Goenka

Vikas Modi

Mridula Goenka
Director
DIN: 06879950

Vikas Modi
Director
DIN: 06624732

Place : Mumbai
Date: December 24, 2024

Nisus Finance Services Co Limited
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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR 30TH SEPTEMBER, 2024

(₹ in Lakhs)

Sr. No.	Particulars	Half Year Ended			Year Ended
		30.09.2024	31.03.2024	30.09.2023	31.03.2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	INCOME				
	(a) Revenue from operations	2,646.54	2,136.94	657.48	2,794.42
	(b) Other income	254.30	440.52	345.88	786.40
2	Total Income	2,900.85	2,577.47	1,003.36	3,580.83
3	EXPENSES:				
	(a) Employee benefit expenses	202.88	106.88	115.88	222.76
	(b) Finance costs	25.85	50.84	34.70	85.53
	(c) Depreciation and amortization expenses	7.57	3.29	2.64	5.93
	(d) Other expenses	232.30	116.66	118.94	235.61
	Total Expenses (3)	468.61	277.67	272.16	549.83
4	Profit / (Loss) before exceptional and extraordinary items and tax (2-3)	2,432.24	2,299.80	731.20	3,031.00
5	Exceptional items	-	-	86.48	86.48
6	Profit / (Loss) before extraordinary items and tax (4-5)	2,432.24	2,299.80	644.72	2,944.52
7	Extraordinary items	-	-	-	-
8	Profit / (Loss) Before Tax (6-7)	2,432.24	2,299.80	644.72	2,944.52
9	Tax Expenses:				
	(a) Current Tax	577.11	440.74	123.55	564.29
	(b) Deferred Tax	(2.22)	(0.89)	(0.89)	(1.79)
	(c) Tax Adjustment of Earlier Years	-	-	-	-
	Total Tax Expenses (9)	574.89	439.84	122.66	562.50
10	Profit / (Loss) for the period from continuing operations (8-9)	1,857.35	1,859.95	522.06	2,382.02
11	Profit / (Loss) from discontinuing operations before tax	-	-	-	-
12	Tax expenses of discontinuing operations	-	-	-	-
13	Profit / (Loss) from discontinuing operations after tax (11-12)	-	-	-	-
14	Net Profit / (Loss) for the period (10+13)	1,857.35	1,859.95	522.06	2,382.02
15	Paid-up Equity Share Capital (Face value of ₹ 10 each)	1,823.25	107.25	107.25	107.25
16	Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	3,188.18
17	Earnings per equity share of ₹ 10 each (not annualised) :				
	a) Basic (In Rupees)	10.19	10.20	2.86	13.06
	b) Diluted (In Rupees)	10.19	9.96	2.80	12.76

For and on behalf of Board of Directors
Nisus Finance Services Co Limited
(Formerly known as Nisus Finance Services Co Private Limited)



M Goenka

Mridula Goenka
Director
DIN: 06879950

Vikas Modi
Vikas Modi
Director
DIN: 06624732

Place : Mumbai
Date: December 24, 2024

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UNAUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE SIX MONTHS PERIOD ENDED SEPTEMBER 30, 2024

(₹ in Lakhs)

Particulars	Half Year Ended	Half Year Ended
	30.09.2024	30.09.2023
	(Unaudited)	(Unaudited)
A Cash Flow from operating activities		
Profit / (Loss) before tax	2,432.24	644.72
Adjustment for Non Operating Income		
Depreciation /Amortisation	7.57	2.64
Interest Received	(124.09)	(107.05)
Capital Gain on sale of NCDs	(355.10)	(2.43)
Finance Cost	25.85	34.70
Gratuity Expenses	8.90	7.32
Reversal of Impairment Loss	(115.00)	-
Profit Share From Subsidiaries	(139.25)	(345.88)
Prior Period Item/Previous Year Tax Adjustment		2.97
Operating Profit before Working Capital changes	1,741.11	236.99
Add/Less: Changes in working capital		
(Decrease)/Increase in trade payables	(16.40)	(13.04)
(Decrease)/Increase in other current liabilities	63.64	259.51
(Decrease)/Increase in Provisions	(147.73)	(46.52)
Decrease/(Increase) in other Non Current Assets	(25.49)	(36.98)
Decrease/(Increase) in trade & other receivable	(1,982.49)	(120.16)
Decrease/(Increase) in Loans & advances	(304.80)	191.77
Decrease/(Increase) in Other Current Assets	(75.97)	42.66
Cash generated from operations	(748.14)	514.24
Extra Ordinary Items	-	-
Income taxes paid (net)	223.07	29.70
Net Cash Flow from Operating Activities (A)	(971.21)	484.54
B Cash Flow from investing activities		
Purchase of Property Plant and Equipment and Intangible Asset	(33.92)	(0.89)
Interest Income	124.09	107.05
Proceeds from Investment in Associate	136.48	99.62
Proceeds from Long Term Investment	776.42	47.24
Maturity / (Investment) in Long Term Fixed Deposits		
Sale of Mutual Funds		
Net Cash Flow from Investing Activities (B)	1,003.07	253.02
C Cash Flow from financing activities		
Financial Cost	(25.85)	(34.70)
Receipt of Long Term Borrowings	426.74	-
Repayment of Long Term Borrowings	(601.50)	-
Receipt of Short Term Borrowings	48.27	-
Repayment of Short Term Borrowings	-	(712.00)
Net Cash Flow from Financing Activities (C)	(152.33)	(746.70)
Net (decrease) / increase in Cash and Cash Equivalents (A+B+C)	(120.47)	(9.14)
Cash and Cash Equivalents at the beginning of period	290.76	304.96
Cash and Cash Equivalents at the Closing of period	170.30	295.82



For and on behalf of Board of Directors
Nisus Finance Services Co Limited
(Formerly known as Nisus Finance Services Co Private Limited)

Mridula

Mridula Goenka
Director
DIN: 06879950

Vikas

Vikas Modi
Director
DIN: 06624732

Place : Mumbai

Date: December 24, 2024

Nisus Finance Services Co Limited

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Standalone Statement of Operating Segments for the period ended on 30th September 2024

Sr. No.	Particulars	Half Year Ended			Year Ended
		30.09.2024	31.03.2024	30.09.2023	31.03.2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Segment Revenue (Net Sales/Income from Operations)				
	a) Segment I	2,292.64	2,414.13	881.55	3,295.67
	b) Segment II	608.15	162.28	121.81	284.10
	c) Other Unallocable income:	0.05	1.06	-	1.06
	Total	2,900.85	2,577.47	1,003.36	3,580.83
	Less : Inter Segment Sales	-	-	-	-
	Net Sales/Income from Operations from Continuing Operations	2,900.85	2,577.47	1,003.36	3,580.83
2	Segment Results (Profit/(Loss) before interest & Tax)				
	a) Segment I	2,266.61	2,385.35	859.08	3,244.43
	b) Segment II	589.61	121.36	96.88	218.24
	Total	2,856.22	2,506.71	955.96	3,462.67
	Less : Unallocable Interest and Finance Charges (Net)	6.14	0.61	0.46	1.07
	Other unallocable (income) net of unallocable expenditure (If any)	417.84	206.30	224.30	430.60
	Total Other Unallocable income/(expenditure)	423.98	206.91	224.76	431.67
	- Profit/(Loss) before Exceptional items	2,432.24	2,299.80	731.20	3,031.00
	- Exceptional items	-	-	-86.48	-86.48
	Profit Before Tax from Continuing Operations	2,432.24	2,299.80	644.72	2,944.52
	Share in Profit / (Loss) of Associates		-		
	Less: Tax Expense	577.11	440.74	123.55	564.29
	Less: Deferred Tax Expense	-2.22	-0.89	-0.89	-1.79
	Profit after Tax (before adjustment for Minority Interest) from	1,857.35	1,859.95	522.06	2,382.02
3	Segment Assets				
	a) Segment I	4,859.59	2,487.89	1,251.82	2,487.89
	b) Segment II	995.46	1,351.97	1,308.66	1,351.97
	c) Unallocable Assets	455.05	476.94	332.69	476.94
	Total Segment Assets from Continuing Operations	6,310.10	4,316.79	2,893.17	4,316.79
4	Segment Liabilities				
	a) Segment I	731.54	724.16	994.39	724.16
	b) Segment II	49.78	105.08	336.49	105.08
	c) Unallocable Liabilities	376.00	192.12	126.82	192.12
	Total Segment Liabilities from Continuing Operations	1,157.32	1,021.36	1,457.70	1,021.36



For and on behalf of Board of Directors
Nisus Finance Services Co Limited
(Formerly known as Nisus Finance Services Co Private Limited)

M. Goenka
Mridula Goenka
Director
DIN: 06879950

Vikas Modi
Vikas Modi
Director
DIN: 06624732

Place : Mumbai
Date: December 24, 2024

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NOTES TO THE AUDITED STANDALONE FINANCIAL RESULTS:

- 1 The above standalone unaudited financial results have been prepared in accordance with recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25") as prescribed under section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Accounting Standards) Rules, 2021, as amended from time to time, and other accounting principles generally accepted in India.
- 2 The above standalone unaudited financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 24th December, 2024. The limited review as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors of the Company.
- 3 The Company is primarily engaged in two business Segment. I) Transaction Advisory and Fund Management Business II) Investment Income. Accordingly, we have reported the business segments as required under Accounting Standard 17.
- 4 There were no investor complaints, known to the Company, outstanding as on the half year ended 30th September, 2024.
- 5 The figures for the half year ended 31st March, 2024 are the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2024 and the unpublished financial results for the half year ended 30th September, 2023.
- 6 Previous period's /year's figures have been reclassified/regrouped/rearranged, wherever considered necessary so as to make them comparable with current period's /year's figures.
- 7 Basic and Diluted Earnings Per Share of periods presented have been calculated based on the weighted average number of shares outstanding in respective periods after considering bonus shares.



For and on behalf of Board of Directors
Nisus Finance Services Co Limited
(Formerly known as Nisus Finance Services Co Private Limited)

M. Goenka

Mridula Goenka
Director
DIN: 06879950

Vikas Modi
Vikas Modi
Director
DIN: 0662473

Place : Mumbai
Date: December 24, 2024

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SANJAY RAJA JAIN & CO.
CHARTERED ACCOUNTANTS

G-02, HANUMANT BHAVAN, 306 J.S.S. ROAD, THAKURDWAR, MUMBAI - 400002.

Limited Review Report On Half Yearly Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of
NISUS FINANCE SERVICES CO LIMITED

1. We have reviewed the accompanying statement of unaudited financial results ('the statement') of **NISUS FINANCE SERVICES CO LIMITED** ('the Company') for the half year ended 30th September 2024 pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('Listing Regulations').
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, (AS 25) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, and in compliance with Regulation 33 of Listing Regulations. Our Responsibility is to express a report on the statement based on our review.
3. 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.
4. 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 the recognition and measurement principles laid down in applicable Accounting Standards ('AS') specified under section 133 of the Companies ACT, 2013 as amended, 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 the Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SANJAY RAJA JAIN & CO.
Chartered Accountants

FRN No. 120132W

SURJEET JAIN

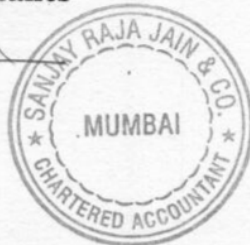
Partner

M. No. 129531

Place : Mumbai

Date : 24/12/2024

UDIN: 24129531BKFTJ5277



UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

Particulars		(₹ in Lakhs)	
		Amount As at 30.09.2024 (Unaudited)	Amount As at 31.03.2024 (Audited)
A. EQUITY AND LIABILITIES			
(1)	Shareholders' Funds		
	(a) Share Capital	1,823.25	107.25
	(b) Reserves and Surplus	3,352.07	3,196.39
	(c) Money received against share warrants		
	Total Shareholders' Funds	5,175.32	3,303.64
(2)	Minority Interest	63.70	60.77
(3)	Non-Current Liabilities		
	(a) Long-Term Borrowings	426.74	601.50
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Other Long-Term Liabilities	-	-
	(d) Long-Term Provisions	23.39	16.38
	Total Non-Current Liabilities	450.13	617.88
(4)	Current Liabilities		
	(a) Short-Term Borrowings	138.27	125.00
	(b) Trade Payables	-	-
	-[i] Total outstanding dues of micro enterprises and small enterprises	-	-
	-[ii] Total outstanding dues of creditors other than micro enterprises and small enterprises	126.27	42.31
	(c) Other Current Liabilities	330.38	325.13
	(d) Short-Term Provisions	445.52	444.73
	Total Current Liabilities	1,040.44	937.17
	TOTAL - EQUITY AND LIABILITIES	6,729.59	4,919.46
B. ASSETS			
(1)	Non-Current Assets		
	(a) Property, Plant, Equipment & Intangible Assets	124.52	95.18
	(b) Non-Current Investments	1,712.59	2,246.57
	(c) Other Non-Current Assets	721.69	230.21
	(d) Deferred Tax Assets (Net)	8.97	5.62
	Total Non-Current Assets	2,567.77	2,577.59
(2)	Current assets		
	(a) Current Investments		
	(b) Trade Receivables	3,082.49	1,052.19
	(c) Cash and Bank Balances	546.78	745.42
	(d) Short-Term Loans and Advances	83.23	267.68
	(e) Other Current Assets	449.33	276.57
	Total Current Assets	4,161.82	2,341.87
	TOTAL - ASSETS	6,729.59	4,919.46

For and on behalf of Board of Directors
Nisus Finance Services Co Limited
(Formerly known as Nisus Finance Services Co Private Limited)



Mridula Goenka

Mridula Goenka
Director
DIN: 06879950

Vikas Modi

Vikas Modi
Director
DIN: 06624732

Place : Mumbai
Date: December 24, 2024

Nisus Finance Services Co Limited

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR 30TH SEPTEMBER, 2024

Sr. No.	Particulars	Half Year Ended			
		30.09.2024	31.03.2024	30.09.2023	Year Ended
		(Unaudited)	(Audited)	(Unaudited)	31.03.2024
1	INCOME				
	(a) Revenue from operations	3,291.90	3,094.12	1,208.72	4,302.84
	(b) Other income	170.67	0.75	-	0.75
2	Total Income	3,462.57	3,094.86	1,208.72	4,303.59
3	EXPENSES:				
	(a) Employee benefit expenses	351.01	182.28	121.85	304.13
	(b) Finance costs	33.95	71.79	44.23	116.02
	(c) Depreciation and amortization expenses	13.07	0.99	5.25	6.24
	(d) Other expenses	520.25	216.97	139.38	356.35
	Total Expenses (3)	918.28	472.03	310.71	782.74
4	Profit / (Loss) before exceptional and extraordinary items and tax (2-3)	2,544.29	2,622.83	898.01	3,520.85
5	Exceptional items	-	-	-	-
6	Profit / (Loss) before extraordinary items and tax (4-5)	2,544.29	2,622.83	898.01	3,520.85
7	Extraordinary items	-	-	86.48	86.48
8	Profit / (Loss) Before Tax (6-7)	2,544.29	2,622.83	811.54	3,434.37
9	Tax Expenses:				
	(a) Current Tax	660.71	736.48	297.75	1,034.23
	(b) Deferred Tax	-3.35	-0.58	-0.74	-1.32
	(c) Tax Adjustment of Earlier Years	-	-	-	-
	Total Tax Expenses (9)	657.36	735.90	297.01	1,032.91
10	Profit / (Loss) for the period from continuing operations (8-9)	1,886.93	1,886.93	514.53	2,401.46
11	Profit / (Loss) from discontinuing operations before tax				
12	Tax expenses of discontinuing operations				
13	Profit / (Loss) from discontinuing operations after tax (11-12)	-	-	-	-
14	Net Profit / (Loss) for the period (10+13)	1,886.93	1,886.93	514.53	2,401.46
15	Net Profit attributable to :				
	a) Owners of the Company	1,884.23	1,872.12	510.10	2,382.21
	b) Non-Controlling Interest	2.70	14.81	4.43	19.25
15	Paid-up Equity Share Capital (Face value of ₹ 10 each)	1,823.25	107.25	107.25	107.25
16	Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year				3,196.39
17	Earnings per equity share of ₹ 10 each (not annualised) :				
	a) Basic (In Rupees)	10.35	10.35	2.82	13.17
	b) Diluted (In Rupees)	10.35	10.35	2.82	13.17



For and on behalf of Board of Directors
Nisus Finance Services Co Limited
(Formerly known as Nisus Finance Services Co Private Limited)

M Goenka

Mridula Goenka
Director
DIN: 06879950

Vikas Modi
Vikas Modi
Director
DIN: 06624732

Place : Mumbai
Date: December 24, 2024

Nisus Finance Services Co Limited

(Formerly known as Nisus Finance Services Co Private Limited)

502-A, Floor-5, A-Wing, Poonam Chambers, Dr. Annie Besant Road, Worli, Mumbai, Maharashtra, India, 400 018
Tel: +91 22 61648888, E: info@nisusfin.com, W: www.nisusfin.com

PAN: AAJCM2118H | CIN: U65923MH2013PLC247317 | GSTIN: 27AAJCM2118H1ZK

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE SIX MONTHS PERIOD ENDED SEPTEMBER 30, 2024

(₹ in Lakhs)

Particulars	Half Year Ended	Half Year Ended
	30.09.2024	30.09.2023
	(Unaudited)	(Unaudited)
A Cash Flow from operating activities		
Profit / (Loss) before tax	2,544.29	811.54
Adjustment for Non Operating Income		
Depreciation /Amortisation	13.07	5.25
Interest Received	(152.34)	(179.99)
Capital Gain on sale of NCDs	(441.50)	(72.17)
Dividend Income	(13.96)	(12.33)
Finance Cost	33.95	44.23
Gratuity Expenses	12.40	7.32
Balance W/off Earlier Year now reversed	-	2.97
Reversal of Impairment Loss	(142.50)	-
(Profit) / Loss Share From Subsidiaries	(38.79)	2.85
Foreign Currency Translation Reserve	(0.11)	-
Prior Period Item/Previous Year Tax Adjustment	-	-
Operating Profit before Working Capital changes	1,814.50	609.68
Add/Less: Changes in working capital		
(Decrease)/Increase in trade payables	83.96	(143.24)
(Decrease)/Increase in other current liabilities	5.25	318.02
(Decrease)/Increase in Provisions	(391.36)	(6.45)
Decrease/(Increase) in other Non Current Assets	(491.47)	(93.94)
Decrease/(Increase) in trade & other receivable	(2,030.29)	(182.31)
Decrease/(Increase) in Loans & advances	184.45	(110.57)
Decrease/(Increase) in Other Current Assets	(172.75)	180.39
Cash generated from operations	(997.71)	571.59
Extra Ordinary Items	-	-
Income taxes paid (net)	(273.95)	(76.37)
Net Cash Flow from Operating Activities (A)	(1,271.66)	495.22
B Cash Flow from investing activities		
Purchase of Property Plant and Equipment and Intangible Asset	(42.40)	(3.45)
Interest Income	152.34	179.99
Investment in Associates	(55.61)	(2.85)
Proceeds from Investment in Subsidiaries / Associate	43.66	20.13
Proceeds from Long Term Investments	714.77	127.26
Sale of NCD's	441.50	72.17
Dividend Income	13.96	12.33
Net Cash Flow from Investing Activities (B)	1,268.22	405.59
C Cash Flow from financing activities		
Financial Cost	(33.95)	(44.23)
Repayment of Long Term Borrowings	(174.76)	-
Receipt of Short Term Borrowings	13.27	-
Repayment of Short Term Borrowings	-	(737.00)
Capital Introduced by Minority Interest	0.23	0.03
Capital Withdrawal by Minority Interest	-	(1.00)
Net Cash Flow from Financing Activities (C)	(195.20)	(782.20)
Net (decrease) / increase in Cash and Cash Equivalents (A+B+C)	(198.64)	118.61
Cash and Cash Equivalents at the beginning of period	745.42	367.67
Cash and Cash Equivalents at the Closing of period	546.78	486.28



For and on behalf of Board of Directors
Nisus Finance Services Co Limited
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M Goenka

Vikas Mod

Mridula Goenka
Director
DIN: 06879950

Vikas Modi
Director
DIN: 06624732

Place : Mumbai

Date: December 24, 2024

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CONSOLIDATED UNAUDITED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

(₹ in Lakhs)

Sr. No.	Particulars	Half Year Ended			Year Ended
		30.09.2024	31.03.2024	30.09.2023	31.03.2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Segment Revenue (Net Sales/Income from Operations)				
	a) Segment 1	2,710.43	2,853.58	944.24	3,797.82
	b) Segment 2	750.30	240.53	264.48	505.02
	Total	3,460.73	3,094.12	1,208.72	4,302.84
	Less : Inter Segment Sales	-	-	-	-
	Net Sales/Income from Operations from Continuing Operations	3,460.73	3,094.12	1,208.72	4,302.84
2	Segment Results (Profit/(Loss) before interest & Tax)				
	a) Segment 1	2,668.62	2,820.07	921.61	3,741.68
	b) Segment 2	724.46	179.19	230.17	409.37
	Total	3,393.09	2,999.26	1,151.79	4,151.04
	Less : Unallocable Interest and Finance Charges (Net)	-	0.71	-	0.71
	Other Unallocable income	1.84	0.75	-	0.75
	Other Unallocable expenditure	850.63	376.46	253.77	630.23
	Profit/(Loss) before Exceptional items	2,544.29	2,622.83	898.01	3,520.85
	- Exceptional items	-	-	86.48	86.48
	Profit Before Tax from Continuing Operations	2,544.29	2,622.83	811.54	3,434.37
	Less: Tax Expense	660.71	736.48	297.75	1,034.23
	Less: Deferred Tax Expense	-3.35	-0.58	-0.74	-1.32
	Profit after Tax (before adjustment for Minority Interest) from continuing operations)	1,886.93	1,886.93	514.53	2,401.46
	Share of (Profit) /Loss transferred to Minority Interest	2.70	14.81	4.43	19.25
	Profit after Tax (after adjustment for Minority Interest)	1,884.23	1,872.12	510.10	2,382.21
3	Segment Assets				
	a) Segment 1	4,127.05	1,480.75	415.40	1,480.75
	b) Segment 2	1,697.17	2,394.10	2,330.78	2,394.10
	c) Unallocable Assets	905.37	1,044.61	537.50	1,044.61
	Total Segment Assets from Continuing Operations	6,729.59	4,919.46	3,283.68	4,919.46
4	Segment Liabilities				
	a) Segment 1	950.53	948.27	1,132.45	948.27
	b) Segment 2	49.90	105.08	411.49	105.08
	c) Unallocable	490.14	501.70	262.01	501.70
	Total Segment Liabilities from Continuing Operations	1,490.57	1,555.05	1,805.96	1,555.05

NOTES:
 1 Considering the nature of the Company's business and operations, as well as based on reviews performed by (Chief operating decision maker regarding resource allocation and performance management, the Company has identified following as reportable segments in accordance with the requirements of AS 17 - "Segement Reporting".

Classification of Reportable Segments :

- a) Segment 1 - Transaction Advisory and Fund Management Business
- b) Segment 2 - Investment Income

Place : Mumbai
 Date: December 24, 2024



For and on behalf of Board of Directors
 Nisus Finance Services Co Limited
 (Formerly known as Nisus Finance Services Co Private Limited)

M Goenka

Mridula Goenka
 Director
 DIN: 06879950

Vikas Modi
 Vikas Modi
 Director
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NOTES TO THE AUDITED CONSOLIDATED FINANCIAL RESULTS:

- 1 The above consolidated unaudited financial results have been prepared in accordance with recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25") as prescribed under section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Accounting Standards) Rules, 2021, as amended from time to time, and other accounting principles generally accepted in India.
- 2 The above consolidated unaudited financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 24th December, 2024. The limited review as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors of the Company.
- 3 The Company is primarily engaged in two business Segment. I) Transaction Advisory and Fund Management Business II) Investment Income. Accordingly, we have reported the business segments as required under Accounting Standard 17.
- 4 There were no investor complaints, known to the Company, outstanding as on the half year ended 30th September, 2024.
- 5 The figures for the half year ended 31st March, 2024 are the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2024 and the unaudited financial results for the half year ended 30th September, 2023.
- 6 Previous period's /year's figures have been reclassified/regrouped/rearranged, wherever considered necessary so as to make them comparable with current period's /year's figures.
- 7 Basic and Diluted Earnings Per Share of periods presented have been calculated based on the weighted average number of shares outstanding in respective periods.
- 8 The Company has issued and allotted 56,45,600 equity shares of Rs. 10 each fully paid up for cash at a price of ₹ 10/- each including premium of ₹ 170/- each by way of Initial Public Offer ("IPO") aggregating to ₹ 10,162.08 Lakhs and got listed on SME Platform of Bombay Stock Exchange Limited on December 11, 2024.



For and on behalf of Board of Directors
Nisus Finance Services Co Limited
(Formerly known as Nisus Finance Services Co Private Limited)

Mridula Goenka

Mridula Goenka
Director
DIN: 06879950

Vikas Modi

Vikas Modi
Director
DIN: 06624732

Place : Mumbai

Date: December 24, 2024

Nisus Finance Services Co Limited

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SANJAY RAJA JAIN & CO.
CHARTERED ACCOUNTANTS

G-02, HANUMANT BHAVAN, 306 J.S.S. ROAD, THAKURDWAR, MUMBAI - 400002.

**Limited Review Report (Consolidated) on half yearly Financial Results of the Company
Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure
Requirements) Regulations, 2015**

The Board of Directors
Nisus Finance Services Co Limited
Mumbai

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results ('the Statement') of Nisus Finance Services Co Limited ('the Company') and its Subsidiaries (the company and its subsidiaries together referred to as "the group"), for the half year ended September 30, 2024, ("the statement") being submitted by the parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (" Listing Regulations").
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25,(AS 25) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our Responsibility is to express a report on the statement based on our review.
3. 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.
4. Based on our Review conducted as above and based on conclusion / review report of the other auditor referred in para 6 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 applicable Accounting Standards ('AS') specified under section 133 of the Companies ACT, 2013 as amended, 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



SANJAY RAJA JAIN & CO.
CHARTERED ACCOUNTANTS

G-02, HANUMANT BHAVAN, 306 J.S.S. ROAD, THAKURDWAR, MUMBAI - 400002.

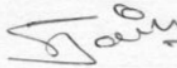
5. The Statement includes the Results of the following entities :

SR No	Company Name	Relationship
1	Nisus Finance Services Co Limited	Parent Company
2	Nisus Finance & Investment Managers LLP	Subsidiary
3	Nisus BCD Advisors LLP	Subsidiary
4	Nisus Finance International Advisors IFSC LLP	Step-down Subsidiary
5	Nisus Finance Investment Consultancy - FZCO	Foreign Step-down Subsidiary
6	Nifco Management Consultancies LLC	Foreign Step-down Subsidiary

6. We did not review the interim financial information of Foreign Step down Subsidiary Nisus Finance Investment Consultancy - FZCO and Nifco Management Consultancies LLC included in the Statement, whose interim financial information reflect total assets of Rs 516.45 Lakhs and Rs 6.55 Lakhs as at 30th September 2024 and total revenues of Rs. Nil and Rs Nil for the period from 1 April 2024 to 30 September 2024, as considered in the statement. This interim financial information has been reviewed by other auditor whose report has 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 the subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our Conclusion on the statement is not modified in respect of the above matter.

For, **SANJAY RAJA JAIN & CO.**
CHARTERED ACCOUNTANTS
FRN - 120132W



SURJEET JAIN

Partner

M.No. 129531

Place : Mumbai

Date : 24/12/2024

UDIN: 24129531BKFTK8732

