



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 30<sup>th</sup>, 2024.

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, 2024, duly approved by the Board of Directors of Company at their meeting held today i.e. November 14, 2024 together with Statement of Assets and Liabilities and Limited Review Report thereon are enclosed.

The Board Meeting commenced at 12.30 P.M. and concluded at 03:04 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**  
**Date:** 14/11/2024  
**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 **30<sup>th</sup> September 2024** 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: 24103837BKBGFG3643



Place: Nagpur

Date: 14.11.2024

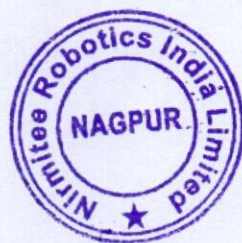


NIRMITEE ROBOTICS INDIA LIMITED  
UNAUDITED STANDALONE BALANCE SHEET AS AT 30th SEPTEMBER 2024

(Amount Rs. In Lakhs)

PARTICULARS	NOTE NO	AUDITED	AUDITED
		YEAR ENDED 30.09.2024	YEAR ENDED 31.03.2024
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholder's Funds</b>			
(a) Share Capital	1	360.12	360.12
(b) Reserves and Surplus	2	210.51	202.32
(c) Money received against Share Warrants		-	-
<b>2 Share Application Money Pending Allotment</b>		-	-
<b>3 Non-current Liabilities</b>			
(a) Long-term Borrowings	3	184.18	135.55
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long-term Provisions		-	-
<b>4 Current Liabilities</b>			
(a) Short-term Borrowings	5	57.39	120.93
(b) Trade Payables	6		
(i) Outstanding dues of MSME		-	19.64
(ii) Outstanding dues of creditors other than MSME		1.76	.08
(c) Other Current Liabilities	7	8.79	8.69
(d) Short-term Provisions	8	10.90	48.98
<b>TOTAL</b>		<b>833.64</b>	<b>896.31</b>
<b>B ASSETS</b>			
<b>1 Non-Current Assets</b>			
(a) Property, Plant and Equipment and Intangible Assets	9		
(i) Property, Plant and Equipment		95.32	76.08
(ii) Intangible Assets		.87	.94
(iii) Capital work -in-progress		-	-
(iv) Intangible Assets under development		-	-
(b) Non-Current Investments		-	-
(c) Deferred Tax Assets (Net)	4	1.56	1.44
(d) Long-term Loans and Advances	11	224.65	230.77
(e) Other Non-Current Assets	12	167.61	191.73
<b>2 Current Assets</b>			
(a) Current Investments	10	-	-
(b) Inventories		175.95	60.79
(c) Trade Receivables	13	51.38	240.48
(d) Cash and Cash Equivalents	14	64.75	43.34
(e) Short-term Loans and Advances	15	22.70	13.20
(f) Other Current Assets	16	28.85	37.55
<b>TOTAL</b>		<b>833.64</b>	<b>896.31</b>

For and on behalf of the Board



*Jm*  
*Jm*

JAY MOTGHARE  
WHOLE-TIME DIRECTOR  
DIN 07559929



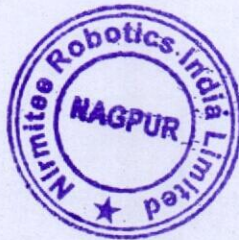
**NIRMITEE ROBOTICS INDIA LIMITED**  
**UNAUDITED STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 30th SEPTEMBER 2024**

(Amount Rs. In Lakhs)

PARTICULARS	NOTE NO	HALF YEAR ENDED			YEAR ENDED	YEAR ENDED
		UNAUDITED 30.09.2024	AUDITED 31.03.2024	UNAUDITED 30.09.2023	AUDITED 31.03.2024	AUDITED 31.03.2023
<b>A CONTINUING OPERATIONS :</b>						
1 Revenue from Operations	17	85.82	359.11	139.89	499.00	537.15
2 Other Income *	18	1.96	-5.13	7.90	2.76	1.10
3 Total Income (1+2)		87.78	353.97	147.79	501.76	538.25
4 <b>Expenses:</b>						
Cost of Material Consumed		-	-	-	-	-
Purchase of Stock-in-Trade		-	82.72	12.90	95.62	80.33
Changes in Inventories	19	-115.17	59.18	-108.22	-49.04	6.58
Employee Benefits Expenses	20	55.65	57.57	54.03	111.60	147.70
Finance Costs	21	17.96	10.29	10.85	21.14	7.69
Depreciation and Amortization Expenses	9	9.40	7.63	7.54	15.17	7.71
Other Operating Expenses	22	107.82	121.67	121.42	243.09	208.37
Total Expenses		75.66	339.06	98.53	437.59	458.38
5 Profit before exceptional and Extra-ordinary items and Tax (3-4)		12.12	14.92	49.25	64.17	79.87
6 Exceptional Items		-	-	-	-	-
7 Profit before extraordinary items and tax (5-6)		12.12	14.92	49.25	64.17	79.87
8 Extraordinary Items		-	-	-	-	-
9 Profit before tax (7-8)		12.12	14.92	49.25	64.17	79.87
10 <b>Tax expenses:</b>						
(1) Current Tax Expense for Current Year		-	16.25	-	16.25	17.60
(2) Income Tax for earlier Year		-	-	-	-	-
(3) Deferred Tax		-12	-70	-67	-1.36	-26
11 Profit for the period from Continuing Operations (9-10)		12.24	-64	49.92	49.28	62.53
<b>B DISCONTINUING OPERATIONS :</b>						
12(i) Profit from discontinuing operations (Before Tax)		-	-	-	-	-
12(ii) Gain on disposal of assets / settlement of liabilities attributable to the discontinuing operations		-	-	-	-	-
12(iii) Add / Less : Tax Expenses of discontinuing operations		-	-	-	-	-
(a) on ordinary activities attributable to the discontinuing operations		-	-	-	-	-
(b) on gain / loss on disposal of assets / settlement of liabilities		-	-	-	-	-
13 Profit from discontinuing operations (12(i) + 12(ii) + 12(iii))		-	-	-	-	-
<b>C TOTAL OPERATIONS :</b>						
14 Profit for the Year (11+13)		12.24	-64	49.92	49.28	62.53
15 <b>Earnings per Equity Share:</b>						
(1) Basic		0.34	(0.02)	1.39	1.37	1.74
(2) Diluted		0.34	(0.02)	1.39	1.37	1.74

Note \*:- The negative balance of Rs. 5,13,088.96/- is on account of reversal of the half yearly entry made on 30.09.2023 towards interest on loan to subsidiary company no longer due to intended closure of wholly owned subsidiary's business.  
The company has not charged such interest as at the Balance Sheet date due to intended closure of wholly owned subsidiary's business. Hence, the negative balance.

For and on behalf of the Board



*Jay Motghare*

JAY MOTGHARE  
WHOLE-TIME DIRECTOR  
DIN 07559929



NIRMITEE ROBOTICS INDIA LIMITED

AS 3.18(b) Unaudited Standalone Cash Flow Statement for the year period ended 30th September 2024

(Amount Rs. In Lakhs)

Particulars	For the year ended 30th September, 2024		For the year ended 31 March, 2024	
	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.
AS 3.8 AS 3.20	<b>A. Cash flow from operating activities</b>			
		12.12		64.17
	Net Profit / (Loss) before extraordinary items and tax			
	<u>Adjustments for:</u>			
	9.40		15.17	
	17.96		21.14	
	-1.96		-2.76	
	-4.04	21.35	-4.46	29.10
		33.47		93.27
	Operating profit / (loss) before working capital changes			
	<u>Changes in working capital:</u>			
	<u>Adjustments for (increase) / decrease in operating assets:</u>			
			60.00	
	-115.17		-49.04	
	189.10		102.61	
	-9.50		-12.11	
	8.70	73.14	19.32	120.78
	<u>Adjustments for increase / (decrease) in operating liabilities:</u>			
	-17.96		-33.29	
	.10		-62.36	
	-38.09		-5.34	
	-63.54	-119.49	103.43	2.43
		-12.88		216.49
AS 3.28		-		-
		-12.88		216.49
AS 3.34		-		-16.25
AS 3.35		-		-
		-		-
		-12.88		200.24
AS 3.8 AS 3.15	<b>B. Cash flow from investing activities</b>			
	-28.57		-50.47	
	1.96		2.76	
	24.12		-40.20	
	6.12	3.62	-127.94	-215.85
AS 3.28		-		-
		3.62		-215.85
AS 3.34		-		-
AS 3.35		-		-
		3.62		-215.85

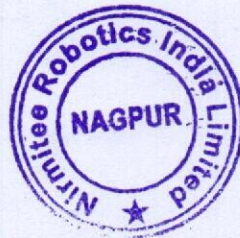


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Jm



AS 3.8	C. Cash flow from financing activities				
AS 3.17	Net Proceeds from long-term borrowings	48.63		30.83	
	Repayment of short-term borrowings	-		-	
AS 3.30	Finance cost	-17.96	30.68	-21.14	9.69
AS 3.28	Cash flow from extraordinary items		-		-
	Net cash flow from / (used in) financing activities (C)		30.68		9.69
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)		21.42		-5.93
	Cash and cash equivalents at the beginning of the year		43.34		49.26
AS 3.25	Effect of exchange differences on restatement of foreign currency Cash		-		-
	Cash and cash equivalents at the end of the year		64.75		43.34
AS 3.42	Reconciliation of Cash and cash equivalents with the Balance Sheet				
	Cash and cash equivalents as per Balance Sheet		64.75		43.34
	Less: Bank balances not considered as Cash and cash equivalents as		-		-
	Net Cash and cash equivalents (as defined in AS 3 Cash Flow		64.75		43.34
	Add: Current investments considered as part of Cash and cash		-		-
	Cash and cash equivalents at the end of the year *		64.75		43.34

For and on behalf of the Board



x   
 JAY MOTGHARE  
 WHOLE-TIME DIRECTOR  
 DIN 07559929

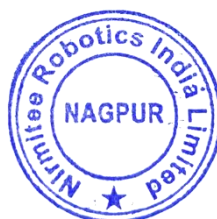
## **Nirmitee Robotics India Limited**

### **Note to Accounts:-**

1. The above unaudited standalone 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 14<sup>th</sup> November 2024.
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 31<sup>st</sup> March, 2024.
4. Figures for the half year ended 31<sup>st</sup> March 2024 are balancing figures between the audited figures for the full financial year and the reviewed year to date figures upto the half year ended 30<sup>th</sup> September 2023 of the respective financial year.
5. In note no. 9 of the Unaudited Standalone Financial Results containing the details regarding Property, Plant & Equipment, the assets lying under the head Capital goods in transit have been apportioned to respective fixed assets as the same have been received in India on 19.06.2024 on account of the closure of its wholly owned subsidiary company named Nirmitee Robotics AC Maintenance LLC.
6. Previous periods figures have been regrouped / rearranged / reclassified wherever necessary to make them comparable with the figures of current period.
7. The aforesaid Unaudited Standalone Financial Results are also being disseminated on the website of the Company i.e., ([www.nirmiteerobotics.com](http://www.nirmiteerobotics.com)).

Place: Nagpur

Date: 14.11.2024





**Independent Auditor's Review Report on unaudited consolidated financial results of Nirmitee Robotics India Limited for the half year ended on 30<sup>th</sup> September 2024 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 30<sup>th</sup> September 2024 ('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 Foreign currency translation reserve as per note no. 2 of the Consolidated Financial Results.
- The wholly owned subsidiary company in Dubai named Nirmitee Robotics AC Maintenance LLC has closed its business operations on 15.07.2024 and the Financial Statements of the same have been prepared upto that date only. Therefore, the Financial Statements of the subsidiary upto 15.07.2024 have been considered for the preparation of Unaudited Consolidated Financial Results .

We did not review the interim financial results of subsidiary included in the Statement, whose interim financial results reflects total revenues of Rs. Nil, total net loss of Rs. 78.50 lakhs (before consolidation adjustments) for the half year ended 30<sup>th</sup> September 2024, 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 Shareholder's Current Account of AED 9,87,531/- which is subject to verification and reconciliation by the Independent Auditor of the wholly owned subsidiary.



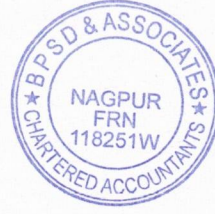


2. At the time of restating the subsidiary's figures for the purpose of consolidation the amount of Share Capital recoded in the separate financial results is converted at the rate other than the rate at which such amount is actually paid by the holding company.

For BPSD & Associates  
Chartered Accountants  
FRN: 118251W



CA Shantanu Deshmukh  
Partner  
Membership No. 103837  
UDIN: 24103837BKBGFH9187



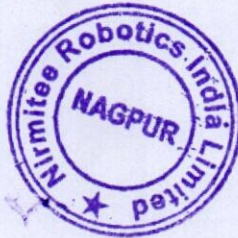
Place: Nagpur  
Date: 14.11.2024



NIRMITEE ROBOTICS INDIA LIMITED  
UNAUDITED CONSOLIDATED BALANCE SHEET AS AT 30th SEPTEMBER 2024

PARTICULARS		NOTE NO	Amount in Rs. Lakhs	
			AUDITED YEAR ENDED 30.09.2024	AUDITED YEAR ENDED 31.03.2024
<b>A EQUITY AND LIABILITIES</b>				
<b>1 Shareholder's Funds</b>				
	(a) Share Capital	1	360.12	360.12
	(b) Reserves and Surplus	2	-14.14	53.05
	(c) Money received against Share Warrants		-	-
<b>2 Share Application Money Pending Allotment</b>				
			-	-
<b>3 Non-current Liabilities</b>				
	(a) Long-term Borrowings	3	184.18	135.55
	(b) Deferred Tax Liabilities (Net)	4	-	-
	(c) Other Long Term Liabilities		-	-
	(d) Long-term Provisions		-	-
<b>4 Current Liabilities</b>				
	(a) Short-term Borrowings	5	57.39	159.39
	(b) Trade Payables	6		
	(i) Outstanding dues of MSME		-	19.64
	(ii) Outstanding dues of creditors other than MSME		1.76	.08
	(c) Other Current Liabilities	7	8.79	8.69
	(d) Short-term Provisions	8	10.90	49.03
<b>TOTAL</b>			<b>608.99</b>	<b>785.54</b>
<b>B ASSETS</b>				
<b>1 Non-Current Assets</b>				
	(a) Property, Plant and Equipment and Intangible Assets	9		
	(i) Property, Plant and Equipment		95.32	82.19
	(ii) Intangible Assets		.87	.94
	(iii) Capital work -in- progress		-	-
	(iv) Intangible Assets under development		-	-
	(b) Non-Current Investments		-	-
	(c) Deferred Tax Assets (Net)	4	1.56	1.44
	(d) Long-term Loans and Advances		-	-
	(e) Other Non-Current Assets	10	167.61	191.73
<b>2 Current Assets</b>				
	(a) Current Investments		-	-
	(b) Inventories		175.95	60.79
	(c) Trade Receivables	11	51.38	259.29
	(d) Cash and Cash Equivalents	12	64.75	43.34
	(e) Short-term Loans and Advances	13	22.70	15.66
	(f) Other Current Assets	14	28.85	130.17
<b>TOTAL</b>			<b>608.99</b>	<b>785.54</b>

For and on behalf of the Board



*Jay Motghare*

JAY MOTGHARE  
WHOLE-TIME DIRECTOR  
DIN 07559929



NIRMITEE ROBOTICS INDIA LIMITED  
UNAUDITED CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 30th SEPTEMBER 2024

Amount in Rs. Lakhs

PARTICULARS	NOTE NO	HALF YEAR ENDED			YEAR ENDED	YEAR ENDED
		UNAUDITED 30.09.2024	AUDITED 31.03.2024	UNAUDITED 30.09.2023	AUDITED 31.03.2024	AUDITED 31.03.2023
<b>A CONTINUING OPERATIONS :</b>						
1 Revenue from Operations	15	85.82	360.00	241.55	601.55	537.86
2 Other Income *	16	1.96	1.11	1.97	3.08	1.81
3 Total Income (1+2)		87.78	361.11	243.53	604.64	539.67
<b>4 Expenses:</b>						
Cost of Material Consumed		-	-	-	-	-
Purchase of Stock-in-Trade		-	82.72	12.90	95.62	80.33
Changes in Inventories	17	-115.17	59.18	-108.22	-49.04	6.58
Employee Benefits Expenses	18	55.65	85.23	83.92	169.14	148.30
Finance Costs	19	18.45	11.52	11.28	22.80	7.69
Depreciation and Amortization Expenses	9	9.40	5.50	11.63	17.13	7.71
Other Operating Expenses	20	185.84	169.21	261.81	431.02	208.74
Total Expenses		154.17	413.36	273.31	686.67	459.35
5 Profit before exceptional and Extra-ordinary items and Tax (3-4)		-66.39	-52.25	-29.78	-82.03	80.33
6 Exceptional Items		-	-	-	-	-
7 Profit before extraordinary items and tax (5-6)		-66.39	-52.25	-29.78	-82.03	80.33
8 Extraordinary Items		-	-	-	-	-
9 Profit before tax (7-8)		-66.39	-52.25	-29.78	-82.03	80.33
10 Tax expenses:						
(1) Current Tax Expense for Current Year		-	-	-	16.25	17.60
(2) Income Tax for earlier Year		-	-	-	-	-
(3) Deferred Tax		-12	-70	-67	-1.36	-26
11 Profit for the period from Continuing Operations (9-10)		-66.27	-51.56	-29.12	-96.92	62.99
<b>B DISCONTINUING OPERATIONS :</b>						
12(i) Profit from discontinuing operations (Before Tax)		-	-	-	-	-
12(ii) Gain on disposal of assets / settlement of liabilities attributable to the discontinuing operations		-	-	-	-	-
12(iii) Add / Less : Tax Expenses of discontinuing operations		-	-	-	-	-
(a) on ordinary activities attributable to the discontinuing operations		-	-	-	-	-
(b) on gain / loss on disposal of assets / settlement of liabilities		-	-	-	-	-
13 Profit from discontinuing operations (12(i) + 12(ii) + 12(iii))		-	-	-	-	-
<b>C TOTAL OPERATIONS :</b>						
14 Profit for the Year (11+13)		-66.27	-51.56	-29.12	-96.92	62.99
15 Earnings per Equity Share:						
(1) Basic		(1.84)	(1.43)	(0.81)	(2.69)	1.75
(2) Diluted		(1.84)	(1.43)	(0.81)	(2.69)	1.75

For and on behalf of the Board



X

JAY MOTGHARE  
WHOLE-TIME DIRECTOR  
DIN 07559929



NIRMITEE ROBOTICS INDIA LIMITED

AS 3.18(b) Unaudited Consolidated Cash Flow Statement for the year period ended 30th September 2024

Amount in Rs. Lakhs

Particulars	For the year ended 30th September, 2024		For the year ended 31 March, 2024	
	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.
AS 3.8 AS 3.20	<b>A. Cash flow from operating activities</b>			
		-66.39		-82.03
	Net Profit / (Loss) before extraordinary items and tax			
	<u>Adjustments for:</u>			
	9.40		17.13	
	18.45		22.80	
	-1.96		-3.08	
	-92	24.98	-7.98	28.86
		-41.41		-53.17
	Operating profit / (loss) before working capital changes			
	<u>Changes in working capital:</u>			
	<i>Adjustments for (increase) / decrease in operating assets:</i>			
	-		-	
	-115.17		-49.04	
	207.91		83.80	
	-7.04		-14.57	
	101.31	187.01	53.71	73.91
	<i>Adjustments for increase / (decrease) in operating liabilities:</i>			
	-17.96		-33.29	
	.10		-2.36	
	-38.13		-64.88	
	-102.00	-157.99	134.25	33.72
		-12.39		54.46
AS 3.28		-		-
		-12.39		54.46
AS 3.34		-		-16.25
AS 3.35		-		-
		-		-
		-12.39		38.21
AS 3.8 AS 3.15	<b>B. Cash flow from investing activities</b>			
	-22.45		-15.78	
	1.96		3.08	
	24.12		-40.20	
		3.62	-	-52.89
AS 3.28		-		-
		3.62		-52.89
AS 3.34		-		-
AS 3.35		-		-
		3.62		-52.89

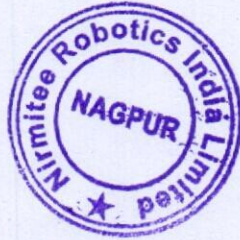


*[Handwritten Signature]*  
X 2/2



AS 3.8	<b>C. Cash flow from financing activities</b>			
AS 3.17	Net Proceeds from long-term borrowings	48.63		30.83
	Repayment of short-term borrowings	-		-
AS 3.30	Finance cost	-18.45	30.18	-22.80
AS 3.28	Cash flow from extraordinary items		-	-
	<b>Net cash flow from / (used in) financing activities (C)</b>		<b>30.18</b>	<b>8.04</b>
	<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>		<b>21.41</b>	<b>-6.64</b>
	Cash and cash equivalents at the beginning of the year		43.34	49.98
AS 3.25	Effect of exchange differences on restatement of foreign currency Cash		-	-
	<b>Cash and cash equivalents at the end of the year</b>		<b>64.75</b>	<b>43.34</b>
AS 3.42	<b>Reconciliation of Cash and cash equivalents with the Balance Sheet</b>			
	Cash and cash equivalents as per Balance Sheet		64.75	43.34
	Less: Bank balances not considered as Cash and cash equivalents as		-	-
	Net Cash and cash equivalents (as defined in AS 3 Cash Flow		64.75	43.34
	Add: Current investments considered as part of Cash and cash		-	-
	<b>Cash and cash equivalents at the end of the year *</b>		<b>64.75</b>	<b>43.34</b>

For and on behalf of the Board



*Jay Motghare*

JAY MOTGHARE  
WHOLE-TIME DIRECTOR  
DIN 07559929



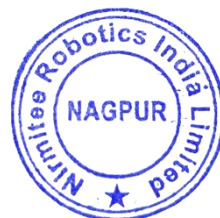
## **Nirmitee Robotics India Limited**

### **Note to Accounts:-**

1. The above unaudited consolidated 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 14<sup>th</sup> November 2024.
2. The Unaudited consolidated 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 31<sup>st</sup> March, 2024.
4. Figures for the half year ended 31<sup>st</sup> March 2024 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 30<sup>th</sup> September 2023 of the respective financial year.
5. The wholly owned subsidiary company in Dubai named Nirmitee Robotics AC Maintenance LLC has closed its business operations on 15.07.2024 and the Financial Statements of the same have been prepared upto that date only. Therefore, the Financial Statements upto 15.07.2024 have been considered for the preparation of Unaudited Consolidated Financial Results .
6. In note no. 9 of the Unaudited Consolidated Financial results containing the details regarding Property, Plant & Equipment, the assets lying under the head Capital goods in transit have been apportioned to respective fixed assets as the same have been received in India on 19.06.2024 on account of the closure of its wholly owned subsidiary company named Nirmitee Robotics AC Maintenance LLC.
7. Previous periods figures have been regrouped / rearranged / reclassified wherever necessary to make them comparable with the figures of current period.
8. The aforesaid Unaudited Consolidated Financial Results are also being disseminated on the website of the Company i.e., ([www.nirmiteerobotics.com](http://www.nirmiteerobotics.com)).

Place: Nagpur

Date: 14.11.2024





To  
BSE Limited  
Phiroze Jeejeebhoy 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 30<sup>th</sup> September 2024 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**

**Date:** 14/11/2024

**Place:** Nagpur