

NILKANTH ENGINEERING LIMITED

CIN NO: L27300MH1983PLC029360

Regd. Office: 407, Kalbadevi Road, Daulat Bhawan, 3rd Floor, Mumbai – 400 002

Tel.: 2200 0630, Email : nilkanthengineeringltd@gmail.com

Website : www.nilkanthengineering.co.in

January 22, 2025

Dept. of Corporate Services(CRD)

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street

Mumbai 400 001

Dear Sir,

Ref: Scrip Code: 512004

Subject: Outcome of the Board Meeting held on January 22, 2025 – Un-audited Financial Results for the Third Quarter and Nine Months ended 31st December, 2024

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations), we enclose herewith the following:

1. Un-audited Financial Results (Standalone and Consolidated) of the Company for the Third Quarter and Nine Months ended December 31, 2024

The above Un-audited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held today.

2. Limited Review Report on the aforesaid Financial Results duly issued by M/s PKJ & Co., Statutory Auditor of the Company.

The Meeting of the Board of Directors commenced at 2.30 PM and concluded at 3.30 PM

You are requested to take the same on your record.

Thanking You.

Yours faithfully,

For **NILKANTH ENGINEERING LIMITED**

Shiksha Agrawal

Shiksha Agrawal
Managing Director
(DIN-02597523)



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Regd. Office : 407, Kalbadevi Road, Daulat Bhavan, 3rd Floor, Mumbai - 400 002

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Unaudited Standalone Financial Results for the quarter and nine months ended 31st December 2024

(Figures ₹ in Lacs except EPS)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	-	-	-	-	-	-
2	Other Income	6.08	6.00	5.17	17.96	13.33	19.06
3	Total Income (1 + 2)	6.08	6.00	5.17	17.96	13.33	19.06
4	Expenses						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods work-in-progress	-	-	-	-	-	-
	d) Employee benefits expenses	0.80	0.82	3.03	2.39	11.14	13.58
	e) Depreciation and amortisation expenses	9.26	9.26	10.48	27.68	31.32	41.72
	f) Finance costs	-	-	-	-	-	-
	g) Other expenses	2.31	2.21	2.58	6.88	7.49	14.03
	Total expenses	12.37	12.29	16.09	36.95	49.95	69.33
5	Profit / (Loss) before exceptional items (3 - 4)	(6.29)	(6.29)	(10.92)	(18.99)	(36.62)	(50.27)
6	Exceptional Items	-	-	-	-	-	-
7	Profit / (Loss) before tax (5 - 6)	(6.29)	(6.29)	(10.92)	(18.99)	(36.62)	(50.27)
8	Tax expense						
	- Current year's Tax	-	(0.50)	-	0.92	-	-
	- Deferred Tax	0.01	(3.03)	(1.00)	3.05	(16.25)	(16.66)
	- Earlier year's tax adjustments	0.01	-	-	0.01	-	-
9	Net Profit / (Loss) from ordinary activities after tax (7 - 8)	(6.27)	(2.76)	(9.92)	(22.97)	(20.37)	(33.61)
10	Other Comprehensive Income						
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Items that will not be reclassified to profit or loss						
	Actuarial Gain / (Loss)	0.07	(0.13)	0.30	(0.05)	0.44	2.25
	Fair Value measurement on Investments	0.00	429.23	(0.00)	424.12	25.21	25.21
	Tax on above	0.00	(51.40)	(0.00)	(51.40)	1.83	1.83
11	Total Comprehensive Income for the period (net of tax)	(6.20)	374.94	(9.62)	349.70	7.11	(4.32)
12	Paid-up equity share capital (Face Value ₹ 10/- per share)	124.50	124.50	124.50	124.50	124.50	124.50
13	Reserves excluding Revaluation Reserves						(354.30)
14	Earning per share (EPS) (of ₹ 10/- each) (not annualised) :						
	Basic and Diluted	(0.50)	(0.22)	(0.80)	(1.84)	(1.64)	(2.70)

- These Unaudited Standalone Financial Results for the quarter and nine months ended 31st December, 2024 and the Consolidated Financial Results for the quarter and nine months ended 31st December, 2024 have been reviewed by the Audit Committee and subsequently approved at the meeting of the Board of Directors held on 22nd January, 2025.
- The Statutory Auditors of the Company have carried out a Limited Review of the results for the quarter and nine months ended 31st December, 2024 and have issued an unqualified review report.
- This statement has been prepared in accordance with companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The Company operates mainly in the business segment of fund based leasing & financing activity. All other activities revolve around the main business. Further, all activities are carried out within India. As such, there are no separate reportable segments as per the provisions of IND AS 108 on 'Operating Segments'.
- Figures of the corresponding previous period have been regrouped wherever necessary.

For Nilkanth Engineering Limited


Shiksha Agrawal
 Managing Director
 DIN: 02597523



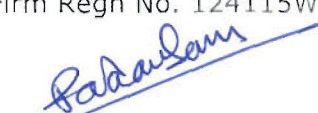
Place : Mumbai
Dated : January 22, 2025

Independent Auditor's Review Report on the Quarterly/Nine Months Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to,
**The Board of Directors,
Nilkanth Engineering Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Nilkanth Engineering Limited** (the 'Company') for the quarter/nine months ended December 31, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion 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 Statement is 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 the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For and on behalf of
P K J & CO.
Chartered Accountants
Firm Regn No. 124115W


(Padam Jain)
Partner
Membership No. 071026



Place : Mumbai
Dated : January 22, 2025
UDIN : 25071026BMOBJC9681

NILKANTH ENGINEERING LIMITED

CIN : L27300MH1983PLC029360

Regd. Office : 407, Kalbadevi Road, Daulat Bhavan, 3rd Floor, Mumbai - 400 002

E-mail: nilkanthengineeringltd@gmail.com

Unaudited Consolidated Financial Results for the quarter and Nine Months ended 31st December 2024

(Figures ₹ in Lacs except EPS)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	-	-	-	-	-	-
2	Other Income	6.08	6.00	5.17	17.96	13.33	19.06
3	Total Income (1 + 2)	6.08	6.00	5.17	17.96	13.33	19.06
4	Expenses						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods work-in-progress	-	-	-	-	-	-
	d) Employee benefits expenses	0.80	0.82	3.03	2.39	11.14	13.58
	e) Depreciation and amortisation expenses	9.26	9.26	10.48	27.68	31.32	41.72
	f) Finance costs	-	-	-	-	-	-
	g) Other expenses	2.31	2.21	2.58	6.88	7.49	14.03
	Total expenses	12.37	12.29	16.09	36.95	49.95	69.33
5	Profit / (Loss) before exceptional items (3 - 4)	(6.29)	(6.29)	(10.92)	(18.99)	(36.62)	(50.27)
6	Share of Profit/(Loss) of Associates	20.81	40.74	37.92	91.45	70.97	3.96
7	Profit Before Exceptional Item and Tax (5 + 6)	14.52	34.45	27.00	72.46	34.35	(46.31)
8	Exceptional Items	-	-	-	-	-	-
9	Profit / (Loss) before tax (5 - 6)	14.52	34.45	27.00	72.46	34.35	(46.31)
10	Tax expense						
	- Current year's Tax	-	0.50	-	0.92	-	-
	- Deferred Tax	0.01	3.05	(1.00)	3.05	(16.25)	(16.66)
	- Earlier year's tax adjustments	0.01	-	-	0.01	-	-
11	Net Profit / (Loss) from ordinary activities after tax (7 - 8)	14.50	30.90	28.00	68.48	50.60	(29.65)
12	Other Comprehensive Income						
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Items that will not be reclassified to profit or loss						
	Actuarial Gain / (Loss)	0.07	(0.13)	0.30	(0.05)	0.44	2.25
	Fair Value measurement on Investments	0.00	529.97	207.96	(144.86)	98.52	(5,448.24)
	Tax on above	0.00	(92.36)	(0.00)	84.19	1.83	63.58
13	Total Comprehensive Income for the period (net of tax)	14.57	468.38	236.25	7.76	151.38	(5,412.06)
14	Net Profit attributable to :						
	Owners of the Company	14.51	30.90	28.00	68.48	50.60	(29.65)
	Non-Controlling Interest	-	-	-	-	-	-
		14.51	30.90	28.00	68.48	50.60	(29.65)
15	Other Comprehensive Income (net of tax) attributable to :						
	Owners of the Company	0.06	437.49	208.25	(60.72)	100.78	(5,382.41)
	Non-Controlling Interest	-	-	-	-	-	-
		0.06	437.49	208.25	(60.72)	100.78	(5,382.41)
16	Total Comprehensive Income attributable to :						
	Owners of the Company	14.57	468.39	236.25	7.76	151.38	(5,412.06)
	Non-Controlling Interest	-	-	-	-	-	-
		14.57	468.39	236.25	7.76	151.38	(5,412.06)
17	Paid-up equity share capital (Face Value ₹ 10/- per share)	124.50	124.50	124.50	124.50	124.50	124.50
18	Reserves excluding Revaluation Reserves						4,526.88
19	Earning per share (EPS)						
	(of ₹ 10/- each) (not annualised) :						
	Basic and Diluted	1.16	2.48	2.25	5.50	4.06	(2.38)

For Nilkanth Engineering Limited

Shiksha Agrawal
(Shiksha Agrawal)
Managing Director
DIN: 02597523



Place : Mumbai
Dated : January 22, 2025

Independent Auditor's Review Report on the Quarterly/Nine Months Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to,
**The Board of Directors,
Nilkanth Engineering Limited**

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **Nilkanth Engineering Limited** ("the Holding Company") and its three associate companies (the Holding Company and its associates together referred to as 'the Group') for the quarter and nine months ended December 31, 2024 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement, which is the responsibility of the Parent Company's management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion 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. A review of interim financial information 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 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 Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Name of the Entity	Relationship
Nilkanth Engineering Limited	Parent Company
Jatayu Textiles & Industries Limited	Associate Company
Sushree Trading Limited	Associate Company
Osiris Online Private Limited	Associate Company

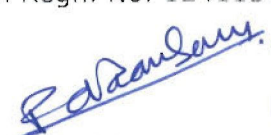


(Cont..2)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the information provided by the management referred to in paragraph 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, 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.
6. The Statement includes the interim financial results and other financial information of three associate companies whose interim financial results/information reflects share of profit amounting to Rs.20.81 Lacs & Rs.91.45 Lacs for the quarter & nine months ended December 31, 2024 respectively and share of Other Comprehensive Loss amounting to Rs. Nil & Rs.433.39 Lacs for the quarter & nine months ended December 31, 2024 respectively. These financial statements are unaudited and have been furnished to us by the management and our opinion in so far as it relates to the amounts and disclosures included in respect of these associates is based solely on the information and explanation provided by the management.

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

For **P K J & CO.**
Chartered Accountants
Firm Regn. No. 124115W


(Padam Jain)
Partner
Membership No. 071026



Place : Mumbai
Dated : January 22, 2025
UDIN : 25071026BMOBJD8097