

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>, 2022.

Pursuant to Regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, the unaudited financial results set out in compliance with Applicable Accounting Standards for the half year ended September 30, 2022, duly approved by the Board of Directors of Company at their meeting held today i.e. November 14, 2022 together with Statement of Assets and Liabilities and Limited Review Report thereon are enclosed.

The Board Meeting commenced at 03.30 P.M. and concluded at 05:23 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**

**Jaspreet Kaur Bhamra**

**Company Secretary cum Compliance Officer**

**Membership No:** A65116

**Date:** 14/11/2022

**Place:** Nagpur

**LIMITED REVIEW REPORT**

**Limited Review Report to The Board of Directors of  
Nirmitee Robotics India Limited,  
Nagpur.**

We have reviewed the accompanying statement of unaudited consolidated financial results of **Nirmitee Robotics India Limited** for the period ended **30<sup>th</sup> September 2022** 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 consolidated 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 consolidated 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 consolidated 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

Place: Nagpur

Date: 14.11.2022

UDIN: 22103837BDBNVA1458



**NIRMITEE ROBOTICS INDIA LIMITED**  
**CONSOLIDATED BALANCE SHEET AS AT 30th SEPTEMBER 2022**

(Amount in thousand Rs.)

PARTICULARS	NOTE NO	UNAUDITED	AUDITED
		PERIOD ENDED 30.09.2022	YEAR ENDED 31.03.2022
<b>A</b>			
<b><u>EQUITY AND LIABILITIES</u></b>			
<b>1 Shareholder's Funds</b>			
(a) Share Capital	<b>1</b>	36,011.88	6,001.98
(b) Reserves and Surplus	<b>2</b>	11,267.49	39,545.96
(c) Money received against Share Warrants		-	-
<b>2 Share Application Money Pending Allotment</b>		-	-
<b>3 Non-current Liabilities</b>			
(a) Long-term Borrowings	<b>3</b>	4,090.00	90.00
(b) Deferred Tax Liabilities (Net)	<b>4</b>	169.45	18.98
(c) Other Long Term Liabilities		-	-
(d) Long-term Provisions		-	-
<b>4 Current Liabilities</b>			
(a) Short-term Borrowings	<b>5</b>	1,883.48	(188.07)
(b) Trade Payables	<b>6</b>		
(i) Outstanding dues of MSME		97.53	43.98
(ii) Outstanding dues of creditors other than MSME		586.85	607.03
(c) Other Current Liabilities	<b>7</b>	899.74	744.40
(d) Short-term Provisions	<b>8</b>	624.22	4,082.44
<b>TOTAL</b>		<b>55,630.65</b>	<b>50,946.70</b>
<b>B</b>			
<b><u>ASSETS</u></b>			
<b>1 Non-Current Assets</b>			
(a) Property, Plant and Equipment and Intangible	<b>9</b>		
(i) Property, Plant and Equipment		6,037.61	2,859.88
(ii) Intangible Assets		47.58	48.96
(iii) Capital work -in- progress		112.20	112.20
(iv) Intangible Assets under development		-	-
(b) Non-Current Investments		-	-
(c) Deferred Tax Assets (Net)		-	-
(d) Long-term Loans and Advances	<b>10</b>	222.22	-
(e) Other Non-Current Assets	<b>11</b>	14,848.27	13,774.75
<b>2 Current Assets</b>			
(a) Current Investments		-	-
(b) Inventories		9,896.65	1,832.98
(c) Trade Receivables	<b>12</b>	9,914.25	18,864.18
(d) Cash and Cash Equivalents	<b>13</b>	4,637.34	6,773.11
(e) Short-term Loans and Advances	<b>14</b>	809.66	1,266.77
(f) Other Current Assets	<b>15</b>	9,104.86	5,413.85
<b>TOTAL</b>		<b>55,630.65</b>	<b>50,946.70</b>
For and on behalf of the Board			
<b>JAY PRAKASH MOTGHARE</b> WHOLE-TIME DIRECTOR <b>DIN 07559929</b> Place: Nagpur Date: 14.11.2022			

**NIRMITEE ROBOTICS INDIA LIMITED**  
**CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 30th SEPTEMBER 2022**

(Amount in thousand Rs.)

PARTICULARS	NOTE NO	HALF YEAR ENDED			YEAR ENDED	YEAR ENDED
		UNAUDITED 30.09.2022	AUDITED 31.03.2022	UNAUDITED 30.09.2021	AUDITED 31.03.2022	AUDITED 31.03.2021
<b>A CONTINUING OPERATIONS :</b>						
<b>1 Revenue from Operations</b>	<b>16</b>	15,343.90	27,290.43	14,338.49	41,628.93	35,000.42
<b>2 Other Income</b>	<b>17</b>	50.05	51.06	73.07	124.13	245.84
<b>3 Total Income (1+2)</b>		<b>15,393.96</b>	<b>27,341.49</b>	<b>14,411.57</b>	<b>41,753.05</b>	<b>35,246.26</b>
<b>4 Expenses:</b>						
Cost of Material Consumed		-	-	-	-	-
Purchase of Stock-in-Trade		-	-	-	-	-
Changes in Inventories of Work-in-Progress	<b>18</b>	(8,063.67)	(710.98)	(303.68)	(1,014.67)	(818.32)
Employee Benefits Expenses	<b>19</b>	7,642.26	7,139.28	6,009.83	13,149.11	11,071.26
Finance Costs	<b>20</b>	166.48	185.53	101.63	287.16	342.14
Depreciation and Amortization Expenses		401.95	269.70	298.09	567.79	741.83
Other Operating Expenses	<b>21</b>	13,325.07	12,904.36	11,553.70	24,458.07	20,594.70
<b>Total Expenses</b>		<b>13,472.08</b>	<b>19,787.89</b>	<b>17,659.57</b>	<b>37,447.46</b>	<b>31,931.63</b>
<b>5 Profit before exceptional and Extra-ordinary items</b>		1,921.87	7,553.60	(3,248.00)	4,305.59	3,314.63
<b>6 Exceptional Items</b>		-	-	-	-	-
<b>7 Profit before extraordinary items and tax (5-6)</b>		1,921.87	7,553.60	(3,248.00)	4,305.59	3,314.63
<b>8 Extraordinary Items</b>		-	-	-	-	-
<b>9 Profit before tax (7-8)</b>		1,921.87	7,553.60	(3,248.00)	4,305.59	3,314.63
<b>10 Tax expenses:</b>						
(1) Current Tax Expense for Current Year		-	1,060.00	-	1,060.00	918.99
(2) Income Tax for earlier Year		-	-	-	-	(18.97)
(3) Deferred Tax		150.48	(21.42)	29.20	(21.42)	101.45
<b>11 Profit for the period from Continuing Operations (</b>		<b>1,771.40</b>	<b>6,515.01</b>	<b>(3,277.20)</b>	<b>3,267.01</b>	<b>2,313.16</b>
<b>B DISCONTINUING OPERATIONS :</b>						
<b>12(i) Profit from discontinuing operations (Before Tax)</b>		-	-	-	-	-
<b>12(ii) Gain on disposal of assets / settlement of liabilities attributable to the discontinuing operations</b>		-	-	-	-	-
<b>12(iii) Add / Less : Tax Expenses of discontinuing operations</b>		-	-	-	-	-
(a) on ordinary activities attributable to the discontinuing operations		-	-	-	-	-
(b) on gain / loss on disposal of assets /		-	-	-	-	-
<b>13 Profit from discontinuing operations</b>		-	-	-	-	-
<b>C TOTAL OPERATIONS :</b>						
<b>14 Profit for the Year (11+13)</b>		1,771.40	6,515.01	(3,277.20)	3,267.01	2,313.16
<b>15 Earnings per Equity Share:</b>						
(1) Basic		0.49	1.81	(0.91)	0.91	0.21
(2) Diluted		0.49	1.81	(0.91)	0.91	0.21
<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

**JAY PRAKASH MOTGHARE**  
WHOLE-TIME DIRECTOR  
**DIN 07559929**  
Place: Nagpur  
Date: 14.11.2022

**NIRMITEE ROBOTICS INDIA LIMITED**

**AS 3.18(Consolidated Cash Flow Statement for the year period ended 30th September 2022**

(Amount in thousand Rs.)

Particulars	For the period ended 30th		For the year ended	
	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.
AS 3.8 <b>A. Cash flow from operating activities</b>				
AS 3.20				
Net Profit / (Loss) before extraordinary items and tax		1,921.87		4,305.59
<i>Adjustments for:</i>				
Depreciation and amortisation	401.95		567.79	
Finance costs	166.48		287.16	
Interest income	(50.05)		(124.13)	
Adjustment in Reserves and Surplus	(30,049.86)	(29,531.48)	-	730.82
Operating profit / (loss) before working capital changes		(27,609.61)		5,036.41
<i>Changes in working capital:</i>				
<i>Adjustments for (increase) / decrease in operating assets:</i>				
Current Investments	-		-	
Inventories	(8,063.67)		(1,014.67)	
Trade receivables	8,949.93		2,160.22	
Short-term loans and advances	457.10		(1,156.86)	
Other current assets	(3,691.00)		1,099.48	
Other Non-Current Assets	(1,073.52)		-	
Long-term loans and advances	(222.22)	(3,643.38)	-	1,088.18
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Trade payables	33.36		400.05	
Other current liabilities	155.33		(4,174.38)	
Other long-term liabilities	-		-	
Short-term provisions	(3,458.22)		3,163.45	
Short-term borrowings	2,071.55	(1,197.97)	-	(610.88)
		(32,450.95)		5,513.71
AS 3.28 Cash flow from extraordinary items		-		-
Cash generated from operations		(32,450.95)		5,513.71
AS 3.34 Net income tax (paid) / refunds		-		1,060.00
AS 3.35				
Previous year Tax		-		-
<b>Net cash flow from / (used in) operating activities (A)</b>		<b>(32,450.95)</b>		<b>4,453.71</b>
AS 3.8 <b>B. Cash flow from investing activities</b>				
AS 3.15				
Capital expenditure on fixed assets, including capital advances	(3,631.65)		(919.36)	
Interest Earned	50.05		124.13	
Investments in Fixed Deposits	-		-	
Amounts received from LLPs	-	(3,581.60)	-	(795.23)
AS 3.28 Cash flow from extraordinary items		-		-
		(3,581.60)		(795.23)
AS 3.34 Net income tax (paid) / refunds				
AS 3.35				
<b>Net cash flow from / (used in) investing activities (B)</b>		<b>(3,581.60)</b>		<b>(795.23)</b>

AS 3.8	<b>C. Cash flow from financing activities</b>				
AS 3.17					
	Net Proceeds from long-term borrowings	4,000.00		-	
	Repayment of short-term borrowings	-		(158.34)	
AS 3.30	Finance cost	(166.48)		(287.16)	
AS 3.30	Net Proceeds from Issue of Shares	30,009.90	33,843.42	-	(445.49)
AS 3.28	Cash flow from extraordinary items		-		-
	<b>Net cash flow from / (used in) financing activities (C)</b>		<b>33,843.42</b>		<b>(445.49)</b>
	<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>		<b>(2,189.13)</b>		<b>3,212.99</b>
	Cash and cash equivalents at the beginning of the year		6,773.11		3,560.12
AS 3.25	Effect of exchange differences on restatement of foreign		-		-
	<b>Cash and cash equivalents at the end of the year</b>		<b>4,583.98</b>		<b>6,773.11</b>
AS 3.42	<b>Reconciliation of Cash and cash equivalents with the</b>				
	Cash and cash equivalents as per Balance Sheet		4,637.34		6,773.11
	Less: Bank balances not considered as Cash and cash		-		-
	Net Cash and cash equivalents (as defined in AS 3 <i>Cash</i>		<b>4,637.34</b>		<b>6,773.11</b>
	Add: Current investments considered as part of Cash and		-		-
	<b>Cash and cash equivalents at the end of the year *</b>		<b>4,637.34</b>		<b>6,773.11</b>

For and on behalf of the Board

**JAY PRAKASH MOTGHARE**  
WHOLE-TIME DIRECTOR  
**DIN 07559929**  
Place: Nagpur  
Date: 14.11.2022

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**Notes:**

1. The figures for the corresponding previous period have been re-grouped/r-eclassified wherever necessary, to make them comparable.

2. Figures for the half year ended 31st March, 2022 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.

3. The above result for the half year ended 31<sup>st</sup> September, 2022 have been reviewed by the Audit Committee in meeting held on 12<sup>th</sup> November, 2022 and approved by the Board of Directors in their meeting held on 14<sup>th</sup> November, 2022.

4. There is no business or geographical Reportable Segment.

**For Nirmitee Robotics India Limited**

Jay Prakash Motghare

**Designation:** Whole-Time Director

**DIN:** 07559929

**Date:** 14/11/2022

**Place:** Nagpur

**LIMITED REVIEW REPORT**

**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 2022** 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

Place: Nagpur

Date: 14.11.2022

UDIN: 22103837BDBNFH5079





**NIRMITEE ROBOTICS INDIA LIMITED**  
**BALANCE SHEET AS AT 30th SEPTEMBER 2022**

(Amount in thousand Rs.)

PARTICULARS	NOTE NO	UNAUDITED	AUDITED
		PERIOD ENDED 30.09.2022	YEAR ENDED 31.03.2022
<b>A</b>			
<b><u>EQUITY AND LIABILITIES</u></b>			
<b>1 Shareholder's Funds</b>			
(a) Share Capital	<b>1</b>	36,011.88	6,001.98
(b) Reserves and Surplus	<b>2</b>	11,267.49	39,545.96
(c) Money received against Share Warrants		-	-
<b>2 Share Application Money Pending Allotment</b>		-	-
<b>3 Non-current Liabilities</b>			
(a) Long-term Borrowings	<b>3</b>	4,090.00	90.00
(b) Deferred Tax Liabilities (Net)	<b>4</b>	169.45	18.98
(c) Other Long Term Liabilities		-	-
(d) Long-term Provisions		-	-
<b>4 Current Liabilities</b>			
(a) Short-term Borrowings	<b>5</b>	1,883.48	(188.07)
(b) Trade Payables	<b>6</b>		
(i) Outstanding dues of MSME		97.53	43.98
(ii) Outstanding dues of creditors other than MSME		586.85	607.03
(c) Other Current Liabilities	<b>7</b>	6,899.74	744.40
(d) Short-term Provisions	<b>8</b>	624.22	4,082.44
<b>TOTAL</b>		<b>61,630.65</b>	<b>50,946.70</b>
<b>B</b>			
<b><u>ASSETS</u></b>			
<b>1 Non-Current Assets</b>			
(a) Property, Plant and Equipment and Intangible Assets	<b>9</b>		
(i) Property, Plant and Equipment		5,678.79	2,859.88
(ii) Intangible Assets		47.58	48.96
(iii) Capital work -in- progress		112.20	112.20
(iv) Intangible Assets under development		-	-
(b) Non-Current Investments	<b>10</b>	6,000.00	-
(c) Deferred Tax Assets (Net)		-	-
(d) Long-term Loans and Advances	<b>11</b>	5,065.80	-
(e) Other Non-Current Assets	<b>12</b>	14,848.27	13,774.75
<b>2 Current Assets</b>			
(a) Current Investments		-	-
(b) Inventories		9,896.65	1,832.98
(c) Trade Receivables	<b>13</b>	9,914.25	18,864.18
(d) Cash and Cash Equivalents	<b>14</b>	4,637.34	6,773.11
(e) Short-term Loans and Advances	<b>15</b>	454.70	1,266.77
(f) Other Current Assets	<b>16</b>	4,975.06	5,413.85
<b>TOTAL</b>		<b>61,630.65</b>	<b>50,946.70</b>

For and on behalf of the Board

**JAY PRAKASH MOTGHARE**  
WHOLE-TIME DIRECTOR  
**DIN 07559929**  
Place: Nagpur  
Date: 14.11.2022

**NIRMITEE ROBOTICS INDIA LIMITED**  
**STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 30th SEPTEMBER 2022**

(Amount in thousand Rs.)

PARTICULARS	NOTE NO	HALF YEAR ENDED			YEAR ENDED	YEAR ENDED
		UNAUDITED 30.09.2022	AUDITED 31.03.2022	UNAUDITED 30.09.2021	AUDITED 31.03.2022	AUDITED 31.03.2021
<b>A CONTINUING OPERATIONS :</b>						
1 Revenue from Operations	17	15,343.90	27,290.43	14,338.49	41,628.93	35,000.42
2 Other Income	18	50.05	51.06	73.07	124.13	245.84
3 Total Income (1+2)		<b>15,393.96</b>	<b>27,341.49</b>	<b>14,411.57</b>	<b>41,753.05</b>	<b>35,246.26</b>
4 <b>Expenses:</b>						
Cost of Material Consumed		-	-	-	-	-
Purchase of Stock-in-Trade		-	-	-	-	-
Changes in Inventories of Work-in-Progress	19	(8,063.67)	(710.98)	(303.68)	(1,014.67)	(818.32)
Employee Benefits Expenses	20	7,642.26	7,139.28	6,009.83	13,149.11	11,071.26
Finance Costs	21	166.48	185.53	101.63	287.16	342.14
Depreciation and Amortization Expenses		401.95	269.70	298.09	567.79	741.83
Other Operating Expenses	22	13,325.07	12,904.36	11,553.70	24,458.07	20,594.70
Total Expenses		<b>13,472.08</b>	<b>19,787.89</b>	<b>17,659.57</b>	<b>37,447.46</b>	<b>31,931.63</b>
5 Profit before exceptional and Extra-ordinary items and Tax (3-4)		1,921.87	7,553.60	(3,248.00)	4,305.59	3,314.63
6 Exceptional Items		-	-	-	-	-
7 Profit before extraordinary items and tax (5-6)		1,921.87	7,553.60	(3,248.00)	4,305.59	3,314.63
8 Extraordinary Items		-	-	-	-	-
9 Profit before tax (7-8)		1,921.87	7,553.60	(3,248.00)	4,305.59	3,314.63
10 <b>Tax expenses:</b>						
(1) Current Tax Expense for Current Year		-	1,060.00	-	1,060.00	918.99
(2) Income Tax for earlier Year		-	-	-	-	(18.97)
(3) Deferred Tax		150.48	(21.42)	29.20	(21.42)	101.45
11 Profit for the period from Continuing Operations (9-10)		1,771.40	6,515.01	(3,277.20)	3,267.01	2,313.16
<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)		1,771.40	6,515.01	(3,277.20)	3,267.01	2,313.16
15 <b>Earnings per Equity Share:</b>						
(1) Basic		0.49	1.81	(0.91)	0.91	0.64
(2) Diluted		0.49	1.81	(0.91)	0.91	0.64
<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

**JAY PRAKASH MOTGHARE**  
WHOLE-TIME DIRECTOR  
**DIN 07559929**  
Place: Nagpur  
Date: 14.11.2022

**NIRMITEE ROBOTICS INDIA LIMITED**

**AS 3.18(b) Cash Flow Statement for the year period ended 30th September 2022**

(Amount in thousand Rs.)

	Particulars	For the period ended 30th		For the year ended	
		Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.
AS 3.8 AS 3.20	<b>A. Cash flow from operating activities</b>				
	Net Profit / (Loss) before extraordinary items and tax		1,921.87		4,305.59
	<i>Adjustments for:</i>				
	Depreciation and amortisation	401.95		567.79	
	Finance costs	166.48		287.16	
	Interest income	(50.05)		(124.13)	
	Adjustment in Reserves and Surplus	(30,049.86)	(29,531.48)	-	730.82
	Operating profit / (loss) before working capital changes		(27,609.61)		5,036.41
	<i>Changes in working capital:</i>				
	<i>Adjustments for (increase) / decrease in operating assets:</i>				
	Current Investments	-		-	
	Inventories	(8,063.67)		(1,014.67)	
	Trade receivables	8,949.93		2,160.22	
	Short-term loans and advances	812.07		(1,156.86)	
	Other current assets	438.80		1,099.48	
	Other Non-Current Assets	(1,073.52)		-	
	Long-term loans and advances	(5,065.80)	(4,002.19)	-	1,088.18
	<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
	Trade payables	33.36		400.05	
	Other current liabilities	6,155.33		(4,174.38)	
	Other long-term liabilities	-		-	
	Short-term provisions	(3,458.22)		3,163.45	
	Short-term borrowings	2,071.55	4,802.03	-	(610.88)
			(26,809.76)		5,513.71
AS 3.28	Cash flow from extraordinary items		-		-
AS 3.34	Cash generated from operations		(26,809.76)		5,513.71
AS 3.35	Net income tax (paid) / refunds		-		1,060.00
	Previous year Tax		-		-
	<b>Net cash flow from / (used in) operating activities (A)</b>		<b>(26,809.76)</b>		<b>4,453.71</b>
AS 3.8 AS 3.15	<b>B. Cash flow from investing activities</b>				
	Capital expenditure on fixed assets, including capital advances	(3,219.48)		(919.36)	
	Interest Earned	50.05		124.13	
	Investments in Fixed Deposits	(6,000.00)		-	
	Amounts received from LLPs	-	(9,169.43)	-	(795.23)
AS 3.28	Cash flow from extraordinary items		-		-
AS 3.34 AS 3.35	Net income tax (paid) / refunds		(9,169.43)		(795.23)
	<b>Net cash flow from / (used in) investing activities (B)</b>		<b>(9,169.43)</b>		<b>(795.23)</b>

AS 3.8	<b>C. Cash flow from financing activities</b>				
AS 3.17	Net Proceeds from long-term borrowings	4,000.00		-	
	Repayment of short-term borrowings	-		(158.34)	
AS 3.30	Finance cost	(166.48)		(287.16)	
AS 3.30	Net Proceeds from Issue of Shares	30,009.90	33,843.42	-	(445.49)
AS 3.28	Cash flow from extraordinary items		-		-
	<b>Net cash flow from / (used in) financing activities (C)</b>		<b>33,843.42</b>		<b>(445.49)</b>
	<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>		<b>(2,135.77)</b>		<b>3,212.99</b>
	Cash and cash equivalents at the beginning of the year		6,773.11		3,560.12
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>4,637.34</b>		<b>6,773.11</b>
AS 3.42	<b>Reconciliation of Cash and cash equivalents with the Balance</b>				
	Cash and cash equivalents as per Balance Sheet		4,637.34		6,773.11
	Less: Bank balances not considered as Cash and cash equivalents as		-		-
	Net Cash and cash equivalents (as defined in AS 3 <i>Cash Flow</i> )		<b>4,637.34</b>		<b>6,773.11</b>
	Add: Current investments considered as part of Cash and cash		-		-
	<b>Cash and cash equivalents at the end of the year *</b>		<b>4,637.34</b>		<b>6,773.11</b>

For and on behalf of the Board

**JAY PRAKASH MOTGHARE**  
WHOLE-TIME DIRECTOR  
**DIN 07559929**  
Place: Nagpur  
Date: 14.11.2022

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**Notes:**

1. The figures for the corresponding previous period have been re-grouped/r-eclassified wherever necessary, to make them comparable.

2. Figures for the half year ended 31st March, 2022 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.

3. The above result for the half year ended 31<sup>st</sup> September, 2022 have been reviewed by the Audit Committee in meeting held on 12<sup>th</sup> November, 2022 and approved by the Board of Directors in their meeting held on 14<sup>th</sup> November, 2022.

4. There is no business or geographical Reportable Segment.

**For Nirmitee Robotics India Limited**

Jay Prakash Motghare

**Designation:** Whole-Time Director

**DIN:** 07559929

**Date:** 14/11/2022

**Place:** Nagpur