

To,
Listing Department,
BSE Limited
Phiroze Jeejeebhoy Towers.
Dalal Street, Mumbai - 400 001

Scrip Code- 543194

Sub: Resubmission of financials for the half year ended 30th September 2021 in response to discrepancies communicated via e-mail dated 09th December 2021.

Dear Sir/Madam,

With reference to above captioned subject, the revised unaudited financials for the half year period ended 30th September 2021 have been attached herewith for your record.

Kindly acknowledge and oblige.

Thanking you,

Yours faithfully,

For Nirmitee Robotics India Limited

Akhilesh Girish Mishra

Company Secretary cum Compliance Officer

Membership No: A65835

Date: 10//12/2021

Place: Nagpur

To,
Listing Department,
BSE Limited
Phiroze Jeejeebhoy Towers.
Dalal Street, Mumbai - 400 001

Scrip Code- 543194

Sub: Declaration on Limited Review Report under Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Dear Sir / Madam,

Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 we hereby declare and confirm that the Limited Auditor's Report on financial statements and results for the half year ended 30th September 2021 which are being sent herewith are unmodified and without any qualification.

Thanking you,
Yours faithfully,

For Nirmitee Robotics India Limited

AKHILESH
GIRISH
MISHRA

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AKHILESH GIRISH
MISHRA
Date: 2021.11.13
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Akhilesh Girish Mishra

Company Secretary cum Compliance Officer

Membership No: A65835

Date: 13//11/2021

Place: Nagpur

Un-audited Financial Results for the Half year ended 30 September, 2021

(In. Rs.)

PARTICULARS	HALF YEAR ENDED		YEAR ENDED		
	UNAUDITED 30.09.2021	AUDITED 31.03.2021	UNAUDITED 30.09.2020	AUDITED 31.03.2021	
A	CONTINUING OPERATIONS :				
1	Revenue from Operations	1,43,38,494.36	2,66,49,178.31	83,51,244.00	3,50,00,423.00
2	Other Income	73,073.00	1,37,982.20	1,07,854.00	2,45,836.00
3	Total Revenue (1+2)	1,44,11,567.36	2,67,87,160.51	84,59,098.00	3,52,46,259.00
4	Expenses:				
	Cost of Material Consumed	-	-	-	-
	Purchase of Stock-in-Trade	-	-	-	-
	Changes in Inventories of Work-in-Progress	(3,03,684.00)	35,80,598.00	(43,98,914.00)	(8,18,316.00)
	Employee Benefits Expenses	60,09,828.00	70,00,135.00	64,59,129.00	1,10,71,264.00
	Finance Costs	1,01,631.15	1,18,081.36	2,24,062.00	3,42,143.00
	Depreciation and Amortization Expenses	2,98,094.00	4,00,290.00	3,41,543.00	7,41,833.00
	Other Operating Expenses	1,15,53,702.13	84,57,276.25	97,49,428.00	2,05,94,704.00
	Total Expenses	1,76,59,571.28	1,95,56,380.61	1,23,75,248.00	3,19,31,628.00
5	Profit before exceptional and Extra-ordinary items and Tax (3-4)	(32,48,003.92)	72,30,779.90	(39,16,150.00)	33,14,631.00
6	Exceptional Items	-	-	-	-
7	Profit before extraordinary items and tax (5-6)	(32,48,003.92)	72,30,779.90	(39,16,150.00)	33,14,631.00
8	Extraordinary Items	-	-	-	-
9	Profit before tax (7-8)	(32,48,003.92)	72,30,779.90	(39,16,150.00)	33,14,631.00
10	Tax expenses:				
	(1) Current Tax Expense for Current Year	-	9,18,990.00	-	9,18,990.00
	(2) Income Tax for earlier Year	-	-	(18,973.00)	(18,973.00)
	(3) Deferred Tax	29,196.64	66,476.00	34,977.00	1,01,453.00

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11	Profit for the period from Continuing Operations (9-10)	(32,77,200.56)	62,45,313.90	(39,32,154.00)	23,13,161.00
B	DISCONTINUING OPERATIONS :				
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))	-	-	-	-
C	TOTAL OPERATIONS :				
14	Profit for the Year (11+13)	(32,77,200.56)	62,45,313.90	(39,32,154.00)	23,13,161.00
15	Earnings per Equity Share:				
	(1) Basic	(5.46)	10.41	(6.55)	3.85
	(2) Diluted	(5.46)	10.41	(6.55)	3.85

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Statement of Assets and Liabilities

(In. Rs.)

	PARTICULARS	UNAUDITED	AUDITED
		PERIOD ENDED 30.09.2021	YEAR ENDED 31.03.2021
A	<u>EQUITY AND LIABILITIES</u>		
1	Shareholder's Funds		
	(a) Share Capital	60,01,980.00	60,01,980.00
	(b) Reserves and Surplus	3,30,01,744.90	3,62,78,947.00
	(c) Money received against Share Warrants		
2	Share Application Money Pending Allotment		
3	Non-current Liabilities		
	(a) Long-term Borrowings	90,000.00	90,000.00
	(b) Deferred Tax Liabilities (Net)	69,587.64	40,391.00
	(c) Other Long Term Liabilities	-	-
	(d) Long-term Provisions	-	-
4	Current Liabilities		
	(a) Short-term Borrowings	(3,66,229.22)	(29,734.00)
	(b) Trade Payables		
	i. Due to Micro, Small & Medium enterprises	1,77,551.73	2,50,964.00
	ii. Due to others	5,15,190.00	-
	Note: MSME is classified on the basis of creditor's turnover (less than Rs. 50Cr.) and plant & machineries (less than Rs. 10Cr.) during the year as per definition in MSME Development Act, 2006 whether creditor is registered or not under MSME Act.		
	(c) Other Current Liabilities	12,65,536.44	49,18,782.00
	(d) Short-term Provisions	10,12,865.40	9,18,990.00
	TOTAL	4,17,68,226.89	4,84,70,320.00
B	<u>ASSETS</u>		
1	Non-Current Assets		
	(a) Fixed Assets		
	(i) Tangible Assets	22,56,318.56	25,06,932.00
	(ii) Intangible Assets	48,962.00	50,342.00
	(iii) Capital work -in- progress	1,12,200.00	1,12,200.00
	(iv) Intangible Assets under development		-
	(b) Non-Current Investments		
	(c) Deferred Tax Assets (Net)		-
	(d) Long-term Loans and Advances	1,42,58,347.00	1,37,85,341.00
	(e) Other Non-Current Assets	-	-
2	Current Assets		
	(a) Current Investments		-
	(b) Inventories	11,22,000.00	8,18,316.00
	(c) Trade Receivables	1,47,27,050.56	2,10,24,407.00
	(d) Cash and Cash Equivalents	30,38,769.26	35,60,124.00
	(e) Short-term Loans and Advances	4,92,083.88	1,09,912.00
	(f) Other Current Assets	57,12,495.63	65,02,746.00
	TOTAL	4,17,68,226.89	4,84,70,320.00

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Cash Flow Statement for the period ended 30th September 2021

(In. Rs)

Particulars	For the period ended 30 th September, 2021		For the year ended 31 st March, 2021	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		(32,48,005)		33,14,630
<i>Adjustments for:</i>				
Depreciation and amortisation	2,98,094		7,41,833	
Finance costs	1,01,631		3,42,143	
Interest income	(73,073)		(2,23,871)	
Adjustment in Reserves and Surplus	-	3,26,652	-	8,60,105
Operating profit / (loss) before working capital changes		(29,21,353)		41,74,735
<i>Changes in working capital:</i>				
<i>Adjustments for (increase) / decrease in operating assets:</i>				
Current Investments	-		-	
Inventories	(3,03,684)		(8,18,316)	
Trade receivables	62,97,356		(1,06,16,878)	
Short-term loans and advances	(3,82,173)		1,22,998	
Other current assets	7,90,250		(23,62,297)	
Long-term loans and advances	(4,73,006)	59,28,744	(97,23,037)	(2,33,97,530)
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Trade payables	4,41,778		(10,58,971)	
Other current liabilities	(36,53,246)		32,69,979	
Other long-term liabilities	-		-	
Short-term provisions	93,875		(2,02,566)	
Short-term borrowings	(3,36,495)	(34,54,088)	(89,033)	19,19,409
		(4,46,696)		(1,73,03,386)

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Cash flow from extraordinary items		-		-
Cash generated from operations		(4,46,696)		(1,73,03,386)
Net income tax (paid) / refunds		-		9,18,990
Previous year Tax		-		(18,973)
Net cash flow from / (used in) operating activities (A)		(4,46,696)		(1,82,03,403)
B. Cash flow from investing activities				
Capital expenditure on fixed assets, including capital advances	(46,100)		(9,46,649)	
Interest Earned	73,073		2,23,871	
Investments in Fixed Deposits	-			
Amounts received from LLPs	-	26,973	-	(7,22,778)
Cash flow from extraordinary items		-		-
		26,973		(7,22,778)
Net income tax (paid) / refunds				
Net cash flow from / (used in) investing activities (B)		26,973		(7,22,778)
C. Cash flow from financing activities				
Net Proceeds from long-term borrowings	-			
Repayment of short-term borrowings	-			
Finance cost	(1,01,631)		(3,42,143)	
Net Proceeds from Issue of Shares	-	(1,01,631)	1,49,12,000	1,45,69,857
Cash flow from extraordinary items		-		-
Net cash flow from / (used in) financing activities (C)		(1,01,631)		1,45,69,857
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		(5,21,355)		(43,56,324)
Cash and cash equivalents at the beginning of the year		35,60,124		79,16,447
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents		-		-

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Cash and cash equivalents at the end of the year		30,38,769		35,60,123
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents as per Balance Sheet		30,38,769		35,60,124
Less: Bank balances not considered as Cash and cash equivalents as defined in AS 3 <i>Cash Flow Statements</i> (give details)		-		-
Net Cash and cash equivalents (as defined in AS 3 <i>Cash Flow Statements</i>) included in Note 19		30,38,769		35,60,124
Add: Current investments considered as part of Cash and cash equivalents (as defined in AS 3 <i>Cash Flow Statements</i>) (Refer Note (ii) to Note 16 Current investments)		-		-
Cash and cash equivalents at the end of the year *		30,38,769		35,60,124



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LIMITED REVIEW REPORT

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

We have reviewed the accompanying statement of unaudited financial results of **Nirmitee Robotics India Limited** for the period ended **30th September 2021** 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 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 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 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

M. No. 103837

Place: Nagpur

Date: 13.11.2021

UDIN : 21103837AAAAEI6586

