Nidhi Services Limited

CIN: L65999DL1984PLC018077

Registered Office: 5/19-B, Roop Nagar, Delhi - 110007 Statement of Standalone Audited Results for the Quarter and year ended 31/03/2018

		Ouarter Ended			(Rs. In Lacs/amount) Year Ended	
	Particulars	3 months ended 31/03/2018	Preceding 3 months ended 31/12/2017	Corresponding 3 months ended in the previous year 31/03/2017	Year to date figure for current period 31/03/2018	Year to date figure for the previous year ended 31/03/2017
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue From Operations	0.00	0.00	0.00	0.00	0.00
Ħ	Other Income			0,00	0.00	0.00
m	Total Income (I+II)	12.94	13.12 13.12	14.08 14.08	49,42 49,42	76.17
IV	Expenses		13,12	14.00	49.44	76.12
	Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods, Stock-in-Trade and work-in progress	0.00	0.00	0.00		
	Employee benefits expense	0.30	0.00	0.00	0.00 1.20	0.00 2.23
	Finance Costs	0.00	0.01	0.01		0.03
	Depreciation and amortisation expenses			-		
		0.00	0.00	0.00	0.00	0.00
	Other Expenses	2.28	0.26	14.07	3.88	20.73
v	Total Expenses (IV) Profit/(loss) before exceptional items and	2,58	0.57	14.96	5.08	22.99
	tax (I-IV)	10.36	12.55	0.88	44,34	53.13
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	Profit/ (loss) before exceptions items and					
VIII	tax(V-VI) Tax Expense:	10.36	12.55	-0.88	44.34	53.13
-	(1) Current Tax	1.00	0.50	0.82	4.67	-2.00
	(2) Deferred Tax	0.00	0.00	0.00	1.29	0.00
ìX	Profit/(Loss) for the period from continuing operations (VII-VIII)	9.36	12.05	-1.70	38.38	55.13
Х	Profit/(Loss) from discountinued					
Vī	operations	0.00	0.00	0.00	0.00	0.00
XI XII	Tax expenses of discontinued operations Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0,00	0.00
	(after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(Loss) for the period (IX+XII)	9.36	12.05	-1.70	38.38	55.13
XIV	Other Comprehensive Income A. (i) Items that will not be reclassified to					
	profit or loss (ii) Income tax relating to items that will not	0.00	0.00	0.00	10.67	<u>7</u> .02
	be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	B. (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be					
xv	re classifies to profit or loss Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income for the	9.36	12.05	170	40.05	
XVI	Earnings per equity (for Continuing operation):	9.36	12.03	-1.70	49.05	62.15
	(1) Basic	0.62	0.80	0.00	2.56	3.68
	(2) Diluted	0.62	0.80	0.00	2.56	3.68
XVII	Earnings per equity (for discounted operation)					
	(1) Basic	0.00	0.00	0.00	0.00	0.00
XVIII	(2) Diluted Earning per equity share (for discontinued	0.00	0.00	0.00	0.00	0.00
	& continuing operation) (1) Basic	0.62	0.80	0.00		
	(2) Diluted	0.62	0.80	0.00		3.68 3.68

¹⁾ The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on May 29, 2018 and also the Audit was carried out by the Statutory Auditors.

2) Previous year figure have been regrouped wherever necessary.

3) The Figures for the quarter ended 31st March 2017 are also IND AS Compliant.

4) Reconciliation between results previously reported under esrtwhile Indian GAAP and as presented now under IND AS for the quarter ended 31st March 2017 are given below

Particulars	(In Lacs) Quarter ended 31.03.2017	
Reported Net Profit for the Period as per Indian GAAP		-1.70
Net Profit as per IND AS		-1.70
Other Comprehensive Income		0.00
Total Comprehensive Income		0.00

5) Reconciliation of Equity as on 31st March, 2017, between previously reported under erstwhile Indian GAAP and as presented now under IND AS is given Below

Particulars	(In Lacs)		
	As at 31.03.2017		
Equity reported under GAAP	273.95		
Other Comprehensive Income	7.02		
Equity reported under IND AS	280.97		

Date : - May 29, 2018 Place : - Delhi

> Udit Agarwal Whole Time Director DIN: 00239114

For Nidhi Services Limited

DELHI

Nidhi Services Limited CIN: L65999DL1984PLC018077

Registered Office: 5/19-B, Roop Nagar, Delhi - 110007

(Rs. In Lacs/ Amount)

ASSETS (31/03/2018) (31/03/2017)	(Rs. In Lacs/ Amount)			
As a year ended (31/03/2018) (31/03/2017)	Standalone Statement	of Assets and Liabilitie	es	
ASSETS Non-current assets (a) Property, Plant and Equipment 0.98 0.00	Particulars	As at year ended	As at Previous year ended	
Non-current assets (a) Property, Plant and Equipment 0.98 0.00		(31/03/2018)	(31/03/2017)	
(a) Property, Plant and Equipment (b) Capital work-in-progress (c) Investment Property (c) Investment Property (d) Goodwill (e) Other Intangible assets (0.00) (f) Intangible assets under development (g) Biological Assets other than bearer plants (i) Investments (i) Investments (ii) Investments (iii) Charles (iii) Charles (iiii) Charles (iiii) Charles (iiii) Charles (iiiii) Charles (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	ASSETS			
(b) Capital work-in-progress	Non-current assets			
(c) Investment Property (d) Goodwill (e) Other Intangible assets (0.00) (f) Intangible assets under development (9. Biological Assets other than bearer plants (0.00) (f) Financial Assets (i) Investments (ii) Investments (iii) Loans (iii) Loans (i) Deferred tax assets (net) (i) Other non-current assets (a) Inventories (b) Financial Assets (i) Investments (a) Inventories (b) Financial Assets (i) Investments (iii) Cash and cash equivalents (iv) Bank balances other than(iii) above (v) Loans (vi) Others (to be specified) (c) Current Tax Assets (Net) (d) Other cufrent assets Total Assets (3) Equity Share capital (b) Other Equity (c) ItaBILITIES Non-current liabilities (i) Short Term Borrowings (iii) Cher financial Liabilities (other than those specified in item (b), to be specified) (c) Deferred tax liabilities (Net) (d) Deferred tax liabilities (Net)	(a) Property, Plant and Equipment	0.98	0.98	
(d) Goodwill 0.00 (e) Other Intangible assets 0.00 (f) Intangible assets under development 0.00 (g) Biological Assets other than bearer plants 0.00 (f) Intangible assets under development 0.00 (g) Biological Assets other than bearer plants 0.00 (f) Financial Assets (f) Financial Assets (f) Financial Assets (f) Investments 0.00 (f) Ci (ii) Trade receivables 0.00 (f) Ci (ii) Loans 0.00 (f) Ci (ii) Cherred tax assets (net) (f) Other non-current assets 0.00 (f) Current assets (f) Current assets (f) Current assets (f) Current assets (f) Investments 0.00 (f) Ci (iii) Cash and cash equivalents 1.31 (fiv) Bank balances other than(iii) above 0.00 (f) Current Tax Assets (Net) 0.00 (f) Cu	(b) Capital work-in-progress	0.00	0.00	
(e) Other Intangible assets	(c) Investment Property	27.71	27.71	
(f) Intangible assets under development 0.00 (g) Biological Assets other than bearer plants 0.00 (d) Financial Assets (i) Investments 0.00 (ii) Trade receivables 0.00 (iii) Loans 0.00 (iii) Loans 0.00 (iii) Loans 0.00 (iii) Trade receivables 0.00 (iii) Correct day assets (net) 11.69 11 (iii) Correct day assets 0.00 <td< td=""><td>(d) Goodwill</td><td>0.00</td><td>0.00</td></td<>	(d) Goodwill	0.00	0.00	
(f) Intangible assets under development 0.00 (g) Biological Assets other than bearer plants 0.00 (d) Financial Assets (i) Investments 0.00 (ii) Trade receivables 0.00 (iii) Loans 0.00 (iii) Loans 0.00 (iii) Loans 0.00 (iii) Trade receivables 0.00 (iii) Correct day assets (net) 11.69 11 (iii) Correct day assets 0.00 <td< td=""><td>(e) Other Intangible assets</td><td>0.00</td><td>0.00</td></td<>	(e) Other Intangible assets	0.00	0.00	
(g) Biological Assets other than bearer plants (h) Financial Assets (i) Investments (ii) Coans (iii) Loans (ii) Deferred tax assets (net) (i) Other non-current assets (a) Inventories (a) Inventories (b) Financial Assets (i) Investments (ii) Trade receivables (ii) Trade receivables (iii) Cash and cash equivalents (iii) Cash and cash equivalents (iv) Bank balances other than(iii) above (v) Loans (v) Loans (v) Others (to be specified) (c) Current Tax Assets (Net) (d) Other cufrent assets EQUITY (a) Equity Share capital (b) Other Equity 180.03 130 1ABILITIES Non-current liabilities (a) Financial Liabilities (ii) Short Term Borrowings (iii) Other financial liabilities (other than those specified in item (b), to be specified) (b) Provisions (c) Deferred tax liabilities (Net) (d) Deferred tax liabilities (Net) (d) Deferred tax liabilities (Net)		0.00	0.00	
(h) Financial Assets (i) Investments (i) Investments (ii) Irade receivables (iii) Loans (i) Deferred tax assets (net) (i) Other non-current assets (a) Inventories (a) Inventories (b) Financial Assets (ii) Irvestments (iii) Trade receivables (iii) Trade receivables (iii) Trade receivables (iv) Bank balances other than(iii) above (v) Loans (v) Loans (v) Loans (od) Others (to be specified) (d) Other cufrent assets EQUITY (a) Equity Share capital (b) Other Equity (a) Equity Share capital (iii) Trade payables (iv) Concurrent liabilities (a) Financial Liabilities (iv) Short Term Borrowings (ivi) Other financial liabilities (other than those specified in item (b), to be specified) (c) Deferred tax liabilities (Net) (d) Deferred tax liabilities (Net) (iv) Other financial liabilities (Net) (d) Deferred tax liabilities (Net) (e) Deferred tax liabilities (Net) (o) Deferred tax liabilities (Net) (o) Deferred tax liabilities (Net)		0.00	0,00	
(i) Investments				
(ii) Trade receivables 0.00 (iii) Loans (iii) Loans 0.00 (iii) Loans (i) Deferred tax assets (net) 11.69 10 (j) Other non-current assets 0.00 (iii) Cash and casets (a) Inventories 0.00 0 (b) Financial Assets 294.95 246 (ii) Trade receivables 0.00 0 (iii) Cash and cash equivalents 1.31 1 (iii) Cash and cash equivalents 1.31 1 (iv) Bank balances other than(iii) above 3.69 2 (v) Loans 0.00 0 (v) Current Tax Assets (Net) 7.34 10 (d) Other cufrent assets 347.67 300 EQUITY AND LIABILITIES EQUITY (a) Equity Diabilities (a) Financial Liabilities 150 (b) Other Equity Diabilities 0 0	<u> </u>	0.00	0.00	
(iii) Loans			0.00	
(i) Deferred tax assets (net) 11.69 10 (j) Other non-current assets 0.00 0 (current assets 0.00 0 0 (d) Financial Assets 0.00 0 0 (ii) Trade receivables 0.00 0 0 (iii) Cash and cash equivalents 1.31 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			0.00	
(j) Other non-current assets 0.00 (c) Current assets (a) Inventories 0.00 (b) Financial Assets (i) Investments 294.95 246 (ii) Trade receivables 0.00 (c) (iii) Cash and cash equivalents 1.31 1 1 (iv) Bank balances other than(iii) above 3.69 2 (v) Loans 0.00 (c) Current Tax Assets (Net) 7.34 10 (d) Other cufrent assets 0.00 0 0 (d) Other cufrent assets 0.00 0 0 (d) Other cufrent assets 0.00 0 (d) Courrent Tax Assets (Net) 1 (d) Other Equity Share capital 150.00 150 (b) Other Equity 180.03 130 (d) Financial Liabilities (a) Financial Liabilities (i) Short Term Borrowings 0.00 0 (d) (ii) Other financial liabilities (other than those specified in item (b), to be specified) 9.60 9 (d) Deferred tax liabilities (Net) 0.00 0 (d)			10.91	
Current assets			0.00	
(a) Inventories		0.00	0.00	
(b) Financial Assets (i) Investments 294.95 246 (ii) Trade receivables (iii) Cash and cash equivalents 1.31 (iv) Bank balances other than(iii) above 3.69 (v) Loans (v) Loans (vi) Others (to be specified) (c) Current Tax Assets (Net) 7.34 10 (d) Other cufrent assets Total Assets EQUITY AND LIABILITIES EQUITY (a) Equity Share capital 150.00 150 (b) Other Equity 180.03 130 LIABILITIES Non-current liabilities (a) Financial Liabilities (ii) Short Term Borrowings (iii) Trade payables (iiii) Other financial liabilities (other than those specified in item (b), to be specified) (b) Provisions (c) Deferred tax liabilities (Net) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.		0.00	0.00	
(i) Investments 294.95 246 (ii) Trade receivables 0.00 0 (iii) Cash and cash equivalents 1.31 1 (iv) Bank balances other than(iii) above 3.69 2 (v) Loans 0.00 0 (vi) Others (to be specified) 0.00 0 (c) Current Tax Assets (Net) 7.34 10 (d) Other cufrent assets 0.00 0 Total Assets 347.67 300 EQUITY AND LIABILITIES EQUITY (a) Equity Share capital 150.00 150 (b) Other Equity 180.03 130 LIABILITIES Non-current liabilities (a) Financial Liabilities (i) Short Term Borrowings 0.00 0 (ii) Trade payables 0.00 0 (iii) Other financial liabilities (other than those specified in item (b), to be specified) 9.60 99 (b) Provisions 0.00 0.00 (c) Deferred tax liabilities (Net) 0.00 0.00	17	0.00	0.00	
(ii) Trade receivables		294 95	246.08	
(iii) Cash and cash equivalents 1.31 1 (iv) Bank balances other than(iii) above 3.69 2 (v) Loans 0.00 0 (vi) Others (to be specified) 0.00 0 (c) Current Tax Assets (Net) 7.34 10 (d) Other cufrent assets 0.00 0 Total Assets 347.67 300 EQUITY AND LIABILITIES EQUITY (a) Equity Share capital 150.00 150 (b) Other Equity 180.03 130 LIABILITIES Non-current liabilities 0 0 (a) Financial Liabilities 0.00 0 (ii) Short Term Borrowings 0.00 0 (iii) Other financial liabilities (other than those specified in item (b), to be specified) 9.60 9 (b) Provisions 0.00 0 (c) Deferred tax liabilities (Net) 0.00 0			0.00	
(iv) Bank balances other than(iii) above 3.69 2 (v) Loans 0.00 0 (vi) Others (to be specified) 0.00 0 (c) Current Tax Assets (Net) 7.34 10 (d) Other cufrent assets 0.00 0 Total Assets 347.67 300 EQUITY (a) Equity Share capital 150.00 150 (b) Other Equity 180.03 130 LIABILITIES Non-current liabilities 0 0 (a) Financial Liabilities 0.00 0 (ii) Trade payables 0.00 0 (iii) Other financial liabilities (other than those specified in item (b), to be specified) 9.60 9 (b) Provisions 0.00 0 (c) Deferred tax liabilities (Net) 0.00 0			1.66	
(v) Loans 0.00 0 (vi) Others (to be specified) 0.00 0 (c) Current Tax Assets (Net) 7.34 10 (d) Other cufrent assets 0.00 0 Total Assets 347.67 300 EQUITY AND LIABILITIES EQUITY (a) Equity Share capital 150.00 150 (b) Other Equity 180.03 130 LIABILITIES Non-current liabilities (a) Financial Liabilities (a) Financial Liabilities 0.00 0 (ii) Short Term Borrowings 0.00 0 (iii) Other financial liabilities (other than those specified in item (b), to be specified) 9.60 9 (b) Provisions 0.00 0 (c) Deferred tax liabilities (Net) 0.00 0			2.56	
(vi) Others (to be specified) 0.00 0 (c) Current Tax Assets (Net) 7.34 10 (d) Other cufrent assets 0.00 0 Total Assets 347.67 300 EQUITY AND LIABILITIES EQUITY (a) Equity Share capital 150.00 150 (b) Other Equity 180.03 130 LIABILITIES Non-current liabilities (a) Financial Liabilities (a) Financial Liabilities 0.00 0 (ii) Short Term Borrowings 0.00 0 (iii) Other financial liabilities (other than those specified in item (b), to be specified) 9.60 9 (b) Provisions 0.00 0 (c) Deferred tax liabilities (Net) 0.00 0			0.00	
(c) Current Tax Assets (Net) 7.34 10 (d) Other cufrent assets 0.00 0 Total Assets 347.67 300 EQUITY AND LIABILITIES EQUITY (a) Equity Share capital 150.00 150 (b) Other Equity 180.03 130 LIABILITIES Non-current liabilities (a) Financial Liabilities (i) Short Term Borrowings 0.00 0 (ii) Trade payables 0.00 0 (iii) Other financial liabilities (other than those specified in item (b), to be specified) 9.60 9 (b) Provisions 0.00 0 (c) Deferred tax liabilities (Net) 0.00 0			0.00	
(d) Other cufrent assets 0.00 0 Total Assets 347.67 300 EQUITY 347.67 300 EQUITY 150.00 150 (a) Equity Share capital 150.00 150 (b) Other Equity 180.03 130 LIABILITIES 180.03 130 Non-current liabilities 0 0 (a) Financial Liabilities 0.00 0 (ii) Short Term Borrowings 0.00 0 (iii) Other financial liabilities (other than those specified in item (b), to be specified) 9.60 9 (b) Provisions 0.00 0 (c) Deferred tax liabilities (Net) 0.00 0			10.35	
Total Assets 347.67 300			0.00	
EQUITY AND LIABILITIES	(a) outor current appear	0.00	0.00	
EQUITY AND LIABILITIES	Total Assets	347.67	300,25	
EQUITY (a) Equity Share capital 150.00 150 (b) Other Equity 180.03 130 LIABILITIES Non-current liabilities (a) Financial Liabilities (i) Short Term Borrowings 0.00 0 (ii) Trade payables 0.00 0 (iii) Other financial liabilities (other than those specified in item (b), to be specified) 9.60 9 (b) Provisions 0.00 0 (c) Deferred tax liabilities (Net) 0.00 0			000123	
EQUITY (a) Equity Share capital 150.00 150 (b) Other Equity 180.03 130 LIABILITIES Non-current liabilities (a) Financial Liabilities (i) Short Term Borrowings 0.00 0 (ii) Trade payables 0.00 0 (iii) Other financial liabilities (other than those specified in item (b), to be specified) 9.60 9 (b) Provisions 0.00 0 (c) Deferred tax liabilities (Net) 0.00 0	EQUITY AND LIABILITIES			
(a) Equity Share capital 150.00 150 (b) Other Equity 180.03 130 LIABILITIES 180.03 130 Non-current liabilities 180.03 130 (a) Financial Liabilities 180.03 0 (i) Short Term Borrowings 0.00 0 (ii) Trade payables 0.00 0 (iii) Other financial liabilities (other than those specified in item (b), to be specified) 9.60 9 (b) Provisions 0.00 0 (c) Deferred tax liabilities (Net) 0.00 0				
(b) Other Equity 180.03 130 LIABILITIES Non-current liabilities (a) Financial Liabilities (a) Financial Liabilities 0.00 0 (ii) Short Term Borrowings 0.00 0 (iii) Other financial liabilities (other than those specified in item (b), to be specified) 9.60 9 (b) Provisions 0.00 0 (c) Deferred tax liabilities (Net) 0.00 0		150.00	150.00	
LIABILITIES Non-current liabilities (a) Financial Liabilities (i) Short Term Borrowings (ii) Trade payables (iii) Other financial liabilities (other than those specified in item (b), to be specified) (b) Provisions (c) Deferred tax liabilities (Net)			130.97	
Non-current liabilities (a) Financial Liabilities (i) Short Term Borrowings (ii) Trade payables (iii) Other financial liabilities (other than those specified in item (b), to be specified) (b) Provisions (c) Deferred tax liabilities (Net)		100.00	130.37	
(a) Financial Liabilities 0.00 0 (i) Short Term Borrowings 0.00 0 (ii) Trade payables 0.00 0 (iii)Other financial liabilities (other than those specified in item (b), to be specified) 9.60 9 (b) Provisions 0.00 0 (c) Deferred tax liabilities (Net) 0.00 0				
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(ii) Trade payables 0.00 0 (iii)Other financial liabilities (other than those specified in item (b), to be specified) 9.60 9 (b) Provisions 0.00 0 (c) Deferred tax liabilities (Net) 0.00 0	· · · · · · · · · · · · · · · · · · ·	0.00	0.00	
(iii)Other financial liabilities (other than those specified in item (b), to be specified) 9.60 9 (b) Provisions 0.00 0 (c) Deferred tax liabilities (Net) 0.00 0				
those specified in item (b), to be specified) 9.60 9 (b) Provisions 0.00 0 (c) Deferred tax liabilities (Net) 0.00 0	(II) Trace payables	0.00	0.00	
those specified in item (b), to be specified) 9.60 9 (b) Provisions 0.00 0 (c) Deferred tax liabilities (Net) 0.00 0	(iii)Other financial liabilities (other than	[
(b) Provisions 0.00 0 (c) Deferred tax liabilities (Net) 0.00 0		9.60	9.60	
(c) Deferred tax liabilities (Net) 0.00 0		0.00	0.00	
······································	<u> </u>		0.00	
<u> </u>	····		0.00	
Current liabilities	· '			
(a) Financial Liabilities				

Total Equity and Liabilities	347.67	300,25
(d) Current Tax Liabilities (Net)	0.00	0.00
(c) Provisions	6.74	8.87
(b) Other current liabilities	1.30	0.81
those specified in item (c)	0.00	0.00
(iii) Other financial liabilities (other than		
(ii) Trade payables	0.00	0.00
(i) Borrowings	0.00	0.00

Notes:

GAAP and as presented now under IND AS is given Below

·	(In Lacs)		
Particulars	As at 31.03.2017		
Equity reported under GAAP	273.95		
Other Comprehensive Income	7.02		
Equity reported under IND AS	280.97		

Date: - May 29, 2018

Place: - Delhi

For Nidhi Services Limited

DELHI

Udit Agarwal

Whole Time Director

DIN: 00239114

RAJESH SAREEN & ASSOCIATES

CHARTERED ACCOUNTANTS

Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors Nidhi Services Limited

We have audited the quarterly financial results of Nidhi Services Limited for the quarter ended 31st March, 2018 and the year to date results for the period 1st April, 2017 to 31st March, 2018, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give a true and fair view of the net profit/ loss and other financial information for the quarter ended 31st March, 2018 as well as the year to date results for the period from 1st April, 2017 to 31st March, 2018.

For Rajesh Sareon & Associates

Chartered Accountants

Place : Delhi

Date: 29th May 2018

Office: F-24/223, Sector-3, Rohini, Delhi-110085, Tel.: 011-27513195, Mob.: 9971141528, E-mail: rajeshsareen75@gmail.com

NIDHI SERVICES LIMITED

5/19-B, Roop Nagar, Delhi – 110007 Tel.: 011- 43215145, Mobile: 09811021216

CIN: L65999DL1984PLC018077 E-mail: nidhiservicesltd@gmail.com

Date: 29/05/2018

To
The Manager,
Listing Department,
Calcutta Stock Exchange Limited,
7, Lyons Range,
Kolkata – 700001

To
The Manager,
Listing Department,
Metropolitan Stock Exchange of India Limited,
Vibgyor Towers, 4th floor, Plot No C 62,
G - Block, Opp. Trident Hotel, Bandra Kurla
Complex, Bandra (E), Mumbai – 400 098, India.

STOCK CODE: 24306

STOCK CODE: NIDHISER SERIES: BE

Sub. -: Declaration for Non-Applicability of Statement of Impact of Audit Qualification

Dear Sir / Madam,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company have issued Auditors report with Unmodified opinion on Standalone Audited Financial Results for the Financial year ended 31st March, 2018 approved at the Board Meeting held today i.e 29th May, 2018.

Kindly take the same on your records.

Thanking you,

Yours faithfully,

For Nidhi Services Limited

Udit Agarwal
Whole Time Director