

NIVI TRADING LIMITED

CIN: L99999MH1985PLC036391

Regd. Off.: C/o. United Phosphorus Ltd., Readymoney Terrace, 4th Floor., Dr. A.B. Road, Worli Naka, Mumbai - 400 018.

Tel Nos.: 68568000 Fax No.: 2648 7523

Email : nivi.investors@uniphos.com Website : nivionline.com

February 2, 2023

BSE Limited,
Floor 25, P.J. Towers,
Dalal Street,
Mumbai – 400 001.

Scrip Code – 512245

Sub: Unaudited financial results for the quarter and nine months ended on December 31, 2022

Dear Sir/Madam,

We wish to inform you that the Board of Directors at its meeting held today i.e. Thursday, February 2, 2023, has considered and approved the unaudited financial results of the Company for the quarter and nine months ended on December 31, 2022. The said unaudited financial results were reviewed by the Audit Committee before approval by the Board.

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith unaudited financial results for the quarter and nine months ended December 31, 2022 along with limited review report issued by the Statutory Auditor of the Company.

The Board Meeting commenced at 11.30 a.m. and concluded at 12.00 noon.

We request you to take the same on records.

Thanking you,

For **NIVI TRADING LIMITED**

Simran Panwar
Company Secretary &
Compliance Officer
(ACS 68666)

Encl.: As above



VORA & ASSOCIATES
CHARTERED ACCOUNTANTS

101-103, REWA CHAMBERS
31, NEW MARINE LINES
MUMBAI - 400 020. INDIA

91-99305 75933
022-2200 5933 - 2200 5934
www.cavoras.com
office@cavoras.com
cavoras@gmail.com

Independent Auditor's Review Report on Unaudited Quarterly Financial Results

To
The Board of Directors,
NIVI TRADING LIMITED.

We have reviewed the accompanying statement of unaudited financial results ('the Statement') of **NIVI TRADING LIMITED** ('the Company') for the quarter and nine months ended 31st December, 2022 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34') prescribed u/s 133 of the Companies Act, 2013 ('the Act'), SEBI Circular CIR/CF/FAC/62/2016 dated 05/07/2016 (hereinafter referred to as the 'the SEBI Circular') and other accounting principles generally accepted in India. 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 Statements 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 provide 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 prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Act read with relevant Rules issued thereunder 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 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For VORA & ASSOCIATES
CHARTERED ACCOUNTANTS
(ICAI Firm Reg. No.: 111612W)


RONAK A. RAMBHIA
PARTNER
(Membership No.: 140371)



UDIN: 23140371BGQVQA5285
PLACE: MUMBAI
DATED: February 02, 2023

NIVI TRADING LIMITED

Regd. Office: c/o United Phosphorus Ltd., Readymoney Terrace, 4th Floor
167, Dr. A. B. Road, Worli Naka, Mumbai 400 018

CIN: L99999MH11985PLC036391

Tel. No. 68568000 Fax No. 26487523, Email Id: nivi.investors@uniphos.com, Website: www.nivionline.com

Statement of unaudited financial results for the quarter and nine months ended 31 December 2022							(Rs. In lakhs)
Particulars	Quarter ended 31/12/2022 (Unaudited)	Quarter ended 30/09/2022 (Unaudited)	Quarter ended 31/12/2021 (Unaudited)	Nine months ended 31/12/2022 (Unaudited)	Nine months ended 31/12/2021 (Unaudited)	Year ended 31/03/2022 (Audited)	
1 Revenue from operations	-	-	-	-	-	-	
2 Other Income	1.35	3.44	1.17	8.71	3.59	5.46	
3 Total Income	1.35	3.44	1.17	8.71	3.59	5.46	
4 Expenses							
(a) Cost of materials consumed	-	-	-	-	-	-	
(b) Purchase of stock-in-trade	-	-	-	-	-	-	
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-	
(d) Employee benefits expense	-	-	-	-	-	-	
(e) Legal and professional fees	0.64	0.06	0.26	1.03	0.61	1.10	
(f) Listing fees	-	-	-	3.00	3.00	3.00	
(g) Finance costs	-	-	-	-	-	-	
(h) Depreciation and amortisation expenses	-	-	-	-	-	-	
(i) Realised/Notional Loss on MF	11.53	0.10	-	11.63	-	0.96	
(j) Depository fees	-	0.20	-	0.38	0.18	0.18	
(k) Other expenses	0.31	0.64	0.10	1.35	0.48	0.97	
Total expenses	12.48	1.00	0.36	17.39	4.27	6.21	
5 Profit/(Loss) from operations before exceptional	(11.13)	2.44	0.81	(8.68)	(0.68)	(0.75)	
6 Exceptional items	-	-	-	-	-	-	
7 Profit/(Loss) before tax (5-6)	(11.13)	2.44	0.81	(8.68)	(0.68)	(0.75)	
8 Tax expense	-	-	-	-	-	(0.10)	
9 Net Profit/(Loss) for the period (7-8)	(11.13)	2.44	0.81	(8.68)	(0.68)	(0.64)	
10 Other Comprehensive income	4.57	0.64	1.18	4.00	4.80	5.69	
Items to be reclassified to profit and loss	-	-	-	-	-	-	
Income tax relating to items to be reclassified to	-	-	-	-	-	-	
Items not to be reclassified to profit and loss	4.57	0.64	1.18	4.00	4.80	5.69	
Income tax relating to items not to be reclassified to profit and loss	-	-	-	-	-	-	
11 Total comprehensive income for the period (9+10)	(6.56)	3.08	1.99	(4.68)	4.12	5.05	
12 Paid-up equity share capital (Face value - Rs. 10/- per	124.56	124.56	124.56	124.56	124.56	124.56	
13 Other Equity						44.68	
14 i) Earnings Per Share							
(of Rs. 10/- each) (not annualised) :							
(a) Basic	(0.89)	0.20	0.06	(0.70)	(0.05)	(0.05)	
(b) Diluted	(0.89)	0.20	0.06	(0.70)	(0.05)	(0.05)	

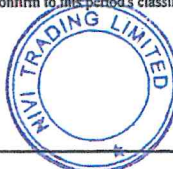
NOTES :

1 The above unaudited standalone financial results were reviewed by the audit committee and thereafter approved at the meeting of the Board of directors held on 2nd February 2023. These financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) 34 Interim Financial Reporting prescribed under Section 133 of the companies Act, 2013.

2 The income of the Company during the quarter comprises of dividend, mutual fund income and accordingly there are no reportable segments.

3 Previous period figures have been re-grouped/ re-classified wherever necessary, to confirm to this period's classification.

Place : Mumbai
Date : 2nd February 2023



Sandra R. Shroff

Sandra R. Shroff
Managing Director
DIN - 00189012