

To

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai - 400001

**Scrip code:** 543194

**Sub:** - Outcome of Board Meeting held today, i.e., 28<sup>th</sup> May,2026.

Dear Sir/Madam,

Pursuant to Regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, the Audited Standalone Financial Results set out in compliance with Applicable Accounting Standards for the half year and Financial year ended 31<sup>st</sup> March, 2026, duly approved by the Board of Directors of Company at their meeting held today i.e. 28<sup>th</sup> May 2026 together with Statement of Assets and Liabilities and Auditor's Report thereon are enclosed.

The Board Meeting commenced at 05:30 PM and concluded at 07.30 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**

**Muskan Sundardas Bajaj**

**Company Secretary cum Compliance Officer**

**Mem No:** A79560

## Independent Auditor's Report

To  
**The Board of Directors of Nirmitee Robotics India Limited**  
**Report on the Audit of the Standalone Annual Financial Results**

### Opinion

We have audited the accompanying Standalone Financial Results of **NIRMITEE ROBOTICS INDIA LIMITED.**, (the Company) for the half year and year ended **31<sup>st</sup> March 2026** ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015, as amended ("the listing regulations").

In our opinion and to the best of our information and according to the explanations given to us, these Standalone Financial Results

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under section 133 of the Companies Act, 2013 (the Act) and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the half year and year ended 31<sup>st</sup> March 2026.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Emphasis of Matter

The Emphasis of Matter Paragraph in an audit report serves to draw the user's specific attention to matters that the auditor, in their professional judgment, considers to be of significance in the organization's financial statements or other documents.

- 1) We draw attention to the note no. 7 & 18 to the accompanying standalone financial statements regarding the formation of approved Gratuity Fund for the employees during the year in



compliance with the provisions of the Payment of Gratuity Act, 1972. The Company has recorded provision of Rs. 23,77,762/- towards Gratuity for its employees for meeting its future gratuity obligations towards eligible employees.

Our opinion is not modified in respect of this matter.

### **Management's and Board of Director's Responsibilities for the Standalone Financial Results**

These half yearly and yearly Standalone Financial Results have been prepared on the basis of the annual Standalone Financial results. The Company's Board of Directors are responsible for preparation of these financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard 25, "Interim Financial Reporting" prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

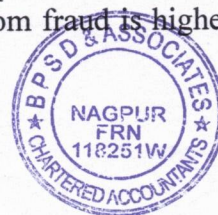
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one



resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.
- Conclude on the appropriateness of Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

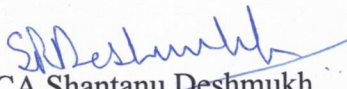
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matter:**

The statements include the results for the half year ended 31<sup>st</sup> March 2026 being balancing figures between audited figures in respect of the full financial year and the published audited year to date figures upto the first half year of the current financial year which were subjected to limited review by us.

For B P S D & Associates  
Chartered Accountants  
FRN: 118251W

Place: Nagpur  
Date: 28.05.2026

  
CA Shantanu Deshmukh  
Partner  
Membership No. 103837  
UDIN: 26103837LPMIPN2755



**NIRMITEE ROBOTICS INDIA LIMITED**  
**CIN: L74999MH2016PLC284731**  
**C/O M/S VITHOBA HEALTHCARE AND RESEARCH PRIVATE LIMITED, PLOT NO. D-3/2, MIDC,**  
**HINGNA ROAD, NAGPUR, MAHARASHTRA, INDIA, 440028.**

**STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31st March 2026**

(Amount in Rs. Lakhs)

PARTICULARS	NOTE NO	YEAR ENDED		HALF YEAR ENDED		
		AUDITED 31.03.2026	AUDITED 31.03.2025	AUDITED 31.03.2026	UNAUDITED 30.09.2025	AUDITED 31.03.2025
<b>A CONTINUING OPERATIONS :</b>						
<b>1 Revenue from Operations</b>	<b>15</b>	722.26	892.49	308.47	413.79	806.67
<b>2 Other Income</b>	<b>16</b>	14.22	5.04	13.04	1.18	3.08
<b>3 Total Income (1+2)</b>		<b>736.48</b>	<b>897.53</b>	<b>321.51</b>	<b>414.96</b>	<b>809.74</b>
<b>4 Expenses:</b>						
Cost of Material Consumed		-	-	-	-	-
Purchase of Stock-in-Trade		140.57	62.03	0.00	140.57	62.03
Changes in Inventories	<b>17</b>	-33.93	44.51	0.40	-34.34	159.68
Employee Benefits Expenses	<b>18</b>	174.68	117.32	103.64	71.04	61.67
Finance Costs	<b>19</b>	8.04	24.45	4.92	3.11	6.50
Depreciation and Amortization Expenses	<b>8</b>	14.39	0.00	7.17	7.21	7.58
Other Operating Expenses	<b>20</b>	328.65	552.79	193.33	135.31	444.96
<b>Total Expenses</b>		<b>632.38</b>	<b>801.10</b>	<b>309.48</b>	<b>322.91</b>	<b>742.41</b>
<b>5 Profit before exceptional and Extra-ordinary items and Tax (3-4)</b>		104.10	96.42	12.04	92.06	67.33
<b>6 Exceptional Items</b>		-	-	-	-	-
<b>7 Profit before extraordinary items and tax (5-6)</b>		104.10	96.42	12.04	92.06	67.33
<b>8 Extraordinary Items</b>		-	-	-	-	-
<b>9 Profit before tax (7-8)</b>		104.10	96.42	12.04	92.06	67.33
<b>10 Tax expenses:</b>						
(1) Current Tax Expense for Current Year		24.00	20.00	0.00	20.25	20.00
(2) Income Tax for earlier Year		-	-	-	-	-
(3) Deferred Tax		-0.74	-0.77	-0.37	-0.37	-0.65
<b>11 Profit for the period from Continuing Operations (9-10)</b>		80.84	77.19	12.41	72.18	47.98
<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 / settlement of liabilities		-	-	-	-	-
<b>13 Profit from discontinuing operations (12(i) + 12(ii) + 12(iii))</b>		-	-	-	-	-
<b>C TOTAL OPERATIONS :</b>						
<b>14 Profit for the Year (11+13)</b>		<b>80.84</b>	<b>77.19</b>	<b>12.41</b>	<b>72.18</b>	<b>47.98</b>
<b>15 Earnings per Equity Share:</b>						
(1) Basic		2.24	2.14	0.34	2.00	1.33
(2) Diluted		2.24	2.14	0.34	2.00	1.33

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For and on behalf of the Board

*Jay Prakash Motghare*  
**JAY PRAKASH MOTGHARE**  
 WHOLE-TIME DIRECTOR  
 DIN 07559929

Place : Nagpur  
 Date : 28.05.2026

## **Nirmitee Robotics India Limited**

### **Notes to the accompanying Standalone Financial Results: -**

1. The above standalone financial results have been prepared and recommended by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 28<sup>th</sup> May 2026.
2. The Company is engaged in business of HVAC air duct cleaning for offices, hotels, convention centers, hospitals, trains and bus coaches, aircrafts, ships, buildings, and operation theatres, trading of AOP machines; hence no information has been furnished in accordance with AS 17 on “Segment Reporting” issued by Institute of Chartered Accountants of India.
3. The above standalone financial results of the Company have been prepared in accordance with the Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India and in compliance with the Regulation 33 of SEBI LODR, 2015, as amended.
4. Figures for the half year ended 31<sup>st</sup> March 2026 are balancing figures between the audited figures for the full financial year and the reviewed year to date figures upto the half year ended 30<sup>th</sup> September 2025 of the respective financial year.
5. Previous periods figures have been regrouped / rearranged / reclassified wherever necessary to make them comparable with the figures of current period.
6. The aforesaid Standalone Financial Results are also being disseminated on the website of the Company i.e., ([www.nirmiteerobotics.com](http://www.nirmiteerobotics.com)).

Place: Nagpur  
Date: 28.05.2026



**NIRMITEE ROBOTICS INDIA LIMITED**  
**CIN: L74999MH2016PLC284731**  
**C/O M/S VITHOBA HEALTHCARE AND RESEARCH PRIVATE LIMITED, PLOT NO. D-3/2, MIDC,**  
**HINGNA ROAD, NAGPUR, MAHARASHTRA, INDIA, 440028.**

**STANDALONE BALANCE SHEET AS AT 31st March 2026**

(Amount in Rs. Lakhs)

PARTICULARS	NOTE NO	AUDITED	AUDITED
		YEAR ENDED 31.03.2026	YEAR ENDED 31.03.2025
<b>A</b>			
<b>1</b>			
<b><u>EQUITY AND LIABILITIES</u></b>			
<b>Shareholder's Funds</b>			
(a) Share Capital	1	360.12	360.12
(b) Reserves and Surplus	2	239.76	158.68
(c) Money received against Share Warrants		-	-
<b>2</b>			
<b>Share Application Money Pending Allotment</b>		-	-
<b>3</b>			
<b>Non-current Liabilities</b>			
(a) Long-term Borrowings	3	28.58	52.88
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long-term Provisions		-	-
<b>4</b>			
<b>Current Liabilities</b>			
(a) Short-term Borrowings	4	114.71	118.45
(b) Trade Payables	5		
(i) Outstanding dues of MSME		-	-
(ii) Outstanding dues of creditors other than MSME		0.35	0.10
(c) Other Current Liabilities	6	25.58	6.33
(d) Short-term Provisions	7	71.53	59.72
<b>TOTAL</b>		<b>840.62</b>	<b>756.28</b>
<b>B</b>			
<b>1</b>			
<b><u>ASSETS</u></b>			
<b>Non-Current Assets</b>			
(a) Property, Plant and Equipment and Intangible Assets	8		
(i) Property, Plant and Equipment		47.74	61.98
(ii) Intangible Assets		0.63	0.78
(iii) Capital work -in- progress		-	-
(iv) Intangible Assets under development		-	-
(b) Non-Current Investments		-	-
(c) Deferred Tax Assets (Net)	9	2.95	2.20
(e) Other Non-Current Assets	10	194.34	171.73
<b>2</b>			
<b>Current Assets</b>			
(a) Current Investments		-	-
(b) Inventories		50.21	16.28
(c) Trade Receivables	11	157.36	317.60
(d) Cash and Cash Equivalents	12	235.88	148.80
(e) Short-term Loans and Advances	13	32.13	7.75
(f) Other Current Assets	14	119.38	29.16
<b>TOTAL</b>		<b>840.62</b>	<b>756.28</b>

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For and on behalf of the Board

*Jay Prakash Motghare*

**JAY PRAKASH MOTGHARE**  
**WHOLE-TIME DIRECTOR**  
**DIN 07559929**

Date: 28.05.2026  
Place: Nagpur

**NIRMITEE ROBOTICS INDIA LIMITED**  
**CIN: L74999MH2016PLC284731**  
**C/O M/S VITHOBA HEALTHCARE AND RESEARCH PRIVATE LIMITED, PLOT NO. D-3/2, MIDC,**  
**HINGNA ROAD, NAGPUR, MAHARASHTRA, INDIA, 440028.**

**AS 3.18(b) Standalone Cash Flow Statement for the half year ended 31st March 2026**

(Amount in Rs. Lakhs)

Particulars		For the year ended 31st March 2026		For the year ended 31 March, 2025	
AS 3.8	<b>A. Cash flow from operating activities</b>				
AS 3.20	Net Profit / (Loss) before extraordinary items and tax		104.10		79.45
	<u>Adjustments for:</u>				
	Depreciation and amortisation	14.39		16.97	
	Finance costs	8.04		24.45	
	Interest income	(0.00)		(5.04)	
	Adjustment in Reserves and Surplus	0.24	22.66	(103.85)	(67.46)
	Operating profit / (loss) before working capital changes		126.76		11.99
	<u>Changes in working capital:</u>				
	<i>Adjustments for (increase) / decrease in operating assets:</i>				
	Current Investments	-		-	
	Inventories	(33.93)		44.51	
	Trade receivables	160.24		(77.12)	
	Short-term loans and advances	(24.38)		5.45	
	Other current assets	(90.21)	11.71	8.39	(18.77)
	<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
	Trade payables	0.25		(19.62)	
	Other current liabilities	19.24		(2.35)	
	Short-term provisions	11.81		10.74	
	Short-term borrowings	(3.74)	27.56	(2.48)	(13.72)
			166.03		(20.51)
AS 3.28	Cash flow from extraordinary items		-		-
	Cash generated from operations		166.03		(20.51)
AS 3.34	Net income tax (paid) / refunds		(24.00)		(20.00)
AS 3.35	<b>Net cash flow from / (used in) operating activities (A)</b>		<b>142.03</b>		<b>(40.51)</b>
AS 3.8	<b>B. Cash flow from investing activities</b>				
AS 3.15	Capital expenditure on fixed assets, including capital advances*	-		(2.72)	
	Interest Earned	0.00		5.04	
	Amounts given as Security Deposits	(22.61)		20.00	
	Amounts advanced for the formation of Subsidiary* (* inclusive of capital goods in transit and its effect on advances)	-	(22.61)	230.77	253.08
AS 3.28	Cash flow from extraordinary items		-		-
			(22.61)		253.08
AS 3.34	Net income tax (paid) / refunds		-		-
AS 3.35	<b>Net cash flow from / (used in) investing activities (B)</b>		<b>(22.61)</b>		<b>253.08</b>

AS 3.8	<b>C. Cash flow from financing activities</b>				
AS 3.17	Net Proceeds from long-term borrowings	(24.30)		(82.67)	
	Repayment of short-term borrowings	-		-	
AS 3.30	Finance cost	(8.04)	(32.34)	(24.45)	(107.12)
AS 3.28	Cash flow from extraordinary items		-		-
	<b>Net cash flow from / (used in) financing activities (C)</b>		<b>(32.34)</b>		<b>(107.12)</b>
	<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>		<b>87.08</b>		<b>105.46</b>
AS 3.25	Cash and cash equivalents at the beginning of the year		148.80		43.34
	Effect of exchange differences on restatement of foreign currency Cash and cash equivalents		-		-
	<b>Cash and cash equivalents at the end of the year</b>		<b>235.88</b>		<b>148.80</b>
AS 3.42	<b>Reconciliation of Cash and cash equivalents with the Balance Sheet:</b>				
	Cash and cash equivalents as per Balance Sheet		235.88		148.80
	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> )		<b>235.88</b>		<b>148.80</b>
	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)		-		-
	<b>Cash and cash equivalents at the end of the year *</b>		<b>235.88</b>		<b>148.80</b>



Date: 28.05.2026  
Place: Nagpur



For and on behalf of the Board

**JAY PRAKASH MOTGHARE**  
WHOLE-TIME DIRECTOR  
DIN 07559929

To

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai - 400001

**Scrp code:** 543194

Dear Sir/Madam,

**Sub:** - Declaration on Auditor's Report under Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 we hereby declare and confirm that the Auditor's Report on Standalone Financial Statements and results for the Half-Year and Year ended 31st March, 2026 which are being sent herewith are unmodified and without any qualification.

**Thanking you,**

**Yours faithfully,**

**For Nirmitee Robotics India Limited**

**Muskan Sundardas Bajaj**

**Company Secretary cum Compliance Officer**

**Mem No:** A79560