

NIHAL PROJECTS LTD

CIN- L70101WB1982PLC034928

Registered Office: 3A, Bow Street, 2nd Floor, Office No 2L, Kolkata 700001

Website: www.nihalindia.com; Email:admin@vira.in; Tel: 022-49696464

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30.09.2019

(Rs. In Lakhs)

Sr. No.	Particulars	3 months ended			6 months ended		Previous accounting year ended
		30-09-2019	30-06-2019	30-09-2018	30-09-2019	30-09-2018	31-03-2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from Operations	-	-	-	-	-	89.565
	Other Incomes	0.299	-	-	0.299	-	-
	Total Income	0.299	-	-	0.299	-	89.565
2	Expenses:						
	Employee Benefit Expenses	0.300	0.300	0.217	0.600	0.647	1.247
	Finance Costs	-	-	-	-	-	-
	Depreciation / Amortisation and Depletion Expense	-	-	-	-	-	6.674
	Other Expenses	0.360	0.686	1.126	1.046	3.101	5.462
	Total Expenses	0.660	0.986	1.342	1.646	3.748	13.382
	Profit before Exceptional items and Tax (1-2)	(0.361)	(0.986)	(1.342)	(1.346)	(3.749)	76.182
4	Exceptional items	-	-	-	-	-	17.900
5	Profit before Tax (3-4)	(0.361)	(0.986)	(1.342)	(1.346)	(3.749)	94.082
6	Tax Expense:						
	(1) Current tax	-	-	-	-	-	20.090
	(2) Deferred Tax	-	-	-	-	-	(0.281)
	(3) Excess/Short provision of tax	-	-	-	-	-	-
7	Profit/ (Loss) for the period from Continuing Operations (5-6)	(0.361)	(0.986)	(1.342)	(1.346)	(3.749)	74.274
8	Profit/Loss from Discontinuing Operations	-	-	-	-	-	-
9	Tax Expense of Discontinuing Operations	-	-	-	-	-	-
10	Profit/ (Loss) from Discontinuing Operations (after Tax) (8-9)	-	-	-	-	-	-
11	Profit for the period (7+10)	(0.361)	(0.986)	(1.342)	(1.346)	(3.749)	74.274
12	Other Comprehensive Income						
	A (i) Items that will not be reclassified to Statement of profit and loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to Statement of profit and loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to statement of profit and loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit and loss	-	-	-	-	-	-
13	Total comprehensive income for the year (11+12)	(0.361)	(0.986)	(1.342)	(1.346)	(3.749)	74.274
14	Paid-up Equity Share Capital (F.V. of Rs. 10 each)	124.688	124.688	124.688	124.688	124.688	124.688
15	Other equity						
16	Earnings Per Equity Share						
	(1) Basic	(0.003)	(0.008)	(0.011)	(0.011)	(0.030)	0.596
	(2) Diluted	(0.003)	(0.008)	(0.011)	(0.011)	(0.030)	0.596

17	Debt Equity ratio	-	-	-	-	-	-
18	Debt Service Coverage Ratio	-	-	-	-	-	-
19	Interest Service Coverage Ratio	-	-	-	-	-	-

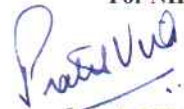
Notes:

- 1 The above unaudited standalone financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 14, 2019. The above results have been subjected to "limited review" by the statutory auditors of the Company. The unaudited standalone financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.
- 2 Pursuant to the Regulations 13(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we are enclosing herewith the details regarding investor's complaints:

Particulars	No. of Complaints
No. of investor complaints pending at the beginning of quarter	Nil
Received during the quarter	Nil
Disposed during the quarter	Nil
Remaining unresolved at the end of quarter	Nil

- 3 The Company has evaluated its Operating segment in accordance with IND AS 108 and has concluded that it is engaged in a single operating segment.
- 4 Figures pertaining to the previous years/period have been regrouped/rearranged, reclassified and restated wherever considered necessary, to make them comparable with those of current year/period.

For NIHAL PROJECTS LIMITED



Pratik J Vira
Director
DIN: 00039978



Jayesh S Vira
Director
DIN: 00069462

PLACE: KOLKATA
DATE : 14/11/2019



NIHAL PROJECTS LTD
CIN- L70101WB1982PLC034928

Statement of Assets and Liabilities as on 30/09/2019

(Rs in Lakhs)

Particulars	As at 30th September, 2019 Unaudited	As at 31st March, 2019 Audited
(1) Non-Current Assets		
Property, plant and equipment	31.690	31.690
Financial Assets		
(i) Investments	53.400	53.400
(ii) Trade receivables	-	-
(iii) Loans	2,122.037	2,124.068
Other Non-current assets		
Total Non-Current assets	2,207.127	2,209.158
(2) Current Assets		
Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	-	-
(iii) Cash and Cash Equivalents	10.542	10.791
Other Current Assets	0.500	-
Total Current assets	11.042	10.791
Total Assets	2,218.169	2,219.949
EQUITY AND LIABILITIES		
(1) Equity		
(i) Equity Share capital	1,246.875	1,246.875
(ii) Other Equity	970.762	972.108
Total Equity	2,217.637	2,218.983
(2) Liabilities		
Non-Current Liabilities		
Deferred tax liabilities (Net)	(0.160)	(0.160)
Other non-current liabilities	-	-
Total non-current liabilities	(0.160)	(0.160)
Current liabilities		
Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	0.691	0.855
(iii) Other financial liabilities (other than those specified in item		
Other Current liabilities	-	0.271
Total current liabilities	0.691	1.125
Total Liabilities	0.531	0.965
Total Equity and Liabilities	2,218.169	2,219.949

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NIHAL PROJECTS LTD

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2019

(Rs in Lakhs)

Particulars	For the six months ended 30 Sep 2019	For the six months ended 30 Sep 2018
Cash Flows From Operating Activities		
Profit / (Loss) before taxation	(1.341)	(3.748)
Adjustments for:		
Depreciation	-	-
Interest expense (finance cost)	-	-
Interest Income	-	-
<i>Cash flow before working capital changes</i>	(1.341)	(3.748)
Working capital changes:		
Increase / (Decrease) in other current assets	2.230	(6.500)
Increase / (Decrease) in trade payables	0.434	0.650
Increase / (Decrease) in short term provisions	-	-
Increase / (Decrease) in other current liabilities	-	-
<i>Cash generated from operations</i>	1.323	(9.598)
Less: Tax Expenses	-	-
Net cash from / (used in) operating activities (A)	1.323	(9.598)
Cash Flows From Investing Activities		
Interest Income	-	-
Loans & Advances Received Back / (Given)	(0.450)	1.400
Net cash flows from / (used in) investing activities (B)	(0.450)	1.400
Cash Flows From Financing Activities		
Loans Taken / (Repaid)	-	-
Interest expense (finance cost)	(1.120)	(1.300)
Net cash flow from / (used in) financing activities (C)	(1.120)	(1.300)
Net increase / (decrease) in cash and cash equivalent (A+B+C)	(0.247)	(9.498)
Cash and cash equivalents at beginning of period	10.791	20.288
Cash and cash equivalents at end of period	10.544	10.790

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