

NIHAL PROJECTS LIMITED

CIN- L70101WB1982PLC034928

Registered Office: CABIN NO 6 OF 7 GRANT LANE 3RD FLOOR, GANPATI CHAMBERS, ROOM NO 313, KOLKATA WB 700012

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

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULT FOR THE QUARTER AND YEAR ENDED 31.03.2023

Amounts in Lakh

Sr. No.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for Current Period Ended(12 Months)	Year to date figures for Previous year Ended(12 Months)	Previous accounting year ended
		01/01/2023-31/03/2023	01/10/2022-31/12/2022	01/01/2022-31/03/2022	01/04/2022-31/12/2023	01/04/2021-31/12/2022	31-03-2022
		Audited	Unaudited	Audited	Audited	Audited	Audited
1	<b>Income</b>						
	Revenue from Operations	10.000	-	-	10.000	-	-
	Other Incomes	-	-	-	0.110	0.181	0.181
	<b>Total Income</b>	<b>10.000</b>	<b>-</b>	<b>-</b>	<b>10.110</b>	<b>0.181</b>	<b>0.181</b>
2	<b>Expenses:</b>						
	Employee Benefit Expenses	0.450	0.900	0.450	1.650	5.800	5.800
	Finance Costs	-	-	-	0.008	-	-
	Depreciation / Amortisation and Depletion Expense	6.391	6.391	6.391	6.391	6.391	6.391
	Other Expenses	15.662	19.799	3.309	15.108	12.404	12.404
	<b>Total Expenses</b>	<b>22.504</b>	<b>27.090</b>	<b>10.150</b>	<b>23.157</b>	<b>24.595</b>	<b>24.595</b>
	<b>Profit before Exceptional items and Tax (1-2)</b>	<b>(12.504)</b>	<b>(27.090)</b>	<b>(10.150)</b>	<b>(13.047)</b>	<b>(24.414)</b>	<b>(24.414)</b>
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit before Tax (3-4)</b>	<b>(12.504)</b>	<b>(27.090)</b>	<b>(10.150)</b>	<b>(13.047)</b>	<b>(24.414)</b>	<b>(24.414)</b>
6	Tax Expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred Tax	0.897	-	2.662	0.897	2.662	2.662
	(3) Excess/short Provisions	-	-	-	-	-	-
7	<b>Profit/ (Loss) for the period from Continuing Operations (5-6)</b>	<b>(13.400)</b>	<b>(27.090)</b>	<b>(12.812)</b>	<b>(13.944)</b>	<b>(27.076)</b>	<b>(27.076)</b>
8	Profit/Loss from Discontinuing Operations	-	-	-	-	-	-
9	Tax Expense of Discontinuing Operations	-	-	-	-	-	-
10	<b>Profit/ (Loss) from Discontinuing Operations (after Tax) (8-9)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
11	<b>Profit for the period (7+10)</b>	<b>(13.400)</b>	<b>(27.090)</b>	<b>(12.812)</b>	<b>(13.944)</b>	<b>(27.076)</b>	<b>(27.076)</b>
12	<b>Other Comprehensive Income</b>						
	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	<b>Total comprehensive income for the year (11+12)</b>	<b>(13.400)</b>	<b>(27.090)</b>	<b>(12.812)</b>	<b>(13.944)</b>	<b>(27.076)</b>	<b>(27.076)</b>
14	Paid-up Equity Share Capital (F.V. of Rs. 10 each)	1,246.875	1,246.875	1,246.875	1,246.875	1,246.875	1,246.875
15	Other equity					889.410	889.410
16	Earnings Per Equity Share						
	(1) Basic	(0.103)	(0.031)	(0.103)	(0.112)	(0.217)	(0.217)
	(2) Diluted	(0.103)	(0.031)	(0.103)	(0.112)	(0.217)	(0.217)

Notes:

- The above audited 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 May 30, 2022. The audited standalone financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013. These results have been subjected to audit by the Statutory Auditors of the Company who have issued an unmodified audit report on the standalone annual financial results for the year ended 31st March, 2022.

- 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

- 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.
- 5 As the company do not have any Holding/Subsidiary/Joint Venture/ Associate concern, no reporting have been made in this regards.
- 6 Figures of the quarter ended on 31st March 2022 and the corresponding quarter in the previous year as reported in the financial results are the balancing figures between audited figures in respect of the full year and the year to date figures upto to the end of third qaurter of the relevant frnacial year.

**AS PER OUR REPORT OF EVEN DATE  
FOR AGARWAL PD & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FIRM REG. NO - 330651E**

**For NIHAL PROJECTS LIMITED**

**CA PAWAN KUMAR AGARWAL  
PARTNER  
MEM NO. 062377  
Place : Kolkata  
Date : 30/05/2022  
UDIN : 22062377AJWGPH8393**

**Pratik Jayesh Vira  
Whole Time Director & CFO  
DIN: 00039978**

**Jayesh Shantilal Vira  
Whole Time Director  
DIN: 00069462**

**Sweety Choudhary  
Company Secretary**