

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 UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30.09.2022

(Rs. In Lakhs)

Sr. No.	Particulars	3 months ended			6 months ended		Previous accounting year ended
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from Operations	-	-	-	-	-	-
	Other Incomes	-	-	-	-	0.181	0.181
	Total Income	-	-	-	-	0.181	0.181
2	Expenses:						
	Employee Benefit Expenses	0.450	0.450	1.460	0.900	1.910	5.800
	Finance Costs	-	-	-	-	-	0.000
	Depreciation / Amortisation and Depletion Expense	-	-	-	-	-	6.391
	Other Expenses	1.328	1.170	7.455	2.498	8.625	12.404
	Total Expenses	1.778	1.620	8.915	3.398	10.535	24.595
	Profit before Exceptional items and Tax (1-2)	(1.778)	(1.620)	(8.915)	(3.398)	(10.355)	(24.414)
3	Exceptional items	-	-	-	-	-	-
4	Profit before Tax (3-4)	(1.778)	(1.620)	(8.915)	(3.398)	(10.355)	(24.414)
5	Tax Expense:						
6	(1) Current tax	-	-	-	-	-	0.000
	(2) Deferred Tax	-	-	-	-	-	2.662
	(3) Excess/Short provision of tax	-	-	-	-	-	0.000
7	Profit/ (Loss) for the period from Continuing Operations (5-6)	(1.778)	(1.620)	(8.915)	(3.398)	(10.355)	(27.076)
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)	(1.778)	(1.620)	(8.915)	(3.398)	(10.355)	(27.076)
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)	(1.778)	(1.620)	(8.915)	(3.398)	(10.355)	(27.076)
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
16	Earnings Per Equity Share						
	(1) Basic	(0.014)	(0.013)	(0.072)	(0.027)	(0.083)	(0.217)
	(2) Diluted	(0.014)	(0.013)	(0.072)	(0.027)	(0.083)	(0.217)

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 22, 2022. 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.
- As the Company do not have any Holding/ Subsidiary/ Joint Venture/ Associate Concern, no reporting have been made in this regards.
- 5



For NIHAL PROJECTS LIMITED

SD/-

SD/-

Pratik Jayesh Vira
Whole Time Director & CFO
DIN: 00039978

Jayesh Shantilal Vira
Whole Time Director
DIN: 00069462

SD/-

Shilpa Mittal
Company Secretary

DATE: 22/11/2022
PLACE: KOLKATA

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Statement of Assets and Liabilities as on 30/09/2022

(Rs in Lakhs)

Particulars	As at 30th September, 2022 Unaudited	As at 31st March, 2022 Audited
(1) Non-Current Assets		
Property, plant and equipment	12.377	12.377
Financial Assets		
(i) Investments	194.680	194.680
(ii) Trade receivables	-	-
(iii) Loans	5,678.382	5,692.025
Deferred tax assets (net)	-	-
Other Non-current assets	-	-
Total Non-Current assets	5,885.439	5,899.082
(2) Current Assets		
Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	-	-
(iii) Cash and Cash Equivalents	10.521	10.550
Other Current Assets	11.068	7.303
Total Current assets	21.589	17.853
Total Assets	5,907.029	5,916.935
EQUITY AND LIABILITIES		
(1) Equity		
(i) Equity Share capital	1,246.875	1,246.875
(ii) Other Equity	886.012	889.410
Total Equity	2,132.887	2,136.285
(2) Liabilities		
Non-Current Liabilities		
Financial Liabilities		
(i) Borrowings	3,772.000	3,772.000
(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 enterprise	-	-
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
Provisions	-	-
Deferred Tax Liabilities	1.992	1.992
Other non-current liabilities	-	-
Total non-current liabilities	3,773.992	3,773.992
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	0.150	6.658
(iii) Other financial liabilities (other than those specified in item (b))	-	-
Other Current liabilities	-	-
Total current liabilities	0.150	6.658
Total Liabilities	3,774.142	3,780.650
Total Equity and Liabilities	5,907.029	5,916.935

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Whole Time Director & CFO
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CASH FLOW STATEMENT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2022

(Rs in Lakhs)

Particulars	As at 30th September, 2022	As at 30th September, 2021
Cash Flows From Operating Activities		
Profit / (Loss) before taxation	(3.398)	(10.355)
Adjustments for:		
Depreciation	-	-
Interest expense (finance cost)	-	-
Interest Income	-	-
<i>Cash flow before working capital changes</i>	(3.398)	(10.355)
Working capital changes:		
Increase / (Decrease) in other current assets	(3.765)	2.999
Increase / (Decrease) in trade payables	(6.509)	(0.542)
Increase / (Decrease) in short term provisions	-	-
Increase / (Decrease) in other current liabilities	-	-
<i>Cash generated from operations</i>	(13.672)	(7.898)
Less: Tax Expenses	-	-
Net cash from / (used in) operating activities (A)	(13.672)	(7.898)
Cash Flows From Investing Activities		
Interest Income	-	-
Loans & Advances Received Back / (Given)	13.643	58.012
Net cash flows from / (used in) investing activities (B)	13.643	58.012
Cash Flows From Financing Activities		
Loans Taken / (Repaid)	-	(50.000)
Interest expense (finance cost)	-	-
Net cash flow from / (used in) financing activities (C)	-	(50.000)
Net increase / (decrease) in cash and cash equivalent (A+B+C)	(0.029)	0.114
Cash and cash equivalents at beginning of period	10.550	10.422
Cash and cash equivalents at end of period	10.521	10.536

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