

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 NINE MONTHS ENDED 31.12.2023

(Amount in lakhs, except equity per share data and ratios)

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(9 Months)	Year to date figures for Previous year Ended(9 Months)	Previous accounting year ended
		01/10/2023-31/12/2023	01/07/2023-30/09/2023	01/10/2022-31/12/2022	01/04/2023-31/12/2023	01/04/2022-31/12/2022	31-03-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Income</b>						
	Revenue from Operations	7.500	15.000	-	22.500	-	10.000
	Other Incomes	-	-	-	-	-	0.110
	<b>Total Income</b>	<b>7.500</b>	<b>15.000</b>	<b>-</b>	<b>22.500</b>	<b>-</b>	<b>10.110</b>
<b>2</b>	<b>Expenses:</b>						
	Employee Benefit Expenses	0.450	0.450	0.150	1.350	1.200	1.650
	Finance Costs	-	-	-	-	-	0.008
	Depreciation / Amortisation and Depletion Expense	-	-	-	-	-	6.391
	Other Expenses	3.058	2.402	0.268	6.817	6.185	15.108
	<b>Total Expenses</b>	<b>3.508</b>	<b>2.852</b>	<b>0.268</b>	<b>8.167</b>	<b>7.385</b>	<b>23.157</b>
<b>3</b>	<b>Profit before Exceptional items and Tax (1-2)</b>	<b>3.992</b>	<b>12.148</b>	<b>(0.253)</b>	<b>14.333</b>	<b>(7.386)</b>	<b>(13.047)</b>
<b>4</b>	Exceptional items	-	-	-	-	-	-
<b>5</b>	<b>Profit before Tax (3-4)</b>	<b>3.992</b>	<b>12.148</b>	<b>(0.253)</b>	<b>14.333</b>	<b>(7.386)</b>	<b>(13.047)</b>
<b>6</b>	Tax Expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-	0.897
	(3) Excess/Short provision of tax	-	-	-	-	-	-
<b>7</b>	<b>Profit/ (Loss) for the period from Continuing Operations (5-6)</b>	<b>3.992</b>	<b>12.148</b>	<b>(0.253)</b>	<b>14.333</b>	<b>(7.386)</b>	<b>(13.944)</b>
<b>8</b>	Profit/Loss from Discontinuing Operations	-	-	-	-	-	-
<b>9</b>	Tax Expense of Discontinuing Operations	-	-	-	-	-	-
<b>10</b>	<b>Profit/ (Loss) from Discontinuing Operations (after Tax) (8-9)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>11</b>	<b>Profit for the period (7+10)</b>	<b>3.992</b>	<b>12.148</b>	<b>(0.253)</b>	<b>14.333</b>	<b>(7.386)</b>	<b>(13.944)</b>
<b>12</b>	<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	-	-	-	-	-	-
<b>13</b>	<b>Total comprehensive income for the year (11+12)</b>	<b>3.992</b>	<b>12.148</b>	<b>(0.253)</b>	<b>14.333</b>	<b>(7.386)</b>	<b>(13.944)</b>
<b>14</b>	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
<b>15</b>	Other equity						889.410
<b>16</b>	Earnings Per Equity Share						
	(1) Basic	0.032	0.097	(0.002)	0.115	(0.059)	(0.112)
	(2) Diluted	0.032	0.097	(0.002)	0.115	(0.059)	(0.112)

**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 January 25, 2024. 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.

5 As the company do not have any Holding/Subsidiary/Joint Venture/ Associate concern, no reporting have been made in this regards.

**For NIHAL PROJECTS LIMITED**

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

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

**DATE: 25/01/2024**  
**PLACE: KOLKATA**

**Shilpa Mittal**  
Company Secretary