

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 30.09.2021

(Rs. In Lakhs)

Sr. No.	Particulars	3 months ended			6 months ended		Previous accounting year ended
		30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from Operations	-	-	-	-	-	10.047
	Other Incomes	-	0.181	-	0.181	-	-
	Total Income	-	0.181	-	0.181	-	10.047
2	Expenses:						
	Employee Benefit Expenses	1.310	0.600	2.250	1.910	2.250	4.550
	Finance Costs	-	-	22.625	-	49.952	49.975
	Depreciation / Amortisation and Depletion Expense	-	-	-	-	-	6.391
	Other Expenses	4.682	3.943	0.125	8.625	0.512	2.996
	Total Expenses	5.992	4.543	25.000	10.535	52.714	63.913
3	Profit before Exceptional items and Tax (1-2)	(5.992)	(4.362)	(25.000)	(10.355)	(52.714)	(53.866)
4	Exceptional items	-	-	-	-	-	-
5	Profit before Tax (3-4)	(5.992)	(4.362)	(25.000)	(10.355)	(52.714)	(53.866)
6	Tax Expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-	0.050
	(3) Excess/Short provision of tax	-	-	-	-	-	-
7	Profit/ (Loss) for the period from Continuing Operations (5-6)	(5.992)	(4.362)	(25.000)	(10.355)	(52.714)	(53.816)
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)	(5.992)	(4.362)	(25.000)	(10.355)	(52.714)	(53.816)
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)	(5.992)	(4.362)	(25.000)	(10.355)	(52.714)	(53.816)
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						916.487
16	Earnings Per Equity Share						
	(1) Basic	(0.048)	(0.035)	(0.201)	(0.083)	(0.423)	(0.432)
	(2) Diluted	(0.048)	(0.035)	(0.201)	(0.083)	(0.423)	(0.432)

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 October 26, 2021. 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/-

Sweety Choudhary
Company Secretary

DATE: 26/10/2021
PLACE: KOLKATA

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Statement of Assets and Liabilities as on 30/09/2021

(Rs in Lakhs)

Particulars	As at 30th September, 2021 Unaudited	As at 31st March, 2021 Audited
(1) Non-Current Assets		
Property, plant and equipment	18.768	18.768
Financial Assets		
(i) Investments	53.860	53.860
(ii) Trade receivables	-	-
(iii) Loans	6,232.965	6,290.977
Deferred tax assets (net)	0.670	0.670
Other Non-current assets	-	-
Total Non-Current assets	6,306.263	6,364.275
(2) Current Assets		
Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	-	-
(iii) Cash and Cash Equivalents	10.536	10.422
Other Current Assets	7.278	10.277
Total Current assets	17.814	20.699
Total Assets	6,324.077	6,384.974
EQUITY AND LIABILITIES		
(1) Equity		
(i) Equity Share capital	1,246.875	1,246.875
(ii) Other Equity	906.132	916.487
Total Equity	2,153.007	2,163.362
(2) Liabilities		
Non-Current Liabilities		
Financial Liabilities		
(i) Borrowings	4,167.000	4,217.000
(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	-	-
Other non-current liabilities	-	-
Total non-current liabilities	4,167.000	4,217.000
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	4.070	4.612
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
Other Current liabilities	-	-
Total current liabilities	4.070	4.612
Total Liabilities	4,171.070	4,221.612
Total Equity and Liabilities	6,324.077	6,384.974

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CASH FLOW STATEMENT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2021

(Rs in Lakhs)

Particulars	As at 30th September, 2021	As at 30th September, 2020
Cash Flows From Operating Activities		
Profit / (Loss) before taxation	(10.355)	(52.714)
Adjustments for:		
Depreciation		-
Interest expense (finance cost)		
Interest Income	-	-
<i>Cash flow before working capital changes</i>	(10.355)	(52.714)
Working capital changes:		
Increase / (Decrease) in other current assets	2.999	0.418
Increase / (Decrease) in trade payables	(0.542)	1.657
Increase / (Decrease) in short term provisions	-	-
Increase / (Decrease) in other current liabilities		-
<i>Cash generated from operations</i>	(7.898)	(50.640)
Less: Tax Expenses	-	-
Net cash from / (used in) operating activities (A)	(7.898)	(50.640)
Cash Flows From Investing Activities		
Interest Income	-	-
Loans & Advances Received Back / (Given)	58.012	(2.031)
Net cash flows from / (used in) investing activities (B)	58.012	(2.031)
Cash Flows From Financing Activities		
Loans Taken / (Repaid)	(50.000)	2.683
Interest expense (finance cost)	-	49.952
Net cash flow from / (used in) financing activities (C)	(50.000)	52.635
Net increase / (decrease) in cash and cash equivalent (A+B+C)	0.114	(0.035)
Cash and cash equivalents at beginning of period	10.422	10.574
Cash and cash equivalents at end of period	10.536	10.539

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