

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULT FOR THE QUARTER AND YEAR ENDED 31.03.2025

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
		01/01/2025-31/03/2025	01/10/2024-31/12/2024	01/01/2024-31/03/2024	01/04/2024-31/03/2025	01/04/2023-31/03/2024	3/31/2024
		Audited	Audited	Audited	Audited	Audited	Audited
1	Income						
	Revenue from Operations	-	-	-	-	22.50	22.50
	Other Incomes	-	-	-	-	-	-
	Total Income	-	-	-	-	22.50	22.50
2	Expenses:						
	Employee Benefit Expenses	0.45	0.45	0.45	1.80	1.80	1.80
	Finance Costs	-	-	-	-	-	-
	Depreciation / Amortisation and Depletion Expense	-	-	3.29	-	3.29	3.29
	Other Expenses	3.82	1.55	3.70	5.76	9.96	9.96
	Total Expenses	4.27	2.00	7.44	7.56	15.06	15.06
3	Profit before Exceptional items and Tax (1-2)	(4.27)	(2.00)	(7.44)	(7.56)	7.44	7.44
4	Exceptional items	-	-	-	-	-	-
5	Profit before Tax (3-4)	(4.27)	(2.00)	(7.44)	(7.56)	7.44	7.44
6	Tax Expense:						
	(1) Current tax	-	-	1.21	-	1.21	1.21
	(2) Deferred Tax	0.56	-	0.20	0.56	0.20	0.20
	(3) Excess/short Provisions	-	-	-	-	-	-
7	Profit/ (Loss) for the period from Continuing Operations (5-6)	(3.72)	(2.00)	(8.86)	(7.01)	6.03	6.03
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)	(3.72)	(2.00)	(8.86)	(7.01)	6.03	6.03
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)	(3.72)	(2.00)	(8.86)	(7.01)	6.03	6.03
14	Paid-up Equity Share Capital (F.V. of Rs. 10 each)	1,246.88	1,246.88	1,246.88	1,246.88	1,246.88	1,246.88
15	Other equity						
16	Earnings Per Equity Share						
	(1) Basic	(0.03)	(0.02)	(0.07)	(0.06)	0.05	0.05
	(2) Diluted	(0.03)	(0.02)	(0.07)	(0.06)	0.05	0.05

Notes:

1 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 16, 2025. 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, 2025.

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.
- 6 Figures of the quarter ended on 31st March 2025 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 quarter of the relevant financial 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 : 16/05/2025
UDIN : 25062377BMIOJO8733**

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

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

**Shilpa Mittal
Company Secretary**

STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2025

		Amounts in Lakh	
	Particulars	As at 31st March, 2025 Audited	As at 31st March, 2024 Audited
(1)	Non-Current Assets		
	Property, plant and equipment	2.69	2.69
	Financial Assets		
	(i) Investments	194.68	194.68
	(ii) Trade receivables		
	(iii) Loans	5683.54	5689.32
	Deferred tax assets (net)	0.00	0.00
	Other Non-current assets	0.00	0.00
	Total Non-Current assets	5880.91	5886.69
(2)	Current Assets		
	Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	-	-
	(iii) Cash and Cash Equivalents	10.16	10.13
	Other Current Assets	8.09	8.84
	Total Current assets	18.25	18.97
	Total Assets	5899.16	5905.66
(1)	EQUITY AND LIABILITIES		
	Equity		
	(i) Equity Share capital	1246.88	1246.88
	(ii) Other Equity	874.49	881.49
	Total Equity	2121.36	2128.37
(2)	Liabilities		
	Non-Current Liabilities		
	Borrowings	3772.05	3772.00
	Deferred tax liabilities (Net)	2.54	3.09
	Other non-current liabilities	0.00	0.00
	Total non-current liabilities	3774.59	3775.09
	Current liabilities		
	Financial Liabilities		
	(i) Borrowings	0.00	0.00
	(ii) Trade payables	0.00	0.00
	(A) total outstanding dues of micro enterprises and small enterprises; and	0.00	0.00
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	3.00	0.96
	(iii) Other financial liabilities (other than those specified in item	0.00	0.00
	Other Current liabilities	0.21	1.24
	Total current liabilities	3.21	2.19
	Total Liabilities	3777.80	3777.29
	Total Equity and Liabilities	5899.16	5905.66

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 : 16/05/2025
UDIN : 25062377BMIOJO8733

Pratik Jayesh Vira Jayesh Shantilal Vira
Whole Time Director & Whole Time Director
DIN: 00039978 DIN: 00069462

Shilpa Mittal
Company Secretary

Statement of Cash Flow
FINANCIAL RESULT FOR THE QUARTER AND YEAR ENDED ON 31.03.2025

(Amt in Lakhs)

Particulars	As at	31st	As at	31st
	March, 2025	Audited	March, 2024	Audited
Cash Flows From Operating Activities				
Profit / (Loss) before taxation for the year		(7.56)		7.44
<i>Adjustments to reconcile net profit to net cash provided by operating activities</i>				
Depreciation and amortization		-		3.29
Other comprehensive Income				
Interest expense (finance cost)				
Dividend Income				
Interest Income		-		-
Net gain / loss on sale of investments				
<i>Operating profit / (loss) before working capital changes</i>		(7.56)		10.74
<i>Changes in Assets and liabilities</i>				
Other current assets		0.75		(0.75)
Trade payables		2.04		2.07
Short term provisions		-		-
Other current liabilities		(1.03)		(1.21)
<i>Cash generated from operations before extraordinary items</i>		(5.80)		10.85
Cash flow from extraordinary items				
Net cash generated from / (used in) operations				
Less: Tax Expenses (net of refunds)		-		-
Net cash from / (used in) operating activities (A)		(5.80)		10.85
Cash Flows From Investing Activities				
Proceeds from disposal of fixed assets				
Interest Income		-		-
Investments in shares		-		-
Loans & Advances Received Back / (Given)		5.77		-10.87
Dividend received				
Net cash flows from / (used in) investing activities (B)		5.77		-10.87
Cash Flows From Financing Activities				
Loans Taken / (Repaid)		0.05		-
Interest expense (finance cost)		-		-
Net cash flow from / (used in) financing activities (C)		0.05		-
Net increase / (decrease) in cash and cash equivalent (A+B+C)		0.03		-0.03
Cash and cash equivalents at beginning of period		10.13		10.16
Cash and cash equivalents at end of period		10.16		10.13

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

For NIHAL PROJECTS LIMITED

Pratik Jayesh Vira
Whole Time Director & CFO
DIN: 00039978

Jayesh Shantilal Vira
Whole Time Director
DIN: 00069462

CA PAWAN KUMAR AGARWAL
PARTNER
MEM NO. 062377
Place : Kolkata
Date : 16/05/2025
UDIN : 25062377BMIOJO8733

Shilpa Mittal
Company Secretary