

Niharika India Ltd.

Regd. Office :10 Princep Street,
2nd Floor, Kolkata - 700072
E:niharikaindia@gmail.com,
W: www.niharikaindia.in
Phone : 91-33-4002 2880. Fax :91-33-2237 9053

16thAugust, 2024

To,
The Secretary,
The Calcutta Stock Exchange Ltd.
7, Lyons Range,
Kolkata — 700 001
Scrip Code: 24154

Dear Sir/Ma'am,

Sub : Outcome of Board Meeting.

Ref : Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,

As informed you earlier due to some unavoidable circumstances, the meeting of the Board of Directors of the Company was held today i.e., Friday, the 16th day of August, 2024 instead of 12th August, 2024. The meeting commenced at 12:00 P.M. and Concluded at 7:00 P.M. In this meeting, the Board have amongst other matters considered, approved and taken on record the followings:

- a) Unaudited Standalone financial results for Quarter ended on 30th June, 2024, said unaudited financial results have also been subjected to 'Limited Review' by the Company's Statutory Auditors.
- b) Appointment of M/s. Barkha & Associates, (FRN: 327573E), Chartered Accountants, Kolkata, as internal Auditor of the Company for the Financial Year 2024-2025.
- c) Appointment of Ankita Goenka & Associates., Practicing Company Secretaries, the Secretarial Auditor of the Company for the Financial Year 2024-2025.
- d) Appointment of M/s Deoki Bijay & Co., Chartered Accountants (Firm Registration No. 313105E) as Statutory Auditors of the company for the term of five years.
- e) Appointment of Shri Akshya Kumar Parida (DIN : 01651737) as Non Executive Independent Director of the Company for a period of five (5) consecutive years.
- f) Appointment of Shri Purna Chandra Barik (DIN : 02968931) as Non Executive Independent Director of the Company for a period of five (5) consecutive years.
- g) Approval of Notice of Annual General Meeting and convening of the AGM for the FY ended 31st March, 2024.
- h) Approval and Adoption of Director's Report for the year ended 31st March, 2024
- i) Approval and Adoption of Secretarial Audit Report for the year ended 31st March, 2024



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CIN : L36900WB1995PLC072857

A copy of Statement of Unaudited Results along with Limited Review Report for the 1st quarter ended on 30th June, 2024, as required by Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is enclosed herewith for your record and reference.

The said results will be duly published in the newspaper as required by Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and will be uploaded on the website of the company : www.niharikaindia.in

Kindly take the aforesaid information on record and oblige.

Thanking you,

Yours faithfully,

For **Niharika India Limited**

Prabhat Jain.

Prabhat Jain
(Managing Director)
DIN: 00200043





Jain Sonu & Associates

CHARTERED ACCOUNTANTS

58, Mahatma Gandhi Road, Tower 5,
Alcove Tower Flat 2B, Diamond City
South Tollygunge Karunamoyee,
Kolkata- 700 041, (W.B.)
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Review report to the Board of Directors of Niharika India Limited

We have reviewed the accompanying statement of unaudited financial results of Niharika India Limited for the period ended June 30, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", Issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

FOR JAIN SONU & ASSOCIATES
Chartered Accountants
FRN - 324386E



Sonu

Signature
(CA SONU JAIN)
(Partner)

(Membership Number - 060015)

UDIN - 240600158KB24L7728

Place of signature - Kolkata

Date 16.08.2024

NIHARIKA INDIA LIMITED

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CIN : L36900WB1995PLC072857

(Rs. In Lacs)

Statement of Unaudited Financial Results for the Quarter ended 30th June, 2024				
Particulars	Quarter Ended			Year Ended
	30.06.2024 (Unaudited)	31.03.2024 (Audited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)
Revenue from Operations				
i)Interest Income	-	-	-	-
ii) Dividend Income	-	-	-	-
iii)Rental Income				
iv)Fees and Commission Income	-	-	-	-
v)Net gain on fair value changes	-	-	-	-
vi)Net gain on derecognition of financial instruments under amortised cost of category	-	-	-	-
vii)sale of products	-	-	-	-
viii)sale of services	-	-	-	-
ix)others	-	-	-	-
I Total Revenue from Operations	-	-	-	-
II Other Income	-	4.00	-	4.05
III Total Income (I+II)	-	4.00	-	4.05
Expenses				
i)Finance Costs	-	-	-	-
ii)Fees and Commission expense	-	-	-	-
iii)Net loss on fair value changes	-	-	-	-
iv) Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-
v)Impairment on financial instrument				
vi) cost of material consumed	-	-	-	-
vii)Purchases of stock in trade	-	-	-	-
viii)Increase/Decrease in Stock In Trade	-	-	-	-
ix) Employee Benefit Expense	0.85	0.83	0.67	3.30
x)Depreciation/Amortisation and Impairment Expense	-	-	-	-
xi) Other Expenses	0.30	0.32	0.20	1.21
xii)Sundry Balances written off	-	-	-	-
IV Total Expenses	1.15	1.15	0.87	4.51
V Profit/(Loss) from Operations before Exceptional Items and Tax(III-IV)	(1.15)	2.85	(0.87)	(0.45)
VI Exceptional Items				
VII Profit/Loss before Tax (V-VI)	(1.15)	2.85	(0.87)	(0.45)
VIII Tax Expense				
a) Current Tax	-	-	-	-
b) Taxation for Earlier Year	-	-	-	-
IX Net Profit/Loss after Tax(VII-VIII)	(1.15)	2.85	(0.87)	(0.45)
X Other Comprehensive Income/(Expense)				
Items that will not be re-classified subsequently to the statement of profit and loss(net of tax)	-	-	-	-
Items that will be re-classified subsequently to the statement of profit and loss(net of tax)	-	-	-	-
Total Other Comprehensive Income/(Expense)	-	-	-	-
XI Total Comprehensive Income/(Expense) (IX+X)	(1.15)	2.85	(0.87)	(0.45)
XII Paid Up Equity Share Capital (of Rs 10 each)	570.53	570.53	570.53	570.53
XIII Earnings per equity Share (Basic & Diluted) in Rs (Not annualised)	(0.02)	0.05	(0.02)	(0.01)

NOTES :

- The above Unaudited financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held on 16th August, 2024
- The Company has adopted Indian Accounting Standards (Ind As) with effect from 1st April, 2019 and the effected date of such transition is 1st April, 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and guidelines issued by the Reserve Bank of India (RBI) (collectively referred to as " the previous GAAP"). The figures have been presented in accordance with the format prescribed for financial statements for a Non Banking Finance Company (NBFC) whose financial statements are drawn up in compliance of the Companies (Indian Accounting Standards) Rules, 2015, in Division III of Notification No GSR 1022 (E) dated 11th October, 2018, issued by the Ministry of Corporate Affairs , Government of India..
- Inventories of unquoted equity shares have been valued at cost.
- The business of the Company falls within a single primary segment VIZ 'Financial Services' and hence , the disclosure requirement of "Ind AS 108 " - " Operating Segments is not applicable"

On behalf of the Board of Directors
For NIHARIKA INDIA

Prabhat Jain

PRABHAT JAIN
Managing Director
DIN :00200043

Place : Kolkata
Date : 16.08.2024