

Niharika India Ltd.

Regd. Office :10 Princep Street,
2nd Floor, Kolkata - 700072

E:niharikaindialtd@gmail.com,

W: www.niharikaIndia.in

Phone : 91-33-4002 2880, Fax :91-33-2237 9053

CIN : L36900WB1995PLC072857

13th February, 2023

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.

In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provisions, Please find enclosed herewith a copy of Unaudited Financial Results along with Limited Review Report of the Company for the quarter ended 31st December, 2022 which has been approved by the Board of Directors in their meeting held today i.e., Monday, 13th February, 2023.

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

The Board meeting commenced at 10.30 A.M. and concluded at 01.30 P.M.

This is for your perusal, necessary action and record.

Thanking you,

Yours faithfully,
For Niharika India Ltd



Susanta Dolui
(Managing Director)
DIN: 02956881



TO WHOM IT MAY CONCERN
REVIEW REPORT

We have reviewed the accompanying statement of audited financial results of **NIHARIKA INDIA LTD** for the quarter ended 31.12.2022. This statement is the responsibility of the company's management and has been approved by the Board of Director. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountant of India. This Standard requires that we plan and perform the review to obtain moderate Assurance as to whether the financial statement are free of material misstatement. A review is limited primarily to inquires of the company personnel and analytical procedure applied to financial data and thus provide 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 notice that cause us to believe that the accompanying statement of unaudited financial results have not disclosed the information required to be disclosed in terms of Clause 33 of the SEBI(Listing Obligation & Disclosure Requirements)Regulation,2015 including the way it is to be disclosed, or that it contains any material misstatement.

For Jain Sonu & Associates
Chartered Accountants
FRN 324386E

sjain

CA Sonu Jain
Partner

Membership No-060015

UDIN NO:- 23060015BGWTZO5808



Place - Kolkata
Date - 13.02.2023

NIHARIKA INDIA LIMITED

Regd Office : 10, Princep Street, 2nd Floor , Kolkata- 700072

Email : info@niharikaindia.com, website : www.niharikaindia.com, Phone No. 033- 40022880, Fax - 033-22379053

CIN : L36900WB1995PLC072857

(Rs. In Lacs)

Statement of Unaudited Financial Results for the Quarter and Nine Month Ended 31st December, 2022

Particulars	QUARTER ENDED			Nine Month Ended		Year Ended
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(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	-	-	-	-	-	-
III Total Income (I+II)	-	-	-	-	-	-
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	0.93	1.24	0.72	3.07	2.26	4.08
x) Depreciation/Amortisation and Impairment Expense	-	-	-	-	-	-
xi) Other Expenses	0.63	0.14	0.11	1.27	1.05	1.50
xii) Sundry Balances written off	-	-	-	-	-	-
IV Total Expenses	1.56	1.38	0.83	4.34	3.31	5.58
V Profit/(Loss) from Operations before Exceptional Items and Tax(III-IV)	(1.56)	(1.38)	(0.83)	(4.34)	(3.31)	(5.58)
VI Exceptional Items						
VII Profit/Loss before Tax (V-VI)	(1.56)	(1.38)	(0.83)	(4.34)	(3.31)	(5.58)
VIII Tax Expense						
a) Current Tax	-	-	-	-	-	-
b) Taxation for Earlier Year	-	-	-	-	-	(95.57)
IX Net Profit/Loss after Tax (VII-VIII)	(1.56)	(1.38)	(0.83)	(4.34)	(3.31)	(101.15)
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)	(1.56)	(1.38)	(0.83)	(4.34)	(3.31)	(101.15)
XII Paid Up Equity Share Capital (of Rs 10/- each)	570.53	570.53	570.53	570.53	570.53	570.53
Earnings per equity Share (Basic & Diluted) in Rs (Not annualised)	(0.03)	(0.02)	(0.01)	(0.08)	(0.06)	(1.77)

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 13th February, 2023
- 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 LIMITED

Susanta Dolui

SUSANTA DOLUI
Managing Director
DIN : 02956881



Place : Kolkata
Date : 13.02.2023