



Independent Auditor's Report on Standalone Quarterly and Year to date Unaudited financial Results of M/s NIHAR INFO GLOBAL LIMITED pursuant to Regulation 33 of the SEBI (Listing and Obligations and Disclosure requirements) Regulations, 2015 as amended.

To

The Board of Directors of **NIHAR INFO GLOBAL LIMITED.**

We have reviewed the accompanying statement of unaudited financial results of **NIHAR INFO GLOBAL LIMITED** ('The Company') for the quarter and Nine months ended December 31, 2023. 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 Standards on Review Engagement (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 results are free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures 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 stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian accounting standards specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting principles and policies has not disclosed the information required to be disclosed in terms of the 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 misstatements..

For NSVR & Associates LLP,
Chartered Accountants,
FRN: 008801S/S200060


Suresh Gannamant,
Partner,



Membership No: 226870,
UDIN: **24226870BKCTGR2448**

Place: Hyderabad
Date: 13/02/2024.

Un Audited Financial results for the Quarter and Nine Months ended 31st December 2023

S No	Particulars	Quarter Ended			Nine Months ended		Year ended	
		Quarter ended 31st December, 2023	Quarter ended September 30, 2023	Quarter ended 31st December , 2022	Nine Months ended 31st December , 2023	Nine Months ended 31st December, 2022	Year ended March 31, 2023	Quarter ended June 30, 2023
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited	Un Audited
1	Income							
	a) Revenue from Operations	49.45	88.94	124.69	243.29	405.17	529.73	104.90
	Total Revenue from operations	49.45	88.94	124.69	243.29	405.17	529.73	104.90
	b) Other Income	-	-	-	-	0.19	1.05	-
	Total Income	49.45	88.94	124.69	243.29	405.36	530.78	104.90
2	Expenses							
	a) Cost of Operations	57.06	86.77	52.55	249.08	372.98	453.69	105.25
	b) Changes in inventories	(13.04)	1.00	64.71	(13.45)	(18.68)	(1.71)	(1.41)
	c) Employee benefits	3.43	6.77	6.26	16.89	20.22	26.41	6.69
	d) Finance cost	4.23	4.38	3.98	12.77	11.74	17.46	4.16
	e) Depreciation	0.15	0.20	0.28	0.51	0.84	1.11	0.16
	f) Other expenses	3.77	3.25	3.50	14.10	16.62	22.35	7.08
	Total Expenses (a to g)	55.59	102.37	131.28	279.89	403.70	519.30	121.93
3	Profit before tax (1-2)	(6.14)	(13.42)	(6.59)	(36.60)	1.66	11.48	-17.03
4	Tax expenses							
	- Current Tax	-	0.11	(1.45)	-	0.60	3.06	(0.11)
	- Deferred Tax	0.03	0.04	0.01	0.07	(0.34)	(0.33)	-
5	Net Profit for the period (3-4)	(6.17)	(13.58)	(5.15)	(36.67)	1.41	8.75	(16.93)
6	Other comprehensive income							
	a) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	-
	b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-
	Total other comprehensive income	-	-	-	-	-	-	-
7	Total Comprehensive income (5 +6)	(6.17)	(13.58)	(5.15)	(36.67)	1.41	8.75	(16.93)
8	Paid-up Equity Share Capital (Rs.10/- per Equity Share)	1,040.77	1,040.77	920.77	1,040.77	920.77	1,040.77	1,040.77
9	Other Equity	-	-	-	-	-	293.84	-
10	Earnings per share (Face Value of Rs.10/- each) ;							
	(a) Basic (in Rs.)	(0.06)	(0.13)	(0.06)	(0.35)	0.02	0.10	(0.16)
	(b) Diluted (in Rs.)	(0.06)	(0.13)	(0.06)	(0.35)	0.02	0.10	(0.16)

Notes

- a) The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) rules 2016.
- b) The above Financial results recommended by the Audit Committee are considered and approved by the Board of Directors at their meeting held on 13.02.2024
- c) The Statutory Auditors of the Company have carried out "Limited Review" of the above Un-audited financial results and their Report has been placed before the Board at the said Meeting as required under Regulation 33 of SEBI (LODR) Regulations, 2015.
- d) The company operates under different segments. Hence, segment reporting as per Ind AS-108 has been made.
- e) The financials results for the quarter ended 31.12.2023 and for the period 1st April 2023 to 31st December, 2023 are also available on the Bombay stock exchange website and on the company's website.

For and on Behalf of Board of Directors



Divyesh Nihar Boda
Managing Director
DIN: 02796318



Date : 13-02-2024
Place : Hyderabad.

SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED 31st December, 2023 (Rs.in Lakhs data)

PARTICULARS	Quarter Ended			Nine Months Ended			Year Ended
	Quarter ended 31st December, 2023	Quarter ended September 30, 2023	Quarter ended 31st December, 2022	Nine Months ended 31st December, 2023	Nine Months ended 31st December, 2022	Year ended March 31, 2023	
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited	Audited
Segment Revenue							
Revenue from Operations							
a) E-Commerce	49.45	4.78	124.69	54.23	159.95	138.03	
b) Software Services	-	-	-	-	21.36	46.57	
c) Trading Activity	-	84.16	-	189.06	223.85	345.13	
d) Other Unallocated	-	-	0.02	-	0.19	1.05	
Total	49.45	88.94	124.71	243.29	405.36	530.78	
Less: Inter segment Operating Revenue	-	-	-	-	-	-	
Revenue from Operations	49.45	88.94	124.71	243.29	405.36	530.78	
Segment Result Profit(+)/Loss(-) before tax and interest from each segment							
a) E-Commerce	7.09	0.57	3.48	7.66	5.54	7.56	
b) Software Services	-	-	(0.51)	-	0.74	2.55	
c) Trading Activity	-	(21.23)	(5.31)	(31.03)	7.76	18.89	
d) Other Unallocated	14.61	7.24	(4.24)	14.61	(12.38)	(17.52)	
Total	21.70	(13.42)	(6.57)	(8.76)	1.66	11.48	
Less:							
c) other unallocable expenditure net of unallocable income	-	-	-	-	-	-	
Profit before Tax	21.70	(13.42)	(6.57)	(8.76)	1.66	11.48	
Capital Employed							
(Segment assets - Segment liabilities)							
a) Software Services	-	-	-	46.57	21.36	46.57	
b) E-Commerce	(6.17)	0.33	(4.92)	771.86	826.84	777.70	
c) Trading Activity	-	(13.88)	-	479.51	385.85	507.13	
d) Other Unallocated	-	-	-	-	3.21	3.21	
Total	(6.17)	(13.55)	(4.92)	1,297.94	1,237.27	1,334.61	

Date : 13-02-2024
Place : Hyderabad.

For and on Behalf of Board of Directors



Divyesh Nihar Boda
Divyesh Nihar Boda
Managing Director
DIN: 02796318