



**Independent Auditor's Review Report on Consolidated 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 consolidated unaudited financial results of **NIHAR INFO GLOBAL LIMITED** ('The Parent') and its subsidiaries, for the quarter ended 30th June, 2024, being submitted by the parent pursuant to requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, as amended. 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 Gannaman**  
Partner

Membership No: 2268

UDIN: 24226870BKCTOG8470



Place: Hyderabad

Date: 14/08/2024.

**Nihar Info Global Limited**  
**NIHAR HOUSE, PLOT NO.34, GANESH NAGAR, WEST MARREDPALLY, SECUNDERABAD - 500026**  
**(CIN: L67120AP1995PLC019200)**

**Statement of Unaudited Financial results for the Quarter ended 30.06.2024**

S No	Particulars	Standalone				Consolidated			
		Quarter Ended		Year ended		Quarter Ended		Year ended	
		Quarter ended June 30, 2024	Quarter ended March 31, 2024	Quarter ended June 30, 2023	Year ended March 31, 2024	Quarter ended June 30, 2024	Quarter ended March 31, 2024	Quarter ended June 30, 2023	Year ended March 31, 2024
		Un Audited	Audited	Un Audited	Audited	Un Audited	Audited	Un Audited	Audited
<b>1</b>	<b>Income</b>								
	a) Revenue from Operations	52.06	74.84	104.90	318.14	58.96	77.98	104.90	321.27
	<b>Total Revenue from operations</b>	<b>52.06</b>	<b>74.84</b>	<b>104.90</b>	<b>318.14</b>	<b>58.96</b>	<b>77.98</b>	<b>104.90</b>	<b>321.27</b>
	b) Other Income	0.00				0.00			
	<b>Total Income</b>	<b>52.06</b>	<b>74.84</b>	<b>104.90</b>	<b>318.14</b>	<b>58.96</b>	<b>77.98</b>	<b>104.90</b>	<b>321.27</b>
<b>2</b>	<b>Expenses</b>								
	a) Cost of Operations	76.48	98.76	105.25	347.83	77.58	100.40	105.25	349.48
	b) Changes in inventories	(31.41)	(27.85)	(1.41)	(41.30)	(37.33)	(31.68)	(1.41)	(45.13)
	c) Employee benefit Expense	2.34	(1.58)	6.69	15.31	2.34	(1.58)	6.69	15.31
	d) Finance cost	2.80	4.17	4.16	16.93	2.80	4.17	4.16	16.93
	e) Depreciation & Ammortization expense	0.15	0.38	0.16	0.87	0.15	0.42	0.16	0.90
	f) Other expenses	4.04	343.19	7.08	357.29	7.73	344.35	7.08	358.45
	<b>Total Expenses (a to f)</b>	<b>54.40</b>	<b>417.07</b>	<b>121.93</b>	<b>696.94</b>	<b>53.28</b>	<b>416.08</b>	<b>121.93</b>	<b>695.95</b>
<b>3</b>	<b>Profit before tax (1-2)</b>	<b>(2.33)</b>	<b>(342.23)</b>	<b>(17.03)</b>	<b>(378.80)</b>	<b>5.68</b>	<b>(338.10)</b>	<b>(17.03)</b>	<b>(374.67)</b>
<b>4</b>	<b>Tax expenses</b>								
	- Income Tax	0.00	(0.00)	0.00		1.75	1.06	0.00	1.06
	- Deferred Tax	0.02	(0.01)	(0.11)	0.07	0.02	0.00	(0.11)	0.08
<b>5</b>	<b>Net Profit for the period (3-4)</b>	<b>(2.35)</b>	<b>(342.22)</b>	<b>(16.93)</b>	<b>(378.87)</b>	<b>3.92</b>	<b>(339.16)</b>	<b>(16.93)</b>	<b>(375.82)</b>
<b>6</b>	<b>Other comprehensive income</b>								
	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								
	<b>Total other comprehensive income</b>								
<b>7</b>	<b>Total Comprehensive income (5+6)</b>	<b>(2.35)</b>	<b>(342.22)</b>	<b>(16.93)</b>	<b>(378.87)</b>	<b>3.92</b>	<b>(339.16)</b>	<b>(16.93)</b>	<b>(375.82)</b>
<b>8</b>	<b>Profit for the Period</b>								
	<b>Attributable to owners of the company</b>	<b>(2.35)</b>	<b>(342.22)</b>	<b>(16.93)</b>	<b>(378.87)</b>	<b>4.21</b>	<b>(340.64)</b>	<b>(16.93)</b>	<b>(377.30)</b>
	Attributable to Non Controlling Interest					(0.30)	1.48	0.00	1.48
<b>9</b>	<b>Other Comprehensive Income</b>								
	Attributable to owners of the company								
	Attributable to Non Controlling Interest								
<b>10</b>	<b>Total Comprehensive income</b>								
	<b>Attributable to owners of the company</b>	<b>(2.35)</b>	<b>(342.22)</b>	<b>(16.93)</b>	<b>(378.87)</b>	<b>4.21</b>	<b>(340.64)</b>	<b>(16.93)</b>	<b>(377.30)</b>
	Attributable to Non Controlling Interest	0.00	0.00	0.00	0.00	(0.30)	1.48	0.00	1.48
<b>11</b>	<b>Paid-up Equity Share Capital</b>								
	(Rs.10/- per Equity Share)	1,040.77	1,040.77	1,040.77	1,040.77	1,040.77	1,040.77	1,040.77	1,040.77
<b>9</b>	<b>Other Equity</b>				<b>(85.03)</b>				<b>(83.45)</b>
<b>10</b>	<b>Earnings per share</b>								
	(Face Value of Rs.10/- each) ;								
	(a) Basic (in Rs.)	(0.02)	(3.29)	(0.16)	(3.64)	0.04	(3.27)	(0.16)	(3.63)
	(b) Diluted (in Rs.)	(0.02)	(3.29)	(0.16)	(3.64)	0.04	(3.27)	(0.16)	(3.63)

**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 14.08.2024
- c) The Statutory Auditors of the Company have carried out the "Audit" of the above 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 30.06.2024 and for the period are also available on the Bombay stock exchange website and on the company's website.
- f) During the Financial year 2024-25 dated 15th June 2024 the company has made an investment of Rs. 19,800/- named M/s. Beast Bells Media Pvt Ltd acquiring total share of 99%. As the investment was made in the first quarter, the Comparative figures in the consolidated results will be same as standalone results.
- g) Previous year/prior period figures have been regrouped and recast wherever necessary, in line with the current period presentation

Date : 14/08/2024  
Place : Hyderabad.

**For and on Behalf of Board of Directors**

Divyesh Nihar Boda  
Managing Director  
DIN: 02796318



**NIHAR INFO GLOBAL LIMITED**

Plot No: 34, Ganesh Nagar Colony, West Marredpally, Secunderabad-500026 Telangana.

(CIN: L67120AP1995PLC019200)

**CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES FOR THE QUARTER ENDED 30th June, 2024 (Rs.in Lakhs data)**

PARTICULARS	Quarter ended June 30, 2024		Quarter ended 31st March, 2024		Quarter ended June 30, 2023		Year Ended 31, 2024	
	Un Audited	Audited	Un Audited	Audited	Un Audited	Audited	Un Audited	Audited
<b>Segment Revenue</b>								
Revenue from Operations								
a) E-Commerce	47.69	74.84	-	-	-	-	318.14	-
b) Software Services	-	-	-	-	-	-	-	-
c) Trading Activity	-	3.14	104.90	-	104.90	-	3.14	-
d) Other Unallocated	11.27	-	-	-	-	-	-	-
<b>Total</b>	<b>58.96</b>	<b>77.98</b>	<b>104.90</b>	<b>104.90</b>	<b>104.90</b>	<b>104.90</b>	<b>321.28</b>	<b>292.74</b>
Less: Inter segment Operating Revenue	-	-	-	-	-	-	-	-
<b>Revenue from Operations</b>	<b>58.96</b>	<b>77.98</b>	<b>104.90</b>	<b>104.90</b>	<b>104.90</b>	<b>104.90</b>	<b>321.28</b>	<b>292.74</b>
<b>Segment Result Profit(+)/Loss(-) before tax and interest from each segment</b>								
a) E-Commerce	(5.43)	(7.82)	-	-	-	-	(44.39)	(329.56)
b) Software Services	-	(329.56)	-	-	-	-	-	(0.72)
c) Trading Activity	-	(0.72)	(9.80)	(7.24)	(17.03)	(17.03)	-	-
d) Other Unallocated	6.83	-	-	-	-	-	-	-
<b>Total</b>	<b>1.39</b>	<b>(338.10)</b>	<b>(17.03)</b>	<b>(17.03)</b>	<b>(17.03)</b>	<b>(17.03)</b>	<b>(374.67)</b>	<b>(374.67)</b>
Less:								
c) other unallocable expenditure net of unallocable income	-	-	-	-	-	-	-	-
<b>Profit before Tax</b>	<b>3.36</b>	<b>(338.10)</b>	<b>(17.03)</b>	<b>(17.03)</b>	<b>(17.03)</b>	<b>(17.03)</b>	<b>(374.67)</b>	<b>(374.67)</b>
<b>Capital Employed</b>								
<b>(Segment assets - Segment liabilities)</b>								
a) Software Services	-110.00	-282.99	46.57	-	46.57	-	(282.99)	-
b) E-Commerce	665.76	764.99	777.70	-	777.70	-	764.99	-
c) Trading Activity	388.46	480.23	493.39	-	493.39	-	480.23	-
d) Other Unallocated	21.13	-	-	-	-	-	-	-
<b>Total</b>	<b>965.36</b>	<b>962.23</b>	<b>1,317.66</b>	<b>962.23</b>	<b>1,317.66</b>	<b>1,317.66</b>	<b>962.23</b>	<b>962.23</b>

For and on Behalf of Board of Directors

  
Divyesh Nihar Boda  
Managing Director

DIN: 02796318



Date : 14-08-2024

Place : Hyderabad.



**Independent Auditor's Review 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 standalone unaudited financial results of **NIHAR INFO GLOBAL LIMITED** ('The Company') for the quarter 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 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 of 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 Gannamani**  
Partner  
Membership No. 26870  
UDIN: 24226870BKCTOP4021



Place: Hyderabad

Date: 14/08/2024.

**Nihar Info Global Limited**  
**NIHAR HOUSE, PLOT NO.34, GANESH NAGAR, WEST MARREDPALLY, SECUNDERABAD - 500026**  
**(CIN: L67120AP1995PLC019200)**

**Statement of Unaudited Financial results for the Quarter ended 30.06.2024**

S No	Particulars	Standalone				Consolidated			
		Quarter Ended		Year ended		Quarter Ended		Year ended	
		Quarter ended June 30, 2024	Quarter ended March 31, 2024	Quarter ended June 30, 2023	Year ended March 31, 2024	Quarter ended June 30, 2024	Quarter ended March 31, 2024	Quarter ended June 30, 2023	Year ended March 31, 2024
		Un Audited	Audited	Un Audited	Audited	Un Audited	Audited	Un Audited	Audited
<b>1</b>	<b>Income</b>								
	a) Revenue from Operations	52.06	74.84	104.90	318.14	58.96	77.98	104.90	321.27
	<b>Total Revenue from operations</b>	<b>52.06</b>	<b>74.84</b>	<b>104.90</b>	<b>318.14</b>	<b>58.96</b>	<b>77.98</b>	<b>104.90</b>	<b>321.27</b>
	b) Other Income	0.00				0.00			
	<b>Total Income</b>	<b>52.06</b>	<b>74.84</b>	<b>104.90</b>	<b>318.14</b>	<b>58.96</b>	<b>77.98</b>	<b>104.90</b>	<b>321.27</b>
<b>2</b>	<b>Expenses</b>								
	a) Cost of Operations	76.48	98.76	105.25	347.83	77.58	100.40	105.25	349.48
	b) Changes in inventories	(31.41)	(27.85)	(1.41)	(41.30)	(37.33)	(31.68)	(1.41)	(45.13)
	c) Employee benefit Expense	2.34	(1.58)	6.69	15.31	2.34	(1.58)	6.69	15.31
	d) Finance cost	2.80	4.17	4.16	16.93	2.80	4.17	4.16	16.93
	e) Depreciation & Ammortization expense	0.15	0.38	0.16	0.87	0.15	0.42	0.16	0.90
	f) Other expenses	4.04	343.19	7.08	357.29	7.73	344.35	7.08	358.45
	<b>Total Expenses (a to f)</b>	<b>54.40</b>	<b>417.07</b>	<b>121.93</b>	<b>696.94</b>	<b>53.28</b>	<b>416.08</b>	<b>121.93</b>	<b>695.95</b>
<b>3</b>	<b>Profit before tax (1-2)</b>	<b>(2.33)</b>	<b>(342.23)</b>	<b>(17.03)</b>	<b>(378.80)</b>	<b>5.68</b>	<b>(338.10)</b>	<b>(17.03)</b>	<b>(374.67)</b>
<b>4</b>	<b>Tax expenses</b>								
	- Income Tax	0.00	(0.00)	0.00		1.75	1.06	0.00	1.06
	- Deferred Tax	0.02	(0.01)	(0.11)	0.07	0.02	0.00	(0.11)	0.08
<b>5</b>	<b>Net Profit for the period (3-4)</b>	<b>(2.35)</b>	<b>(342.22)</b>	<b>(16.93)</b>	<b>(378.87)</b>	<b>3.92</b>	<b>(339.16)</b>	<b>(16.93)</b>	<b>(375.82)</b>
<b>6</b>	<b>Other comprehensive income</b>								
	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								
	<b>Total other comprehensive income</b>								
<b>7</b>	<b>Total Comprehensive income (5+6)</b>	<b>(2.35)</b>	<b>(342.22)</b>	<b>(16.93)</b>	<b>(378.87)</b>	<b>3.92</b>	<b>(339.16)</b>	<b>(16.93)</b>	<b>(375.82)</b>
<b>8</b>	<b>Profit for the Period</b>								
	Attributable to owners of the company	(2.35)	(342.22)	(16.93)	(378.87)	4.21	(340.64)	(16.93)	(377.30)
	Attributable to Non Controlling Interest					(0.30)	1.48	0.00	1.48
<b>9</b>	<b>Other Comprehensive Income</b>								
	Attributable to owners of the company								
	Attributable to Non Controlling Interest								
<b>10</b>	<b>Total Comprehensive income</b>								
	Attributable to owners of the company	(2.35)	(342.22)	(16.93)	(378.87)	4.21	(340.64)	(16.93)	(377.30)
	Attributable to Non Controlling Interest	0.00	0.00	0.00	0.00	(0.30)	1.48	0.00	1.48
<b>11</b>	<b>Paid-up Equity Share Capital</b>								
	(Rs.10/- per Equity Share)	1,040.77	1,040.77	1,040.77	1,040.77	1,040.77	1,040.77	1,040.77	1,040.77
<b>9</b>	<b>Other Equity</b>				<b>(85.03)</b>				<b>(83.45)</b>
<b>10</b>	<b>Earnings per share</b>								
	(Face Value of Rs.10/- each) ;								
	(a) Basic (in Rs.)	(0.02)	(3.29)	(0.16)	(3.64)	0.04	(3.27)	(0.16)	(3.63)
	(b) Diluted (in Rs.)	(0.02)	(3.29)	(0.16)	(3.64)	0.04	(3.27)	(0.16)	(3.63)

**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 14.08.2024
- c) The Statutory Auditors of the Company have carried out the "Audit" of the above 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 30.06.2024 and for the period are also available on the Bombay stock exchange website and on the company's website.
- f) During the Financial year 2024-25 dated 15th June 2024 the company has made an investment of Rs. 19,800/- named M/s. Beast Bells Media Pvt Ltd acquiring total share of 99%. As the investment was made in the first quarter, the Comparative figures in the consolidated results will be same as standalone results.
- g) Previous year/prior period figures have been regrouped and recast wherever necessary, in line with the current period presentation

Date : 14/08/2024  
Place : Hyderabad.

For and on Behalf of Board of Directors

Divyesh Nihar Boda  
Managing Director  
DIN: 02796318



**NIHAR INFO GLOBAL LIMITED**

Plot No: 34, Ganesh Nagar Colony, West Marredpally, Secunderabad-500026 Telangana.


(CIN: L67120AP1995PLC019200)

**STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES FOR THE QUARTER ENDED 30th June, 2024** (Rs.in Lakhs)

PARTICULARS	Quarter Ended June 30, 2024		Quarter ended 31st March, 2024		Quarter ended June 30, 2023		Year Ended 31,2024	
	Un Audited	Audited	Audited	Un Audited	Un Audited	Audited	Un Audited	Audited
<b>Segment Revenue</b>								
Revenue from Operations								
a) E-Commerce	52.40		70.65		-		313.94	
b) Software Services	-		-		-		-	
c) Trading Activity	-		4.20		104.90		4.20	
d) Other Unallocated	-		-		-		-	
<b>Total</b>	<b>52.40</b>		<b>74.84</b>		<b>104.90</b>		<b>318.14</b>	
Less: Inter segment Operating Revenue	-		-		-		-	
<b>Revenue from Operations</b>	<b>52.40</b>		<b>49.45</b>		<b>104.90</b>		<b>292.74</b>	
<b>Segment Result Profit(+)/Loss(-) before tax and interest from each segment</b>								
a) E-Commerce	-4.68		(11.95)		-		(48.52)	
b) Software Services	-		(329.56)		-		(329.56)	
c) Trading Activity	-		(0.72)		(9.80)		(0.72)	
d) Other Unallocated	-		-		(7.24)		-	
<b>Total</b>	<b>(4.68)</b>		<b>(342.23)</b>		<b>(17.03)</b>		<b>(378.80)</b>	
Less:								
c) other unallocable expenditure net of unallocable income								
<b>Profit before Tax</b>	<b>(4.66)</b>		<b>(342.23)</b>		<b>(17.03)</b>		<b>(378.80)</b>	
<b>Capital Employed</b>								
(Segment assets - Segment liabilities)								
a) Software Services	-110.00		-282.99		46.57		(282.99)	
b) E-Commerce	665.76		758.50		777.70		758.50	
c) Trading Activity	386.50		480.23		493.39		480.23	
d) Other Unallocated	8.81		-		-		-	
<b>Total</b>	<b>951.07</b>		<b>955.74</b>		<b>1,317.66</b>		<b>955.74</b>	

Date : 14-08-2024  
Place : Hyderabad.

For and on Behalf of Board of Directors

  
Divyesh Nihar Boda  
Managing Director  
DIN: 02796318

