



# NIHAR INFO GLOBAL LIMITED

CIN No: L67120TG1995PLC019200

30/05/2024

To  
Corporate Relations Department,  
Bombay Stock Exchange Limited,  
Phiroz Jeejeebhoy Tower,  
Dalal Street, Fort,  
Mumbai – 400 001.

**Reference: Scrip Code: 531083; Scrip ID: NIHARINF**

Dear Sir,

**Sub: Outcome of the Board Meeting.**

The Board of Directors of the Company, at its Meeting held today i.e., 30<sup>th</sup> May, 2024, *inter- alia*, approved and/or took note of the following:

1. Audited Standalone and Consolidated Financial Results of M/s. Nihar Info Global Limited (Holding Company) and M/s. Life 108 Healthcare Private Limited (Subsidiary Company) and Auditors Report thereon with unmodified Opinion on the said audited Standalone and Consolidated Financial Results, issued by the Statutory Auditors, M/s NSVR & Associates LLP, Chartered Accountants, Hyderabad for the fourth quarter and financial Year ended March 31, 2024.;
2. The Board has authorized the Committee consisting of Mr. Satya Naga Suryanarayana Boda, Mr. Jagadeeswara Rao Reddi and Mr. Divyesh Nihar Boda as the members to take note of resignation of Mr. Yerragudi Gangadhar Reddy as “CFO” of the Company and appointment of new CFO of the Company.

The Board discussed and approved the following under any other items:

1. The proposal of acquiring the 99% equity shares of the Company, “Beastbells Media Private Limited”, (Formerly known as “Goldenare IT Solutions Private Limited”) on such terms and conditions as may be mutually agreed upon.
2. The Board of Directors accorded to the proposal of extending Corporate Guarantee in respect of proposed borrowing amounting to Rs. 2 Crores by our Subsidiary Company, M/s. Life 108 Healthcare Private Limited from Union Bank of India.



The details as per the requirement of Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements Regulations, 2015 read with SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September, 2015 is given in 'Annexure-I'.

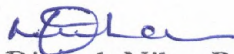
The meeting commenced at 4.00 P.M. (I.S.T) and concluded at 9:25 P.M. (I.S.T).

Please take the same on records.

Thanking you,

Yours sincerely,

For **NIHAR INFO GLOBAL LIMITED**



**Divyesh Nihar Boda**  
**Managing Director**

**DIN: 02796318**

Encl: As above





**Information under Regulation 30 of SEBI [LODR Regulations 2015 and with SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September, 2015**

S.No	Particulars	Details
A.	Name of the Target entity, details in brief such as size, turnover etc.	<p>Beastbells Media Private Limited (Formerly known as "Goldenare IT Solutions Private Limited") has been incorporated on 22nd day of February, 2018.</p> <p>It delivers cutting-edge visual effects, animation, and multimedia services to clients across various industries.</p> <p>(CIN: U72900TG2018PTC122436)</p> <p>Authorized Share Capital: Rs. 99,990/- (Rupees Ninety-Nine Thousand Nine Hundred Ninety Only) divided into 9,999 Shares of Rs.10/- each.</p> <p>Paid Up Capital: Rs. 20,000/- (Rupees Twenty Thousand Only) divided into 2,000 shares of Rs.10/- each.</p> <p>Turnover: Rs. 19,10,500/- (As per the latest Audited Financials for the FY 2022-23)</p> <p>Net worth: Rs. 1,00,216/- (As per the latest Audited Financials for the FY 2022-23)</p> <p>Net Worth: 1,94,966 (Provisional).</p>
B.	Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length"	<p>The said acquisition will be a Related party transaction and the said transaction is being entered at arm's length.</p> <p>Mr. Divyesh Nihar Boda is one of the Promoters of M/s. Nihar Info Global Limited and director and shareholder of M/s. Beastbells Media Private Limited (Formerly known as "Goldenare IT Solutions Private Limited").</p>
C.	industry to which the entity being acquired belongs	Delivers cutting-edge visual effects, animation, and multimedia services to clients across various industries.
D.	objects and effects of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity);	For further expansion of the business.





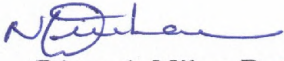
E.	brief details of any governmental or regulatory approvals required for the acquisition;	No Government approval is required.										
F.	indicative time period for completion of the acquisition	Before 30 <sup>th</sup> June, 2024.										
G.	nature of consideration —whether cash consideration or share swap and details of the same;	Cash Consideration										
H.	cost of acquisition or the price at which the shares are acquired:	Share subscription at a Face Value of Rs.10/- each per equity share										
I.	percentage of shareholding / control acquired and / or number of shares acquired	99% shareholding consisting of 1,980 equity shares of Rs.10/ - each (face value)										
J.	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief)	<p>The existing promoters of M/s Beastbells Media Private Limited (Formerly known as “Goldenare IT Solutions Private Limited”) have expertise in making a significant impact in the VFX and Animation industry by delivering top-tier services, achieving strategic targets, competing with industry leaders, and exploring opportunities in various other sectors, by collaborating closely with clients to understand their specific requirements and deliver outstanding visual effects solutions and have achieved sustainable growth in the turnover of the Company in the current financial year with their enhanced skills.</p> <p>BeastBells Media Pvt Ltd (Formerly known as “Goldenare IT Solutions Private Limited”) offers a comprehensive range of visual effects services. BeastBells VFX and Animation Studios is a dynamic company dedicated to delivering cutting-edge Visual effects, Animation, and Multimedia services. Our core services include 2D and 3D Animation, Motion graphics, CGI (Computer-Generated Imagery), Digital compositing, Paint, Match movie, Compositing, 3D Modelling, Layout, Texture &amp; Shading, Rigging, FX/Dynamics, CFX, Lighting, Rendering, Matte painting, Rotoscoping and Chroma keying, Virtual reality (VR) and Augmented reality (AR) effects and much more.</p> <p><b>BeastBells Media Pvt Ltd (Formerly known as “Goldenare IT Solutions Private Limited”) is a one stop service for all visual effects needs.</b></p> <p>Financials (in Rs.)</p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>FY 21-22</th> <th>FY 22-23</th> <th>FY 23-24 (Provisional)</th> </tr> </thead> <tbody> <tr> <td>Net Worth</td> <td>10,000</td> <td>1,00,216</td> <td>1,94,966</td> </tr> </tbody> </table>			Particulars	FY 21-22	FY 22-23	FY 23-24 (Provisional)	Net Worth	10,000	1,00,216	1,94,966
Particulars	FY 21-22	FY 22-23	FY 23-24 (Provisional)									
Net Worth	10,000	1,00,216	1,94,966									





		Turnover	-	19,10,500	5,22,000
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For NIHAR INFO GLOBAL LIMITED



Divyesh Nihar Boda  
Managing Director  
DIN: 02796318





# NIHAR INFO GLOBAL LIMITED

CIN No: L67120TG1995PLC019200

30/05/2024

To  
Corporate Relations Department,  
Bombay Stock Exchange Limited,  
Phiroz Jeejeebhoy Tower,  
Dalal Street, Fort,  
Mumbai – 400 001.

**Reference: Scrip Code: 531083; Scrip ID: NIHARINF**

Dear Sir,

**Sub: Regulation 33(3)(a) - Financial results**

Dear Sir,

Pursuant to Regulation 33(3)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed please find duly approved Audited Financial Result for quarter & year ended March 31, 2024, Statement of Assets and liabilities and cash flow statement along with Audit Report received from our Statutory Auditors M/s. NSVR & Associates LLP, Chartered Accountants, in the meeting of Board of Directors of the Company held on Thursday, May 30, 2024. Kindly note that Auditors report is with unmodified opinion with respect to the Audited Financial Results for the quarter & year ended March 31, 2024.

Please take the same on records.

Thanking you,

Yours truly,

For **NIHAR INFO GLOBAL LIMITED**

**Divyesh Nihar Boda**  
**Managing Director**  
**DIN: 02796318**  
**Encl: As above**







**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF QUARTERLY AND ANNUAL  
CONSOLIDATED FINANCIAL RESULTS**

**TO,  
THE BOARD OF DIRECTORS,  
M/s. NIHAR INFO GLOBAL LIMITED.**

**Opinion**

We have audited the accompanying quarterly consolidated financial results of **M/s. NIHAR INFO GLOBAL LIMITED** (the "parent") and its subsidiary (the parent and its subsidiary together referred to as the "Group"), for the quarter ended 31<sup>st</sup> March, 2024 and the year to date results for the period from 1<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024, attached herewith, being submitted by the parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these consolidated financial results:

- (i) Includes the results of the following entities:

S. No	Name of the entity	Nature of relationship
1.	Life 108 Healthcare Private Limited	Subsidiary

- (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

- (iii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the consolidated net profit and consolidated other comprehensive income and other financial information for the quarter ended 31<sup>st</sup> March, 2024 and the year to date results for the period from 1<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024.





**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the consolidated financial results section of our report.

We are independent of the group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Management's Responsibilities for the consolidated financial results**

These quarterly consolidated financial results as well as the year to date consolidated financial results have been prepared on the basis of the interim financial statements. This Statement, which includes the Consolidated Financial Results is the responsibility of the Parent's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended March 31, 2024, has been compiled from the related audited Consolidated Financial Statements. The Company's Board of Directors are responsible for the preparation of these consolidated financial results that give a true and fair view of the consolidated net profit/loss and consolidated other comprehensive income and other financial information of the group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The responsibility of the respective Board of Directors of the companies included in the group also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Parent, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the group are responsible for assessing the ability of respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.





**CHARTERED ACCOUNTANTS**

The respective board of directors of the companies included in the group is also responsible for overseeing their respective entities' financial reporting process.

**Auditor's Responsibilities for the Audit of the consolidated financial results for the quarter and year ended 31<sup>st</sup> March, 2024**

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Consolidated financial results of the company to express an opinion on the Consolidated financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We have also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

### **Other Matters**

The statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under Listing Regulations.

Our opinion on the statement is not modified in respect of this matter.

### **For NSVR & ASSOCIATES LLP**

Chartered Accountants

FRN: 008801S/S200060

  
**Suresh Gannamani**

Partner

M. No: 226870

UDIN: 24226870BKCTJZ3844



Place: Hyderabad

Date: 30/05/2024.



Audited Financial results for the Quarter and Year ended 31st March 2024

S.No	Particulars	Standalone				Consolidated				(Rs. in Lakhs except EPS data)			
		Quarter Ended		Year ended		Quarter Ended		Year ended		Quarter ended		Year ended	
		March 31, 2024	December 31, 2023	March 31, 2024	March 31, 2023	Un Audited	Audited	December 31, 2023	March 31, 2024	Un Audited	Audited	March 31, 2023	March 31, 2024
1	Income	74.84	49.45	318.14	539.73	77.98	49.45	49.45	124.56	331.27	539.73	539.73	
	a) Revenue from Operations	74.84	49.45	318.14	539.73	77.98	49.45	49.45	124.56	331.27	539.73	539.73	
	Total Revenue from operations	74.84	49.45	318.14	539.73	77.98	49.45	49.45	124.56	331.27	539.73	539.73	
	b) Other Income	-	-	-	1.05	-	1.05	-	0.83	0.00	1.05	1.05	
	Total Income	74.84	49.45	318.14	540.78	77.98	50.50	49.45	125.41	331.27	540.78	541.78	
2	Expenses	98.76	57.06	347.83	453.69	100.40	57.06	57.06	80.71	349.48	453.69	453.69	
	a) Cost of Operations	(27.85)	(13.04)	(41.30)	(31.68)	(1.38)	(13.04)	(13.04)	(16.98)	(45.13)	(1.71)	(1.71)	
	b) Changes in inventories	1.38	3.43	15.31	6.18	4.17	3.43	3.43	6.18	15.31	26.41	26.41	
	c) Employee benefit Expense	0.38	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	
	d) Finance cost	0.38	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	
	e) Depreciation & Amortization expense	343.19	3.77	357.29	22.35	344.35	3.77	3.77	5.74	358.45	22.35	22.35	
	Total Expenses (a to f)	417.07	55.57	696.94	496.94	416.08	55.57	55.57	115.60	695.95	496.94	496.94	
3	Profit before tax (1-2)	(342.23)	(6.11)	(378.80)	11.48	(338.10)	(6.11)	(6.11)	9.81	(374.67)	11.48	11.48	
4	Tax expenses	(0.00)	-	-	2.25	1.06	-	-	2.25	1.06	3.06	3.06	
	- Income Tax	(0.01)	0.04	0.07	(0.33)	0.00	0.04	0.04	0.01	0.08	(0.33)	(0.33)	
	- Deferred Tax	-	-	-	-	-	-	-	-	-	-	-	
5	Net Profit for the period (3-4)	(342.22)	(6.15)	(378.87)	7.56	(339.16)	(6.15)	(6.15)	7.56	(375.82)	8.75	8.75	
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)	(342.22)	(6.15)	(378.87)	7.56	(339.16)	(6.15)	(6.15)	7.56	(375.82)	8.75	8.75	
8	Profit for the Period	-	-	-	-	-	-	-	-	-	-	-	
	Attributable to owners of the company	-	-	-	-	(340.64)	-	(6.15)	7.56	(377.30)	8.75	8.75	
	Attributable to Non Controlling interest	-	-	-	-	1.48	-	-	-	1.48	-	-	
9	Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-	
	Attributable to owners of the company	-	-	-	-	-	-	-	-	-	-	-	
	Attributable to Non Controlling interest	-	-	-	-	-	-	-	-	-	-	-	
10	Total Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-	
	Attributable to owners of the company	-	-	-	-	(340.64)	-	(6.15)	7.56	(377.30)	8.75	8.75	
	Attributable to Non Controlling interest	-	-	-	-	1.48	-	-	-	1.48	-	-	
11	Paid-up Equity Share Capital (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	1,040.77	1,040.77	1,040.77	
9	Other Equity	-	-	(85.03)	293.84	-	-	-	-	(83.45)	293.84	293.84	
10	Earnings per share	-	-	-	-	-	-	-	-	-	-	-	
	(Face Value of Rs.10/- each) ;	-	-	-	-	-	-	-	-	-	-	-	
	(a) Basic (in Rs.)	(3.29)	(0.06)	(3.64)	0.10	(3.27)	(0.06)	(0.06)	0.07	(3.63)	0.10	0.10	
	(b) Diluted (in Rs.)	(3.29)	(0.06)	(3.64)	0.10	(3.27)	(0.06)	(0.06)	0.07	(3.63)	0.10	0.10	

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 30.03.2024 Meeting as required under Regulation 33 of SEBI (LODR) Regulations, 2015.

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 financial results for the quarter ended 31.03.2024 and for the period 1st April 2023 to 31st March, 2024 are also available on the Bombay stock exchange website and on the company's website.

f) During the Financial year 2023-24, dated 19th January 2024 the company has made an investment of Rs. 3,60,000/- earned 30% of Rs. 1,08 Health Care Pvt Ltd acquiring total share of 51.43%. As the investment was made in the fourth quarter, the first three quarters 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



**NIHAR INFO GLOBAL LIMITED**  
**NIHAR HOUSE, PLOT NO.34, GANESH NAGAR, WEST MARREDPALLY, SECUNDERABAD - 500026**  
**(CIN :L67120AP1995PLC019200)**

Statement of Assets and Liabilities As On 31st March, 2024

(Rs. In Lakhs)

Particulars	Standalone		Consolidated	
	As at March 31, 2024	As at March 31, 2023	As at March 31, 2024	As at March 31, 2023
<b>ASSETS</b>				
Non-current Assets				
(a)Property, Plant and Equipment	2.08	2.55	2.46	2.55
(b)Investment Property	-	-	-	-
(c) Intangible Assets	0.04	0.10	0.04	0.10
(d) Intangible Assets Under Development	245.71	245.71	245.71	245.71
(e) Capital Work In Progress	500.00	500.00	500.00	500.00
(d)Financial Assets	-	-	-	-
(i)Investments	3.60	-	-	-
(ii)Loans and Advances	-	-	-	-
(iii)Other Financial Assets	1.97	1.97	1.96855	1.96855
(e)Deferred Tax Assets (Net)	1.02	1.09	1.02	1.09
(f)Other Non-current Assets	-	-	-	-
<b>Total Non-current Assets</b>	<b>754.42</b>	<b>751.43</b>	<b>751.21</b>	<b>751.43</b>
Current Assets				
(a)Inventories	71.47	30.17	75.30	30.17
(b)Financial Assets	-	-	-	-
(i)Investments	-	-	-	-
(ii)Trade Receivables	150.78	521.59	150.97	521.59
(iii)Cash and Cash Equivalents	3.20	11.43	4.30	11.43
(iv) Other Bank Balances	-	-	-	-
(v)Other Financial Assets	202.98	226.91	202.98	226.91
(c)Current Tax Assets (Net)	-	-	-	-
(d)Other Current Assets	10.54	4.38	10.70	4.38
<b>Total Current Assets</b>	<b>438.97</b>	<b>794.47</b>	<b>444.25</b>	<b>794.47</b>
<b>Total Assets</b>	<b>1,193.39</b>	<b>1,545.90</b>	<b>1,195.45</b>	<b>1,545.90</b>
<b>Equity and Liabilities</b>				
<b>Equity</b>				
(a)Equity Share Capital	1,040.77	1,040.77	1,040.77	1,040.77
(b)Other Equity	(85.03)	293.84	(83.45)	293.84
(c) Non Controlling Interest	-	-	4.90	-
<b>Total Equity</b>	<b>955.74</b>	<b>1,334.61</b>	<b>962.23</b>	<b>1,334.61</b>
<b>Liabilities</b>				
Non-current Liabilities				
(a)Financial Liabilities				
(i)Long-term borrowings	7.72	1.00	33.55	1.00
(b)Provisions	-	-	-	-
(c)Deferred Tax Liabilities (Net)	-	-	-	-
<b>Total Non-current Liabilities</b>	<b>7.72</b>	<b>1.00</b>	<b>33.55</b>	<b>1.00</b>
Current liabilities				
(a)Financial Liabilities				
(i)Short-term borrowings	146.40	146.37	146.40	146.37
(ii)Trade payables - total dues of:				
:small and micro enterprises	-	-	-	-
:others than small and micro enterprises	52.25	26.12	20.63	26.12
(iii)Other financial liabilities	6.22	2.33	6.22	2.33
(b)Other current liabilities	0.59	2.33	0.89	2.33
(c)Provisions	-	-	-	-
(d)Current Tax Liability (Net)	24.47	33.15	25.54	33.15
<b>Total Current Liabilities</b>	<b>229.93</b>	<b>210.29</b>	<b>199.68</b>	<b>210.29</b>
<b>Total Liabilities</b>	<b>1,193.39</b>	<b>1,545.90</b>	<b>1,195.45</b>	<b>1,545.90</b>





**NIHAR INFO GLOBAL LIMITED**  
**NIHAR HOUSE, PLOT NO.34, GANESH NAGAR, WEST MARREDPALLY, SECUNDERABAD - 500026**  
**(CIN :L67120AP1995PLC019200)**

**Cash Flow Statement For The Year Ended 31st March 2024**

(Rs. In Lakhs)

Particulars	Standalone		Consolidated	
	For The Year Ended 31st March, 2024	For The Year Ended 31st March, 2023	For The Year Ended 31st March, 2024	For The Year Ended 31st March, 2023
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit/(loss) before tax and extra ordinary items	(378.80)	11.48	(374.67)	11.48
Adjustments for :				
Depreciation	0.87	1.11	0.90	1.11
Finance Cost	16.93	17.46	16.93	17.46
Provision for Bad debts	329.56	-	329.56	-
<b>Operating Profit/(loss) before working capital changes</b>	<b>(31.43)</b>	<b>30.05</b>	<b>(27.27)</b>	<b>30.05</b>
adjustments for :				
(Increase)/Decrease in Trade and other receivables	41.25	(7.27)	41.06	(7.27)
(Increase)/Decrease in Loans and Advances	23.92	(82.21)	23.92	(82.21)
(Increase)/Decrease in Other Non Current Assets	-	0.60	(45.13)	0.60
(Increase)/Decrease in Other Current Assets	(47.47)	3.18	(6.32)	3.18
(Decrease)/Increase in Trade payables and liabilities	26.14	(142.55)	(5.49)	(142.55)
(Decrease)/Increase in liabilities	(6.53)	(5.06)	(5.16)	(5.06)
<b>Cash generated from operations</b>	<b>37.31</b>	<b>(233.32)</b>	<b>2.89</b>	<b>(233.32)</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>5.88</b>	<b>(203.27)</b>	<b>(24.39)</b>	<b>(203.27)</b>
Less: Income Tax Paid	-	(3.06)	(1.04)	(3.06)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>5.88</b>	<b>(206.32)</b>	<b>(25.43)</b>	<b>(206.32)</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>				
Purchase of PPE	(0.33)	(0.58)	(0.75)	(0.58)
Investment in Subsidiary	(3.60)	-	-	-
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(3.93)</b>	<b>(0.58)</b>	<b>(0.75)</b>	<b>(0.58)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>				
Proceeds from issue of shares	-	225.00	3.40	225.00
Finance Cost	(16.93)	(17.46)	(16.93)	(17.46)
(Repayment) /Increase in Term Borrowings	6.72	(40.43)	32.55	(40.43)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>(10.22)</b>	<b>167.11</b>	<b>19.01</b>	<b>167.11</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(8.27)</b>	<b>(39.80)</b>	<b>(7.16)</b>	<b>(39.80)</b>
Opening balance	(134.94)	(95.14)	(134.94)	(95.04)
<b>Closing balance</b>	<b>(143.21)</b>	<b>(134.94)</b>	<b>(142.10)</b>	<b>(134.84)</b>

**Cash and Cash equivalents includes:**

Particulars	Year ended 31st March, 2024	Year ended 31st March, 2023	Year ended 31st March, 2024	Year ended 31st March, 2023
Cash on hand	2.26	4.10	2.26	4.20
Cash Equivalents				
- Current accounts	0.94	7.33	2.04	7.33
Short Term Borrowings From Banks	(146.40)	(146.37)	(146.40)	(146.37)
Earmarked Balances- Dividend accounts	-	-	-	-
<b>Total</b>	<b>(143.21)</b>	<b>(134.94)</b>	<b>(142.10)</b>	<b>(134.84)</b>



## CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS &amp; LIABILITIES FOR THE QUARTER AND YEAR ENDED 31st March, 2024 (Rs.in Lakhs)

PARTICULARS	Quarter ended March 31, 2024 Audited	Quarter Ended		Quarter ended March 31, 2023 Audited	Year Ended	
		Quarter ended 31st December, 2023 Un Audited	Un Audited		Year ended march 31,2024 Audited	Year ended march 31,2023 Audited
<b>Segment Revenue</b>						
Revenue from Operations						
a) E-Commerce	74.84	238.51	99.35	318.14	138.03	
b) Software Services	-	-	25.21	-	46.57	
c) Trading Activity	3.14	(189.06)	0.00	3.14	345.13	
d) Other Unallocated	-	-	0.85	-	1.05	
<b>Total</b>	<b>77.98</b>	<b>49.45</b>	<b>125.41</b>	<b>321.28</b>	<b>530.78</b>	
Less: Inter segment Operating Revenue	-	-	-	-	-	
<b>Revenue from Operations</b>	<b>49.45</b>	<b>49.45</b>	<b>125.41</b>	<b>292.74</b>	<b>530.78</b>	
<b>Segment Result Profit(+)/Loss(-) before tax and interest from each segment</b>						
a) E-Commerce	-7.82	(37.14)	6.22	(44.39)	7.56	
b) Software Services	-329.56	-	1.81	(329.56)	2.55	
c) Trading Activity	-0.72	31.03	6.93	(0.72)	18.89	
d) Other Unallocated	-	-	(5.14)	-	(17.52)	
<b>Total</b>	<b>(338.10)</b>	<b>(6.11)</b>	<b>9.81</b>	<b>(374.67)</b>	<b>11.48</b>	
Less:						
c) other unallocable expenditure net of unallocable income	-	-	-	-	-	
<b>Profit before Tax</b>	<b>(338.10)</b>	<b>(6.11)</b>	<b>9.81</b>	<b>(374.67)</b>	<b>11.48</b>	
<b>Capital Employed</b>						
(Segment assets - Segment liabilities)						
a) Software Services	-329.56	-	25.21	(282.99)	46.57	
b) E-Commerce	-6.87	(6.17)	72.14	764.99	777.70	
c) Trading Activity	0.72	-	-	480.23	507.13	
d) Other Unallocated	-	-	-	-	3.21	
<b>Total</b>	<b>(335.71)</b>	<b>(6.17)</b>	<b>97.34</b>	<b>962.23</b>	<b>1,334.61</b>	



Date : 30-05-2024

Place : Hyderabad.





**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF QUARTERLY AND ANNUAL  
STANDALONE FINANCIAL RESULTS**

**TO,  
THE BOARD OF DIRECTORS,  
M/s. NIHAR INFO GLOBAL LIMITED.**

**Opinion**

We have audited the accompanying quarterly standalone financial results of **M/s. NIHAR INFO GLOBAL LIMITED** (the company) for the quarter ended 31<sup>st</sup> March, 2024 and the year to date results for the period from 1<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian accounting standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information for the quarter ended 31<sup>st</sup> March, 2024 and the year to date results for the period from 1<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.





**Management's Responsibilities for the Standalone financial results**

These quarterly standalone financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibilities for the Audit of the Standalone financial results for the quarter and year ended 31<sup>st</sup> March, 2024**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.





As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone financial results of the company to express an opinion on the Standalone financial results.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matters**

The statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under Listing Regulations.

Our opinion on the statement is not modified in respect of this matter.

**For NSVR & ASSOCIATES LLP**

Chartered Accountants

FRN: 008801S/S200060

  
Suresh Gannamani

Partner

M No: 226870

UDIN: 24226870BKCTJY6396



Place: Hyderabad

Date: 30/05/2024.



**NIHAR INFO GLOBAL LIMITED**

**Standalone Statement of Profit and Loss for the Year Ended on 31.03.2024**

**(CIN :L67120AP1995PLC019200)**

All the Amounts Are in Indian Rupees , Except share data and Where otherwise stated

All amounts in Rs.

Particulars	Note No	For the year ended 31.03.2024	For the year ended 31.03.2023
I.Revenue from operations	19	3,18,13,657	5,29,73,256
II.Other income	20	-	1,04,968
<b>III.Total income</b>		<b>3,18,13,657</b>	<b>5,30,78,224</b>
<b>VI. Expenses</b>			
Cost of Operations	21	3,47,83,415	4,58,27,080
Changes in Inventories of finished goods	22	(41,30,134)	(1,70,845)
Employee Benefits Expenses	23	15,30,864	26,40,718
Finance Costs	24	16,93,492	17,45,633
Depreciation & Amortization expense	25	86,761	1,11,404
Other Expenses	26	3,57,29,129	17,76,356
<b>Total expense</b>		<b>6,96,93,527</b>	<b>5,19,30,347</b>
<b>V.Profit before tax (I-II)</b>		<b>(3,78,79,870)</b>	<b>11,47,877</b>
<b>VI.Tax expense</b>			
(a)Current tax		-	2,84,521
(b)Deferred tax	27	7,189	(12,100)
<b>Total tax expense</b>		<b>7,189</b>	<b>2,72,422</b>
<b>VII.Profit after tax</b>		<b>(3,78,87,059)</b>	<b>8,75,455</b>
<b>VIII.Other comprehensive income</b>			
<b>A.Items that will not be classified to profit &amp; loss</b>			
(a) remeasurment of the defined benefit plans		-	-
(b) equity instruments through other comprehensive income		-	-
(ii) income tax relating to items that will not be reclassified to profit or loss		-	-
<b>IX.Total comprehensive income for the year</b>		<b>(3,78,87,059)</b>	<b>8,75,455</b>
<b>X.Earnings per share (of Rs. 10) each in Rs.</b>	28		
Basic		(3.64)	0.10
Diluted		(3.64)	0.10





**NIHAR INFO GLOBAL LIMITED**  
**NIHAR HOUSE, PLOT NO.34, GANESH NAGAR, WEST MARREDPALLY, SECUNDERABAD - 500026**  
**Standalone Balance sheet as on 31.03.2024**  
**(CIN :L67120AP1995PLC019200)**

All the amounts are in Indian Rupees, Except share data and where otherwise stated

Particulars	Notes	As on 31.03.2024	As on 31.03.2023
<b>ASSETS</b>			
<b>Non current assets</b>			
(a)Property, Plant and Equipment	2	2,07,911	2,55,265
(b)Other intangible asset	2	3,856	10,468
(c)Intangible asset under development	3	2,45,71,342	2,45,71,342
(d)Capital work-in-Progress	4	5,00,00,000	5,00,00,000
(e)Financial assets	5	3,60,000	-
(f) Other non current assets	6	1,96,855	1,96,855
(g)Deferred tax assets (net)	7	1,02,160	1,09,349
<b>Total Non current assets</b>		<b>7,54,42,125</b>	<b>7,51,43,278</b>
<b>Current assets</b>			
(a) Inventories	8	71,47,073	30,16,939
(b)Financial assets		-	-
(i)Trade receivables	9	1,50,77,709	5,21,59,026
(ii)Cash and cash equivalents	10	3,19,878	11,42,743
(iii)Loans and advances	11	2,02,98,263	2,26,90,582
(c)Other current assets	12	10,54,419	4,37,562
<b>Total current assets</b>		<b>4,38,97,342</b>	<b>7,94,46,852</b>
<b>Total assets</b>		<b>11,93,39,467</b>	<b>15,45,90,130</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a)Equity share capital	13	10,40,77,480.00	10,40,77,480
(b)Other equity	14	(85,03,147)	2,93,83,911
<b>Total equity</b>		<b>9,55,74,333</b>	<b>13,34,61,391</b>
<b>Non current liabilities</b>			
(a)Financial Liabilities			
(i)Borrowings	15	7,71,797	1,00,000
<b>Total non current liabilities</b>		<b>7,71,797</b>	<b>1,00,000</b>
<b>Current liabilities</b>			
(a)Financial Liabilities			
(i)Short term borrowings	17	1,46,40,460	1,46,36,683
(ii)Trade payables	16	52,25,385	26,11,686
(iii)Other financial liabilities	18	6,21,713	2,32,775
(b)Current tax liability (Net)	19	24,46,743	33,14,780
(c) Other current liabilities	20	59,036	2,32,815
<b>Total current liabilities</b>		<b>2,29,93,338</b>	<b>2,10,28,739</b>
Total liabilities		2,37,65,135	2,11,28,739
<b>Total equity and liabilities</b>		<b>11,93,39,467</b>	<b>15,45,90,130</b>





**NIHAR INFO GLOBAL LIMITED**  
**Standalone Cash Flow Statement For The Year Ended 31.03.2024**  
**CIN :L67120TG1995PLC019200**

All the Amounts Are in Indian Rupees , Except share data and Where otherwise stated

		Year ended 31st March, 2024	Year ended 31st March, 2023
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit/(loss) before tax and extra ordinary items		(3,78,79,870)	11,47,877
adjustments for :			
Depreciation		86,761	1,11,404
Finance Cost		16,93,492	17,45,633
Provision for Bad Debts		3,29,56,340	-
<b>Operating Profit/(loss) before working capital changes</b>		<b>(31,43,277)</b>	<b>30,04,915</b>
adjustments for :			
(Increase)/Decrease in Trade and other receivables		41,24,977	(7,26,704)
(Increase)/Decrease in Loans and Advances		23,92,319	(82,21,120)
(Increase)/Decrease in Other Non Current Assets		-	59,500
(Increase)/Decrease in Other Current Assets		(47,46,991)	3,18,117
(Decrease)/Increase in Trade payables and liabilities		26,13,700	(1,42,55,284)
(Decrease)/Increase in liabilities		(6,52,869)	(5,06,034)
<b>Cash generated from operations</b>		<b>37,31,135</b>	<b>(2,33,31,525)</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	A	<b>5,87,858</b>	<b>(2,03,26,611)</b>
Less: Income Tax For The Year		-	(3,05,656)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>		<b>5,87,858</b>	<b>(2,06,32,267)</b>
<b>B CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Purchase of fixed assets		(32,796)	(58,399)
Purchase of Intangible Assets		-	-
Increase in Intangible Assets under Development		-	-
Increase in financial assets		(3,60,000)	-
Increase in Long Term Loans & Advances		-	-
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	B	<b>(3,92,796)</b>	<b>(58,399)</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES:</b>			
Proceeds from issue of Shares		-	2,25,00,000
Finance Cost		(16,93,492)	(17,45,633)
(Repayment) / Increase in Long Term Borrowings		6,71,797	(40,43,325)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	C	<b>(10,21,695)</b>	<b>1,67,11,042</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	D=A+B+C	<b>(8,26,633)</b>	<b>(39,79,624)</b>
Cash and Cash equivalents at the beginning of the year		(1,34,93,945)	(95,14,317)
<b>Cash and Cash equivalents at the end of the year</b>		<b>(1,43,20,578)</b>	<b>(1,34,93,945)</b>

General Information

Summary of significant accounting policies

The accompanying notes form an integral part of the financial statements

**1) Cash and Cash equivalents includes:**

	Year ended 31st March, 2024	Year ended 31st March, 2023
Cash on hand	2,26,269	4,10,074
Cash Equivalents		
- Current accounts	93,613	7,32,665
Margin money deposits		
Short Term Borrowings From Banks	(1,46,40,460)	(1,46,36,683)
Less: Dividend amount in banks		
<b>Total</b>	<b>(1,43,20,578)</b>	<b>(1,34,93,945)</b>





STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES FOR THE QUARTER AND YEAR ENDED 31st March, 2024 (Rs.in Lakhs  
data)

PARTICULARS	Quarter Ended		Year Ended	
	Quarter ended March 31, 2024	31st December, 2023	March 31, 2023	31,2023
<b>Segment Revenue</b>	<b>Audited</b>	<b>Un Audited</b>	<b>Audited</b>	<b>Audited</b>
Revenue from Operations				
a) E-Commerce	70.65	238.51	99.35	138.03
b) Software Services	-	-	25.21	46.57
c) Trading Activity	4.20	(189.06)	0.00	345.13
d) Other Unallocated	-	-	0.85	1.05
<b>Total</b>	<b>74.84</b>	<b>49.45</b>	<b>125.41</b>	<b>530.78</b>
Less: Inter segment Operating Revenue	-	-	-	-
<b>Revenue from Operations</b>	<b>49.45</b>	<b>49.45</b>	<b>125.41</b>	<b>530.78</b>
<b>Segment Result Profit(+) / Loss(-) before tax and interest from each segment</b>				
a) E-Commerce	-11.95	(37.14)	6.22	7.56
b) Software Services	-329.56	-	1.81	2.55
c) Trading Activity	-0.72	31.03	6.93	18.89
d) Other Unallocated	-	-	(5.14)	(17.52)
<b>Total</b>	<b>(342.23)</b>	<b>(6.11)</b>	<b>9.81</b>	<b>11.48</b>
Less:				
c) other unallocable expenditure net of unallocable income	-	-	-	-
<b>Profit before Tax</b>	<b>(342.23)</b>	<b>(6.11)</b>	<b>9.81</b>	<b>11.48</b>
<b>Capital Employed</b>				
(Segment assets - Segment liabilities)				
a) Software Services	-329.56	-	25.21	46.57
b) E-Commerce	-13.36	(6.17)	72.14	777.70
c) Trading Activity	0.72	-	-	507.13
d) Other Unallocated	-	-	-	3.21
<b>Total</b>	<b>(342.20)</b>	<b>(6.17)</b>	<b>97.34</b>	<b>1,334.61</b>

Date : 30-05-2024

Place : Hyderabad.







# NIHAR INFO GLOBAL LIMITED

CIN No: L67120TG1995PLC019200

30/05/2024

To  
Corporate Relations Department,  
Bombay Stock Exchange Limited,  
Phiroz Jeejeebhoy Tower,  
Dalal Street, Fort,  
Mumbai – 400 001.

**Reference: Scrip Code: 531083; Scrip ID: NIHARINF**

Dear Sir,

**Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

In compliance with Regulation 33(3)(d) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we, the Board M/s. Nihar Info Global Limited, hereby declare that, M/s. NSVR & Associates LLP, Chartered Accountants, Hyderabad, the Statutory Auditors of the Company, have given Audit Report with unmodified opinion on the financial results for the quarter and year ended 31<sup>st</sup> March, 2024.

Please take the same on records.

Thanking you,

Yours truly,

For **NIHAR INFO GLOBAL LIMITED**

**Divyesh Nihar Boda**  
Managing Director  
DIN: 02796318

