

NIHAR INFO GLOBAL LIMITED

CIN No: L67120TG1995PLC019200

14/08/2024

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 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with Para A of Part A of Schedule III, a copy of the Unaudited Standalone and Consolidated Financial Results of the Company for the first quarter of FY 2024-25 ended on June 30, 2024, as recommended by the Audit Committee of the Company accompanied by the Limited Review Report of the Auditors thereon is enclosed hereby.

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



NSVR & ASSOCIATES LLP...

CHARTERED ACCOUNTANTS

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 it's 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

Partner

Membership No: 2

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

				lalone				lidated	
			Quarter Ended		Year ended		Quarter Ended		Year ended
No	Particulars	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
1	Income							30	
	a) Revenue from Operations Total Revenue from operations	52.06 52.06	74.84 74.84	104.90 104.90	318.14 318.14	58.96 58.96	77.98 77.98	104.90 104.90	
	b) Other Income Total Income	0.00 52.06	74.84	104.90	318.14	0.00 58.96	77.98	104.90	321.27
2	Expenses								
	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)	
	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
	Total Expenses (a to f)	54.40	417.07	121.93	696.94	53.28	416.08	121.93	
3	Profit before tax (1-2)	(2.33)	(342.23)	(17.03)	(378.80)	5.68	(338.10)	(17.03)	(374.67)
ã	Tax expenses								
-	- Income Tax	0.00	(0.00)	0.00		1.75	1.06	0.00	1.06
	- Deferred Tax	0.00			0.07				
	- Deletted Tax	0.02	(0.01)	. (0.11)	0.07	0.02	0.00	(0.11)	0.08
5	Net Profit for the period (3-4)	(2.35)	(342.22)	(16.93)	(378.87)	3.92	(339.16)	(16.93)	(375.82)
	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								
1.28	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)	(2.35)	(342.22)	(16.93)	(378.87)	3.92	(339.16)	(16.93)	(375.82)
8	Profit for the Period								
	Attributable to owners of the company Attributable to Non Controlling Interest	(2.35)	(342.22)	(16.93)	(378.87)	4.21 (0.30)	(340.64) 1.48	(16.93) 0.00	
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 Attributable to Non Controlling Interest	(2.35)	(342.22) 0.00	(16.93) 0.00	(378.87) 0.00	4.21 (0.30)	(340.64)	(16.93)	
	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
	Other Equity				(85.03)				(83.45)
10	Earnings per share								
	(Face Value of Ba 10/ analy)								
	(Face Value of Rs.10/- each);								
	(a) Basic (in Rs.)	(0.02)	. (3.29)	(0.16)	(3.64)	0.04	(3.27)	(0.16)	
41	(b) Diluted (in Rs.)	(0.02)	(3.29)	(0.16)	(3.64)	0.04	(3.27)	(0.16)	(3.63)

- 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 Medla 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.

CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES FOR THE QUARTER ENDED 30th June, 2024 (CIN: L67120AP1995PLC019200)

(Rs.in

Lakhs data)

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		Quarter Ended		rear Ended
DADTICITI ADS	Quarter ended	Quarter ended 31st March, 2024	Quarter ended	Year ended march
	Un Audited	Audited	Un Audited	Audited
Segment Revenue				
Revenue moin Operations		i		
a) E-Commerce	47.69	74.84		318.14
b) Software Services	1	,	•	
c)Trading Activity	,	3.14	104.90	3.14
d) Other Unallocated	11.27		1	
Total	58.96	77.98	104.90	321.28
Less: Inter segment Operating Revenue	1		1	
Revenue from Operations	58.96	77.98	104.90	292.74
Segment Result Profit(+)/Loss(-) before tax and interest from each				
segment				
a) E-Commerce	(5.43)	(7.82)	1	(44.39)
b) Software Services	1	(329.56)		(329.56)
c)Trading Activity	1	(0.72)	(08.6)	(0.72)
d) Other Unallocated	6.83	1	(7.24)	•
Total	1.39	(338.10)	(17.03)	(374.67)
Less:				
c) other unallocable expenditure net of unallocable income	•	1	1	1
Profit before Tax	3.36	(338.10)	(17.03)	(374.67)
Capital Employed				
(Segment assets - Segment liabilities)				
a) Software Services	-110.00	-282.99	46.57	(282.99)
b) E-Commerce	92:29	764.99	. 777.70	764.99
c)Trading Activity	388.46	480.23	493.39	480.23
d) Other Unallocated	21.13	1	1	1
Total	965.36	962.23	1,317.66	962.23

For and on Behalf of Board of Directo

Divyesh Nihar Boda Managing Director DIN: 02796318

> Date : 14-08-2024 Place: Hyderabad.

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NSVR & ASSOCIATES LLP...

CHARTERED ACCOUNTANTS

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.

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For NSVR & Associates LLP

Chartered Accountants FRN: 008801S/S200060

Suresh Ganna

Partner

Membership N

UDIN: 24226870BK 16

Place: Hyderabad Date: 14/08/2024.

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

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			Quarter Ended		Year ended		Quarter Ended		Year ended
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		Un Audited	Audited	Un Audited	Audited	Un Audited	Audited	Un Audited	Audited
1	Income							30	
	a) Revenue from Operations Total Revenue from operations	52.06 52.06	74.84 74.84	104.90 104.90	318.14 318.14	58.96 58.96	77.98 77.98	104.90 104.90	
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	a) Cost of Operations	76.48	98.76	105.25	347.83	77.58	100.40	105.25	349.48
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	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
	Total Expenses (a to f)	54.40	417.07	121.93	696.94	53.28	416.08	121.93	
3	Profit before tax (1-2)	(2.33)	(342.23)	(17.03)	(378.80)	5.68	(338.10)	(17.03)	(374.67)
ã	Tax expenses								
-	- Income Tax	0.00	(0.00)	0.00		1.75	1.06	0.00	1.06
	- Deferred Tax	0.00			0.07				
	- Deletted Tax	0.02	(0.01)	. (0.11)	0.07	0.02	0.00	(0.11)	0.08
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10	Total Comprehensive income Attributable to owners of the company Attributable to Non Controlling Interest	(2.35)	(342.22) 0.00	(16.93) 0.00	(378.87) 0.00	4.21 (0.30)	(340.64)	(16.93)	
	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
	Other Equity				(85.03)				(83.45)
10	Earnings per share								
	(Face Value of Ba 10/ analy)								
	(Face Value of Rs.10/- each);								
	(a) Basic (in Rs.)	(0.02)	. (3.29)	(0.16)	(3.64)	0.04	(3.27)	(0.16)	
41	(b) Diluted (in Rs.)	(0.02)	(3.29)	(0.16)	(3.64)	0.04	(3.27)	(0.16)	(3.63)

- 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 Medla 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 data)

(Rs.in Lakhs

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		Quarter Ended		Year Ended
PARTICULARS	Quarter ended June 30, 2024	Quarter ended 31st March, 2024	Quarter ended June 30, 2023	Year ended march 31,2024
	Un Audited	Audited	Un Audited	Audited
Segment Revenue				
Revenue from Operations				
a) E-Commerce	52.40	29.02	ı	313.94
b) Software Services	ı			
c)Trading Activity	1	4.20	104.90	4.20
d) Other Unallocated			1	1
Total	52.40	74.84	104.90	318.14
Less: Inter segment Operating Revenue	1	1	1	
Revenue from Operations	52.40	49.45	104.90	292.74
segment Kesuit Front($+$)/Loss(-) before tax and interest from each segment				
Commerce Commerce	4 68	(11 05)		(48 50)
	000	(00:11)		(10:04)
b) Software Services	1	(329.56)	1	(329.56)
c)Trading Activity		(0.72)	(08.6)	(0,72)
d) Other Unallocated	1		(7.24)	1
Total	(4.68)	(342.23)	(17.03)	(378.80)
Less:				
c) other unallocable expenditure net of unallocable income		1		1
Profit before Tax	(4.66)	(342.23)	(17.03)	(378.80)
Capital Employed				
(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	1	_	1
Total	951.07	955.74	1,317.66	955.74

For and on Behalf of Board of Directors

Divyesh Nihar Boda Managing Director DIN: 02796318

Date : 14-08-2024

Place: Hyderabad.