

NIHAR INFO GLOBAL LIMITED

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

PART I: STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 30.06.2020

(Rs. In Lakhs)

| PARTICULARS | Quarter Ended | | | Year Ended | |
|---|---------------|---------------|---------------|---------------|---------------|
| | 30.6.2020 | 31.3.2020 | 30.6.2019 | 31.03.2019 | 31.03.2020 |
| | Un-Audited | Audited | Audited | Audited | Audited |
| I Income | | | | | |
| a) Revenue from Operations | 151.42 | 144.69 | 208.99 | 579.55 | 748.97 |
| b) Other Operating Revenue | 5.44 | 0.62 | 4.33 | 8.57 | 4.82 |
| b) Other Income | 0.11 | 0.55 | 1.95 | 0 | 8.23 |
| Total Income | 156.97 | 145.86 | 215.27 | 588.12 | 762.02 |
| II Expenses | | | | | |
| a) Purchase of Traded Goods | 139.63 | 110.68 | 145.99 | 479.62 | 586.94 |
| b) Change in Inventories | (0.97) | (7.98) | 25.78 | (43.58) | 31.67 |
| c) Employee benefits expense | 4.36 | 2.33 | 4.70 | 26.44 | 14.61 |
| d) Finance Costs | 3.41 | 2.65 | 2.92 | 4.12 | 11.93 |
| e) Depreciation and amortisation expenses | 0.23 | 0.37 | 0.37 | 2.22 | 1.47 |
| f) Other expenses | 9.41 | 34.06 | 16.21 | 118.19 | 76.51 |
| Total Expenses | 156.07 | 142.11 | 195.97 | 587.01 | 723.13 |
| III Profit/(Loss) before exceptional items and tax (I-II) | 0.90 | 3.75 | 19.30 | 1.10 | 38.89 |
| IV Exceptional Items | | | | | |
| V Profit/(Loss) before tax (III-IV) | 0.90 | 3.75 | 19.30 | 1.10 | 38.89 |
| VI Tax expense | | | | | |
| (a) Current tax | 0.17 | 0.72 | 3.71 | 0.21 | 7.49 |
| (b) Deferred tax | 0.02 | -0.01 | 0.01 | -0.10 | -0.01 |
| Total tax | 0.19 | 0.72 | 3.72 | 0.11 | 7.48 |
| VII Profit/(Loss) for the period from continuing operations (V-VI) | 0.70 | 3.03 | 15.57 | 0.99 | 31.42 |
| VIII Profit/(Loss) from discontinued operations | - | - | - | - | - |
| IX Tax expense of discontinued operations | - | - | - | - | - |
| X Profit/(Loss) from discontinued operations (after tax) (VIII-IX) | - | - | - | - | - |
| XI Profit/(Loss) for the period (VII+X) | 0.70 | 3.03 | 15.57 | 0.99 | 31.42 |
| XII 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 | - | - | - | - | - |
| XIII Total Comprehensive Income for the period (XI+XII) | 0.70 | 3.03 | 15.57 | 0.99 | 31.42 |
| XIV Earnings per share in Rupees (for continuing operations) | | | | | |
| (a) Basic | 0.01 | 0.04 | 0.19 | 0.01 | 0.39 |
| (b) Dilute | 0.01 | 0.04 | 0.19 | 0.01 | 0.39 |

NOTE

- The above unaudited financial results were reviewed by the Audit Committee and later approved by the Board of Directors at their respective meetings held on 14.08.2020. The statutory Auditors have carried out a Limited Review of the financial results.
- Previous period/ year figures have been regrouped/ reclassified wherever necessary.

For Nihar Info Global Limited

(Signature)
Divyesh Nihar Boda
 Managing Director
 Din No: 02796318
 Place: Hyderabad
 Date: 14-08-2020



NIHAR INFO GLOBAL LIMITED
 Plot No: 34, Ganesha Nagar Colony, West Marredpally, Secunderabad-500026 Telangana.
 SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES

| PARTICULARS | Quarter Ended | | | Year Ended | | (Rs. In Lakhs) |
|---|---------------|------------|------------|------------|------------|----------------|
| | 30.06.2020 | 31.03.2020 | 30.06.2019 | 31.03.2019 | 31.03.2020 | |
| 1 Segment Revenue | Un-Audited | Audited | Audited | Audited | Audited | |
| Revenue from Operations | | | | | | |
| a) E-Commerce | 61.57 | 8.03 | 34.41 | 489.34 | 82.93 | |
| b) Software Services | - | 1.01 | 29.42 | 90.22 | 85.70 | |
| c) Trading Activity | 95.29 | 96.64 | 149.50 | 8.57 | 553.22 | |
| d) Other Unallocated | 0.11 | 40.17 | 1.95 | | 40.17 | |
| Total | 156.97 | 145.86 | 215.27 | 588.12 | 762.02 | |
| Less: Inter segment Operating Revenue | - | - | - | - | - | |
| Revenue from Operations | 156.97 | 145.86 | 215.27 | 588.12 | 762.02 | |
| 2 Segment Result Profit(+)/Loss(-) before tax and interest from each segment | | | | | | |
| a) E-Commerce | 9.51 | (0.08) | 3.68 | (43.90) | 6.44 | |
| b) Software Services | - | 0.89 | 25.83 | 67.69 | 75.61 | |
| c) Trading Activity | (2.94) | 9.38 | 2.92 | 0.00 | -17.28 | |
| Total | 6.58 | 10.39 | 32.43 | 23.79 | 64.77 | |
| Less: | | | | | | |
| c) other unallocable expenditure net of unallocable income | 5.68 | 6.65 | 13.13 | 22.68 | 25.87 | |
| Profit before Tax | 0.90 | 3.75 | 19.30 | 1.11 | 38.89 | |
| 3 Capital Employed | | | | | | |
| (Segment assets - Segment liabilities) | | | | | | |
| a) Software Services | 0.00 | 583.77 | 28.61 | 145.38 | 80.84 | |
| b) E-Commerce | 21.86 | (0.37) | 9.79 | 865.20 | 576.09 | |
| c) Other Unallocated | -0.23 | | 4.66 | 6.74 | 5.67 | |
| Total | 21.62 | 583.41 | 43.06 | 1017.31 | 662.60 | |

Note:- The Above Segment information has been classified based on Geographical Segment

For NIHAR INFO GLOBAL LIMITED

Dhivesh Nihar Boda
 Managing Director





G C RAYULU & ASSOCIATES

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

Review Report to
The Board of Directors of
Nihar Info Global Ltd

We have reviewed the accompanying statement of unaudited financial results of Nihar Info Global Ltd. For the period ended 30th June, 2020. 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 Standard on Review Engagements (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 statements are free of material misstatement. A review is limited primarily to inquiries of the 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of 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 misstatement.

For G C RAYULU & ASSOCIATES
Chartered Accountants
Firm Registration No.003233S




CHENGALRAYULU G

Partner
Membership No. 021618

UDIN: **20021618AAAAAE8402**

Place: Hyderabad
Date: August 14, 2020

OPERATIONS REVIEW

Nihar Info Global Ltd. has been focusing majorly on the eCommerce post lockdown as the online sales have increased drastically due to the COVID Situation.

The Company has been selling products of various leading brands in Amazon.in, Flipkart.com and Snapdeal.com.

The Company has been focusing on various categories like Essential Goods, Home and Kitchen and Electronics.

The COVID has indirectly caused a major disruption and has led to the Adoption of eCommerce trend in India, As the company has been in the eCommerce segment in the last 4 years has been capitalizing the current situation and is very confident to stabilize its model and should very soon make it as the mainstream revenue generator for the Organization. The company's major focus for the year 2020-21 will be focusing on the eCommerce segment.

Also the Company will soon launch a Content based OTT Application in multiple languages very soon. The Company would be sharing more information in the coming days.