

NIHAR INFO GLOBAL LIMITED					
Plot No: 34, Ganesh Nagar Colony, West Marredpally, Secunderabad, Telangana-500026					
PART I: STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31.03.2021					
(Rs. In Lakhs)					
PARTICULARS	Quarter Ended			Year Ended	
	31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
	Audited	Audited	Audited	Audited	Audited
<b>I Income</b>					
a) Revenue from Operations	54.15	78.15	144.69	475.00	748.97
b) Other Operating Income	0.31	0.26	0.62	4.47	4.82
b) Other Income		18.77	0.55	18.88	8.23
<b>Total Income</b>	<b>54.46</b>	<b>97.17</b>	<b>145.86</b>	<b>498.34</b>	<b>762.02</b>
<b>II Expenses</b>					
a) Purchase of Traded Goods	42.56	45.84	110.68	399.85	586.94
b) Change in Inventories	(16.36)	(1.99)	(7.98)	(28.05)	31.67
c) Employee benefits expense	3.96	5.37	2.33	18.82	14.61
d) Finance Costs	0.83	5.72	2.65	13.07	11.93
e) Depreciation and amortisation expenses	0.23	0.23	0.37	0.93	1.47
f) Other expenses	15.56	17.37	34.06	55.80	76.51
<b>Total Expenses</b>	<b>46.78</b>	<b>72.54</b>	<b>142.11</b>	<b>460.42</b>	<b>723.13</b>
<b>III Profit/(Loss) before exceptional items and tax (I-II)</b>	<b>7.69</b>	<b>24.63</b>	<b>3.75</b>	<b>37.92</b>	<b>38.89</b>
<b>IV Exceptional Items</b>					
<b>V Profit/(Loss) before tax (III-IV)</b>	<b>7.69</b>	<b>24.64</b>	<b>3.75</b>	<b>37.92</b>	<b>38.89</b>
<b>VI Tax expense</b>					
(a) Current tax	1.48	4.74	0.72	7.21	7.49
(b) Deferred tax	0.01	0.02	-0.01	0.07	-0.01
@Previous year tax	-7.49			-7.49	
<b>Total tax</b>	<b>-6.00</b>	<b>4.76</b>	<b>0.72</b>	<b>-0.21</b>	<b>7.48</b>
<b>VII Profit/(Loss) for the period from continuing operations (V-VI)</b>	<b>13.68</b>	<b>19.88</b>	<b>3.03</b>	<b>38.14</b>	<b>31.42</b>
<b>VIII Profit/(Loss) from discontinued operations</b>	-	-	-	-	-
<b>IX Tax expense of discontinued operations</b>	-	-	-	-	-
<b>X Profit/(Loss) from discontinued operations (after tax) (VIII-IX)</b>	-	-	-	-	-
<b>XI Profit/(Loss) for the period (VII+X)</b>	<b>13.68</b>	<b>19.88</b>	<b>3.03</b>	<b>38.14</b>	<b>31.42</b>
<b>XII 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>XIII Total Comprehensive Income for the period (XI+XII)</b>	<b>13.68</b>	<b>19.88</b>	<b>3.03</b>	<b>38.14</b>	<b>31.42</b>
<b>XIV Earnings per share in Rupees (for continuing operations)</b>					
(a) Basic	0.17	0.24	0.04	0.47	0.39
(b) Dilute	0.17	0.24	0.04	0.47	0.39

**NOTE**

- The above Audited financial results were reviewed by the Audit Committee and later approved by the Board of Directors at their respective meetings held on 31st May, 2021.
- Previous period/ year figures have been regrouped/ reclassified wherever necessary.

For Nihar Info Global Limited

*D. Boda*  
  
**Divyesh Nihar Boda**  
 Managing Director  
 Din No: 02796318  
 Place: Hyderabad  
 Date: 31.05.2021

*Shengal*  
  
**G.C. RAYULU & A.S.**  
 Chartered Accountants  
 FR No: 0323  
 Hyderabad

NIHAR INFO GLOBAL LIMITED

NIHAR HOUSE, PLOT NO.34, GANESH NAGAR, WEST MARREDPALLY, SECUNDERABAD - 500026

Balance sheet as at March 31, 2021

CIN : L67120TG1995PLC019200

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

Particulars	Rs. In Lakhs	
	As at March 31, 2021	As at March 31, 2020
<b>ASSETS</b>		
Non current assets		
(a) Property, Plant and Equipment	3.68	4.45
(b) Other intangible asset	•0.43	0.60
(c) Intangible asset under development	245.71	245.71
(d) Capital work-in-Progress	500.00	
(d) Financial assets		
(f) loans and advances		
(e) Other non current assets	2.51	4.55
(f) Deferred tax assets (net)	0.84	0.91
<b>Total non current assets</b>	<b>753.19</b>	<b>256.22</b>
Current assets		
(a) Inventories	50.07	22.02
(b) Financial assets		
(i) Trade receivables	372.55	923.43
(ii) Cash and cash equivalents	4.07	7.05
(iii) Loans and advances	167.27	663.63
(d) Other current assets	6.87	8.37
<b>Total current assets</b>	<b>600.83</b>	<b>1,624.50</b>
<b>Total assets</b>	<b>1,354.01</b>	<b>1,880.72</b>
<b>EQUITY AND LIABILITIES</b>		
Equity		
(a) Equity share capital	815.77	815.77
(b) Other equity	252.54	214.41
(c) Share application Money		18.77
<b>Total equity</b>	<b>1,068</b>	<b>1,049</b>
Non current liabilities		
(a) Financial Liabilities		
(i) Borrowings	18.89	
(b) long term provisions		
(c) Deffered tax liability		
<b>Total non current liabilities</b>	<b>18.89</b>	<b>-</b>
Current liabilities		
(a) Financial Liabilities		
(i) Trade payables	94.90	632.64
(ii) Short term borrowings	136.48	134.48
(ii) Other financial liabilities	11.09	18.48
(b) Provisions	23.66	23.07
(c) Other current liabilities	0.68	23.11
<b>Total current liabilities</b>	<b>266.80</b>	<b>831.77</b>
<b>Total liabilities</b>	<b>285.69</b>	<b>831.77</b>
<b>Total equity and liabilities</b>	<b>1,354.01</b>	<b>1,880.72</b>

For Nihar Info Global Limited

Divyesh Nihar Boda  
Managing Director  
Din No: 02796318  
Place: Hyderabad  
Date: 31.05.2021



*Divyesh Nihar Boda*





<b>NIHAR INFO GLOBAL LIMITED</b>					
Plot No: 34, Ganesh Nagar Colony, West Marredpally, Secunderabad-500026 Telangana.					
SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES					
PARTICULARS	Quarter Ended			Year Ended	
	31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
	Audited	Audited	Audited	Audited	Audited
<b>1 Segment Revenue</b>					
Revenue from Operations					
a) E-Commerce	33.04	78.41	8.03	204.98	82.93
b) Software Services	21.42		1.01	46.90	85.70
c) Trading Activity			96.64	227.58	553.22
d) Other Unallocated		18.77	40.17	18.88	40.17
Total	54.46	97.17	145.86	498.34	762.02
Less: Inter segment Operating Revenue	-	-	-	-	-
<b>Revenue from Operations</b>	<b>54.46</b>	<b>97.17</b>	<b>145.86</b>	<b>498.34</b>	<b>762.02</b>
<b>2 Segment Result Profit(+)/Loss(-) before tax and interest from each segment</b>					
a) E-Commerce	0.03	13.24	(0.08)	29.25	6.44
b) Software Services	13.74		0.89	39.60	75.61
c) Trading Activity			9.58	(29.40)	(17.28)
d) Other Unallocated		18.77		18.88	
Total	13.77	32.00	10.39	58.33	64.77
Less:					
c) other unallocable expenditure net of unallocable income	6.09	7.36	6.65	20.41	25.87
<b>Profit before Tax</b>	<b>7.69</b>	<b>24.64</b>	<b>3.75</b>	<b>37.92</b>	<b>38.89</b>
<b>3 Capital Employed</b>					
<b>(Segment assets - Segment liabilities)</b>					
a) Software Services	0.05	0.00	0.00	0.05	80.84
b) E-Commerce	(503.56)	15.12	583.77	(460.34)	576.09
c) Other Unallocated	499.77	(0.23)	(0.37)	499.07	5.67
Total	(3.74)	14.89	583.41	38.78	662.60

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

For NIHAR INFO GLOBAL LIMITED

  
**DIVYESH NIHAR BODA**  
 MANAGING DIRECTOR



  
**G. R. RAYULU & ASSOCIATES**  
 Chartered Accountants  
 FR No: 03233S  
 Hyderabad

**NIHAR INFO GLOBAL LIMITED**

**Cash Flow Statement**

CIN :L67120TG1995PLC019200

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

PARTICULARS		Rs. In Lakhs	
		Year ended 31st March, 2021	Year ended 31st March, 2020
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit/(loss) before tax and extra ordinary items		37.92	38.90
adjustments for :			
Depreciation		0.93	1.47
Transfers to Reserves & Surplus			
Operating Profit/(loss) before working capital changes		38.85	40.36
adjustments for :			
(Increase)/Decrease in Trade and other receivables		550.88	-626.65
(Increase)/Decrease in Loans and Advances		496.36	-36.91
(Increase)/Decrease in Other Non Current Assets		2.04	0.84
(Increase)/Decrease in Other Current Assets		-26.55	36.82
(Decrease)/Increase in Trade payables and liabilities		-537.74	577.60
(Increase)/ Decrease in Non Current Investments			-
(Decrease)/Increase in Short Term Loans & Advances		2.00	22.23
(Decrease)/Increase in liabilities		-28.95	-7.81
Cash generated from operations		497	6.48
Prior period adjustments			
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>A</b>	<b>496.89</b>	<b>5.48</b>
<b>B CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Purchase of fixed assets		-500.00	-0.04
Purchase of Intangible Assets			
Increase in Intangible Assets under Development			-7.36
Increase in Long Term Loans & Advances			
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>B</b>	<b>-500.00</b>	<b>-7.40</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES:</b>			
Proceeds from issue of shares (Forfeiture)		-18.77	-
(Repayment) /Increase in Term Borrowings		18.89	
(Repayment) /Increase in Unsecured Loans			
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>C</b>	<b>0.13</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	<b>D=A+B+C</b>	<b>-2.98</b>	<b>-1.92</b>
Opening balance		7.05	7.97
Closing balance		4.07	7.05

For Nihar Info Global Limited

*Divyesh*  
**Divyesh Nihar Boda**  
 Managing Director  
 Din No: 02796318  
 Place: Hyderabad  
 Date: 31.05.2021



*Gluyesh*







# G C RAYULU & ASSOCIATES

## CHARTERED ACCOUNTANTS

### Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To  
The Board of Directors,  
Nihar Info Global Limited.

We have audited the quarterly and yearly financial results of M/s. Nihar Info Global Limited (the Company) for the quarter ended 31<sup>st</sup> March, 2021 and the year to date results for the period 1<sup>st</sup> April, 2020 to 31<sup>st</sup> March, 2021, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued there under, and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed in the financial results. An audit also includes assessing the accounting principles used as significant estimates made by the management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as year to date results

i, are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

ii. give a true and fair view of the net profit and other financial information for the quarter ended 31<sup>st</sup> March, 2021 as well as the year to date results for the period 1<sup>st</sup> April, 2020 to 31<sup>st</sup> March, 2021.

For G C RAYULU & ASSOCIATES  
Chartered Accountants  
Firm Registration No.03233Ss



*G Chengalrayulu*  
G Chengalrayulu  
Partner  
M No: 021618

Place: Hyderabad  
Date: May 31, 2021

UDIN: **21021618AAAAAC3228**