

**NIHAR INFO GLOBAL LIMITED**

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

**PART I: STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31.03.2022**

(Rs. In Lakhs)

PARTICULARS	Quarter Ended			Year Ended	
	31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
	Audited	Audited	Audited	Audited	Audited
<b>I Income</b>					
a) Revenue from Operations	254.28	326.09	54.15	882.05	475.00
b) Other Operating Income	20.75	19.61	0.31	70.11	4.47
b) Other Income	0.99	1.66		3.05	18.88
<b>Total Income</b>	<b>276.02</b>	<b>347.36</b>	<b>54.46</b>	<b>955.21</b>	<b>498.34</b>
<b>II Expenses</b>					
a) Purchase of Traded Goods	237.27	301.58	42.56	800.73	399.85
b) Change in Inventories	9.73	11.99	(16.36)	21.61	(28.05)
c) Employee benefits expense	8.60	7.05	3.96	29.46	18.82
d) Finance Costs	3.66	3.70	0.83	15.81	13.07
e) Depreciation and amortisation expenses	0.23	0.23	0.23	0.93	0.93
f) Other expenses	5.45	6.29	15.56	50.40	55.80
<b>Total Expenses</b>	<b>264.94</b>	<b>330.83</b>	<b>46.78</b>	<b>918.94</b>	<b>460.42</b>
<b>III Profit/(Loss) before exceptional items and tax (I-II)</b>	<b>11.09</b>	<b>16.54</b>	<b>7.69</b>	<b>36.27</b>	<b>37.92</b>
<b>IV Exceptional Items</b>					
<b>V Profit/(Loss) before tax (III-IV)</b>	<b>11.09</b>	<b>16.54</b>	<b>7.69</b>	<b>36.27</b>	<b>37.92</b>
<b>VI Tax expense</b>					
(a) Current tax	-	1.09	1.48	3.65	7.21
(b) Deferred tax	0.02	0.02	0.01	0.08	0.07
(c) Previous year Tax	-	-	(7.49)	-	(7.49)
<b>Total tax</b>	<b>0.02</b>	<b>1.11</b>	<b>-6.00</b>	<b>3.73</b>	<b>-0.21</b>
<b>VII Profit/(Loss) for the period from continuing operations (V-VI)</b>	<b>11.07</b>	<b>15.43</b>	<b>13.68</b>	<b>32.54</b>	<b>38.14</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>11.07</b>	<b>15.43</b>	<b>13.68</b>	<b>32.54</b>	<b>38.14</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>III Total Comprehensive Income for the period (XI+XII)</b>	<b>11.07</b>	<b>15.43</b>	<b>13.68</b>	<b>32.54</b>	<b>38.14</b>
<b>IV Earnings per share in Rupees (for continuing operations)</b>					
(a) Basic	0.14	0.19	0.17	0.40	0.47
(b) Dilute	0.14	0.19	0.17	0.40	0.47

**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 30th May, 2022. 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

For G C RAYULU & ASSOCIATES

Chartered Accountants

Firm Registration no : 003233S

Divyesh Nihar Boda  
Managing Director  
DIN No: 02796318  
Place: Hyderabad  
Date: 30.05.2022



*Chengalrayulu G*

CHENGALRAYULU G

Partner

Membership no : 021618





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

Balance sheet as on 31.03.2022

CIN :L67120AP1995PLC019200

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

Particulars	Notes	As on 31.03.2022	As on 31.03.2021
<b>ASSETS</b>			
Non current assets			
(a)Property, Plant and Equipment	2	2,91,815	3,68,271
(b)Other intangible asset	2	26,923	43,378
(c)Intangible asset under development	3	2,45,71,342	2,45,71,342
(d)Capital work-in-Progress		5,00,00,000	5,00,00,000
(e)Financial assets			
(f) Other non current assets	4	2,56,355	2,51,355
(g)Deferred tax assets (net)	5	76,114	84,164
<b>Total Non current assets</b>		<b>7,52,22,549</b>	<b>7,53,18,510</b>
Current assets			
(a) Inventories	6	28,46,095	50,07,173
(b)Financial assets			
(i)Trade receivables	7	5,14,32,322	3,72,55,101
(ii)Cash and cash equivalents	8	52,450	4,06,818
(iii)Loans and advances	9	1,44,69,462	1,67,27,175
(c)Other current assets	10	9,26,523	6,86,517
<b>Total current assets</b>		<b>6,97,26,852</b>	<b>6,00,82,784</b>
<b>Total assets</b>		<b>14,49,49,401</b>	<b>13,54,01,294</b>
<b>EQUITY AND LIABILITIES</b>			
Equity			
(a)Equity share capital	11	8,15,77,480	8,15,77,480
(b)Other equity	12	2,85,08,457	2,52,54,491
(c) Share application Money			
<b>Total equity</b>		<b>11,00,85,937</b>	<b>10,68,31,971</b>
Non current liabilities			
(a)Financial Liabilities			
(i)Borrowings	13	14,32,286	18,89,190
<b>Total non current liabilities</b>		<b>14,32,286</b>	<b>18,89,190</b>
Current liabilities			
(a)Financial Liabilities			
(i)Trade payables	14	1,68,66,970	94,89,946
(ii)Short term borrowings	15	1,22,77,805	1,36,47,866
(ii)Other financial liabilities	16	11,46,842	11,08,519
(b)Provisions	17	30,26,559	23,65,685
(c) Other current liabilities	18	1,13,003	68,118
<b>Total current liabilities</b>		<b>3,34,31,178</b>	<b>2,66,80,133</b>
<b>Total liabilities</b>		<b>3,48,63,464</b>	<b>2,85,69,323</b>
<b>Total equity and liabilities</b>		<b>14,49,49,401</b>	<b>13,54,01,294</b>

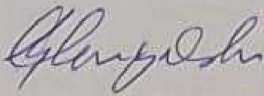
The Notes referred to above form an integral part of the Balance Sheet.

As per our report of even date

For G C RAYULU &amp; ASSOCIATES

Chartered Accountants

Firm Registration no : 003233S



CA G CHENGALRAYULU

Partner

Membership no : 021618

Place : Hyderabad

Date : 30-05-2022



For and on behalf of the Board of directors of



Divyesh Nihar Boda

Managing Director

DIN:- 02796318



B S N Suryanarayana

Director

DIN:- 01499145



**NIHAR INFO GLOBAL LIMITED**

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

**SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES**

					(Rs. In Lakhs)	
PARTICULARS		Quarter Ended			Year Ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		Audited	Audited	Audited	Audited	Audited
1	Segment Revenue					
	Revenue from Operations					
	a) E-Commerce	19.32	5.53	33.04	232.40	204.98
	b) Software Services	20.75	19.61	21.42	70.11	46.90
	c) Trading Activity	234.96	320.57	-	649.65	227.58
	d) Other Unallocated	0.99	1.66	-	3.05	18.88
	<b>Total</b>	<b>276.02</b>	<b>347.36</b>	<b>54.46</b>	<b>955.21</b>	<b>498.34</b>
	Less: Inter segment Operating Revenue	-	-	-	-	-
	<b>Revenue from Operations</b>	<b>276.02</b>	<b>347.36</b>	<b>54.46</b>	<b>955.21</b>	<b>498.34</b>
2	Segment Result Profit(+)/Loss(-) before tax and interest from each segment					
	a) E-Commerce	0.98	(308.25)	0.03	12.19	29.25
	b) Software Services	1.06	18.85	13.74	3.68	39.60
	c) Trading Activity	11.95	308.20	-	34.09	(29.40)
	d) Other Unallocated	(2.89)	(2.26)	-	(13.69)	18.88
	<b>Total</b>	<b>11.09</b>	<b>16.54</b>	<b>13.77</b>	<b>36.27</b>	<b>58.33</b>
	Less:					
	c) other unallocable expenditure net of unallocable income	-	-	6.09	-	20.41
	<b>Profit before Tax</b>	<b>11.09</b>	<b>16.54</b>	<b>7.69</b>	<b>36.27</b>	<b>37.92</b>
3	Capital Employed					
	(Segment assets - Segment liabilities)					
	a) Software Services	20.75	19.61	0.05	70.11	0.05
	b) E-Commerce	(40.80)	(72.55)	(503.56)	(82.94)	(460.34)
	c) Trading Activity	(8.66)	87.54	499.77	39.87	-
	d) Other Unallocated	(0.23)	0.23	-	(0.93)	499.07
	<b>Total</b>	<b>(28.94)</b>	<b>34.83</b>	<b>(3.74)</b>	<b>26.11</b>	<b>38.78</b>

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

For NIHAR INFO GLOBAL LIMITED

*Divyesh Nihar Boda*

Divyesh Nihar Boda  
Managing Director  
DIN No: 02796318  
Place: Hyderabad  
Date: 30.05.2022



For G C RAYULU & ASSOCIATES  
Chartered Accountants  
Firm Registration no : 0032335

*Chengal Rayulu*

CHENGALRAYULU G  
Partner  
Membership no : 021618





## NIHAR INFO GLOBAL LIMITED

## Cash Flow Statement

CIN : L67120TG1995PLC019200

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

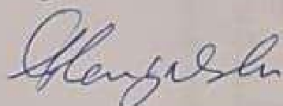
PARTICULARS		Year ended 31st March, 2022	Year ended 31st March, 2021
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit/(loss) before tax and extra ordinary items		36,27,412	37,92,353
adjustments for :			
Depreciation		92,912	92,912
Transfers to Reserves & Surplus			
Operating Profit/(loss) before working capital changes		37,20,324	38,85,265
adjustments for :			
(Increase)/Decrease in Trade and other receivables		(1,41,77,222)	5,50,88,184
(Increase)/Decrease in Loans and Advances		22,57,712	4,96,35,838
(Increase)/Decrease in Other Non Current Assets		(5,000)	2,03,525
(Increase)/Decrease in Other Current Assets		19,21,072	(26,54,579)
(Decrease)/Increase in Trade payables and liabilities		73,77,023	(5,37,74,068)
(Increase)/Decrease in Non Current Investments			
(Decrease)/Increase in Short Term Loans & Advances		(13,70,061)	1,99,955
(Decrease)/Increase in liabilities		3,78,687	(28,94,880)
Cash generated from operations		1,02,536	4,96,89,241
Prior period adjustments			
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>A</b>	<b>1,02,536</b>	<b>4,96,89,241</b>
<b>B CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Purchase of fixed assets		-	(5,00,00,000)
Purchase of Intangible Assets		-	-
Increase in Intangible Assets under Development		-	-
Increase in Long Term Loans & Advances		-	-
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>B</b>	<b>-</b>	<b>(5,00,00,000)</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES:</b>			
Proceeds from issue of shares (Forfeiture)			(18,76,500)
(Repayment) /Increase in Term Borrowings		(4,56,904)	18,89,190
(Repayment) /Increase in Unsecured Loans			
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>C</b>	<b>(4,56,904)</b>	<b>12,690</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	<b>D=A+B+C</b>	<b>(3,54,368)</b>	<b>(2,98,069)</b>
Opening balance		4,06,819	7,04,888
Closing balance		52,450	4,06,819

As per our report of even date

For G C RAYULU &amp; ASSOCIATES

Chartered Accountants

Firm Registration no : 003233S



CA G CHENGALRAYULU

Partner

Membership no : 021618

Place : Hyderabad

Date : 30-05-2022




For and on behalf of the Board of directors



Divyesh Nihar Boda

Managing Director

DIN:- 02796318



B S N Suryanarayana

Director

DIN:- 01499145







# 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, 2022 and the year to date results for the period 1<sup>st</sup> April, 2021 to 31<sup>st</sup> March, 2022, 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, 2022 as well as the year to date results for the period 1<sup>st</sup> April, 2021 to 31<sup>st</sup> March, 2022.

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



G Chengalrayulu  
Partner

M No: 021618

UDIN: 22021618AJWYSF8995

Place: Hyderabad  
Date: May 30, 2022

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