



# 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 30<sup>th</sup> June, 2021. 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: **21021618AAAAAG9508**

Place: Hyderabad

Date: August 9, 2021

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**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 31.03.2021**

(Rs. In Lakhs)

PARTICULARS	Quarter Ended			Year Ended	
	30.06.2021	31.03.2021	30.06.2020	31.03.2021	31.03.2020
	UnAudited	Audited	Audited	Audited	Audited
<b>I Income</b>					
a) Revenue from Operations	103.21	54.15	151.42	475.00	748.97
b) Other Operating Income	10.26	0.31	5.44	4.47	4.82
b) Other Income	0.62		0.11	18.88	8.23
<b>Total Income</b>	<b>114.09</b>	<b>54.46</b>	<b>156.97</b>	<b>498.34</b>	<b>762.02</b>
<b>II Expenses</b>					
a) Purchase of Traded Goods	76.54	42.56	139.63	399.85	586.94
b) Change in Inventories	(4.17)	(16.36)	(0.97)	(28.05)	31.67
c) Employee benefits expense	6.81	3.96	4.36	18.82	14.61
d) Finance Costs	4.30	0.83	3.41	13.07	11.93
e) Depreciation and amortisation expenses	0.23	0.23	0.23	0.93	1.47
f) Other expenses	24.68	15.56	9.41	55.80	76.51
<b>Total Expenses</b>	<b>108.39</b>	<b>46.78</b>	<b>156.07</b>	<b>460.42</b>	<b>723.13</b>
<b>III Profit/(Loss) before exceptional items and tax (I-II)</b>	5.70	7.69	0.90	37.92	38.89
<b>IV Exceptional Items</b>					
<b>V Profit/(Loss) before tax (III-IV)</b>	5.70	7.69	0.90	37.92	38.89
<b>VI Tax expense</b>					
(a) Current tax	1.30	1.48	0.17	7.21	7.49
(b) Deferred tax	0.02	0.01	0.02	0.07	-0.01
(c) Previous year Tax	-	(7.49)	-	(7.49)	-
<b>Total tax</b>	<b>1.32</b>	<b>-6.00</b>	<b>0.19</b>	<b>-0.21</b>	<b>7.48</b>
<b>VII Profit/(Loss) for the period from continuing operations (V-VI)</b>	4.38	13.68	0.70	38.14	31.42
<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>	4.38	13.68	0.70	38.14	31.42
<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>	4.38	13.68	0.70	38.14	31.42
<b>XIV Earnings per share in Rupees (for continuing operations)</b>					
(a) Basic	0.05	0.17	0.01	0.47	0.39
(b) Dilute	0.05	0.17	0.01	0.47	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 09th August, 2021. The statutory Auditors have carried out a Limited Review of the financial results.

2 Previous period/ year figures have been regrouped/ reclassified wherever necessary.

For Nihar Info Global Limited



Divyesh Nihar Boda  
Managing Director  
Din No: 02796318  
Place: Hyderabad  
Date: 09.08.2021



## NIHAR INFO GLOBAL LIMITED

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

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

		(Rs. In Lakhs)				
		Quarter Ended			Year Ended	
PARTICULARS		30.06.2021	31.03.2021	30.06.2020	31.03.2021	31.03.2020
		Un-Audited	Audited	Audited	Audited	Audited
<b>1</b>	<b>Segment Revenue</b>					
	Revenue from Operations					
	a) E-Commerce	103.21	33.04	61.57	204.98	82.93
	b) Software Services	10.26	21.42	-	46.90	85.70
	c) Trading Activity	-		95.29	227.58	553.22
	d) Other Unallocated	0.62		0.11	18.88	40.17
	<b>Total</b>	<b>114.09</b>	<b>54.46</b>	<b>156.97</b>	<b>498.34</b>	<b>762.02</b>
	Less: Inter segment Operating Revenue	-	-	-		-
	<b>Revenue from Operations</b>	<b>114.09</b>	<b>54.46</b>	<b>156.97</b>	<b>498.34</b>	<b>762.02</b>
<b>2</b>	<b>Segment Result Profit(+)/Loss(-) before tax and interest from each segment</b>					
	a) E-Commerce	4.37	0.03	9.51	29.25	6.44
	b) Software Services	7.41	13.74	-	39.60	75.61
	c) Trading Activity	-		(2.94)	(34.96)	(17.28)
	d) Other Unallocated	(6.08)			18.88	
	<b>Total</b>	<b>5.70</b>	<b>13.77</b>	<b>6.58</b>	<b>52.77</b>	<b>64.77</b>
	Less:	-	6.09	-	-	-
	c) other unallocable expenditure net of unallocable income	-		5.68	14.85	25.87
	<b>Profit before Tax</b>	<b>5.70</b>	<b>7.69</b>	<b>0.90</b>	<b>37.92</b>	<b>38.89</b>
<b>3</b>	<b>Capital Employed</b>					
	<b>(Segment assets - Segment liabilities)</b>					
	a) Software Services	(0.06)	0.05	-	0.05	80.84
	b) E-Commerce	0.50	(503.56)	21.86	(460.34)	576.09
	c) Other Unallocated	(0.23)	499.77	(0.23)	499.07	5.67
	<b>Total</b>	<b>0.21</b>	<b>(3.74)</b>	<b>21.62</b>	<b>38.78</b>	<b>662.60</b>

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

For NIHAR INFO GLOBAL LIMITED



Divyesh Nihar Boda  
Managing Director  
Din No: 02796318  
Place: Hyderabad  
Date: 09.08.2021

