



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 31st December, 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: 22021618AAAAAC6931

Place: Hyderabad
Date: January 31, 2022

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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 31.12.2021

(Rs. In Lakhs)

PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	UnAudited	UnAudited	Audited	UnAudited	Audited	Audited
I Income						
a) Revenue from Operations	326.09	199.63	78.15	628.94	420.84	475.00
b) Other Operating Income	19.61	19.50	0.26	49.37	6.41	4.47
b) Other Income	1.66	0.84	18.77	3.12	18.88	18.88
Total Income	347.36	219.97	97.18	681.43	446.13	498.34
II Expenses						
a) Purchase of Traded Goods	301.58	174.27	45.84	552.39	357.29	399.85
b) Change in Inventories	11.99	10.83	(1.99)	18.60	(11.68)	(28.05)
c) Employee benefits expense	7.05	6.46	5.37	20.32	14.86	18.82
d) Finance Costs	3.70	3.83	5.72	11.83	12.24	13.07
e) Depreciation and amortisation expenses	0.23	0.23	0.23	0.69	0.70	0.93
f) Other expenses	6.29	12.80	17.37	43.77	42.85	55.8
Total Expenses	330.83	208.42	72.54	647.60	416.25	460.42
III Profit/(Loss) before exceptional items and tax (I-II)	16.54	11.55	24.64	33.83	29.88	37.92
IV Exceptional Items						
V Profit/(Loss) before tax (III-IV)	16.54	11.55	24.64	33.83	29.88	37.92
VI Tax expense						
(a) Current tax	1.09	2.35	4.74	4.74	5.74	7.21
(b) Deferred tax	0.02	0.02	0.02	0.06	0.05	0.07
(c) Previous year Tax	-	-	-	-	-	(7.49)
Total tax	1.11	2.37	4.76	4.80	5.79	-0.21
VII Profit/(Loss) for the period from continuing operations (V-VI)	15.43	9.18	19.88	29.03	24.08	38.14
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)	15.43	9.18	19.88	29.03	24.08	38.14
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)	15.43	9.18	19.88	29.03	24.08	38.14
XIV Earnings per share in Rupees (for continuing operations)						
(a) Basic	0.19	0.11	0.24	0.36	0.30	0.47
(b) Dilute	0.19	0.11	0.24	0.36	0.30	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

1 held on 31st January, 2022. 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

W. Boda
 Divyesh Nihar Boda
 Managing Director
 DIN No: 02796318
 Place: Hyderabad
 Date: 31.01.2022



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

PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	
	Un-Audited	Un-Audited	Audited	Un-Audited	Audited	Audited
1 Segment Revenue						
Revenue from Operations						
a) E-Commerce	5.53	48.10	78.41	153.76	188.96	204.98
b) Software Services	19.61	19.50	-	49.37	10.48	46.90
c) Trading Activity	320.57	151.54	-	475.18	227.82	227.58
d) Other Unallocated	1.66	0.84	18.77	3.12	18.88	18.88
Total	347.36	219.97	97.17	681.43	446.13	498.34
Less: Inter segment Operating Revenue						
Revenue from Operations	347.36	219.97	97.17	681.43	446.13	498.34
2 Segment Result Profit(+)/Loss(-) before tax and interest from each segment						
a) E-Commerce	(308.25)	(141.22)	13.24	(431.76)	(180.24)	29.25
b) Software Services	18.85	17.78	-	44.71	9.06	39.60
c) Trading Activity	308.20	138.21	-	430.28	197.05	(34.96)
d) Other Unallocated	(2.26)	(3.22)	18.77	(9.40)	18.88	18.88
Total	16.54	11.55	32.00	33.83	44.75	52.77
Less:						
c) other unallocable expenditure net of unallocable income	-	-	7.36	-	14.87	14.85
Profit before Tax	16.54	11.55	24.64	33.83	29.88	37.92
3 Capital Employed						
(Segment assets - Segment liabilities)						
a) Software Services	19.61	19.39	-	49.37	-	0.05
b) E-Commerce	(72.55)	(15.51)	15.12	(142.61)	42.85	(460.34)
c) Trading Activity	87.54	5.52	-	137.18	-	-
d) Other Unallocated	0.23	(0.24)	(0.23)	0.70	(0.70)	499.07
Total	34.83	9.16	14.89	44.64	42.15	38.78

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

For NIHAR INFO GLOBAL LIMITED

N. Boda

Divyesh Nihar Boda
Managing Director
DIN No: 02796318
Place: Hyderabad
Date: 31.01.2022

