



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 September, 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: **21021618AAAAAK5535**

Place: Hyderabad

Date: October 30, 2020

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NIHAR INFO GLOBAL LIMITED

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

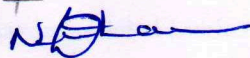
Balance sheet as at September 30,2021

CIN :L67120AP1995PLC019200

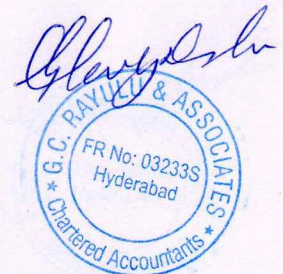
All the amounts are in Indian Rupees, Except share data and where otherwise stated

Particulars	Notes	As at September 30, 2021	As at March 31, 2021
ASSETS			
Non current assets			
(a)Property, Plant and Equipment	3	3.30	3.68
(b)Other intangible asset	3	0.35	0.43
(c)Intangible asset under development	4	245.71	245.71
(d)Capital work-in-Progress		500.00	500.00
(e)Financial assets			
(f) Other non current assets	5	2.56	2.51
(g)Deferred tax assets (net)	6	0.80	0.84
Total Non current assets		752.73	753.19
Current assets			
(a) Inventories	7	43.41	50.07
(b)Financial assets			
(i)Trade receivables	8	405.08	372.55
(ii)Cash and cash equivalents	9	2.26	4.07
(iii)Loans and advances	10	124.14	167.27
(c)Other current assets	11	11.41	6.87
Total current assets		586.29	600.83
Total assets		1,339.02	1,354.01
EQUITY AND LIABILITIES			
Equity			
(a)Equity share capital	12	815.77	815.77
(b)Other equity	13	266.10	252.54
(c) Share application Money			
Total equity		1,081.88	1,068.32
Non current liabilities			
(a)Financial Liabilities			
(i)Borrowings	14	17.52	18.89
Total non current liabilities		17.52	18.89
Current liabilities			
(a)Financial Liabilities			
(i)Trade payables	15	83.15	94.90
(ii)Short term borrowings	16	112.06	136.48
(ii)Other financial liabilities	17	12.21	11.09
(b)Provisions	18	27.31	23.66
(c) Other current liabilities	19	4.89	0.68
Total current liabilities		239.63	266.80
Total liabilities		257.15	285.69
Total equity and liabilities		1,339.02	1,354.01

For Nihar Info Global Limited



Divyesh Nihar Boda
Managing Director
DIN :02796318
Place: Hyderabad
Date: 30.10.2021



NIHAR INFO GLOBAL LIMITED

Cash Flow Statement

CIN :L67120AP1995PLC019200

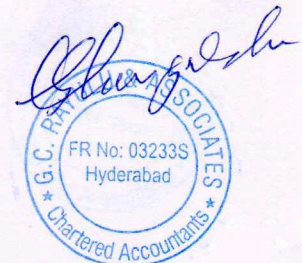
All the Amounts Are in Indian Rupees , Except share data and Where otherwise stated

PARTICULARS		Half Year ended	Year ended 31st
		30th September, 2021	March, 2021
A CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit/(loss) before tax and extra ordinary items		17.25	37.92
adjustments for :			
Depreciation		0.46	0.93
Transfers to Reserves & Surplus			
Operating Profit/(loss) before working capital changes		17.72	38.85
adjustments for :			
(Increase)/Decrease in Trade and other receivables		(32.53)	550.88
(Increase)/Decrease in Loans and Advances		43.13	496.36
(Increase)/Decrease in Other Non Current Assets		(0.05)	2.04
(Increase)/Decrease in Other Current Assets		2.12	(26.55)
(Decrease)/Increase in Trade payables and liabilities		(11.75)	(537.74)
(Increase)/ Decrease in Non Current Investments			
(Decrease)/Increase in Short Term Loans & Advances		(24.42)	2.00
(Decrease)/Increase in liabilities		5.34	(28.95)
Cash generated from operations		(0.44)	496.89
Prior period adjustments			
CASH FLOW FROM OPERATING ACTIVITIES	A	(0.44)	496.89
B CASH FLOW FROM INVESTMENT ACTIVITIES			
Purchase of fixed assets		-	(500.00)
Purchase of Intangible Assets			
Increase in Intangible Assets under Development		-	-
Increase in Long Term Loans & Advances			
NET CASH USED IN INVESTING ACTIVITIES	B	-	(500.00)
C CASH FLOW FROM FINANCING ACTIVITIES:			
Interest accrued & due			
Proceeds from the issue of shares		-	(18.77)
(Repayment) /Increase in Term Borrowings		(1.37)	18.89
(Repayment) /Increase in Unsecured Loans			
NET CASH USED IN FINANCING ACTIVITIES	C	(1.37)	0.13
NET INCREASE IN CASH AND CASH EQUIVALENT	D=A+B+C	(1.81)	(2.98)
Opening balance		4.07	7.05
Closing balance		2.26	4.07

For Nihar Info Global Limited

(Signature)

Divyesh Nihar Boda
Managing Director
 DIN :02796318
 Place: Hyderabad
 Date: 30.10.2021



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 30.09.2021

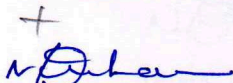
(Rs. In Lakhs)

PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	UnAudited	UnAudited	Audited	UnAudited	Audited	Audited
I Income						
a) Revenue from Operations	199.63	103.21	191.27	302.84	342.69	475.00
b) Other Operating Income	19.50	10.26	0.72	29.76	6.16	4.47
b) Other Income	0.84	0.62	0.00	1.46	0.11	18.88
Total Income	219.97	114.09	191.99	334.06	348.96	498.34
II Expenses						
a) Purchase of Traded Goods	174.27	76.54	171.82	250.81	311.45	399.85
b) Change in Inventories	10.83	(4.17)	(8.73)	6.66	(9.69)	(28.05)
c) Employee benefits expense	6.46	6.81	5.14	13.27	9.49	18.82
d) Finance Costs	3.83	4.30	3.11	8.13	6.52	13.07
e) Depreciation and amortisation expenses	0.23	0.23	0.23	0.46	0.47	0.93
f) Other expenses	12.80	24.68	16.07	37.48	25.48	55.8
Total Expenses	208.42	108.39	187.64	316.81	343.72	460.42
III Profit/(Loss) before exceptional items and tax (I-II)	11.55	5.70	4.34	17.25	5.24	37.92
IV Exceptional Items						
V Profit/(Loss) before tax (III-IV)	11.55	5.70	4.34	17.25	5.24	37.92
VI Tax expense						
(a) Current tax	2.35	1.30	0.84	3.65	1.01	7.21
(b) Deferred tax	0.02	0.02	0.02	0.04	0.04	0.07
(c) Previous year Tax	-	-	-	-	-	(7.49)
Total tax	2.37	1.32	0.85	3.69	1.05	-0.21
VII Profit/(Loss) for the period from continuing operations (V-VI)	9.18	4.38	3.49	13.56	4.19	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)	9.18	4.38	3.49	13.56	4.19	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)	9.18	4.38	3.49	13.56	4.19	38.14
XIV Earnings per share in Rupees (for continuing operations)						
(a) Basic	0.11	0.05	0.04	0.17	0.05	0.47
(b) Dilute	0.11	0.05	0.04	0.17	0.05	0.47

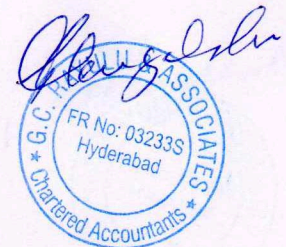
NOTE:-

- 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 October, 2021. 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



Divyesh Nihar Boda
Managing Director
DIN No: 02796318
Place: Hyderabad
Date: 30.10.2021



NIHAR INFO GLOBAL LIMITED


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

SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES

PARTICULARS	Quarter Ended			Half Year Ended		(Rs. In Lakhs)
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	Year Ended 31.03.2021
	Un-Audited	Un-Audited	Audited	Un-Audited	Audited	Audited
1 Segment Revenue						
Revenue from Operations						
a) E-Commerce	48.10	103.21	48.97	151.31	110.79	204.98
b) Software Services	19.50	10.26	10.48	29.76	10.48	46.90
c) Trading Activity	151.54	-	132.53	151.54	227.58	227.58
d) Other Unallocated	0.84	0.62	-	1.46	0.11	18.88
Total	219.97	114.09	191.99	334.06	348.96	498.34
Less: Inter segment Operating Revenue	-	-	-	-	-	-
Revenue from Operations	219.97	114.09	191.99	334.06	348.96	498.34
2 Segment Result Profit(+)/Loss(-) before tax and interest from each segment						
a) E-Commerce	(141.22)	4.37	11.79	(129.25)	28.24	29.25
b) Software Services	17.78	7.41	(4.16)	25.22	(12.32)	39.60
c) Trading Activity	138.21	-	1.51	128.42	(0.39)	(34.96)
d) Other Unallocated	(3.22)	(6.08)	-	(7.13)	-	18.88
Total	11.55	5.70	9.14	17.25	15.52	52.77
Less:						
c) other unallocable expenditure net of unallocable income	-	-	4.79	-	10.28	14.85
Profit before Tax	11.55	5.70	4.34	17.25	5.24	37.92
3 Capital Employed						
(Segment assets - Segment liabilities)						
a) Software Services	19.39	(0.06)	-	19.44	-	0.05
b) E-Commerce	(15.51)	0.50	5.87	(56.73)	27.73	(460.34)
c) Trading Activity	5.52	-	-	5.52	-	-
d) Other Unallocated	(0.24)	(0.23)	(0.23)	(0.46)	(0.47)	499.07
Total	9.16	0.21	5.64	(32.23)	27.26	38.78

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: 30.10.2021

