



NSVR & ASSOCIATES LLP.,
CHARTERED ACCOUNTANTS

Independent Auditor's Report on Quarterly and Year to date Unaudited financial Results of M/s NIHAR INFO GLOBAL LIMITED pursuant to Regulation 33 of the SEBI (Listing and Obligations and Disclosure requirements) Regulations, 2015.

To the Board of Directors of,
NIHAR INFO GLOBAL LIMITED.

We have reviewed the accompanying statement of unaudited financial results of **NIHAR INFO GLOBAL LIMITED** ('The Company') for the quarter ended September 30, 2022 and for the period from 1st April, 2022 to 30th September, 2022. 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 Standards on Review Engagement (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 results are free from material misstatement. A review is limited primarily to inquiries of 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 stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian accounting standards specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting principles and policies has not disclosed the information required to be disclosed in terms of the 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 misstatements..

For NSVR & Associates LLP,
Chartered Accountants,
FRN: 008801S/S200060


Suresh Gannamant,
Partner,
Membership No: 226870,
UDIN: 22226870BCWTPS6429.



Place: Hyderabad
Date: 12/11/2022.

NSVR & ASSOCIATES LLP

House No.1-89/1/42, 2nd Floor, Plot No. 41 & 43, Sri Ram Nagar Colony, Kavuri Hills, Guttala Begumpet,
Madhapur, Hyderabad, Telangana - 500081. | Ph: 040 - 23391164, E-mail: info@nsvr.in

Un Audited Financial results for the Quarter and Six Months ended 30th September 2022

S No	Particulars	Quarter Ended			Half Year Ended		Year ended
		Quarter ended September 30, 2022	Quarter ended June 30, 2022	Quarter ended September 30, 2021	Half Year ended September 30, 2022	Half Year ended September 30, 2021	Year ended March 31, 2022
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
1	Income						
	a) Revenue from Operations	110.78	169.70	219.13	280.48	332.60	882.05
	Total Revenue from operations	110.78	169.70	219.13	280.48	332.60	882.05
	b) Other Income	0.02	0.15	0.84	0.17	1.46	73.16
	Total Income	110.80	169.85	219.97	280.65	334.06	955.21
2	Expenses						
	a) Cost of Operations	104.20	216.23	174.27	320.43	250.81	800.73
	b) Changes in inventories	(3.33)	(80.07)	10.83	(83.40)	6.66	21.61
	c) Employee benefits	7.04	6.92	6.46	13.96	13.27	29.46
	d) Finance cost	3.98	3.78	3.83	7.76	8.13	15.81
	e) Depreciation	0.28	0.28	0.23	0.56	0.46	0.93
	f) Other expenses	5.30	7.82	12.80	13.12	37.48	50.40
	Total Expenses (a to g)	117.46	154.96	208.42	272.42	316.81	918.94
3	Profit before tax (1-2)	(6.66)	14.89	11.55	8.23	17.25	36.27
4	Tax expenses						
	- Income Tax	(1.69)	3.74	2.35	2.05	3.65	3.65
	- Earlier year Tax	0.00	0.21	-	0.21	-	-
	- Deferred Tax	0.02	(0.37)	0.02	(0.35)	0.04	0.08
5	Net Profit for the period (3-4)	(4.99)	11.31	9.18	6.32	13.56	32.54
6	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	-	-	-	-	-	-
	Total other comprehensive income	-	-	-	-	-	-
7	Total Comprehensive income (5+6)	(4.99)	11.31	9.18	6.32	13.56	32.54
8	Paid-up Equity Share Capital (Rs.10/- per Equity Share)	920.77	920.77	815.77	920.77	815.77	815.77
9	Other Equity	-	-	-	-	-	285.08
10	Earnings per share (Face Value of Rs.10/- each);						
	(a) Basic (in Rs.)	(0.05)	0.12	0.11	0.07	0.17	0.40
	(b) Diluted (in Rs.)	(0.05)	0.12	0.11	0.07	0.17	0.40

Notes

- a) The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) rules 2016.
- b) The above Financial results recommended by the Audit Committee are considered and approved by the Board of Directors at their meeting held on 12.11.2022
- c) The Statutory Auditors of the Company have carried out "Limited Review" of the above Un-audited financial results and their Report has been placed before the Board at the said Meeting as required under Regulation 33 of SEBI (LODR) Regulations, 2015.
- d) The company operates under different segments. Hence, segment reporting as per Ind AS-108 has been made.
- e) The financials results for the quarter ended 30.09.2022 and for the period 1st April 2022 to 30th September, 2022 are also available on the Bombay stock exchange website and on the company's website.

Date : 12/11/2022.
Place : Hyderabad.



For and on Behalf of Board of Directors

(Signature)

Divyesh Nihar Boda
Managing Director
DIN: 02796318

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

Particulars	Notes	As on 30.09.2022	As on 31.03.2022
ASSETS			
Non current assets			
(a)Property, Plant and Equipment	2	3,02,740	2,91,815
(b)Other intangible asset	2	18,695	26,923
(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	2,50,355	2,56,355
(g)Deferred tax assets (net)	5	1,11,548	76,114
Total Non current assets		7,52,54,680	7,52,22,549
Current assets			
(a) Inventories	6	1,11,85,859	28,46,095
(b)Financial assets			
(i)Trade receivables	7	5,66,11,649	5,14,32,322
(ii)Cash and cash equivalents	8	7,78,872	52,450
(iii)Loans and advances	9	81,82,710	1,44,69,462
(c)Other current assets	10	23,92,196	9,26,523
Total current assets		7,91,51,285	6,97,26,852
Total assets		15,44,05,965	14,49,49,401
EQUITY AND LIABILITIES			
Equity			
(a)Equity share capital	11	9,20,77,480	8,15,77,480
(b)Other equity	12	3,21,40,894	2,85,08,456
Total equity		12,42,18,374	11,00,85,936
Non current liabilities			
(a)Financial Liabilities			
(i)Borrowings	13	8,20,437	41,43,325
Total non current liabilities		8,20,437	41,43,325
Current liabilities			
(a)Financial Liabilities			
(i)Short term borrowings	15	1,46,12,740	95,66,766
(ii)Trade payables	14	1,07,35,991	1,68,66,970
(iii)Other financial liabilities	16	2,92,304	11,46,842
(b)Provisions	17	32,19,038	30,26,559
(c) Other current liabilities	18	5,07,080	1,13,004
Total current liabilities		2,93,67,153	3,07,20,140
Total liabilities		3,01,87,591	3,48,63,465
Total equity and liabilities		15,44,05,965	14,49,49,401

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

As per our report of even date

For NSVR & Associates LLP

Chartered Accountants

Firm Registration no : 008801S/S200060

Suresh Gannamani

Partner

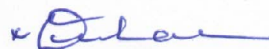
Membership no : 226870

UDIN: 22226870BCWTPS6429

Place : Hyderabad

Date : 12/11/2022

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
Statement of Profit and Loss for the Half Year Ended on 30.09.2022
(CIN :L67120AP1995PLC019200)

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

Particulars	Note No	All amounts in Rs.	
		For the Half Year ended 30.09.2022	For the year ended 31.03.2022
I.Revenue from operations	19	2,80,47,692	9,52,15,843
II.Other income	20	17,473	3,05,307
III.Total income		2,80,65,165	9,55,21,150
VI.Expenses			
Cost of Operations	21	3,20,42,838	8,30,08,603
Changes in Inventories of finished goods	22	(83,39,764)	21,61,079
Employee Benefits Expenses	23	13,95,929	29,45,756
Finance Costs	24	7,75,628	15,80,960
Depreciation & Amortization expenses	25	55,702	92,912
Other Expenses	26	13,11,714	21,04,429
Total expense		2,72,42,047	9,18,93,738
V.Profit before tax (I-II)		8,23,118	36,27,412
VI.Tax expense			
(a)Current tax		2,04,979	3,65,396
(b)Deferred tax	27	(35,434)	8,050
(c) Earlier Year Taxes		21,135	-
Total tax expense		1,90,680	3,73,446
VII.Profit after tax		6,32,438	32,53,966
VIII.Other comprehensive income			
A.(i)items that will not be classified to profit & loss			
(a) remeasurment of the defined benefit plans		-	-
(b) equity instruments through other comprehensive income		-	-
(ii) income tax relating to items that will not be reclassified to profit or loss		-	-
IX.Total comprehensive income for the year		6,32,438	32,53,966
X.Earnings per share (of Rs. 10) each in Rs.	28		
Basic		0.07	0.40
Diluted		0.07	0.40
See accompanying notes to the financial statements	1		

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


As per our report of even date


For NSVR & Associates LLP
Chartered Accountants
Firm Registration no : 008801S/S200060

Suresh Gannamani
Partner
Membership no : 226870
UDIN: 22226870BCWTPS6429

Place : Hyderabad
Date : 12/11/2022

For and on behalf of the Board of directors


Divyesh Nihar Boda
Managing Director
DIN:- 02796318


B S N Suryanarayana
Director
DIN:- 01499145



NIHAR INFO GLOBAL LIMITED

Cash Flow Statement For The Half Year Ended 30.09.2022

CIN :L67120TG1995PLC019200

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


PARTICULARS		Half Year ended 30th September, 2022	Year ended 31st March, 2022
A CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit/(loss) before tax and extra ordinary items		8,23,118	36,27,412
adjustments for :			
Depreciation		55,702	92,912
Operating Profit/(loss) before working capital changes		8,78,820	37,20,324
adjustments for :			
(Increase)/Decrease in Trade and other receivables		(51,79,327)	(1,41,77,222)
(Increase)/Decrease in Loans and Advances		62,86,753	22,57,712
(Increase)/Decrease in Other Non Current Assets		6,000	(5,000)
(Increase)/Decrease in Other Current Assets		(98,26,572)	19,21,072
(Decrease)/Increase in Trade payables and liabilities		(61,30,978)	73,77,023
(Decrease)/Increase in liabilities		(4,72,962)	3,78,688
Cash generated from operations		(1,53,17,086)	(22,47,727)
CASH FLOW FROM OPERATING ACTIVITIES	A	(1,44,38,266)	14,72,597
B CASH FLOW FROM INVESTMENT ACTIVITIES			
Purchase of fixed assets		(58,399)	-
Purchase of Intangible Assets		-	-
Increase in Intangible Assets under Development		-	-
Increase in Long Term Loans & Advances		-	-
NET CASH USED IN INVESTING ACTIVITIES	B	(58,399)	-
C CASH FLOW FROM FINANCING ACTIVITIES:			
Proceeds from issue of shares		1,35,00,000	-
(Repayment) /Increase in Long Term Borrowings		(33,22,888)	(14,63,181)
NET CASH USED IN FINANCING ACTIVITIES	C	1,01,77,112	(14,63,181)
NET INCREASE IN CASH AND CASH EQUIVALENTS	D=A+B+C	(43,19,553)	9,416
Opening balance		(95,14,316)	(95,23,731)
Closing balance		(1,38,33,868)	(95,14,316)


As per our report of even date

For NSVR & Associates LLP
Chartered Accountants
Firm Registration no : 008801S/S200060

For and on behalf of the Board of directors

Suresh Gannamani
Partner
Membership no : 226870
UDIN: 22226870BCWTPS6429


Divyesh Nihar Boda
Managing Director
DIN:- 02796318


B S N Suryanarayana
Director
DIN:- 01499145



Place : Hyderabad
Date : 12/11/2022

NIHAR INFO GLOBAL LIMITED

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

(CIN: L67120AP1995PLC019200)

SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED 30th September, 2022 (Rs.in Lakhs data)

PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
	Quarter ended September 30, 2022	Quarter ended June 30, 2022	Quarter ended September 30, 2021	Half Year ended September 30, 2022	Half Year ended September 30, 2021	
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
1 Segment Revenue						
Revenue from Operations						
a) E-Commerce	27.88	7.38	48.10	35.26	151.31	232.40
b) Software Services	0.00	21.36	19.50	21.36	29.76	70.11
c) Trading Activity	82.89	140.96	151.54	223.85	151.54	649.65
d) Other Unallocated	0.02	0.15	0.84	0.17	1.46	3.05
Total	110.80	169.85	219.98	280.65	334.07	955.21
Less: Inter segment Operating Revenue	-	-	-	-	-	-
Revenue from Operations	110.80	169.85	219.98	280.65	334.07	955.21
2 Segment Result Profit(+)/Loss(-) before tax and interest from each segment						
a) E-Commerce	(3.58)	5.64	(141.22)	2.06	(129.25)	12.19
b) Software Services	(13.19)	14.44	17.78	1.25	25.22	3.68
c) Trading Activity	10.16	2.90	138.21	13.06	128.42	34.09
d) Other Unallocated	(0.04)	(8.10)	(3.22)	(8.14)	(7.13)	(13.69)
Total	(6.65)	14.88	11.55	8.23	17.26	36.27
Less:						
c) other unallocable expenditure net of unallocable income	-	-	-	-	-	-
Profit before Tax	(6.65)	14.88	11.55	8.23	17.26	36.27
3 Capital Employed						
(Segment assets - Segment liabilities)						
a) Software Services	(0.23)	21.59	19.39	21.36	19.44	70.11
b) E-Commerce	873.96	(42.20)	(15.51)	831.76	(56.73)	(82.94)
c) Trading Activity	397.21	(11.36)	5.52	385.85	5.52	39.87
d) Other Unallocated	3.44	(0.23)	(0.24)	3.21	(0.46)	(0.93)
Total	1,274.38	(32.20)	9.16	1,242.18	(32.23)	26.11

For and on Behalf of Board of Directors



Divyesh Nihar Boda
Managing Director
DIN: 02796318

Date : 12/11/2022.
Place : Hyderabad.