



**Limited Review Report on Unaudited Financial Results of**  
**M/s Nihar Info Global Limited**

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 unaudited financial results of **M/s NIHAR INFO GLOBAL LIMITED**, for the quarter ended 31<sup>st</sup> December 2022 and year to date results for the period from April 1<sup>st</sup> 2022 to 31<sup>st</sup> December 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 in accordance with 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 company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with Standards on Auditing. Accordingly, we do not express an audit opinion on these financial results.

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 that it contains any material misstatement and nothing has come to our attention that causes us to believe that these financial statements do not give a true and fair view of the financial position as at December 31, 2022.

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

  
**Suresh Gannamani,**

Partner,  
M No. 226870  
UDIN: 23226870BGVVRT9058



Place: Hyderabad  
Date: 13/02/2023.

**NSVR & ASSOCIATES LLP**

Un Audited Financial results for the Quarter and Nine Months ended 31st December 2022


S No	Particulars	Quarter Ended			Nine Months Ended		Year ended
		Quarter ended December 31, 2022	Quarter ended September 30, 2022	Quarter ended December 31, 2021	Nine Months ended December 31, 2022	Nine Months ended December 31, 2021	Year ended March 31, 2022
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
<b>1</b>	<b>Income</b>						
	a) Revenue from Operations	124.69	110.78	326.09	405.17	628.94	882.05
	<b>Total Revenue from operations</b>	<b>124.69</b>	<b>110.78</b>	<b>326.09</b>	<b>405.17</b>	<b>628.94</b>	<b>882.05</b>
	b) Other Income	0.02	0.02	21.27	0.19	52.49	73.16
	<b>Total Income</b>	<b>124.71</b>	<b>110.80</b>	<b>347.36</b>	<b>405.36</b>	<b>681.43</b>	<b>955.21</b>
<b>2</b>	<b>Expenses</b>						
	a) Cost of Operations	52.55	104.20	301.58	372.98	552.39	800.73
	b) Changes in inventories	64.71	(3.33)	11.99	(18.68)	18.60	21.61
	c) Employee benefits	6.26	7.04	7.05	20.22	20.32	29.46
	d) Finance cost	3.98	3.98	3.70	11.74	11.83	15.81
	e) Depreciation	0.28	0.28	0.23	0.84	0.69	0.93
	f) Other expenses	3.50	5.30	6.29	16.62	43.77	50.40
	<b>Total Expenses (a to g)</b>	<b>131.28</b>	<b>117.46</b>	<b>330.84</b>	<b>403.70</b>	<b>647.60</b>	<b>918.94</b>
<b>3</b>	<b>Profit before tax (1-2)</b>	<b>(6.57)</b>	<b>(6.66)</b>	<b>16.52</b>	<b>1.66</b>	<b>33.83</b>	<b>36.27</b>
<b>4</b>	<b>Tax expenses</b>						
	- Income Tax	(1.45)	(1.69)	1.09	0.60	4.74	3.65
	- Deferred Tax	0.01	0.02	0.02	(0.34)	0.06	0.08
<b>5</b>	<b>Net Profit for the period (3-4)</b>	<b>(5.13)</b>	<b>(4.98)</b>	<b>15.41</b>	<b>1.41</b>	<b>29.03</b>	<b>32.54</b>
<b>6</b>	<b>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>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7</b>	<b>Total Comprehensive income (5 +6)</b>	<b>(5.13)</b>	<b>(4.98)</b>	<b>15.41</b>	<b>1.41</b>	<b>29.03</b>	<b>32.54</b>
<b>8</b>	<b>Paid-up Equity Share Capital (Rs.10/- per Equity Share)</b>	<b>920.77</b>	<b>920.77</b>	<b>815.77</b>	<b>920.77</b>	<b>815.77</b>	<b>815.77</b>
<b>9</b>	<b>Other Equity</b>	<b>316.49</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>285.08</b>
<b>10</b>	<b>Earnings per share (Face Value of Rs.10/- each);</b>						
	(a) Basic (in Rs.)	(0.06)	(0.05)	0.19	0.02	0.36	0.40
	(b) Diluted (in Rs.)	(0.06)	(0.05)	0.19	0.02	0.36	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 13.02.2023
- 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 31.12.2022 and for the period 1st April 2022 to 31st December, 2022 are also available on the Bombay stock exchange website and on the company's website.

Date : 13/02/2023.  
Place : Hyderabad.

For and on Behalf of Board of Directors

  
**Divyesh Nihar Boda**  
Managing Director  
DIN: 02796318



**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 NINE MONTHS ENDED 31st December, 2022 (Rs.in Lakhs data)**

PARTICULARS	Quarter Ended		Quarter ended		Year Ended
	Quarter ended December 31, 2022	Quarter ended September	Quarter ended December	Quarter ended December 31,	
	Un Audited	Un Audited	Un Audited	Un Audited	
<b>1 Segment Revenue</b>					
Revenue from Operations					
a) E-Commerce	3.41	27.88	5.53	38.67	153.76
b) Software Services	-	0.00	19.61	21.36	49.37
c) Trading Activity	121.28	82.89	320.57	345.13	475.18
d) Other Unallocated	0.02	0.02	1.66	0.19	3.12
<b>Total</b>	<b>124.71</b>	<b>110.80</b>	<b>347.37</b>	<b>405.36</b>	<b>681.43</b>
Less: Inter segment Operating Revenue	-	-	-	-	-
<b>Revenue from Operations</b>	<b>124.71</b>	<b>110.80</b>	<b>347.37</b>	<b>405.36</b>	<b>681.43</b>
<b>2 Segment Result Profit(+)/Loss(-) before tax and interest from each segment</b>					
a) E-Commerce	(0.72)	(3.58)	(308.25)	1.34	(431.76)
b) Software Services	(0.51)	(13.19)	18.85	0.74	44.71
c) Trading Activity	(1.11)	10.16	308.20	11.96	430.28
d) Other Unallocated	(4.24)	(0.04)	(2.26)	(12.38)	(9.40)
<b>Total</b>	<b>(6.57)</b>	<b>(6.65)</b>	<b>16.54</b>	<b>1.66</b>	<b>33.83</b>
Less:					
c) other unallocable expenditure net of unallocable income	-	-	-	-	-
<b>Profit before Tax</b>	<b>(6.57)</b>	<b>(6.65)</b>	<b>16.54</b>	<b>1.66</b>	<b>33.83</b>
<b>3 Capital Employed</b>					
<b>(Segment assets - Segment liabilities)</b>					
a) Software Services	-	(0.23)	19.61	21.36	49.37
b) E-Commerce	(126.20)	873.96	(72.55)	705.56	(142.61)
c) Trading Activity	121.28	397.21	87.54	507.13	137.18
d) Other Unallocated	-	3.44	0.23	3.21	0.70
<b>Total</b>	<b>(4.92)</b>	<b>1,274.38</b>	<b>34.83</b>	<b>1,237.27</b>	<b>44.64</b>

Date : 13/02/2023.  
Place : Hyderabad.

For and on Behalf of Board of Directors

*(Signature)*

**Divyesh Nihar Boda**  
Managing Director  
DIN: 02796318

