

NSVR & ASSOCIATES LLP...

CHARTERED ACCOUNTANTS

<u>Limited Review Report on Unaudited Financial Results of</u> 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 31st December 2022 and year to date results for the period from April 1st 2022 to 31st 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

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Suresh Gannamani,

Partner, M No. 226870

UDIN: 23226870BGVRVT9058

Place: Hyderabad Date: 13/02/2023.

Nihar Info Global Limited NIHAR HOUSE, PLOT NO.34, GANESH NAGAR, WEST MARREDPALLY, SECUNDERABAD - 500026 (CIN: L67120AP1995PLC019200)

(Rs.in Lakhs except EPS data)

	Un	Audited Financial resul	ts for the Quarter a	d Nine Months ende	Nine Mon	ths Ended	Year ended
			Quarter Ended		Name Mon	uis Enueu	Ten chaca
S No	Particulars	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
1	Income					(20.04	882.05
-	a) Revenue from Operations	124.69	110.78	326.09	405.17	628.94 628.94	882.05
	Total Revenue from operations	124.69	110.78	326.09	405.17	628.94	662.03
	b) Other Income	0.02	0.02	21.27	0.19	52.49	73.16
	Total Income	124.71	110.80	347.36	405.36	681.43	955.21
2	Expenses				272.00	552.39	800.73
	a) Cost of Operations	52.55	104.20	301.58	372.98	The second second	21.61
	b) Changes in inventories	64.71	(3.33)	11.99	(18.68)		29.46
	c) Employee benefits	6.26	7.04	7.05	20.22	20.32	
	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
		3.50	5.30	6.29	16.62	43.77	50.40
	f) Other expenses Total Expenses (a to g)	131.28	117.46	330.84	403.70	647.60	918.94
3	Profit before tax (1-2)	(6.57)	(6.66)	16.52	1.66	33.83	36.27
4	Tax expenses	(1.46)	(1.69)	1.09	0.60	4.74	3.65
	- Income Tax	(1.45)	0.02	0.02		0.06	0.08
	- Deferred Tax	0.01	0.02	0.02	(0.54)		
5	Net Profit for the period (3-4)	(5.13)	(4.98)	15.41	1.41	29.03	32.54
1	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 pro-	-					
	(ii) Income tax relating to items that will be reclassified to profit or loss	-					
	Total other comprehensive income					-	-
			(4.00	15.41	1.41	29.03	32.54
	7 Total Comprehensive income (5+6)	(5.13)	(4.98	15.4	1.4		
	8 Paid-up Equity Share Capital (Rs.10/- per Equity Share)	920.77	920.77	815.7	920.7	815.77	
	9 Other Equity	316.49	-	-	-		285.08
1	0 Earnings per share (Face Value of Rs.10/- each); (a) Basic (in Rs.) (b) Diluted (in Rs.)	(0.06			1	2 0.36	

- 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

Pict Nic 34, Ganesh Nagar Colony, Wiset Married Junk, Securater Ended Quarter Nine Monthls Ended Year ended Software Services Software Ser		NIHAR INFO GLOBAL LIMITED	GLOBAL LIMI	TED				
SECMENT WISE REVENUE, RESULTS, ASSETS & LABBLITTES FOR THE QLARTER AND NINE MONTHS ENCHED 31st December, 30.2 (RAIn Labba data) Author			Marredpally, Secur	nderabad-50002	6 Telangana.			
SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED 31st December, 2022 (Rail Lakks data) Avar Ended Ava		(CIN; L67120,	AP1995PLC019200)	(
Quarter ended Sugment Revenue Quarter Ended December 31, September 31, December 31, March 31, March 31, March 31, September 31, December 31, March 31, September 31, December 31, March 31, September 31, December 31, December 31, March 31, September 31, Sept		SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES FOR THE	QUARTER AND N	INE MONTHS E	NDED 31st De	ecember, 2022 (R	s.in Lakhs data)	1
PARTICULARS Describer 31, September 31, September 31, March 31 Describer 31, March 31, March 31 Describer 31, March 31, March 31 Describer 31, March 31			0	uarter Ended		Nine Mor	ths Ended	Year Ended
Segment Revenue Un Audited Un		PARTICULARS	Quarter ended December 31,	Quarter	Quarter ended December	Nine Months ended December 31.		
Segment Revenue 3.41 27.88 5.53 3.867 153.76 2.88 2.89 2.53 3.867 153.76 2.88 2.53 3.867 153.76 2.56 2.56 1.53.76 2.57 <			Un Audited	Un Audited	Un Audited	Un Audited		
Revenue from Operations 3.41 27.88 5.53 3.867 153.76 25 25.0 153.76 25 25.0 153.76 25 25.0 153.76 25.0 25.0 25.0 25.0 25.0 49.37 25.1 25.1 25.1 25.0 <	-	Segment Revenue						
a) E-Commerce 3.41 27.88 5.53 3.867 15.76 2.76 2.76 2.76 2.77 2.76 2.77		Revenue from Operations						
b) Software Services		a) E-Commerce	3.41	27.88	5.53	38.67	153.76	204.98
Option of Trading Activity 121.28 82.89 320.57 345.13 475.18 25.18 d) Other Unallocated 0.02 1.66 0.19 3.12 405.36 681.43 465.36 465.36 681.43 465.36 681.43 465.36 681.43 465.36 465.36 681.43 465.36 465.36 681.43 465.36 465.36 681.43 465.36 465.36 465.36 465.36 465.36 465.36 465.36 465.36 465.36 465.36 465.36 465.36 465.36 465.36 465.36		b) Software Services	1	00.00	19.61	21.36	49.37	46.90
d) Other Unallocated		c)Trading Activity	121.28	82.89	320.57	345.13	475.18	227.58
Total Revenue Commence 124.71 110.80 347.37 405.36 681.43 405.36 Revenue Commonce Commence Common C		d) Other Unallocated	0.02	0.02	1.66	0.19	3.12	18.88
Less: Inter segment Operating Revenue 124.71 110.80 347.37 405.36 681.43 589		Total	124.71	110.80	347.37	405.36		498.34
Revenue from Operations 124.71 110.80 347.37 405.36 681.43 4.5 Segment Result Profit(+)/Loss(-) before tax and interest from each segment (0.72) (3.58) (3.08.25) 1.34 (431.76) a) E-Commerce (0.72) (3.58) (3.08.25) 1.34 (431.76) b) Software Services (1.11) (1.11) 10.16 30.20 11.96 44.71 c) Trading Activity (4.24) (0.04) (2.26) (1.238) (9.40) Less: 1 Other Unallocated (6.57) (6.57) (6.54) 1.65 4.90.28 Less: c) other unallocable expenditure net of unallocable income (6.57) (6.57) 16.54 1.66 33.83 Less: c) other unallocable expenditure net of unallocable income (6.57) (6.57) 16.54 1.66 33.83 Appenditure assets - Segment liabilities) a) Software Services (6.57) (6.57) 1.6.54 1.6.6 1.2.36 49.37 Appenditure assets - Segment liabilities) a) Software Services a) Software Services		Less: Inter segment Operating Revenue	1	,		-	•	1
Segment Result Profit(+)/Loss(-) before tax and interest from each segment (0.72) (3.58) (3.68.25) 1.34 (431.76) a) E-Commerce (0.51) (13.19) 18.85 0.74 4.471 b) Software Services (0.51) (1.319) 18.85 0.74 4.471 c) Trading Activity (1.11) 10.16 38.20 11.96 430.28 d) Other Unallocated (4.24) (0.04) (2.26) (12.38) (9.40) Less: c) other unallocable expenditure net of unallocable income (6.57) (6.65) 16.54 1.66 33.83 Profit before Tax Capital Employee (6.65) 16.54 1.66 33.83 Capital Employee (6.65) 16.57 (6.65) 16.54 1.66 33.83 Capital Employee (6.65) 16.54 1.66 33.83 1.65 1.66 <td></td> <td>Revenue from Operations</td> <td>124.71</td> <td>110.80</td> <td>347.37</td> <td>405.36</td> <td>681.43</td> <td>498.34</td>		Revenue from Operations	124.71	110.80	347.37	405.36	681.43	498.34
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 (1.24) (0.04) (2.26) (12.38) (9.40) Less: 1 coher unallocable expenditure net of unallocable income (6.57) (6.65) 16.54 1.66 33.83 Profite Engles Profite Defore Tax Coher unallocable expenditure net of unallocable income (6.57) (6.65) 16.54 1.66 33.83 Capital Employed (6.57) (6.65) 16.54 1.66 33.83 Capital Employed (6.57) (6.65) 16.54 1.66 33.83 Aspital Employed (6.57) (6.65) 16.54 1.66 33.83 Aspital Employed (6.57) (6.65) 16.54 1.66 33.83 Aspital Employed (6.57) (6.65) 1.6.54 1.6.64 1.6.64 <	7							
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) Total (6.57) (6.65) 16.54 1.66 33.83 Less: 1 conter unallocable expenditure net of unallocable income 6.657 6.657 16.54 1.66 33.83 Profit before Tax Capital Employed 6.657 6.657 6.657 16.54 1.66 33.83 Software Services (6.57) (6.65) 16.54 1.66 33.83 a) Software Services (6.57) (6.65) 16.54 1.66 33.83 b) E-Commerce (126.20) 873.96 (72.55) 705.36 (142.61) (4.937) c) Trading Activity 3.24 0.23 3.21 0.70 44.64 Total 4.937 4.464 4.937 44.64 4.937 44.64		a) E-Commerce	(0.72)				(431.76)	
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) Total (6.57) (6.65) 16.54 1.66 33.83 Less: 1 c) other unallocable expenditure net of unallocable income 6.657 6.657 16.54 1.66 33.83 Profit before Tax Capital Employed 6.657 6.657 16.54 1.66 33.83 Capital Employed (6.57) (6.65) 16.54 1.66 33.83 A) Software Services (6.57) (6.65) 16.54 1.66 33.83 a) Software Services (6.57) (6.65) 16.54 1.66 33.83 b) E-Commerce (126.20) 873.96 (72.55) 705.56 (142.61) (49.37) c) Trading Activity 121.28 397.21 87.54 507.13 137.18 d) Other Unallocated 4.64 1,274.38 34.83 1,277.27 44.64		b) Software Services	(0.51)			0.74	44.71	39.60
d) Other Unallocated (4.24) (0.04) (2.26) (12.38) (9.40) Total (6.57) (6.65) <t< td=""><td></td><td>c)Trading Activity</td><td>(1.11)</td><td></td><td>308.20</td><td>11.96</td><td>430.28</td><td>(34.96)</td></t<>		c)Trading Activity	(1.11)		308.20	11.96	430.28	(34.96)
Total (6.57) (6.65) 16.54 1.66 33.83 Less: c) other unallocable expenditure net of unallocable income - <td< td=""><td></td><td>d) Other Unallocated</td><td>(4.24)</td><td></td><td></td><td>(12.38)</td><td></td><td></td></td<>		d) Other Unallocated	(4.24)			(12.38)		
Less: Less: Cother unallocable expenditure net of unallocable income 6.57) (6.65) 16.54 1.66 33.83 Profit before Tax Rogit before Tax (6.67) (6.65) 16.54 1.66 33.83 Capital Employed Capital Employed 87.34 1.66 33.83 1.66 33.83 Segment assets - Segment liabilities) 1.66 <td></td> <td>Total</td> <td>(6.57)</td> <td></td> <td>16.54</td> <td>1.66</td> <td></td> <td>52.77</td>		Total	(6.57)		16.54	1.66		52.77
c) other unallocable expenditure net of unallocable income c) other unallocable income <		Less:						
Profit before Tax (6.57) (6.65) 16.54 1.66 33.83 Capital Employed Capital Employed 1.06 1.0		c) other unallocable expenditure net of unallocable income	1	1	-	1.	•	14.85
Capital Employed Capital Employed Commonstrates Segment Liabilities) Commonstrates Segment Liabilities Commonstrates Segment		Profit before Tax	(6.57)	(6.65)		1.66	33.83	37.92
tent assets - Segment liabilities) - (0.23) 19.61 21.36 49.37 tware Services - (126.20) 873.96 (72.55) 705.56 (142.61) commerce 121.28 397.21 87.54 507.13 137.18 ing Activity - 3.44 0.23 3.21 0.70 ner Unallocated - 3.48 34.83 1,237.27 44.64	3	Capital Employed						
tware Services - (0.23) 19.61 21.36 49.37 49.37 Commerce (126.20) 873.96 (72.55) 705.56 (142.61) (142.61) Ining Activity - 34.74 0.23 3.21 0.70 Ner Unallocated - 34.83 1,277.27 44.64		(Segment assets - Segment liabilities)						
commerce (126.20) 873.96 (72.55) 705.56 (142.61) (126.10) ling Activity - 347.21 87.54 507.13 137.18 ner Unallocated - 3.44 0.23 3.21 0.70 ner Unallocated - 3.48.83 1,237.27 44.64		a) Software Services	1	(0.23)	19.61	21.36		0.05
ling Activity 121.28 397.21 87.54 507.13 137.18 ner Unallocated - 3.44 0.23 3.21 0.70 44.64 (4.92) 1,274.38 34.83 1,237.27 44.64		b) E-Commerce	(126.20)	873.96	(72.55)			
rer Unallocated - 3.44 0.23 3.21 0.70 4 0.70 1,274.38 34.83 1,237.27 44.64 4.64		c)Trading Activity	121.28	397.21	87.54	507.13		
(4.92) 1,274.38 34.83 1,237.27 44.64		d) Other Unallocated	ı	3.44	0.23	3.21	0.70	499.07
		Total	(4.92)		34.83	1,237.27	44.64	38.78

For and on Behalf of Board of Directors

Divyesh Nihar Boda Managing Director DIN: 02796318

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