



# NIHAR INFO GLOBAL LIMITED

CIN No: L67120TG1995PLC019200

14/11/2024

To  
Corporate Relations Department,  
Bombay Stock Exchange Limited,  
Phiroz Jeejeebhoy Tower,  
Dalal Street, Fort,  
Mumbai – 400 001.

**Reference: Scrip Code: 531083; Scrip ID: NIHARINF**

Dear Sir,

**Sub: Regulation 33(3)(a) - Financial results**

Dear Sir,

Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) read with Para A of Part A of Schedule III, a copy of the Unaudited Standalone and Consolidated Financial Results of the Company for the Second quarter of FY 2024-25 ended on September 30, 2024, as recommended by the Audit Committee of the Company accompanied by the Limited Review Report of the Auditors thereon is enclosed hereby.

Please take the same on records.

Thanking you,

Yours truly,

For NIHAR INFO GLOBAL LIMITED

**Divyesh Nihar Boda**  
Managing Director  
DIN: 02796318  
Encl: As above





**Independent Auditor's Review Report on Consolidated 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, as amended.**

To,

The Board of Directors of **NIHAR INFO GLOBAL LIMITED**

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **NIHAR INFO GLOBAL LIMITED** ('The Parent') and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended 30th September, 2024 and for the period from 1<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024 ("The Statement"), being submitted by the parent pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
2. This statement is the responsibility of the company's management and has been approved by the board of directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

**4. The Statement includes the results of the following entities:**

S. No	Name of the entity	Nature of relationship
1.	Life 108 Healthcare Private Limited, India	Subsidiary
2.	Beastbells Media Private Limited, India	Subsidiary





5. Based on our review conducted as stated in paragraph 3 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.
6. We did not review the financial information of 2 Subsidiaries, **(Life 108 Healthcare Private Limited, India and Beastbells Media Private Limited, India)**, included in the Consolidated unaudited interim financial information of the entity included in the Group for the half year ended September 30, 2024 respectively. The interim financial information of those subsidiaries have been approved and furnished to us by the management and our conclusion in so far as it relates to the amounts and disclosures included in respect of the subsidiary is based solely on such unaudited interim financial results and other financial information. Our conclusion on the statement is not modified in respect of these matters.

**For NSVR & Associates LLP**

Chartered Accountants

FRN: 008801S/S200060

**Suresh Ganhamani**

Partner

Membership No: 226870

UDIN: 24226870BKCTWY8649

Place: Hyderabad

Date: 14/11/2024

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

Statement of Unaudited Financial results for the Quarter ended 30.09.2024

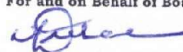
S No	Particulars	Consolidated					
		Quarter Ended			Half Year ended		Year ended
		Quarter ended Sept 30, 2024	Quarter ended June 30, 2024	Quarter ended Sept 30, 2023	Half Year ended Sept 30, 2024	Half Year ended Sept 30, 2023	Year ended March 31, 2024
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited	
<b>1.0</b>	<b>Income</b>						
	a) Revenue from Operations	50.84	58.96	88.94	109.79	193.84	321.27
	<b>Total Revenue from operations</b>	<b>50.84</b>	<b>58.96</b>	<b>88.94</b>	<b>109.79</b>	<b>193.84</b>	<b>321.27</b>
	b) Other Income	-	-	-	-	-	-
	<b>Total Income</b>	<b>50.84</b>	<b>58.96</b>	<b>88.94</b>	<b>109.79</b>	<b>193.84</b>	<b>321.27</b>
<b>2.0</b>	<b>Expenses</b>						
	a) Cost of Operations	55.75	77.58	86.77	133.32	192.02	349.48
	b) Changes in inventories	13.04	(37.33)	1.00	(24.29)	(0.41)	(45.13)
	c) Employee benefit Expense	5.12	2.34	6.77	7.47	13.46	15.31
	d) Finance cost	5.60	2.80	4.38	8.40	8.54	16.93
	e) Depreciation & Amortization expense	0.31	0.15	0.20	0.46	0.36	0.90
	f) Other expenses	1.90	7.73	3.25	9.64	10.33	358.45
	<b>Total Expenses (a to f)</b>	<b>81.73</b>	<b>53.28</b>	<b>102.37</b>	<b>135.00</b>	<b>224.30</b>	<b>695.95</b>
<b>3.0</b>	<b>Profit before tax (1-2)</b>	<b>(30.89)</b>	<b>5.68</b>	<b>(13.42)</b>	<b>(25.21)</b>	<b>(30.46)</b>	<b>(374.67)</b>
<b>4.0</b>	<b>Tax expenses</b>						
	- Income Tax	(1.75)	1.75	0.11	-	-	1.06
	- Deferred Tax	0.02	0.02	0.04	0.04	0.04	0.08
<b>5.0</b>	<b>Net Profit for the period (3-4)</b>	<b>(29.16)</b>	<b>3.92</b>	<b>(13.58)</b>	<b>(25.25)</b>	<b>(30.50)</b>	<b>(375.82)</b>
<b>6.0</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>7.0</b>	<b>Total Comprehensive income (5 +6)</b>	<b>(29.16)</b>	<b>3.92</b>	<b>(13.58)</b>	<b>(25.25)</b>	<b>(30.50)</b>	<b>(375.82)</b>
<b>8.0</b>	<b>Profit for the Period</b>						
	Attributable to owners of the company	(29.63)	4.21	-	(25.41)	(30.50)	(377.30)
	Attributable to Non Controlling Interest	0.47	(0.30)	-	0.17	-	1.48
<b>9.0</b>	<b>Other Comprehensive income</b>						
	Attributable to owners of the company						
	Attributable to Non Controlling Interest						
<b>10.0</b>	<b>Total Comprehensive income</b>						
	Attributable to owners of the company	(29.63)	4.21	-	(25.41)	(30.50)	(377.30)
	Attributable to Non Controlling Interest	0.47	(0.30)	-	0.17	-	1.48
<b>11.0</b>	<b>Paid-up Equity Share Capital (Rs.10/- per Equity Share)</b>	<b>1,040.77</b>	<b>1,040.77</b>	<b>1,040.77</b>	<b>1,040.77</b>	<b>1,040.77</b>	<b>1,040.77</b>
<b>9.0</b>	<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,08,75,532.42)</b>	<b>-</b>	<b>(83.45)</b>
<b>10.0</b>	<b>Earnings per share</b>						
	(Face Value of Rs.10/- each) ;						
	(a) Basic (in Rs.)	(0.28)	0.04	(0.13)	(0.24)	0.07	(3.63)
	(b) Diluted (in Rs.)	(0.28)	0.04	(0.13)	(0.24)	0.07	(3.63)

**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 14.11.2024
- c) The Statutory Auditors of the Company have carried out the "Review" of the above 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 30.09.2024 and for the period are also available on the Bombay stock exchange website and on the company's website.
- f) During the Financial year, 2024-25 dated 15th June 2024 the company has made an investment of Rs. 19,800/- named M/s. Beast Bells Media Pvt Ltd acquiring total share of 99%. As the investment was made in the first quarter, the Comparative figures in the consolidated results will be same as standalone results.
- g) Previous year/prior period figures have been regrouped

Date : 14-11-2024  
Place : Hyderabad.

For and on Behalf of Board of Directors

  
Divyesh Nihar Boda  
Managing Director  
DIN: 02796318





**NIHAR INFO GLOBAL LIMITED**

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

**Unaudited Consolidated Balance Sheet as on 30.09.2024**

**(CIN :L67120AP1995PLC019200)**

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

Particulars	Notes	As on 30.09.2024	As on 31.03.2024
<b>ASSETS</b>			
<b>Non Current Assets</b>			
(a)Property, Plant and Equipment	2		
(b)Other intangible asset	2	2.42	2.46
(c)Intangible asset under development	3	0.03	0.04
(d)Capital work-in-Progress	4	245.71	245.71
(e)Financial assets	5	500.00	500.00
(f) Other non current assets	6	15.50	1.97
(g)Deferred tax assets (net)	7	-	-
<b>Total Non current Assets</b>		<b>0.98</b>	<b>1.02</b>
		<b>764.64</b>	<b>751.21</b>
<b>Current Assets</b>			
(a) Inventories	8		
(b)Financial assets		105.99	75.30
(i)Trade receivables	9	-	-
(ii)Cash and cash equivalents	10	152.20	150.97
(iii)Loans and advances	11	4.79	4.30
(c)Other current assets	12	202.98	202.98
<b>Total Current Assets</b>		<b>6.50</b>	<b>10.70</b>
		<b>472.47</b>	<b>444.25</b>
<b>Total of Assets</b>		<b>1,237.11</b>	<b>1,195.45</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a)Equity share capital	13		
(b)Other equity	14	1,040.77	1,040.77
(c) Non controlling Interest		(107.33)	(83.45)
<b>Total equity</b>		<b>5.08</b>	<b>4.90</b>
		<b>938.53</b>	<b>962.23</b>
<b>Non current liabilities</b>			
(a)Financial Liabilities			
(i)Borrowings	15		
<b>Total Non current liabilities</b>		<b>53.00</b>	<b>33.55</b>
		<b>53.00</b>	<b>33.55</b>
<b>Current liabilities</b>			
(a)Financial Liabilities			
(i)Short term borrowings		-	-
(ii)Trade payables	16	148.40	146.40
(iii)Other financial liabilities	17	62.94	20.63
(b)Current tax liability (Net)	18	-	6.22
(c) Other current liabilities	19	26.09	25.54
<b>Total Current liabilities</b>	20	<b>8.16</b>	<b>0.89</b>
		<b>245.59</b>	<b>199.68</b>
<b>Total of Liabilities</b>		<b>298.59</b>	<b>233.23</b>
<b>Total Equity and Liabilities</b>		<b>1,237.11</b>	<b>1,195.45</b>



**NIHAR INFO GLOBAL LIMITED**  
**Consolidated Cash Flow Statement For The Quarter Ended 30.09.2024**

CIN :L67120TG1995PLC019200

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

PARTICULARS		Quarter ended 30th Sept, 2024	Year ended 31st March, 2024
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit/(loss) before tax and extra ordinary items		-25.21	-374.67
adjustments for :			
Depreciation		0.46	0.90
Finance Cost		8.40	
Provision for Bad Debts		-	
<b>Operating Profit/(loss) before working capital changes</b>		<b>-16.35</b>	<b>-373.77</b>
adjustments for :			
(Increase)/Decrease in Trade and other receivables		-1.23	370.62
(Increase)/Decrease in Loans and Advances		-	23.92
(Increase)/Decrease in inventory		-30.69	-45.13
(Increase)/Decrease in Other Current Assets		4.19	-6.32
(Decrease)/Increase in Trade payables and liabilities		42.31	-5.49
(Decrease)/Increase in liabilities		3.60	-5.16
<b>Cash generated from operations</b>		<b>18.17</b>	<b>332.45</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		<b>2</b>	<b>-41.32</b>
Less: Income Tax For The Quarter		-	-1.04
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>A</b>	<b>2</b>	<b>-42.37</b>
<b>B CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Purchase of fixed assets		-	-0.75
Purchase of Intangible Assets		-	-
Increase in Intangible Assets under Development		-	-
Increase in financial assets		(14)	-
Increase in Long Term Loans & Advances		-	-
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>B</b>	<b>(14)</b>	<b>-0.75</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES:</b>			
Proceeds from issue of Shares		-	3.40
Finance Cost		(8)	-
(Repayment) /Increase in Long Term Borrowings		19	32.55
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>C</b>	<b>11</b>	<b>35.95</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>D=A+B+C</b>	<b>(1)</b>	<b>(7)</b>
Cash and Cash equivalents at the beginning of the year		(142.10)	(134.94)
<b>Cash and Cash equivalents at the end of the year</b>		<b>(143.61)</b>	<b>(142.10)</b>

General Information

Summary of significant accounting policies

The accompanying notes form an integral part of the financial statements

**1) Cash and Cash equivalents includes:**

Particulars	Quarter ended 30th Sept, 2024	Year ended 31st March, 2024
Cash on hand	3.06	2.26
Cash Equivalents		
Current accounts	1.73	2.04
Margin money deposits		
Short Term Borrowings From Banks	(148.40)	(146.40)
Less : Dividend amount in Banks		
<b>Total</b>	<b>(143.61)</b>	<b>(142.10)</b>

For and on behalf of the Board of directors



*(Signature)*

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

Date: 14 / 11 / 2024

Place : Hyderabad



**NIHAR INFO GLOBAL LIMITED**

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

(CIN: L67120AP1995PLC019200)

**CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES FOR THE QUARTER AND SIX MONTHS ENDED 30th September, 2024 (Rs.in Lakhs data)**

PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
	Quarter ended September 30, 2024	Quarter ended June 30, 2024	Quarter ended September 30, 2023	Half Year ended September 30, 2024	Half Year ended September 30, 2023	Year ended March 31, 2024
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
<b>Segment Revenue</b>						
<b>Revenue from Operations</b>						
a) E-Commerce	62.10	47.69	4.78	109.79	4.78	313.94
b) Software Services	-	-	-	-	-	-
c)Trading Activity	-	-	84.16	-	189.06	4.20
d) Other Unallocated	-11.27	11.27	-	-	-	-
<b>Total</b>	<b>50.83</b>	<b>58.96</b>	<b>88.94</b>	<b>109.79</b>	<b>193.84</b>	<b>318.14</b>
Less: Inter segment Operating Revenue	-	-	-	-	-	-
<b>Revenue from Operations</b>	<b>50.83</b>	<b>104.90</b>	<b>88.94</b>	<b>109.79</b>	<b>193.84</b>	<b>292.74</b>
<b>Segment Result Profit(+)/Loss(-) before tax and interest from each segment</b>						
a) E-Commerce	-10.14	(5.43)	0.57	-15.57	0.57	(48.52)
b) Software Services	-	-	-	-	-	(329.56)
c)Trading Activity	-	-	(21.23)	-	(31.03)	(0.72)
d) Other Unallocated	-16.46	6.82	7.24	-9.64	-	-
<b>Total</b>	<b>(26.60)</b>	<b>1.39</b>	<b>(13.42)</b>	<b>(25.21)</b>	<b>(30.46)</b>	<b>(378.80)</b>
Less:						
c) other unallocable expenditure net of unallocable income	-	-	-	-	-	-
<b>Profit before Tax</b>	<b>(26.60)</b>	<b>1.39</b>	<b>(13.42)</b>	<b>(25.21)</b>	<b>(30.46)</b>	<b>(378.80)</b>
<b>Capital Employed</b>						
<b>(Segment assets - Segment liabilities)</b>						
a) Software Services	-	(110.00)	-	(110.00)	46.57	(282.99)
b) E-Commerce	13.85	665.76	0.33	651.91	778.03	764.99
c)Trading Activity	-	388.46	(13.88)	388.46	479.51	480.23
d) Other Unallocated	12.98	21.14	-	8.16	-	-
<b>Total</b>	<b>26.83</b>	<b>965.36</b>	<b>(13.55)</b>	<b>938.53</b>	<b>1,304.11</b>	<b>962.23</b>

For and on Behalf of Board of Directors



*(Signature)*

**Divyesh Nihar Boda**

Managing Director

DIN: 02796318

Date : 14/11/24

Place : Hyderabad.



**Independent Auditor's Review Report on Standalone 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, as amended.**

To,  
The Board of Directors of **NIHAR INFO GLOBAL LIMITED**

We have reviewed the accompanying statement of standalone unaudited financial results of **NIHAR INFO GLOBAL LIMITED** ('The Company') for the quarter ended 30<sup>th</sup> September, 2024 and for the period from 1<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024. 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 of 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 Gannamani**

Partner

Membership No: 226870

UDIN: 24226870BKCTWX2039



Place: Hyderabad

Date: 14/11/2024

**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



Statement of Unaudited Financial results for the Quarter ended 30.09.2024

S No	Particulars	Standalone					Year ended March 31, 2024
		Quarter Ended			Half Year ended		
		Quarter ended Sept 30, 2024	Quarter ended June 30, 2024	Quarter ended Sept 30, 2023	Half Year ended Sept 30, 2024	Half Year ended Sept 30, 2023	
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	
1.0	<b>Income</b>						<b>Audited</b>
	a) Revenue from Operations	43.53	52.06	88.94	95.60	193.84	318.14
	<b>Total Revenue from operations</b>	<b>43.53</b>	<b>52.06</b>	<b>88.94</b>	<b>95.60</b>	<b>193.84</b>	<b>318.14</b>
	b) Other Income	-	-	-	-	-	-
	<b>Total Income</b>	<b>43.53</b>	<b>52.06</b>	<b>88.94</b>	<b>95.60</b>	<b>193.84</b>	<b>318.14</b>
2.0	<b>Expenses</b>						
	a) Cost of Operations	42.85	76.48	86.77	119.33	192.02	347.83
	b) Changes in inventories	6.95	(31.41)	1.00	(24.46)	(0.41)	(41.30)
	c) Employee benefit Expense	5.12	2.34	6.77	7.47	13.46	15.31
	d) Finance cost	5.60	2.80	4.38	8.40	8.54	16.93
	e) Depreciation & Amortization expense	0.15	0.15	0.20	0.30	0.36	0.87
	f) Other expenses	5.53	4.04	3.25	9.56	10.33	357.29
	<b>Total Expenses (a to f)</b>	<b>66.20</b>	<b>54.40</b>	<b>102.37</b>	<b>120.60</b>	<b>224.30</b>	<b>696.94</b>
3.0	<b>Profit before tax (1-2)</b>	<b>(22.67)</b>	<b>(2.33)</b>	<b>(13.42)</b>	<b>(25.00)</b>	<b>(30.46)</b>	<b>(378.80)</b>
4.0	<b>Tax expenses</b>						
	- Income Tax	-	-	0.11	-	-	-
	- Deferred Tax	0.02	0.02	0.04	0.04	0.04	0.07
5.0	<b>Net Profit for the period (3-4)</b>	<b>(22.69)</b>	<b>(2.35)</b>	<b>(13.58)</b>	<b>(25.04)</b>	<b>(30.50)</b>	<b>(378.87)</b>
6.0	<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>
7.0	<b>Total Comprehensive income (5 +6)</b>	<b>(22.69)</b>	<b>(2.35)</b>	<b>(13.58)</b>	<b>(25.04)</b>	<b>(30.50)</b>	<b>(378.87)</b>
8.0	<b>Profit for the Period</b>						
	Attributable to owners of the company	(22.69)	(2.35)	(13.58)	(25.04)	(30.50)	(378.87)
	Attributable to Non Controlling Interest	-	-	-	-	-	-
9.0	<b>Other Comprehensive income</b>						
	Attributable to owners of the company	-	-	-	-	-	-
	Attributable to Non Controlling Interest	-	-	-	-	-	-
10.0	<b>Total Comprehensive income</b>						
	Attributable to owners of the company	(22.69)	(2.35)	(13.58)	(25.04)	(30.50)	(378.87)
	Attributable to Non Controlling Interest	-	-	-	-	-	-
11.0	<b>Paid-up Equity Share Capital</b> (Rs.10/- per Equity Share)		1,040.77	1,040.77	1,040.77	1,040.77	1,040.77
9.0	<b>Other Equity</b>						<b>(85.03)</b>
10.0	<b>Earnings per share</b>						
	(Face Value of Rs.10/- each);						
	(a) Basic (in Rs.)	(0.22)	(0.02)	(0.13)	(0.24)	(0.29)	(3.64)
	(b) Diluted (in Rs.)	(0.22)	(0.02)	(0.13)	(0.24)	(0.29)	(3.64)

**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 14.11.2024
- c) The Statutory Auditors of the Company have carried out the "Review" of the above 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 30.09.2024 and for the period are also available on the Bombay stock exchange website and on the company's website.
- f) During the Financial year 2024-25 dated 15th June 2024 the company has made an investment of Rs. 19,800/- named M/s. **Beast Bells Media Pvt Ltd** acquiring total share of 99%. As the investment was made in the first quarter, the Comparative figures in the consolidated results will be same as standalone results.
- g) Previous year/prior period figures have been regrouped and recast wherever necessary, in line with the current period presentation

Date : 14-11-2024  
Place : Hyderabad.



For and on Behalf of Board of Directors

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

**NIHAR INFO GLOBAL LIMITED**

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

**Standalone Balance Sheet as on 30.09.2024**

(CIN :L67120AP1995PLC019200)

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

Particulars	Notes	As on 30.09.2024	As on 31.03.2024
<b>ASSETS</b>			
<b>Non Current Assets</b>			
(a)Property, Plant and Equipment	2	1.79	2.08
(b)Other intangible asset	2	0.03	0.04
(c)Intangible asset under development	3	245.71	245.71
(d)Capital work-in-Progress	4	500.00	500.00
(e)Financial assets	5	3.80	3.60
(f) Other non current assets	6	19.71	1.97
(g)Deferred tax assets (net)	7	0.98	1.02
<b>Total Non current Assets</b>		<b>772.03</b>	<b>754.42</b>
<b>Current Assets</b>			
(a) Inventories	8	95.93	71.47
(b)Financial assets			
(i)Trade receivables	9	153.84	150.78
(ii)Cash and cash equivalents	10	3.26	3.20
(iii)Loans and advances	11	202.98	202.98
(c)Other current assets	12	5.88	10.54
<b>Total current Assets</b>		<b>461.89</b>	<b>438.97</b>
<b>Total of Assets</b>		<b>1,233.92</b>	<b>1,193.39</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a)Equity share capital	13	1,040.77	1,040.77
(b)Other equity	14	-110.07	-85.03
<b>Total equity</b>		<b>930.70</b>	<b>955.74</b>
<b>Non current liabilities</b>			
(a)Financial Liabilities			
(i)Borrowings	15	31.29	7.72
<b>Total Non current liabilities</b>		<b>31.29</b>	<b>7.72</b>
<b>Current liabilities</b>			
(a)Financial Liabilities			
(i)Short term borrowings	16	148.40	146.40
(ii)Trade payables	17	90.19	52.25
(iii)Other financial liabilities	18	2.28	-
(b)Current tax liability (Net)	19	24.47	24.47
(c) Other current liabilities	20	6.60	6.81
<b>Total Current liabilities</b>		<b>271.93</b>	<b>229.93</b>
<b>Total of Liabilities</b>		<b>303.21</b>	<b>237.65</b>
<b>Total Equity and Liabilities</b>		<b>1,233.92</b>	<b>1,193.39</b>

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

As per our report of even date

For and on behalf of the Board of directors of

Divyesh Nihar Boda  
Managing Director

DIN:- 02796318

Place : Hyderabad  
Date : 14/11/2024



**NIHAR INFO GLOBAL LIMITED**

**Standalone Cash Flow Statement For The Quarter Ended 30.09.2024**

CIN :L67120TG1995PLC019200

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

PARTICULARS		Quarter ended 30th Sep, 2024	Year ended 31st March, 2024
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit/(loss) before tax and extra ordinary items		(25.00)	(378.80)
adjustments for :			
Depreciation		0.30	0.87
Finance Cost		8.40	16.93
Provision for Bad Debts		-	329.56
<b>Operating Profit/(loss) before working capital changes</b>		<b>(16.31)</b>	<b>(31.43)</b>
adjustments for :			
(Increase)/Decrease in Trade and other receivables		(3.06)	41.25
(Increase)/Decrease in Loans and Advances		-	23.92
(Increase)/Decrease in inventory		(24.46)	-
(Increase)/Decrease in Other Current Assets		4.67	(47.47)
(Decrease)/Increase in Trade payables and liabilities		37.93	26.14
(Decrease)/Increase in liabilities		2.07	(6.53)
<b>Cash generated from operations</b>		<b>17.14</b>	<b>37.31</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		<b>0.84</b>	<b>5.88</b>
Less: Income Tax For The Quarter		-	-
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>A</b>	<b>0.84</b>	<b>5.88</b>
<b>B CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Purchase of fixed assets		-	(0.33)
Purchase of Intangible Assets		-	-
Increase in Intangible Assets under Development		-	-
Increase in financial assets		(0.20)	(3.60)
Increase in Long Term Loans & Advances		(17.74)	-
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>B</b>	<b>(17.94)</b>	<b>(3.93)</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES:</b>			
Proceeds from issue of Shares		-	-
Finance Cost		-8.40	-16.93
(Repayment) / Increase in Long Term Borrowings		23.57	6.72
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>C</b>	<b>15.17</b>	<b>-10.22</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>D=A+B+C</b>	<b>(2)</b>	<b>-8.27</b>
Cash and Cash equivalents at the beginning of the year		(143.21)	(134.94)
<b>Cash and Cash equivalents at the end of the year</b>		<b>(145.14)</b>	<b>(143.21)</b>

General Information

Summary of significant accounting policies

The accompanying notes form an integral part of the financial statements

**1) Cash and Cash equivalents includes:**

Particulars	Quarter ended 30th Sep, 2024	Year ended 31st March, 2024
Cash on hand	2.86	2.26
Cash Equivalents		
Current accounts	0.40	0.94
Margin money deposits		
Short Term Borrowings From Banks	(148.40)	(146.40)
Less : Dividend amount in Banks		
<b>Total</b>	<b>(145.14)</b>	<b>(143.21)</b>



*(Signature)*

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

Place : Hyderabad  
 Date : 14/11/2024

(CIN: L67120AP1995PLC019200)

**STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES FOR THE QUARTER AND SIX MONTHS ENDED 30th September, 2024 (Rs. in Lakhs data)**

PARTICULARS	Quarter Ended		Half Year Ended		Year ended March 31, 2024
	Quarter ended Sept 30, 2024	Quarter ended June 30, 2024	Quarter ended September 30, 2023	Half Year ended September 30, 2024	
<b>Segment Revenue</b>					
Revenue from Operations	Un Audited	Un Audited	Un Audited	Un Audited	Audited
a) E-Commerce	32.48	52.40	(47.62)	84.88	4.78
b) Software Services	-	-	189.06	10.72	189.06
c) Trading Activity	10.72	-	-	-	-
d) Other Unallocated	-	-	-	-	-
<b>Total</b>	<b>43.20</b>	<b>52.40</b>	<b>141.44</b>	<b>95.60</b>	<b>193.84</b>
Less: Inter segment Operating Revenue	-	-	-	-	-
<b>Revenue from Operations</b>	<b>43.20</b>	<b>52.40</b>	<b>141.44</b>	<b>95.60</b>	<b>193.84</b>
<b>Segment Result Profit(+)/Loss(-) before tax and interest from each segment</b>					
a) E-Commerce	(20.32)	(4.68)	5.25	-25.00	0.57
b) Software Services	-	-	(31.03)	-	(31.03)
c) Trading Activity	-	-	-	-	(0.72)
d) Other Unallocated	-	-	-	-	-
<b>Total</b>	<b>(20.32)</b>	<b>(4.68)</b>	<b>(25.78)</b>	<b>(25.00)</b>	<b>(30.46)</b>
Less:					
c) other unallocable expenditure net of unallocable income	-	-	-	-	-
<b>Profit before Tax</b>	<b>(20.32)</b>	<b>(4.68)</b>	<b>(25.78)</b>	<b>(25.00)</b>	<b>(30.46)</b>
<b>Capital Employed</b>					
(Segment assets - Segment liabilities)					
a) Software Services	-	(110.00)	156.57	(110.00)	46.57
b) E-Commerce	(18.16)	665.76	112.27	647.6	778.03
c) Trading Activity	-	386.50	93.01	386.50	479.51
d) Other Unallocated	(2.21)	8.81	(8.81)	6.60	-
<b>Total</b>	<b>(20.37)</b>	<b>951.07</b>	<b>353.04</b>	<b>930.70</b>	<b>1,304.11</b>
					<b>953.74</b>

Date : 14-11-2024  
 Place : Hyderabad.

For and on Behalf of Board of Directors

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

