

13/02/2025

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 Third quarter of FY 2024-25 ended on December 31, 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 31<sup>st</sup> December, 2024 and for the period from 1<sup>st</sup> April,2024 to 31<sup>st</sup> December,2024 (“The Statement”), being submitted by the parent pursuant to requirement of Regulation 33 of the SEBI (Listing Obligation 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 consolidated 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 consolidated 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 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  
GANNAMANI

Digitally signed by  
SURESH GANNAMANI  
Date: 2025.02.12  
12:22:35 +0530

**Suresh Gannamani**  
Partner

Membership No: 226870  
UDIN: 25226870BMILN3270



Place: Hyderabad  
Date: 13/02/2025.



**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 and Nine Months ended 31.12.2024**

S No	Particulars	Consolidated					Year ended March 31, 2024
		Quarter Ended			Nine Months		
		Quarter ended Dec 31, 2024	Quarter ended Sept 30, 2024	Quarter ended Dec 31, 2023	Nine Months ended Dec 31, 2024	Nine Months ended Dec 31, 2023	
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited	
<b>1.0</b>	<b>Income</b>						
	a) Revenue from Operations	245.12	50.84	49.45	354.91	243.29	321.27
	<b>Total Revenue from operations</b>	<b>245.12</b>	<b>50.84</b>	<b>49.45</b>	<b>354.91</b>	<b>243.29</b>	<b>321.27</b>
	b) Other Income	-	-	-	-	-	-
	<b>Total Income</b>	<b>245.12</b>	<b>50.84</b>	<b>49.45</b>	<b>354.91</b>	<b>243.29</b>	<b>321.27</b>
<b>2.0</b>	<b>Expenses</b>						
	a) Cost of Operations	238.32	55.75	57.06	371.64	249.08	349.48
	b) Changes in inventories	(12.15)	13.04	(13.04)	(36.44)	(13.45)	(45.13)
	c) Employee benefit Expense	5.42	5.12	3.43	12.89	16.89	15.31
	d) Finance cost	4.25	5.60	4.23	12.65	12.77	16.93
	e) Depreciation & Ammorrization expense	(0.02)	0.31	0.15	0.44	0.51	0.90
	f) Other expenses	(1.73)	1.90	3.77	7.91	14.10	358.45
	<b>Total Expenses (a to f)</b>	<b>234.10</b>	<b>81.72</b>	<b>55.59</b>	<b>369.10</b>	<b>279.90</b>	<b>695.95</b>
<b>3.0</b>	<b>Profit before tax (1-2)</b>	<b>11.02</b>	<b>(30.88)</b>	<b>(6.14)</b>	<b>(14.19)</b>	<b>(36.60)</b>	<b>(374.67)</b>
<b>4.0</b>	<b>Tax expenses</b>						
	- Income Tax	-	(1.75)	-	-	-	1.06
	- Deferred Tax	0.02	0.02	0.03	0.06	0.07	0.08
<b>5.0</b>	<b>Net Profit for the period (3-4)</b>	<b>11.00</b>	<b>(29.16)</b>	<b>(6.17)</b>	<b>(14.25)</b>	<b>(36.67)</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>11.00</b>	<b>(29.16)</b>	<b>(6.14)</b>	<b>(14.25)</b>	<b>(36.67)</b>	<b>(375.82)</b>
<b>8.0</b>	<b>Profit for the Period</b>						
	Attributable to owners of the company	8.36	(29.63)	(6.14)	(17.06)	(36.67)	(377.30)
	Attributable to Non Controlling Interest	2.64	0.47	-	2.81	-	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	8.36	(29.63)	(6.14)	(17.06)	(36.67)	(377.30)
	Attributable to Non Controlling Interest	2.64	0.47	-	2.81	-	1.48
<b>11.0</b>	<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	1,040.77
<b>9.0</b>	<b>Other Equity</b>						
		-	-	-	-	-	(83.45)
<b>10.0</b>	<b>Earnings per share</b>						
	(Face Value of Rs.10/- each),						
	(a) Basic (in Rs.)	0.08	(0.28)	(0.06)	(0.16)	(0.35)	(3.63)
	(b) Diluted (in Rs.)	0.08	(0.28)	(0.06)	(0.16)	(0.35)	(3.63)

**Notes**

- 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.
- The above Financial results recommended by the Audit Committee are considered and approved by the Board of Directors at their meeting held on 13.02.2025
- The Statutory Auditors of the Company have carried out the "limited 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.
- The company operates under different segments. Hence, segment reporting as per Ind AS-108 has been made.
- The financials results for the quarter ended 31.12.2024 and for the Nine Months ended December 31st 2024 are also available on the Bombay stock exchange website and on the company's website.
- During the Financial year, 2024-25 dated 15th June 2024 the company has made an investment of Rs. 19,800/- named M/s. Beast Belts 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.
- The Consolidated Financial Results Includes results of subsidiaries namely M/s. Beast Belts Media Pvt Ltd and M/s. Life 108 Healthcare Private Limited.
- Previous year/prior period figures have been regrouped and recast wherever necessary, in line with the current period presentation

Date : 13-02-2025  
Place : Hyderabad.

For and on Behalf of Board of Directors

Divyesh Nihar Bodla  
Managing Director  
DIN: 02796318





**CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED 31st December, 2024 (Rs. in Lakhs data)**

PARTICULARS	Quarter Ended				Nine Months Ended		Year ended March 31, 2024
	Quarter ended Dec 31, 2024	Quarter ended Sept 30, 2024	Quarter ended December 31, 2023	Nine Months ended December 31, 2024	Nine Months ended December 31, 2023	Year Ended	
<b>Segment Revenue</b>	<b>Un Audited</b>	<b>Un Audited</b>	<b>Un Audited</b>	<b>Un Audited</b>	<b>Un Audited</b>	<b>Un Audited</b>	<b>Audited</b>
Revenue from Operations							
a) E-Commerce	67.10	62.10	49.45	176.89	54.23	313.94	
b) Software Services	-	-	-	-	-	-	
c) Trading Activity	178.01	(11.27)	-	178.01	189.06	4.20	
d) Other Unallocated	-	-	-	-	-	-	
<b>Total</b>	<b>245.12</b>	<b>50.83</b>	<b>49.45</b>	<b>354.91</b>	<b>243.29</b>	<b>318.14</b>	
Less: Inter segment Operating Revenue	-	-	-	-	-	-	
<b>Revenue from Operations</b>	<b>245.12</b>	<b>50.83</b>	<b>49.45</b>	<b>354.91</b>	<b>243.29</b>	<b>292.74</b>	
<b>Segment Result Profit(+)/Loss(-) before tax and interest from each segment</b>	<b>3.33</b>	<b>(10.40)</b>	<b>7.09</b>	<b>-7.07</b>	<b>7.66</b>	<b>(48.52)</b>	
a) E-Commerce	-	-	-	-	-	-	
b) Software Services	-	(16.46)	31.07	-7.12	(31.03)	(329.56)	
c) Trading Activity	-	-	-	-	14.61	(0.72)	
d) Other Unallocated	3.33	(26.86)	38.16	(14.19)	(8.76)	(378.80)	
Less:							
c) other unallocable expenditure net of unallocable income	-	-	-	-	-	-	
<b>Profit before Tax</b>	<b>3.33</b>	<b>(26.86)</b>	<b>38.16</b>	<b>(14.19)</b>	<b>(8.76)</b>	<b>(378.80)</b>	
<b>Capital Employed</b>							
(Segment assets - Segment liabilities)							
a) Software Services	(1.25)	-	-	(111.25)	46.57	(282.99)	
b) E-Commerce	7.43	13.85	6.17	659.34	771.86	764.99	
c) Trading Activity	4.43	-	-	392.89	479.51	480.23	
d) Other Unallocated	0.09	12.98	-	8.25	-	-	
<b>Total</b>	<b>10.69</b>	<b>26.83</b>	<b>6.17</b>	<b>949.22</b>	<b>1,297.94</b>	<b>962.23</b>	

Date : 13-02-2025  
Place : Hyderabad.

For and on Behalf of Board of Directors

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



**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 31<sup>st</sup> December, 2024 and for the period from 1<sup>st</sup> April, 2024 to 31 December, 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 standalone 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 standalone 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

**Suresh Gannamani**

Partner

Membership No: 226870

UDIN: 25226870BMIILM4634



Place: Hyderabad

Date: 13/02/2025.



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 and Nine Months ended 31.12.2024

S No	Particulars	Standalone					
		Quarter Ended			Nine Months ended		Year ended
		Quarter ended Dec 31, 2024	Quarter ended Sept 30, 2024	Quarter ended Dec 31, 2023	Nine Months ended Dec 31, 2024	Nine Months ended Dec 31, 2023	
<b>1.0</b>	<b>Income</b>						
	a) Revenue from Operations	195.13	43.53	49.45	290.73	243.29	318.14
	<b>Total Revenue from operations</b>	<b>195.13</b>	<b>43.53</b>	<b>49.45</b>	<b>290.73</b>	<b>243.29</b>	<b>318.14</b>
	b) Other Income	-	-	-	-	-	-
	<b>Total Income</b>	<b>195.13</b>	<b>43.53</b>	<b>49.45</b>	<b>290.73</b>	<b>243.29</b>	<b>318.14</b>
<b>2.0</b>	<b>Expenses</b>						
	a) Cost of Operations	180.57	42.85	57.06	299.90	249.08	347.83
	b) Changes in inventories	11.54	6.95	(13.04)	(12.92)	(13.45)	(41.30)
	c) Employee benefit Expense	5.42	5.12	3.43	12.89	16.89	15.31
	d) Finance cost	4.26	5.60	4.23	12.65	12.77	16.93
	e) Depreciation & Ammortization expense	0.15	0.15	0.15	0.44	0.51	0.87
	f) Other expenses	(4.03)	5.53	3.77	5.53	14.10	357.29
	<b>Total Expenses (a to f)</b>	<b>197.90</b>	<b>66.20</b>	<b>55.59</b>	<b>318.50</b>	<b>279.90</b>	<b>696.94</b>
<b>3.0</b>	<b>Profit before tax (1-2)</b>	<b>(2.77)</b>	<b>(22.67)</b>	<b>(6.14)</b>	<b>(27.77)</b>	<b>(36.60)</b>	<b>(378.80)</b>
<b>4.0</b>	<b>Tax expenses</b>						
	- Income Tax	-	-	-	-	-	-
	- Deferred Tax	0.02	0.02	0.03	0.06	0.07	0.07
<b>5.0</b>	<b>Net Profit for the period (3-4)</b>	<b>(2.79)</b>	<b>(22.69)</b>	<b>(6.17)</b>	<b>(27.83)</b>	<b>(36.67)</b>	<b>(378.87)</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7.0</b>	<b>Total Comprehensive income (5 +6)</b>	<b>(2.79)</b>	<b>(22.69)</b>	<b>(6.14)</b>	<b>(27.83)</b>	<b>(36.67)</b>	<b>(378.87)</b>
<b>8.0</b>	<b>Profit for the Period</b>						
	Attributable to owners of the company	(2.79)	(22.69)	(6.14)	(27.83)	(36.67)	(378.87)
	Attributable to Non Controlling Interest	-	-	-	-	-	-
<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	(2.79)	(22.69)	(6.14)	(27.83)	(36.67)	(378.87)
	Attributable to Non Controlling Interest	-	-	-	-	-	-
<b>11.0</b>	<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	1,040.77
<b>9.0</b>	<b>Other Equity</b>						
		-	-	-	-	-	(85.03)
<b>10.0</b>	<b>Earnings per share</b>						
	(Face Value of Rs.10/- each) :						
	(a) Basic (in Rs.)	(0.03)	(0.22)	(0.06)	(0.27)	(0.35)	(3.64)
	(b) Diluted (in Rs.)	(0.03)	(0.22)	(0.06)	(0.27)	(0.35)	(3.64)

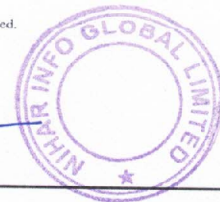
**Notes**

- 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 13.02.2025
- c) The Statutory Auditors of the Company have carried out the "limited 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 31.12.2024 and for the Nine Months ended December 31st 2024 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) The Consolidated Financial Results Includes results of subsidiaries namely M/s. Beast Bells Media Pvt Ltd and M/s. Life 108 Healthcare Private Limited.
- h) Previous year/prior period figures have been regrouped and recast wherever necessary, in line with the current period presentation

Date : 13-02-2025  
Place : Hyderabad.

For and on Behalf of Board of Directors

Divyes Nihar Boda  
Managing Director  
DIN: 02796318




**STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED 31st December, 2024 (Rs. in Lakhs data)**

PARTICULARS	Quarter Ended				Year Ended March 31, 2024
	Quarter ended Dec 31, 2024	Quarter ended Sept 30, 2024	Quarter ended December 31, 2023	Nine Months ended December 31, 2024	
<b>Segment Revenue</b>	<b>Un Audited</b>	<b>Un Audited</b>	<b>Un Audited</b>	<b>Un Audited</b>	<b>Audited</b>
Revenue from Operations	51.94	32.48	49.45	136.82	313.94
a) E-Commerce	-	-	-	-	54.23
b) Software Services	143.19	10.72	-	153.91	189.06
c) Trading Activity	-	-	-	-	-
d) Other Unallocated	-	-	-	-	-
<b>Total</b>	<b>195.13</b>	<b>43.20</b>	<b>49.45</b>	<b>290.73</b>	<b>243.29</b>
Less: Inter segment Operating Revenue	-	-	-	-	-
<b>Revenue from Operations</b>	<b>195.13</b>	<b>43.20</b>	<b>49.45</b>	<b>290.73</b>	<b>243.29</b>
<b>Segment Result Profit(+)/Loss(-) before tax and interest from each segment</b>	<b>7.25</b>	<b>(20.32)</b>	<b>7.09</b>	<b>(13.07)</b>	<b>7.66</b>
a) E-Commerce	-	-	-	-	-
b) Software Services	-	-	-	-14.70	(31.03)
c) Trading Activity	-	-	14.61	-	14.61
d) Other Unallocated	7.25	(20.32)	21.70	(27.77)	(8.76)
<b>Total</b>	<b>7.25</b>	<b>(20.32)</b>	<b>21.70</b>	<b>(27.77)</b>	<b>(8.76)</b>
Less:	-	-	-	-	-
c) other unallocable expenditure net of unallocable income	-	-	-	-	-
<b>Profit before Tax</b>	<b>7.25</b>	<b>(20.32)</b>	<b>21.70</b>	<b>(27.77)</b>	<b>(8.76)</b>
<b>Capital Employed</b>					
(Segment assets - Segment liabilities)					
a) Software Services	0.80	-	-	(109.20)	46.57
b) E-Commerce	(4.73)	(18.16)	6.17	642.87	771.86
c) Trading Activity	(2.82)	-	-	383.68	479.51
d) Other Unallocated	(0.05)	(2.21)	-	6.55	-
<b>Total</b>	<b>(6.79)</b>	<b>(20.37)</b>	<b>6.17</b>	<b>923.91</b>	<b>1,297.94</b>

Date : 13-02-2025  
 Place : Hyderabad.

For and on Behalf of Board of Directors

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

