# NIHAR INFO GLOBAL LIMITED

CIN No: L67120TG1995PLC019200

29/05/2026

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(3)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed please find duly approved Audited Financial Result (Consolidated & Standalone) for quarter & year ended March 31, 2026, Statement of Assets and liabilities and cash flow statement along with Audit Report received from our Statutory Auditors M/s. Bhargavi Priya And Associates, Chartered Accountants, in the meeting of Board of Directors of the Company held on Friday, May 29, 2026. Kindly note that Auditors report is with unmodified opinion with respect to the Audited Financial Results for the quarter & year ended March 31, 2026.

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**

NIHAR INFO GLOBAL LIMITED Hyderabad

Nihar House, No.34, Ganesh Nagar, West Marredpally, Secunderabad - 500026, Telangana.
040-27705389 / 90 info@niharinfo.in www.niharinfo.in

Bhargavi Priya And Associates
Chartered Accountants

## INDEPENDENT AUDITOR'S REPORT ON AUDIT OF QUARTERLY AND ANNUAL CONSOLIDATED FINANCIAL RESULTS

TO,
THE BOARD OF DIRECTORS,
M/s. NIHAR INFO GLOBAL LIMITED.

### Opinion

We have audited the accompanying quarterly consolidated financial results of M/s. **NIHAR INFO GLOBAL LIMITED** (the "parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the **quarter ended 31st March, 2026** and the year to date results for the period from **1st April, 2025 to 31st March, 2026**, attached herewith being submitted by the parent pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (Listing Regulations).

In our opinion and to the best of our information:

(i) Includes the results of the following entities: **Life 108 Healthcare Private Limited** and **Beast Bells Media Private Limited**.

| Sl No | Name of the Entity | Nature Of Relationship |
|---|---|---|
| 1. | **Life 108 Healthcare Private Limited** | Subsidiary |
| 2. | **Beast Bells Media Private Limited** | Subsidiary |

(ii) Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and

(iii) Give a true and fair view of the consolidated net profit/loss and other financial information for the **quarter ended 31st March, 2026** and the year-to-date results for the period from **1st April, 2025 to 31st March, 2026**.

BHARGAVI PRIYA AND ASSOCIATES
FRN No. 021428S
Hyderabad & Anantapuram
Chartered Accountants

A.B. Bhargavi Priya

Address 1 :Flat No 101, Plot No. 8-2-44, Narayanagiri Apartment, Srinagar Colony Road, Ameerpet, Back Side of Big Bazar, Hyderabad - 500082
Address 2 : D. No. 3-155, Second Road, Georgepet, Anantapur - 515 004
Cell : 7989798884, E-mail : bhargavipriyaandassociates@gmail.com

## Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the consolidated financial results section of our report.

We are independent of the group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Management's Responsibilities for the consolidated financial results

These quarterly consolidated financial results as well as the year to date consolidated financial results have been prepared on the basis of the interim financial statements. This Statement, which includes the Consolidated Financial Results is the responsibility of the Parent's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended **March 31, 2026**, has been compiled from the related audited Consolidated Financial Statements.

The Company's Board of Directors are responsible for the preparation of these consolidated financial results that give a true and fair view of the consolidated net profit/loss and consolidated other comprehensive income and other financial information of the group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Boards of Directors of the companies included in the Group are also responsible for maintaining proper accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities.

BHARGAVI PRIYA AND ASSOCIATES
FRN No. 021428S
Hyderabad & Anantapuram
Chartered Accountants

A.B.Bhargavi priya

The management is further responsible for:

- selection and application of appropriate accounting policies;
- making reasonable and prudent accounting estimates and judgments;
- design, implementation and maintenance of adequate internal financial controls; and
- ensuring the accuracy and completeness of accounting records relevant to the preparation of the consolidated financial results.

These responsibilities are aimed at ensuring that the consolidated financial results are prepared free from any material misstatement, whether arising due to fraud or error.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the group are responsible for assessing the ability of respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective board of directors of the companies included in the group is also responsible for overseeing their respective entities' financial reporting process.

**Auditor's Responsibilities for the Audit of the consolidated financial results for the quarter and year ended 31st March, 2026**

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

A.B. Bhargavi Priya

BHARGAVI PRIYA AND ASSOCIATES
FRN No. 021428S
Hyderabad & Anantapuram

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Evaluate whether the disclosures made by the Board of Directors are appropriate and reasonable in accordance with the requirements prescribed under Regulation 33 of the SEBI Listing Regulations.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform 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.

- Obtain sufficient and appropriate audit evidence relating to the consolidated financial results of the Company in order to express an opinion on the said consolidated financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also communicate to those charged with governance that we have complied with the relevant ethical requirements relating to independence and have disclosed all relationships and other matters that may reasonably be considered to have a bearing on our independence, along with the related safeguards wherever applicable.

BHARGAVI PRIYA AND ASSOCIATES
FRN No. 021428S
Hyderabad & Anantapuram
Chartered Accountants

A.B.Bhargavi Priya

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Cell : 7989798884, E-mail : bhargavipriyaandassociates@gmail.com

We further confirm to those charged with governance that we have complied with the applicable ethical requirements relating to independence and have communicated all relationships and other matters that may reasonably be considered to have a bearing on our independence, together with the related safeguards wherever applicable.

## Other Matters

The statement includes the results for the quarter ended **March 31, 2026** being the balancing figure between the audited figures in respect of the full financial year ended **March 31, 2026** and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under Listing Regulations. Our opinion on the statement is not modified in respect of this matter.

The consolidated financial results include the audited financial results of 2 (Two) Subsidiaries (**Life 108 Healthcare Private Limited, India**) & (**Beast Bells Media Private Limited, India**) whose financial results reflect total comprehensive income of **Rs. 13.56 Lakhs** for the year ended **31st March, 2026** and **Rs. 1.23 Lakhs** for the quarter ended **31st March, 2026** respectively as considered in the Consolidated financial results of the entity included in the Group.

**For Bhargavi Priya And Associates**
Chartered Accountants
FRN: 021428S

BHARGAVI PRIYA AND ASSOCIATES FRN No. 021428S Hyderabad & Anantapuram Chartered Accountants

A.B.Bhargavi priya
Bhargavi Priya
Partner M. No: 251342
UDIN: 26251342PNDRBG8982

**Place:** Hyderabad
**Date:** 29/05/2026.

# Nihar Info Global Limited

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

(CIN: L67120AP1995PLC019200)

Statement of Audited Financial results for the Quarter and Year ended 31.03.2026

| S No | Particulars | Standalone | | | | | Consolidated | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Quarter Ended | | | Year End | | Quarter Ended | | | Year end | |
| | | Quarter ended Mar 31, 2026 | Quarter ended Dec 31, 2025 | Quarter ended Mar 31, 2025 | Year ended Mar 31, 2026 | Year ended Mar 31, 2025 | Quarter ended Mar 31, 2026 | Quarter ended Dec 31, 2025 | Quarter ended Mar 31, 2025 | Year ended Mar 31, 2026 | Year ended Mar 31, 2025 |
| | | Audited | Audited | Audited | Audited | Audited | Audited | Audited | Audited | Audited | Audited |
| 1.0 | **Income** | | | | | | | | | | |
| | a) Revenue from Operations | 322.62 | 588.50 | 287.90 | 1,501.97 | 483.03 | 372.73 | 900.78 | 417.47 | 2167.12 | 772.38 |
| | **Total Revenue from operations** | **322.62** | **588.50** | **287.90** | **1,501.97** | **483.03** | **372.73** | **900.78** | **417.47** | **2167.12** | **772.38** |
| | b) Other Income | - | - | | - | - | | - | 0.22 | 2 | 0.22 |
| | **Total Income** | **322.62** | **588.50** | **287.90** | **1,501.97** | **483.03** | **372.73** | **900.78** | **417.69** | **2169.12** | **772.60** |
| 2.0 | **Expenses** | | | - | | | | | | | |
| | a) Cost of Operations | 341.87 | 545.94 | 311.60 | 1,367.64 | 488.10 | 384.41 | 854.63 | 422.46 | 1978.46 | 794.10 |
| | b) Changes in inventories | (41.65) | (3.50) | (25.28) | 13.38 | (13.74) | -50.32 | (23.18) | (13.39) | 9.26 | (49.83) |
| | c) Employee benefit Expense | 2.77 | 2.04 | 9.65 | 10.65 | 15.07 | 5.20 | 2.52 | 4.30 | 14.54 | 17.19 |
| | d) Finance cost | 3.64 | 3.77 | 11.36 | 15.47 | 15.62 | 3.64 | 2.46 | 3.75 | 15.47 | 16.40 |
| | e) Depreciation & Ammortization expense | 0.41 | -- | 0.44 | 0.41 | 0.59 | 0.50 | | 0.77 | 0.50 | 1.21 |
| | f) Other expenses | 8.76 | 19.41 | 341.59 | 40.37 | 341.62 | 26.44 | 33.98 | 338.17 | 77.32 | 346.08 |
| | **Total Expenses (a to f)** | **315.80** | **567.66** | **649.36** | **1,447.92** | **847.26** | **369.87** | 870.41 | **756.06** | **2095.6** | **1,125.15** |
| 3.0 | **Profit before tax (1-2)** | **6.82** | **20.84** | **(361.46)** | **54.05** | **(364.23)** | **2.86** | 30.37 | **(338.37)** | **73.57** | **(352.55)** |
| 4.0 | **Tax expenses** | | | - | | | | | | | |
| | - Income Tax | | | - | - | | | | 4.30 | 4.77 | 4.30 |
| | - Deferred Tax | 0.22 | - | 0.06 | 0.11 | 0.08 | 0.21 | - | (0.05) | 0.10 | 0.01 |
| 5.0 | **Net Profit for the period (3-4)** | **6.61** | **20.84** | **(361.52)** | **53.94** | **(364.31)** | **2.65** | **30.37** | **(342.62)** | **68.70** | **(356.86)** |
| 6.0 | **Other comprehensive income** | | | - | | | | | | | |
| | a) (i) Items that will not be reclassified to profit or loss profit or loss | | | - | | | | | | | |
| | b) (i) Items that will be reclassified to profit or loss profit or loss | | | - | | | | | | | |
| | **Total other comprehensive income** | | | - | | | | | | | |
| 7.0 | **Total Comprehensive income (5 +6)** | **6.61** | **20.84** | **(361.52)** | **53.94** | **(364.31)** | 2.65 | **30.37** | **(342.62)** | 68.70 | **(356.86)** |
| 8.0 | **Profit for the Period** | | | - | | | | | | | |
| | **Attributable to owners of the company** | 6.61 | **20.84** | **(361.52)** | **53.94** | **(364.31)** | **2.65** | **30.37** | **(368.61)** | **68.70** | **(356.86)** |
| | Attributable to Non Controlling Interest | | | - | | | | | 0.58 | | - |
| 9.0 | **Other Comprehensive income** | | | - | | | | | | | |
| | Attributable to owners of the company | | | - | | | | - | - | | |
| | Attributable to Non Controlling Interest | | | - | | | | - | - | | |
| 10.0 | **Total Comprehensive income** | | | - | | | | | | | |
| | **Attributable to owners of the company** | **6.61** | **20.84** | **(361.52)** | **53.94** | **(364.31)** | **2.65** | **30.37** | **(368.61)** | **68.70** | **(360.25)** |
| | Attributable to Non Controlling Interest | | - | - | - | | | - | 0.58 | | 3.39 |
| 11.0 | Paid-up Equity Share Capital (Rs.10/- per Equity Share) | 1,040.77 | 1,040.77 | 1,040.77 | 1,040.77 | 1,040.77 | 1,040.77 | 1,040.77 | 1,040.77 | 1040.77 | 1,040.77 |
| 9.0 | **Other Equity** | | - | - | | | | | | | |
| 10.0 | **Earnings per share** | | | | (395.42) | (449.35) | | | | -368.49 | (442.11) |
| | (Face Value of Rs.10/- each) ; | | | - | | | | | | | |
| | (a) Basic (in Rs.) | 0.06 | 0.20 | (3.47) | 0.52 | (3.50) | 0.03 | 0.29 | (3.54) | 0.66 | (3.46) |
| | (b) Diluted (in Rs.) | 0.06 | 0.20 | (3.47) | 0.52 | (3.50) | 0.03 | 0.29 | (3.54) | 0.66 | (3.46) |

**Notes**

**Notes to Accounts**

1. The above financial results have been prepared in accordance with the applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder.

2. The above standalone and consolidated financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 29th May, 2026

3. The Statutory Auditors of the Company have carried out the "Audit" 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.

4. The company operates under different segments. Hence, segment reporting as per Ind AS-108 has been made.

5. The figures for the corresponding previous period/year have been regrouped, rearranged, and reclassified wherever necessary to make them comparable with the current period figures.

6. The standalone revenue from operations for the Year ended 31st March 2026 stood at Rs. 1,501.97 Lakhs as against Rs. 483.03 Lakhs in the previous year.

7. The consolidated revenue from operations for the Year ended 31st March 2026 stood at Rs. 2,169.12 Lakhs as against Rs. 772.60 Lakhs during the previous year.

8. The standalone net profit for the Year ended 31st March 2026 amounted to Rs. 53.94 Lakhs as against a net loss of Rs. 364.31 Lakhs in the previous year.

9. The consolidated net profit for the Year ended 31st March 2026 amounted to Rs.68.70 Lakhs as against a net loss of Rs. 356.86 Lakhs in the previous year.

10. The paid-up equity share capital of the Company as on 31st March 2026 was Rs. 1,040.77 Lakhs divided into equity shares of Rs. 10/- each.

11. Earnings per share (EPS) for the period has been calculated in accordance with Ind AS provisions and shown separately in the financial results.

12. The results are available on the website of the Company and also on the website of the Stock Exchange where the shares of the Company are listed.

NIHAR INFO GLOBAL LIMITED Hyderabad

**For and on Behalf of Board of Directors**

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

Date : 29/05/2026
Place : Hyderabad.

**NIHAR INFO GLOBAL LIMITED**

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

**CONSOLIDATED Balance Sheet as on 31.03.2026**

(CIN :L67120AP1995PLC019200)

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

| Particulars | Notes | As on 31.03.2026 | As on 31.03.2025 |
|---|---|---|---|
| **ASSETS** | | | |
| **Non Current Assets** | | | |
| (a)Property, Plant and Equipment | | 1.19 | 1.69 |
| (b)Other intangible asset | | 305.16 | 0.01 |
| (c)Intangible asset under development | | - | - |
| (d)Capital work-in-Progress | | - | 500.00 |
| (e)Financial assets | | 3.98 | 9.10 |
| (f) Other non current assets | | 19.71 | 19.71 |
| (g)Deferred tax assets (net) | | 0.83 | 0.96 |
| **Total Non current Assets** | | **330.87** | **531.47** |
| **Current Assets** | | | |
| (a) Inventories | | 115.88 | 125.13 |
| (b)Financial assets | | 2.00 | 2.00 |
| (i)Trade receivables | | 1,066.86 | 657.45 |
| (ii)Cash and cash equivalents | | 18.62 | 9.54 |
| (iii)Loans and advances | | 289.54 | 118.59 |
| (c)Other current assets | | 6.37 | 6.64 |
| **Total current Assets** | | **1,499.27** | **919.35** |
| **Total of Assets** | | **1,830.14** | **1,450.82** |
| **EQUITY AND LIABILITIES** | | | |
| **Equity** | | | |
| (a)Equity share capital | | 1,047.97 | 1,047.97 |
| (b)Other equity | | -368.49 | -437.20 |
| **Total equity** | | **679.48** | **610.77** |
| **Non current liabilities** | | | |
| a) Long-term Borrowings | | 0 | 1.14 |
| (b)Borrowings | | 76.86 | 47.90 |
| **Total Non current liabilities** | | **76.86** | **49.04** |
| **Current liabilities** | | | |
| (a)Financial Liabilities | | 0 | 0 |
| (i)Short term borrowings | | 170.20 | 176.37 |
| (ii)Trade payables | | 863.89 | 575.64 |
| (iii)Other financial liabilities | | 0 | 2.55 |
| (b)Current tax liability (Net) | | 28.13 | 28.90 |
| (c) Other current liabilities | | 11.58 | 7.55 |
| **Total Current liabilities** | | **1,073.80** | **791.01** |
| **Total of Liabilities** | | **1,150.66** | **840.05** |
| **Total Equity and Liabilities** | | **1,830.14** | **1,450.82** |

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

As per our report of even date

**For Bhargavi Priya And Associates**
**Chartered Accountants**
**Firm Registration Number :021428S**

**Sd/-**
**Alapati Bhagya Bhargavi Priya**
**Partner**
**Membership Number: 251342**
**UDIN:**

**Place : Hyderabad**
**Date : 29-05-2026**

For and on behalf of the Board of directors

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

**NIHAR INFO GLOBAL LIMITED**

**Consolidated Cash Flow Statement For The Quarter Ended 31.03.2026**

CIN :L67120TG1995PLC019200

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

| | PARTICULARS | | Year ended 31st March, 2026 | Year ended 31st March, 2025 |
|---|---|---|---|---|
| A | **CASH FLOW FROM OPERATING ACTIVITIES** | | | |
| | **Net Profit/(loss) before tax and extra ordinary items** | | **73.57** | **(352.55)** |
| | Adjustments for : | | | |
| | Depreciation | | 0.50 | 1.21 |
| | Finance Cost | | 23.49 | 16.40 |
| | Deferred Tax Charge | | 0.10 | - |
| | Write off of Intangible Assets Under Development | | - | 245.71 |
| | Less: LTCG on Sale of Investments (reclassified to Investing) | | -14.42 | - |
| | Less: Finance Income – Interest Received | | -0.05 | - |
| | **Operating Profit/(loss) before working capital changes** | | **83.19** | **(89.23)** |
| | Adjustments for : | | | |
| | (Increase)/Decrease in Trade and other receivables | | (418.23) | (472.82) |
| | (Increase)/Decrease in Loans and Advances | | (172.41) | 79.09 |
| | (Increase)/Decrease in inventory | | 9.26 | (49.83) |
| | (Increase)/Decrease in Other Current Assets | | -4.92 | 4.06 |
| | (Decrease)/Increase in Trade payables and liabilities | | 290.21 | 521.36 |
| | Increase / (Decrease) in Other Financial Liabilities | | (2.55) | 8.02 |
| | Increase / (Decrease) in Other Current Liabilities | | 8.40 | - |
| | **Cash generated from operations** | | **-290.24** | **89.88** |
| | **CASH FLOW FROM OPERATING ACTIVITIES** | | **(207.05)** | **0.65** |
| | Less: Income Tax | | (4.77) | (4.30) |
| | Less: Finance Cost | | - | - |
| | **NET CASH FLOW FROM OPERATING ACTIVITIRES** | **A** | **(211.82)** | **(3.65)** |
| B | **CASH FLOW FROM INVESTMENT ACTIVITIES** | | | |
| | Proceeds from Sale of Investments – LTCG (NIGL) | | 14.42 | (0.41) |
| | Interest Received – Life 108 | | 0.05 | - |
| | Purchase of PPE / Capital Expenditure | | - | (19.74) |
| | CWIP / Intangible Reclassification | | 193.21 | - |
| | **NET CASH USED IN INVESTING ACTIVITIES** | **B** | **207.68** | **(20.15)** |
| C | **CASH FLOW FROM FINANCING ACTIVITIES:** | | | |
| | Net Repayment of Long-Term Borrowings – NIGL | | -16.55 | -16.40 |
| | New Term Loans | | 35.63 | - |
| | Repayment of External Unsecured Loans | | -12.42 | - |
| | Current Maturities of LT Loans – Life 108 (Cash Credit) | | 9.88 | - |
| | Net Change in Borrowings – Beast Bells Media Pvt Ltd | | 2.84 | - |
| | (Repayment) /Increase in Long Term Borrowings | | - | 15.48 |
| | **NET CASH USED IN FINANCING ACTIVITIES** | **C** | **19.38** | **(0.92)** |
| | **NET INCREASE IN CASH AND CASH EQUIVALENTS** | **D=A+B+C** | **15.24** | **(24.72)** |
| | | | | |
| | **NET INCREASE IN CASH AND CASH EQUIVALENTS** | | **15.24** | |
| | Cash and Cash equivalents at the beginning of the year | | (166.82) | (142.10) |
| | **Cash and Cash equivalents at the end of the year** | | **(151.58)** | **(166.82)** |

**Cash and Cash equivalents includes:**

| Particulars | Year ended 31st March, 2026 | Year ended 31st March, 2025 |
|---|---|---|
| Cash on hand | 10.23 | 4.76 |
| Bank Balances | 8.39 | 4.79 |
| Bank OD – NIGL | (145.00) | (176.37) |
| Cash Credit / OD – Life 108 | (25.20) | (29.99) |
| Less : Dividend amount in Banks | - | - |
| **Total** | **(151.58)** | **(166.82)** |

NIHAR INFO GLOBAL LIMITED 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 YEAR ENDED 31st March, 2026 (Rs.in Lakhs data)**

| PARTICULARS | Quarter Ended | | | Year Ended | |
|---|---|---|---|---|---|
| | Quarter ended Mar 31, 2026 | Quarter ended Dec 31, 2025 | Quarter ended March 31, 2025 | Year ended March 31, 2026 | Year ended March 31, 2025 |
| **Segment Revenue** | Audited | Audited | Audited | Audited | Audited |
| Revenue from Operations | | | | | |
| a) E-Commerce | | | | | |
| b) Software Services | 34.81 | 32.89 | 208.06 | 202.41 | 384.95 |
| c)Trading Activity | - | - | - | - | - |
| d) Other Unallocated | 337.92 | 867.89 | 209.41 | 1,966.71 | 387.43 |
| **Total** | - | | 0.22 | - | 0.22 |
| Less: Inter segment Operating Revenue | **372.73** | **900.78** | **417.69** | **2,169.12** | **772.60** |
| **Revenue from Operations** | - | - | - | - | - |
| **Segment Result Profit(+)/Loss(-) before tax and interest from each segment** | **372.73** | **900.78** | **417.69** | **2,169.12** | **772.60** |
| a) E-Commerce | | | | | |
| b) Software Services | 0.27 | 30.37 | (46.16) | 6.87 | (53.23) |
| c)Trading Activity | - | - | - | - | - |
| d) Other Unallocated | 2.59 | - | (46.50) | 66.70 | (53.61) |
| **Total** | | | (245.71) | - | (245.71) |
| Less: | **2.86** | **30.37** | **(338.37)** | **73.57** | **(352.55)** |
| c) other unallocable expenditure net of unallocable income | - | | | | |
| **Profit before Tax** | - | - | - | - | - |
| **Capital Employed** | **2.86** | **30.37** | **(338.37)** | **73.57** | **(352.55)** |
| **(Segment assets - Segment liabilities)** | | | | | |
| a) Software Services | | | | | |
| b) E-Commerce | | - | - | | |
| c)Trading Activity | 0.25 | 25.76 | (371.27) | 63.46 | 594.85 |
| d) Other Unallocated | 2.40 | (23.86) | 28.97 | 616.02 | 3.82 |
| **Total** | | | (8.25) | | - |
| | **2.65** | **1.90** | **(350.55)** | **679.48** | **598.67** |

**For and on Behalf of Board of Directors**

NIHAR INFO GLOBAL LIMITED Hyderabad

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

**Date : 29-05-2026**
**Place : Hyderabad.**

# INDEPENDENT AUDITOR'S REPORT ON AUDIT OF QUARTERLY AND ANNUAL STANDALONE FINANCIAL RESULTS

**TO,**
**THE BOARD OF DIRECTORS,**
**M/s. NIHAR INFO GLOBAL LIMITED.**

## Opinion

We have audited the accompanying quarterly standalone financial results of M/s. NIHAR INFO GLOBAL LIMITED ("the Company") for the quarter ended 31st March, 2026 and the year-to-date results for the period from 1st April, 2025 to 31st March, 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI Listing Regulations in this regard; and

(ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the Company for the quarter ended 31st March, 2026 and for the year ended 31st March, 2026.

## Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the section titled "Auditor's Responsibilities for the Audit of the Standalone Financial Results" of our report.

BHARGAVI PRIYA AND ASSOCIATES
FRN No. 021428S
Hyderabad & Anantapuram
Chartered Accountants

A·B·Bhargavi priya

# Bhargavi Priya And Associates
## Chartered Accountants

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI"), together with the ethical requirements relevant to our audit of the standalone financial results under the provisions of the Companies Act, 2013 and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

**Management's Responsibilities for the Standalone Financial Results**

These quarterly standalone financial results as well as the year-to-date standalone financial results for the period ended 31st March, 2026 have been prepared on the basis of the interim financial statements and audited annual financial statements of the Company. The Statement, which includes the Standalone Financial Results, is the responsibility of the Company's Board of Directors and has been approved by them for issuance.

The Board of Directors of the Company is responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34, "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI Listing Regulations.

The responsibilities of the Board of Directors also include:

- maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities;
- selection and application of appropriate accounting policies;
- making judgments and estimates that are reasonable and prudent; and
- design, implementation and maintenance of adequate internal financial controls to ensure the accuracy and completeness of the accounting records relevant to the preparation and presentation of the standalone financial results that are free from material misstatement, whether arising due to fraud or error.

BHARGAVI PRIYA AND ASSOCIATES
FRN No. 021428S
Hyderabad & Anantapuram
Chartered Accountants

A·B·Bhargavi Priya

Address 1 : Flat No 101, Plot No. 8-2-44, Narayanagiri Apartment, Srinagar Colony Road, Ameerpet, Back Side of Big Bazar, Hyderabad - 500082
Address 2 : D. No. 3-155, Second Road, Georgepet, Anantapur - 515 004
Cell : 7989798884, E-mail : bhargavipriyaandassociates@gmail.com

In preparing the standalone financial results, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern and for disclosing, wherever applicable, matters relating to going concern and the use of the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibilities for the Audit of the Standalone Financial Results for the Quarter and Year Ended 31st March, 2026**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether arising due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing ("SAs") will always detect a material misstatement when it exists. Misstatements may arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit conducted in accordance with the Standards on Auditing ("SAs"), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement in the standalone financial results, whether arising due to fraud or error, design and perform audit procedures responsive to those risks, and obtain sufficient and appropriate audit evidence to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one arising from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal financial controls.

BHARGAVI PRIYA AND ASSOCIATES
FRN No. 021428S
Hyderabad & Anantapuram
Chartered Accountants

A·B·Bhargavi priya

# Bhargavi Priya And Associates
## Chartered Accountants

- Evaluate the appropriateness of accounting policies adopted and the reasonableness of accounting estimates and related disclosures made by the management and the Board of Directors.

- Evaluate whether the disclosures made by the Board of Directors are appropriate and reasonable in accordance with the requirements prescribed under Regulation 33 of the SEBI Listing Regulations.

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, determine whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that such a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and assess whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient and appropriate audit evidence regarding the standalone financial results of the Company in order to express an opinion on the said standalone financial results.

- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal financial controls identified during the course of our audit.

- We further confirm to those charged with governance that we have complied with the relevant ethical requirements relating to independence and have communicated all relationships and other matters that may reasonably be considered to have a bearing on our independence, together with the related safeguards wherever applicable.

BHARGAVI PRIYA AND ASSOCIATES
FRN No. 021428S
Hyderabad & Anantapuram
Chartered Accountants

A.B. Bhargavi priya

Address 1 :Flat No 101, Plot No. 8-2-44, Narayanagiri Apartment, Srinagar Colony Road, Ameerpet, Back Side of Big Bazar, Hyderabad - 500082
Address 2 : D. No. 3-155, Second Road, Georgepet, Anantapur - 515 004
Cell : 7989798884, E-mail : bhargavipriyaandassociates@gmail.com

## Other Matters

The Statement includes the results for the quarter ended 31st March, 2026, being the balancing figures between the audited figures in respect of the financial year ended 31st March, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the SEBI Listing Regulations.

**For Bhargavi Priya And Associates**
Chartered Accountants
FRN: 021428S

BHARGAVI PRIYA AND ASSOCIATES
FRN No. 021428S
Hyderabad & Anantapuram
Chartered Accountants

A·B·Bhargavi priya

Bhargavi Priya
Partner M.No: 251342
UDIN: 26251342IGMCGB8477

**Place:** Hyderabad
**Date**: 28/05/2026

# Nihar Info Global Limited

NIHAR HOUSE, PLOT NO.34, GANESH NAGAR, WEST MARREDPALLY, SECUNDERABAD - 500026
(CIN: L67120AP1995PLC019200)
Statement of Audited Financial results for the Quarter and Year ended 31.03.2026

| S No | Particulars | Standalone | | | | | Consolidated | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Quarter Ended | | | Year End | | Quarter Ended | | | Year end | |
| | | Quarter ended Mar 31, 2026 | Quarter ended Dec 31, 2025 | Quarter ended Mar 31, 2025 | Year ended Mar 31, 2026 | Year ended Mar 31, 2025 | Quarter ended Mar 31, 2026 | Quarter ended Dec 31, 2025 | Quarter ended Mar 31, 2025 | Year ended Mar 31, 2026 | Year ended Mar 31, 2025 |
| | | Audited | Audited | Audited | Audited | Audited | Audited | Audited | Audited | Audited | Audited |
| 1.0 | **Income** | | | | | | | | | | |
| | a) Revenue from Operations | 322.62 | 588.50 | 287.90 | 1,501.97 | 483.03 | 372.73 | 900.78 | 417.47 | 2167.12 | 772.38 |
| | **Total Revenue from operations** | **322.62** | **588.50** | **287.90** | **1,501.97** | **483.03** | **372.73** | **900.78** | **417.47** | **2167.12** | **772.38** |
| | b) Other Income | - | - | | - | - | | - | 0.22 | 2 | 0.22 |
| | **Total Income** | **322.62** | **588.50** | **287.90** | **1,501.97** | **483.03** | **372.73** | **900.78** | **417.69** | **2169.12** | **772.60** |
| 2.0 | **Expenses** | | | - | | | | | | | |
| | a) Cost of Operations | 341.87 | 545.94 | 311.60 | 1,367.64 | 488.10 | 384.41 | 854.63 | 422.46 | 1978.46 | 794.10 |
| | b) Changes in inventories | (41.65) | (3.50) | (25.28) | 13.38 | (13.74) | -50.32 | (23.18) | (13.39) | 9.26 | (49.83) |
| | c) Employee benefit Expense | 2.77 | 2.04 | 9.65 | 10.65 | 15.07 | 5.20 | 2.52 | 4.30 | 14.54 | 17.19 |
| | d) Finance cost | 3.64 | 3.77 | 11.36 | 15.47 | 15.62 | 3.64 | 2.46 | 3.75 | 15.47 | 16.40 |
| | e) Depreciation & Ammortization expense | 0.41 | - | 0.44 | 0.41 | 0.59 | 0.50 | | 0.77 | 0.50 | 1.21 |
| | f) Other expenses | 8.76 | 19.41 | 341.59 | 40.37 | 341.62 | 26.44 | 33.98 | 338.17 | 77.32 | 346.08 |
| | **Total Expenses (a to f)** | **315.80** | **567.66** | **649.36** | **1,447.92** | **847.26** | **369.87** | 870.41 | **756.06** | **2095.6** | **1,125.15** |
| 3.0 | **Profit before tax (1-2)** | **6.82** | **20.84** | **(361.46)** | **54.05** | **(364.23)** | **2.86** | 30.37 | **(338.37)** | **73.57** | **(352.55)** |
| 4.0 | **Tax expenses** | | | - | | | | | | | |
| | - Income Tax | | | - | - | | | | 4.30 | 4.77 | 4.30 |
| | - Deferred Tax | 0.22 | - | 0.06 | 0.11 | 0.08 | 0.21 | - | (0.05) | 0.10 | 0.01 |
| 5.0 | **Net Profit for the period (3-4)** | **6.61** | **20.84** | **(361.52)** | **53.94** | **(364.31)** | **2.65** | **30.37** | **(342.62)** | **68.70** | **(356.86)** |
| 6.0 | **Other comprehensive income** | | | - | | | | | | | |
| | a) (i) Items that will not be reclassified to profit or loss profit or loss | | | - | | | | | | | |
| | b) (i) Items that will be reclassified to profit or loss profit or loss | | | - | | | | | | | |
| | **Total other comprehensive income** | | | - | | | | | | | |
| 7.0 | **Total Comprehensive income (5 +6)** | **6.61** | **20.84** | **(361.52)** | **53.94** | **(364.31)** | 2.65 | **30.37** | **(342.62)** | 68.70 | **(356.86)** |
| 8.0 | **Profit for the Period** | | | - | | | | | | | |
| | **Attributable to owners of the company** | 6.61 | **20.84** | **(361.52)** | **53.94** | **(364.31)** | **2.65** | **30.37** | **(368.61)** | **68.70** | **(356.86)** |
| | Attributable to Non Controlling Interest | | | - | | | | | 0.58 | | - |
| 9.0 | **Other Comprehensive income** | | | - | | | | | | | |
| | Attributable to owners of the company | | | - | | | | - | - | | |
| | Attributable to Non Controlling Interest | | | - | | | | - | - | | |
| 10.0 | **Total Comprehensive income** | | | - | | | | | | | |
| | **Attributable to owners of the company** | **6.61** | **20.84** | **(361.52)** | **53.94** | **(364.31)** | **2.65** | **30.37** | **(368.61)** | **68.70** | **(360.25)** |
| | Attributable to Non Controlling Interest | | - | - | - | | | - | 0.58 | | 3.39 |
| 11.0 | Paid-up Equity Share Capital (Rs.10/- per Equity Share) | 1,040.77 | 1,040.77 | 1,040.77 | 1,040.77 | 1,040.77 | 1,040.77 | 1,040.77 | 1,040.77 | 1040.77 | 1,040.77 |
| 9.0 | **Other Equity** | | - | - | | | | | | | |
| 10.0 | **Earnings per share** (Face Value of Rs.10/- each) ; | | | - | (395.42) | (449.35) | | | | -368.49 | (442.11) |
| | (a) Basic (in Rs.) | 0.06 | 0.20 | (3.47) | 0.52 | (3.50) | 0.03 | 0.29 | (3.54) | 0.66 | (3.46) |
| | (b) Diluted (in Rs.) | 0.06 | 0.20 | (3.47) | 0.52 | (3.50) | 0.03 | 0.29 | (3.54) | 0.66 | (3.46) |

**Notes**

**Notes to Accounts**

1. The above financial results have been prepared in accordance with the applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder.

2. The above standalone and consolidated financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 29th May, 2026

3. The Statutory Auditors of the Company have carried out the "Audit" 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.

4. The company operates under different segments. Hence, segment reporting as per Ind AS-108 has been made.

5. The figures for the corresponding previous period/year have been regrouped, rearranged, and reclassified wherever necessary to make them comparable with the current period figures.

6. The standalone revenue from operations for the Year ended 31st March 2026 stood at Rs. 1,501.97 Lakhs as against Rs. 483.03 Lakhs in the previous year.

7. The consolidated revenue from operations for the Year ended 31st March 2026 stood at Rs. 2,169.12 Lakhs as against Rs. 772.60 Lakhs during the previous year.

8. The standalone net profit for the Year ended 31st March 2026 amounted to Rs. 53.94 Lakhs as against a net loss of Rs. 364.31 Lakhs in the previous year.

9. The consolidated net profit for the Year ended 31st March 2026 amounted to Rs.68.70 Lakhs as against a net loss of Rs. 356.86 Lakhs in the previous year.

10. The paid-up equity share capital of the Company as on 31st March 2026 was Rs. 1,040.77 Lakhs divided into equity shares of Rs. 10/- each.

11. Earnings per share (EPS) for the period has been calculated in accordance with Ind AS provisions and shown separately in the financial results.

12. The results are available on the website of the Company and also on the website of the Stock Exchange where the shares of the Company are listed.

NIHAR INFO GLOBAL LIMITED Hyderabad

**For and on Behalf of Board of Directors**

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

Date : 29/05/2026
Place : Hyderabad.

**NIHAR INFO GLOBAL LIMITED**

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

**Standalone Balance Sheet as on 31.03.2026**

(CIN :L67120AP1995PLC019200)

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

| Particulars | Notes | As on 31.03.2026 | As on 31.03.2025 |
|---|---|---|---|
| **ASSETS** | | | |
| **Non Current Assets** | | | |
| (a)Property, Plant and Equipment | | 1.10 | 1.51 |
| (b)Other intangible asset | | 305.16 | 0.01 |
| (c)Intangible asset under development | | - | - |
| (d)Capital work-in-Progress | | - | 500.00 |
| (e)Financial assets | | - | 3.80 |
| (f) Other non current assets | | 19.71 | 19.71 |
| (g)Deferred tax assets (net) | | 0.83 | 0.94 |
| **Total Non current Assets** | | **326.80** | **525.97** |
| **Current Assets** | | | |
| (a) Inventories | | 71.83 | 85.21 |
| (b)Financial assets | | | |
| (i)Trade receivables | | 582.00 | 391.30 |
| (ii)Cash and cash equivalents | | 8.09 | 2.32 |
| (iii)Loans and advances | | 289.54 | 118.60 |
| (c)Other current assets | | 1.81 | 3.12 |
| **Total current Assets** | | **953.27** | **600.55** |
| **Total of Assets** | | **1,280.07** | **1,126.52** |
| **EQUITY AND LIABILITIES** | | | |
| **Equity** | | | |
| (a)Equity share capital | | 1,040.77 | 1,040.77 |
| (b)Other equity | | (395.42) | (449.35) |
| **Total equity** | | **645.35** | **591.42** |
| **Non current liabilities** | | | |
| (a)Financial Liabilities | | | |
| (i)Borrowings | | 18.92 | 35.47 |
| **Total Non current liabilities** | | **18.92** | **35.47** |
| **Current liabilities** | | | |
| (a)Financial Liabilities | | | |
| (i)Short term borrowings | | 145.00 | 146.38 |
| (ii)Trade payables | | 442.66 | 323.65 |
| (iii)Other financial liabilities | | - | 2.55 |
| (b)Current tax liability (Net) | | 28.14 | 24.47 |
| (c) Other current liabilities | | - | 2.58 |
| **Total Current liabilities** | | **615.80** | **499.63** |
| **Total of Liabilities** | | **634.72** | **535.10** |
| **Total Equity and Liabilities** | | **1,280.07** | **1,126.52** |

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

As per our report of even date

**For Bhargavi Priya And Associates**
**Chartered Accountants**
**Firm Registration Number :021428S**

**Sd/-**
**Alapati Bhagya Bhargavi Priya**
Partner
Membership Number: 251342
UDIN:

**Place : Hyderabad**
**Date : 29-05-2026**

NIHAR INFO GLOBAL LIMITED
Hyderabad

**For and on behalf of the Board of directors**

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

**NIHAR INFO GLOBAL LIMITED**

**Standalone Cash Flow Statement For The Year Ended 31.03.2026**

CIN :L67120TG1995PLC019200

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

| | PARTICULARS | | Year ended 31st March, 2026 | Year ended 31st March, 2025 |
|---|---|---|---|---|
| A | **CASH FLOW FROM OPERATING ACTIVITIES** | | | |
| | **Net Profit/(loss) before tax and extra ordinary items** | | 54.05 | **(364.24)** |
| | Adjustments for : | | | |
| | Depreciation | | 0.41 | 0.59 |
| | Finance Cost | | 15.47 | 15.62 |
| | Write off of Intangible Assets Under Development | | 3.80 | 245.71 |
| | Deferred Tax Charge | | 0.11 | - |
| | Less: LTCG on Sale of Investments (reclassified to Investing Activities) | | (14.42) | - |
| | **Operating Profit/(loss) before working capital changes** | | **59.42** | **(102.31)** |
| | adjustments for : | | | |
| | (Increase)/Decrease in Trade and other receivables | | (190.70) | (240.52) |
| | (Increase)/Decrease in Loans and Advances | | (113.01) | 84.39 |
| | (Increase)/Decrease in inventory | | 13.38 | (13.74) |
| | (Increase)/Decrease in Other Current Assets | | 1.32 | 7.35 |
| | (Decrease)/Increase in Trade payables and liabilities | | 119.01 | 271.47 |
| | Increase / (Decrease) in Other Financial Liabilities (Salaries Payable) | | (2.55) | (1.68) |
| | Increase / (Decrease) in Other Current Liabilities | | (2.58) | (17.74) |
| | **Cash generated from operations** | | **-175.13** | **89.53** |
| | **CASH FLOW FROM OPERATING ACTIVITIES** | | **(115.71)** | **-12.78** |
| | Less: Income Tax | | | |
| | Less: Finance cost | | **15.47** | - |
| | **NET CASH FLOW FROM OPERATING ACTIVITIRES** | **A** | **(131.18)** | **-12.78** |
| B | **CASH FLOW FROM INVESTMENT ACTIVITIES** | | | |
| | Proceeds from Sale of Investments in Subsidiaries (LTCG) | | 14.42 | - |
| | Loan Given to Life 108 Healthcare Pvt Ltd (Subsidiary) | | (57.94) | (0.20) |
| | Add: Prior Period Non-Cash Capital Adjustment relating to CWIP / Intangible Reclassification | | 197.01 | - |
| | **NET CASH USED IN INVESTING ACTIVITIES** | **B** | **153.49** | **(0.20)** |
| C | **CASH FLOW FROM FINANCING ACTIVITIES:** | | | |
| | Proceeds from Issue of Equity Share Capital | | - | |
| | Fiance cost | | | |
| | Net Repayment of Long-Term Borrowings | | (16.55) | (15.62) |
| | Net Repayment of Short-Term Borrowings (Bank OD) | | 1.38 | 27.76 |
| | **NET CASH USED IN FINANCING ACTIVITIES** | **C** | **-15.17** | **12.14** |
| | **INCREASE IN CASH AND CASH EQUIVALENTS** | **D=A+B+C** | **7.14** | **(0.84)** |
| | **NET INCREASE IN CASH AND CASH EQUIVALENTS** | | 7.14 | |
| | Cash and Cash equivalents at the beginning of the year | | (144.05) | (143.21) |
| | **Cash and Cash equivalents at the end of the year** | | **(136.91)** | **(144.05)** |

**Cash and Cash equivalents includes:**

| Particulars | Year ended 31st March, 2026 | Year ended 31st March, 2025 |
|---|---|---|
| Cash on hand | 0.14 | 2.10 |
| Bank Balances | 7.95 | 0.23 |
| Short Term Borrowings From Banks | (145.00) | (146.38) |
| Less : Dividend amount in Banks | - | - |
| **Total** | **(136.91)** | **(144.05)** |

NIHAR INFO GLOBAL LIMITED Hyderabad

**NIHAR INFO GLOBAL LIMITED**

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

**(CIN: L67120AP1995PLC019200)**

**STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES FOR THE QUARTER AND YEAR ENDED 31st March, 2026 (Rs.in Lakhs data**

| PARTICULARS | Quarter Ended | | | Year Ended | |
|---|---|---|---|---|---|
| | Quarter ended Mar 31,2026 | Quarter ended Dec 31, 2025 | Quarter ended Mar 31, 2025 | Year ended March 31, 2026 | Year ended Mar 31, 2025 |
| | Audited | Audited | Audited | Audited | Audited |
| **Segment Revenue** | | | | | |
| Revenue from Operations | | | | | |
| a) E-Commerce | 30.13 | 46.41 | 90.20 | 140.28 | 227.02 |
| b) Software Services | - | - | - | - | - |
| c)Trading Activity | 292.49 | 542.09 | 102.10 | 1,361.69 | 256.01 |
| d) Other Unallocated | - | - | 95.60 | - | - |
| **Total** | **322.62** | **588.50** | **287.90** | **1,501.97** | **483.03** |
| Less: Inter segment Operating Revenue | - | - | - | - | - |
| **Revenue from Operations** | **322.62** | **588.50** | **287.90** | **1,501.97** | **483.03** |
| **Segment Result Profit(+)/Loss(-) before tax and interest from each segment** | | | | | |
| a) E-Commerce | 0.63 | 20.84 | (41.34) | 5.05 | (54.41) |
| b) Software Services | - | - | - | - | - |
| c)Trading Activity | 6.19 | - | (46.65) | 49.00 | (61.35) |
| d) Other Unallocated | - | - | (273.47) | - | (248.47) |
| **Total** | **6.82** | **20.84** | **(361.46)** | **54.05** | **(364.23)** |
| Less: | - | | | | |
| c) other unallocable expenditure net of unallocable income | - | - | - | - | - |
| **Profit before Tax** | **6.82** | **20.84** | **(361.46)** | **54.05** | **(364.23)** |
| **Capital Employed** | | | | | |
| **(Segment assets - Segment liabilities)** | | | | | |
| a) Software Services | - | - | - | | - |
| b) E-Commerce | 0.62 | (0.62) | (364.90) | 60.28 | 277.97 |
| c)Trading Activity | 5.99 | 0.61 | 38.97 | 585.08 | 313.46 |
| d) Other Unallocated | - | - | (6.55) | - | - |
| **Total** | **6.61** | **(0.01)** | **(332.48)** | **645.36** | **591.43** |

**For and on Behalf of Board of Directors**

NIHAR INFO GLOBAL LIMITED Hyderabad

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

Date : 29/05/2026
Place : Hyderabad.