

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED STANDALONE FINANCIAL RESULTS

To
**The Board of Directors of
ALLIED DIGITAL SERVICES LIMITED**

We have reviewed the accompanying statement of Standalone unaudited financial results of **Allied Digital Services Limited** ("the Company") for the quarter and six months ended 30 September, 2020 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulation") as amended ("the Regulation") read with SEBI Circular No. CIR/CFD1/44/2019 dated March 29, 2019.

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 Interim Financial Reporting (Ind AS 34) specified under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules 2015 as amended is the responsibility of the Company's management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides 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 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 Indian Accounting standard 34, Interim Financial Reporting (Ind AS 34) specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Shah & Taparia
Chartered Accountants
Firm Registration No: 109463W**

Ramesh Pipalawa
Partner
Membership Number: 103840
UDIN No: 20103840AAAANJ1759
Place of Signature: Mumbai
Date: 6th November, 2020





Allied Digital Services Limited (CIN: L72200MH1995PLC085488) Registered Office: Premises No.13A, 13th Floor, Earnest House, Back Bay Reclamation, NCPA Road, Block III, Nariman Point, Mumbai - 400 021. Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended on September 30, 2020.							
(Rs. in Lakhs)							
Sr. No.	Particulars	Standalone					
		Quarter Ended		Half Year Ended			Year Ended
		September 30, 2020 (Unaudited)	June 30, 2020 (Unaudited)	September 30, 2019 (Unaudited)	September 30, 2020 (Unaudited)	September 30, 2019 (Unaudited)	March 31, 2020 (Audited)
1	Income from Operations						
a)	Revenue from Operations	2,296	2,124	2,277	4,420	4,293	9,419
b)	Other Income	172	76	36	248	98	558
	Total Income	2,468	2,200	2,314	4,668	4,391	9,978
2	Expenses						
a)	Purchases & Other direct expenses	661	400	730	1,061	815	2,307
b)	Changes in inventories	(22)	(1)	(17)	(23)	(76)	(100)
c)	Employee benefits expense	880	866	717	1,746	1,443	3,159
d)	Finance Costs	87	80	129	166	292	619
e)	Depreciation and amortisation expense	338	341	341	679	679	1,370
f)	Other expenses	336	337	298	673	840	1,793
	Total Expenses	2,281	2,022	2,198	4,303	3,993	9,147
3	Profit / (Loss) from operations before exceptional items (1-2)	187	178	115	365	398	830
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before tax (3+4)	187	178	115	365	398	830
6	Tax expense						
	Current Tax	32	30	21	62	80	149
	MAT credit	(32)	(30)	(21)	(62)	(80)	(149)
	Deferred Tax	(22)	13	8	(9)	19	41
7	Net Profit / (Loss) from ordinary activities after tax (5 - 6)	209	165	107	374	379	789
8	Other Comprehensive Income (after tax)	-	-	-	-	-	-
a)	Items that will not be Reclassified to P&L						
	Gratuity Actuarial Gain/(Loss)	(8)	(4)	(9)	(12)	(18)	(25)
b)	Items that will be Reclassified Subsequently to P&L						
	Exchange Difference on Monetary Items	-	-	-	-	-	-
	Foreign Currency Translation Difference	-	-	-	-	-	-
9	Total Comprehensive Income (after tax)	201	161	98	362	361	764
10	Paid-up equity share capital (Face Value of INR 5/- each)	2,510	2,510	2,510	2,510	2,510	2,510
11	Earnings per Share (Face Value of INR 5/- each)						
a)	Basic	0.42	0.33	0.21	0.75	0.76	1.57
b)	Diluted	0.39	0.30	0.21	0.69	0.76	1.57

Notes :

- 1) The above results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the (Indian Accounting Standards) Amendment Rules, 2016.
- 2) The above results were reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors of the Company held on November 6, 2020.
- 3) The Statutory Auditors of the company have carried out a Limited Review of the results for the Quarter and half year ended on September 30, 2020.
- 4) Figures for the corresponding period / previous year have been rearranged and regrouped wherever necessary.
- 5) Data related to shareholding pertains to parent company only.
- 6) The standalone financial results have been made available at company's website i.e. www.allieddigital.net
- 7) The outbreak of Covid-19 pandemic is causing significant disturbance and slowdown of economic activities globally. The company has evaluated the impact of this pandemic on its business operations, liquidity and financial position and based on the management's review of current indicators and economic conditions there is no material impact on its financial results as at 30th September, 2020. However, the assessment of Covid-19 is a continuing process given the uncertainties associated with its nature and duration, and accordingly the impact may be different from that estimated as at the date of approval of these results. The Company will continue to monitor any material changes to future economic conditions. The Company, however in the interest of all stakeholders is following highest level of corporate governance and has been taking a series of actions to ensure safety and health of all employees and to ensure compliance with various directives being issued by Central/State/Municipal authorities.
- 8) The Company has allotted 40,00,000 Convertible Equity Warrants to Mr. Nitin Dhanji Shah, promoter of the Company. Further, the Company has received Rs.1.88 Crs (25% of the total consideration amount) on September 15, 2020 as subscription amount. Further it is stated that there was no diviation or variation and the amount is utilized for the object it was raised

Place: Mumbai
Date: November 06, 2020

For and on behalf of the Board of
Allied Digital Services Limited


Mr. Prakash Shah
Whole Time Director
DIN: 00189842



Allied Digital Services Limited
 (CIN:L72200MH1995PLC085488)

Segment Wise Revenue, Results and Capital Employed

(INR In Lakhs)

Sr. No.	Particulars	Standalone					
		Quarter Ended		Half Year Ended		Year Ended	
		September 30, 2020 (Unaudited)	June 30, 2020 (Unaudited)	September 30, 2019 (Unaudited)	September 30, 2020 (Unaudited)	September 30, 2019 (Unaudited)	March 31, 2020 (Audited)
1	Segment Revenue						
	Enterprise Computing based Solutions	1,607	1,487	1,596	3,094	3,029	6,594
	Infrastructure Management based Solutions	689	637	578	1,326	1,097	2,826
	Unallocated	172	76	139	248	264	558
	Total	2,468	2,200	2,313	4,668	4,390	9,978
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/ Income from Operations	2,468	2,200	2,313	4,668	4,390	9,978
2	Segment Results						
	(Profit before Interest, unallocable exp. and Tax)						
	Enterprise Computing based Solutions	663	655	574	1,318	1,436	3,228
	Infrastructure Management based Solutions	284	201	309	565	773	1,384
	Unallocated	-	-	-	-	-	-
	Total	947	935	883	1,882	2,209	4,612
	Loss: i) Interest	86	80	129	166	292	619
	ii) Un-allocable net off	674	677	639	1,351	1,519	3,163
	iii) Un-allocable income	-	-	-	-	-	-
	Total Profit Before Tax	187	178	115	365	398	830
3	Capital Employed*						
	(Segment Assets - Segment Liabilities)	-	-	-	-	-	-
	Total Capital Employed	-	-	-	-	-	-

* The Company is not able to allocate the asset and liabilities under different segments of the Company

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Allied Digital Services Limited
(CIN:L72200MH1995PLC085488)
Statement of Unaudited Standalone Assets and Liabilities as on September 30, 2020
(Rs. In Lakhs)

Particulars	As at 30th September 2020 (Unaudited)	As at 31st March 2020 (Audited)
ASSETS		
Non-Current assets		
Property, Plant and Equipment	4,348	4,512
Investment Property	8,068	8,113
Intangible Assets	3,594	4,046
Right of Use Asset	57	167
Financial Assets		
Investments	15,526	15,519
Loans	251	251
Other Financial Assets	275	276
Other Non-Current Assets	1,619	1,022
Asset classified as held for sale	59	59
Total Non-Current Assets	33,798	33,964
Current assets		
Inventories	3,506	3,483
Financial Assets		
Trade Receivables	15,627	16,560
Cash and Cash Equivalents	523	267
Other bank balances	1,140	605
Loans	133	138
Other Financial Assets	4,035	3,892
Other Current Assets	1,496	1,515
Total Current Assets	26,461	26,460
TOTAL ASSETS	60,259	60,424
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	2,510	2,510
Other Equity	44,917	44,618
Total Equity	47,428	47,128
LIABILITIES		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	531	553
Other Financial Liabilities	83	179
Provisions	-	-
Deferred Tax Liabilities (Net)	2,685	2,694
Total Non-Current Liabilities	3,299	3,426
Current Liabilities		
Financial Liabilities		
Borrowings	5,581	4,806
Trade Payables		
-Trade payables to Micro and Srr	-	-
-Trade payables to other than Mi	2,943	4,100
Other Financial Liabilities	33	16
Other Current Liabilities	9	13
Provisions	966	933
Total Current Liabilities	9,533	9,869
TOTAL EQUITY AND LIABILITIES	60,259	60,424



Allied Digital Services Limited
 (CIN: L72200MH1995PLC085488)
 Standalone Cash Flow Statement for the Half Year Ended on September 30, 2020

		(INR In lakhs)	
		For the half year ended September 30, 2020 (Unaudited)	For the year ended March 31, 2020 (Audited)
Sr. No.	Particulars		
I	<u>CASH INFLOW FROM OPERATING ACTIVITIES</u>		
(a)	Profit/Loss as per Profit & Loss Account after Tax	374	788
	<u>Adjustments:</u>		
	Adjustments for Prior period taxes & IND As effect from Surplus in P&L	(7)	(13)
	Adjustment for Prior period taxes	-	58
	Actuarial loss on valuation of gratuity	(12)	(25)
	Depreciation and amortization	679	1,370
	Foreign Exchange Gain	-	(247)
	Income from Investing Activities	(30)	(140)
	Lease Modification (Ind As 116)	92	-
	Deferred Tax	(9)	41
	Finance Cost	166	619
(b)	<u>Changes in Assets and Liabilities</u>		
	Inventories	(23)	(101)
	Trade receivables	934	(2,314)
	loans and advances	6	(101)
	Other Financial Assets	(143)	981
	Other assets	(579)	(228)
	Trade payables	(1,156)	1,152
	Liabilities & Provisions	(79)	131
	other Liability	40	(1,002)
	Net Cash generated by Operating Activities	254	971
II	<u>CASH INFLOW FROM INVESTING ACTIVITIES</u>		
	Acquisition of Fixed Assets/Intangible Assets	(2)	(219)
	Interest received	30	140
	Deposit Given	(4)	-
	Deposit repaid	5	-
	Repayment of loan given	-	255
	Net Cash generated by Investing Activities	29	176
III	<u>CASH INFLOW FROM FINANCING ACTIVITIES</u>		
	From borrowings	1,139	660
	Repayment of loan	(386)	(1,759)
	Proceeds from Share Warrants	188	-
	Equity Dividend	(251)	-
	Lease payment	(19)	(46)
	Finance Cost	(161)	(600)
	Net Cash generated by Financing Activities	510	(1,745)
	Net Increase/(Decrease) in Cash & Cash Equivalents (A)	792	(599)
	Add: Cash and cash equivalents at the beginning of the period (B)	871	1,470
	Cash and cash equivalents at the end of the period (A+B)	1,664	871



INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF ALLIED DIGITAL SERVICES LIMITED

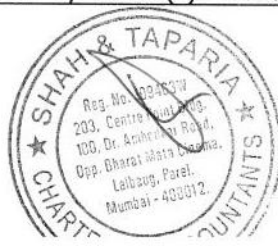
We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of ALLIED DIGITAL SERVICES LIMITED ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income of its associate and joint venture for the quarter and six months ended 30th September, 2020 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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

The Statement includes the result of the following entities;

Sr. No.	Name Of The Company	Status
1	Allied Digital Services (UK) Ltd	Subsidiary
2	Allied Digital Services LLC	Subsidiary
3	Allied Digital Services Inc	Subsidiary
4	Allied Digital Singapore Pte Ltd	Subsidiary
5	Allied Digital Asia Pacific Pty Ltd	Subsidiary
6	Allied Digital Services OY	Subsidiary
7	Enpointe Technologies India Private Ltd	Subsidiary
8	Allied E-Cop Surveillance Private Ltd	Subsidiary
9	Allied Digital Services (Ireland) Limited	Subsidiary
10	Soft Shell Systems (I) Private Ltd	Associate



We did not review the financial statements and other financial information of 1 subsidiary whose Financial Results/statements reflects total assets of Rs 19,773 Lakhs as at September 30, 2020, total revenue of Rs. 6,872 Lakh & 13,942 Lakh, Net Profit after tax of Rs. 184 lakh, & Rs. 463 lakh, total comprehensive income of Rs. (8.28) Lakh and Rs. (9.54) Lakh for the quarter and year ended September 30, 2020 and net cash flow of Rs 3855.97 Lakhs for the period ended on September 30, 2020. These financial statements and other financial information have been reviewed by other auditors whose financial statements, financial information and review report have been furnished to us. Our opinion on the quarterly and year to date consolidated results in so far as it relates to the amounts and the procedure performed by us are as stated in paragraph above. Our opinion is not modified in respect of this matter with respect to our reliance on the work done and the reports of the other auditors.

The Consolidated Unaudited Financial Results includes the interim financial information of 8 subsidiaries whose Financial Results/statements reflects total assets of Rs 10,281 lakh as at September 30, 2020, total revenue of Rs 151.37 lakhs & 278.37 lakhs, Net Profit after tax of Rs. 7.41 lakhs & Rs. 4.15 Lakh, total comprehensive income of Rs. 0.03 and Rs. 0.03 for the quarter and year ended September 30, 2020 respectively and net cash flow of Rs. 39.09 Lakhs for the year ended September 30, 2020 as considered in the Statement. The Consolidated Unaudited Financial Results also includes the financial statements and other financial information in respect of 1 associate whose Financial Results/statements reflects group's share of Net Profit of Rs. 4.40 lakh & Rs 2.21 Lakh for the quarter and half year ended on that date respectively as considered in the Statement. The financial results/statements of these subsidiaries and associates have not been reviewed by their auditors.

Our conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

For Shah & Taparia
Chartered Accountants
Firm Registration No: 109463W

Ramesh Pipalawa
Partner
Membership Number: 103840
UDIN No: 20103840AAAANK8873
Place of Signature: Mumbai
Date: 6th November, 2020



Allied Digital Services Limited
(CIN: L72200MH1995PLC085488)
Registered Office: Premises No.13A, 13th Floor, Earnest House, Back Bay Reclamation, NCPA Road, Block III, Nariman Point, Mumbai - 400 021.
Statement of Consolidated Unaudited Financial Results for the Quarter & Half Year ended September 30, 2020

(Rs. In Lakhs)

Sr. No.	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2020 (Unaudited)	June 30, 2020 (Unaudited)	September 30, 2019 (Unaudited)	September 30, 2020 (Unaudited)	September 30, 2019 (Unaudited)	March 31, 2020 (Audited)
1	Income from Operations						
a)	Revenue from Operations	8,843	8,265	8130	17,108	15,593	33,014
b)	Other Income	172	76	36	248	98	558
	Total Income	9,015	8,341	8,166	17,356	15,691	33,572
2	Expenses						
a)	Purchases & Other direct expenses	5,506	4,787	4795	10,293	8,684	19,321
b)	Changes in inventories	(22)	(1)	(17)	(23)	(76)	(100)
c)	Employee benefits expense	1,402	1,381	1052	2,783	2,155	4,816
d)	Finance Costs	93	82	154	175	338	699
e)	Depreciation and amortisation expense	561	568	531	1,129	1,058	2,221
f)	Other expenses	1,053	995	892	2,048	1,905	4,212
	Total Expenses	8,593	7,812	7,407	16,406	14,064	31,168
3	Profit / (Loss) from operations before exceptional items (1-2)	422	528	759	950	1,626	2,404
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before tax (3+4)	422	528	759	950	1,626	2,404
6	Tax expense						
	Tax expense for current year	82	104	158	186	340	591
	MAT credit	(32)	(30)	(21)	(62)	(80)	(149)
	Deferred Tax	(22)	13	8	(9)	19	41
7	Net Profit / (Loss) from ordinary activities after tax (5 - 6)	394	441	613	835	1,347	1,922
8	Shares of Profit/(Loss) of Associates & Joint Ventures	4	(2)	(3)	2	(5)	2
9	Net Profit / (Loss) for the Period (7- 8)	399	439	611	837	1,342	1,924
10	Other Comprehensive Income (after tax)						
a)	Items that will not be Reclassified to P&L						
	Gratuity Actuarial Gain/(Loss)	(8)	(4)	(9)	(12)	(18)	(25)
b)	Items that will be Reclassified Subsequently to P&L						
	Exchange Difference on Monetary Items	-	-	(3)	-	(56)	-
	Foreign Currency Translation Difference	(8)	(1)	(2)	(10)	(7)	75
11	Total Comprehensive Income (after tax)	382	433	597	816	1,262	1,975
12	Net Profit/(Loss) attributable to:						
	Owners	287	379	340	721	963	2,281
	Non-Controlling Interest	95	54	256	95	299	306
13	Paid-up equity share capital (Face Value of Rs. 5/- each)	2,510	2,510	2,510	2,510	2,510	2,510
14	Earning per Share (Face Value of Rs. 5/- each)						
a)	Basic	0.79	0.88	1.22	1.66	2.68	3.83
b)	Diluted	0.73	0.81	1.22	1.54	2.68	3.83

A Global IT Transformation Architect.®

allied digital
IT managed Responsibility



V202102

Registered office : Allied Digital Services Limited, Premises No. 13A, 13th Floor, Earnest House, Back Bay Reclamation, NCPA Road, Block III, Nariman Point, Mumbai - 400 021.

India | USA | UK | Australia | South-East Asia | EMEA

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CIN : L72200MH1995PLC085488

Notes :

- 1) The above results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the (Indian Accounting Standards) Amendment Rules, 2016.
- 2) The above results were reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors of the Company held on November 6, 2020
- 3) The Statutory Auditors of the company have carried out a Limited Review of the results for the Quarter and half year ended September 30, 2020.
- 4) Figures for the corresponding period / previous year have been rearranged and regrouped wherever necessary.
- 5) Data related to shareholding pertains to parent company only.
- 6) The consolidated financial results have been made available at company's website i.e. www.allieddigital.net
- 7) The outbreak of Covid-19 pandemic is causing significant disturbance and slowdown of economic activities globally. The company has evaluated the impact of this pandemic on its business operations, liquidity and financial position and based on the management's review of current indicators and economic conditions there is no material impact on its financial results as at 30th September, 2020. However, the assessment of Covid-19 is a continuing process given the uncertainties associated with its nature and duration, and accordingly the impact may be different from that estimated as at the date of approval of these results. The Company will continue to monitor any material changes to future economic conditions. The Company, however in the interest of all stakeholders is following highest level of
The Company has allotment 40,00,000 Convertible Equity Warrants to Mr. Nitin Dhanji Shah, promoter of the Company. Further, the Company has received
- 8) Rs.1.88 Crs (25% of the total consideration amount) on September 15, 2020 as subscription amount. Further it is stated that there was no diviation or variation and the amount is utilized for the object it was raised

Place: Mumbai
Date: November 06, 2020

For and on behalf of the Board of
Allied Digital Services Limited

Prakash
Mr. Prakash Shah
Whole-Time Director



Allied Digital Services Limited
 (CIN:L72200MH1995PLC085488)

Segment Wise Revenue, Results and Capital Employed

(INR in Lakhs)

Sr. No.	Particulars	Consolidated					
		Quarter Ended		Half Year Ended		Year Ended	
		September 30, 2020 (Unaudited)	June 30, 2020 (Unaudited)	September 30, 2019 (Unaudited)	September 30, 2020 (Unaudited)	September 30, 2019 (Unaudited)	March 31, 2020 (Audited)
1	Segment Revenue						
	Enterprise Computing based Solutions	6,196	5,779	6,288	11,975	12,082	23,110
	Infrastructure Management based Solutions	2,647	2,485	1,552	5,132	2,981	9,904
	Unallocated	172	76	327	248	628	558
	Total	9,015	8,341	8,166	17,356	15,691	33,572
	Less: Inter Segment Revenue	-	-	-	-	-	-
2	Net Sales/ Income from Operations	9,015	8,341	8,166	17,356	15,691	33,572
	Segment Results						
	(Profit before Interest, unallocable exp. and Tax)						
	Enterprise Computing based Solutions	1,485	1,527	912	3,012	1,908	8,675
	Infrastructure Management based Solutions	637	654	532	1,291	1,115	2,861
	Unallocated	-	-	-	-	-	-
	Total	2,121	2,181	1,444	4,302	3,023	9,535
	Loss: i) Interest	93	82	154	175	339	699
	ii) Un-allocable net off	1,606	1,571	531	3,177	1,058	6,433
	iii) Un-allocable income	-	-	-	-	-	-
3	Total Profit Before Tax	422	528	759	950	1,626	2,404
	Capital Employed*						
	(Segment Assets - Segment Liabilities)	-	-	-	-	-	-
	Total Capital Employed	-	-	-	-	-	-

* The Company is not able to allocate the asset and liabilities under different segments of the Company

B Patel



A Global IT Transformation Architect.™

Allied Digital Services Limited

(CIN:L72200MH1995PLC085488)

Statement of Unaudited Consolidated Assets and Liabilities as on September 30, 2020



Particulars	(INR In Lakhs)	
	As at 30th September 2020 (Unaudited)	As at 31st March 2020 (Audited)
ASSETS		
Non-Current assets		
Property, Plant and Equipment	5,788	5,233
Investment Property	8,068	8,113
Intangible Assets	3,662	4,186
Right of Use Asset	57	167
Goodwill	9,622	9,622
Financial Assets		
Investments	779	774
Loans	251	251
Other Financial Assets	275	376
Other Non-Current Assets	1,626	1,022
Asset classified as held for sale	59	59
Total Non-Current Assets	30,189	29,803
Current assets		
Inventories	3,523	3,509
Financial Assets		
Trade Receivables	16,715	20,251
Cash and Cash Equivalents	5,936	1,784
Other bank balances	1,140	605
Loans	133	138
Other Financial Assets	4,162	3,860
Other Current Assets	1,503	2,350
Total Current Assets	33,111	32,497
TOTAL ASSETS	63,301	62,300
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	2,510	2,510
Other Equity	43,632	43,128
Equity Attributable to Shareholders	46,142	45,638
Non-Controlling Interest	1,255	1,196
Total Equity	47,397	46,834
LIABILITIES		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	531	553
Other Financial Liabilities	83	156
Provisions	-	-
Deferred Tax Liabilities (Net)	2,528	2,533
Total Non-Current Liabilities	3,142	3,242
Current Liabilities		
Financial Liabilities		
Borrowings	5,581	4,616
Trade Payables		
-Trade payables to Micro and Small enterprises	5,790	5,967
-Trade payables to other than Micro and Small enterprises	34	236
Other Financial Liabilities	378	450
Other Current Liabilities	980	955
Total Current Liabilities	12,762	12,224
TOTAL EQUITY AND LIABILITIES	63,301	62,300





Consolidated Cash Flow Statement for the Half Year Ended on September 30, 2020

Sr. No.	Particulars	(INR in Lakhs)	
		For the half year ended September 30, 2020 (Unaudited)	For the year ended March 31, 2020 (Audited)
I	CASH INFLOW FROM OPERATING ACTIVITIES		
(a)	Profit/Loss as per Profit & Loss Account after Tax	816	1,975
	Adjustments:		
	Adjustments for Prior period taxes & IND As effect from Surplus in P&L	(5)	(13)
	Minority interest and Associates profit	(47)	(309)
	Bad Debt Written off during the year	-	-
	Depreciation and amortization	1,129	2,221
	Foreign Exchange Gain	-	(247)
	Gratuity Expenses	-	60
	Lease Modification (Ind As 116)	92	-
	Income from Investing Activities	(95)	(558)
	Deferred Tax	(9)	65
	Finance Cost	175	699
	Actuarial Gain/(Loss) through OCI	(12)	25
	Income tax paid	124	441
	Foreign Currency Translation Reserve	(10)	(75)
(b)	Changes in Assets and Liabilities		
	Inventories	(14)	(101)
	Trade receivables	3,536	(603)
	loans and advances	5	(101)
	Other Financial Assets	(202)	981
	Other assets	242	(142)
	Trade payables	(177)	3,610
	Other Financial liability	(276)	(2,709)
	Liabilities & Provisions	(281)	(3,215)
	Net Cash generated by Operating Activities	4,993	2,003
II	CASH INFLOW FROM INVESTING ACTIVITIES		
	Payment toward acquisition of the fixed assets including intangible	(1,098)	(1,577)
	Disposal of the Investment/Changes due to Ind As in Investments	-	78
	Repayment of loan given	-	773
	Other Non-Operating Income	95	558
	Net Cash generated by Investing Activities	(1,003)	(168)
III	CASH INFLOW FROM FINANCING ACTIVITIES		
	Proceeds from Share Warrants	188	-
	Equity Dividend	(251)	-
	Repayment of loan	(408)	(1,281)
	From borrowings	1,357	152
	Lease payment	(19)	(46)
	Finance Cost	(170)	(680)
	Net Cash generated by Financing Activities	697	(1,855)
	Net Increase/(Decrease) in Cash & Cash Equivalents (A)	4,687	(19)
	Add: Cash and cash equivalents at the beginning of the period (B)	2,388	2,408
	Cash and cash equivalents at the end of the period (A+B)	7,076	2,388

