

**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<sup>th</sup> September, 2021 ("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: 21103840AAAAUE2656  
Place of Signature: Mumbai  
Date: 1<sup>th</sup> November, 2021



**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 30th, 2021.**

(Rs. In Lakhs)

Sr. No.	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		30th Sept 2021 (Unaudited)	30th June 2021 (Unaudited)	30th Sept 2020 (Unaudited)	30th Sept 2021 (Unaudited)	30th Sept 2020 (Unaudited)	31st March 2021 (Audited)
1	<b>Income from Operations</b>						
a)	Revenue from Operations	2,610	2,242	2,296	4,852	4,420	9,619
b)	Other Income	57	52	172	109	248	406
	<b>Total Income</b>	<b>2,666</b>	<b>2,294</b>	<b>2,468</b>	<b>4,960</b>	<b>4,668</b>	<b>10,024</b>
2	<b>Expenses</b>						
a)	Cost of Material Consumed	190	105	331	295	413	859
b)	Changes in inventories	(94)	(35)	(22)	(129)	(23)	10
c)	Other Direct Expenses	369	315	330	684	648	1,553
d)	Employee benefits expense*	1,266	1,075	880	2,341	1,746	3,546
e)	Finance Costs	73	63	87	136	166	347
f)	Depreciation and amortisation expense	312	312	338	624	679	1,267
g)	Other expenses	446	280	336	726	673	1,659
	<b>Total Expenses</b>	<b>2,562</b>	<b>2,115</b>	<b>2,281</b>	<b>4,677</b>	<b>4,303</b>	<b>9,241</b>
3	<b>Profit / (Loss) from operations before exceptional items (1-2)</b>	<b>104</b>	<b>180</b>	<b>187</b>	<b>283</b>	<b>365</b>	<b>784</b>
4	<b>Exceptional Items</b>	-	-	-	-	-	-
5	<b>Profit / (Loss) from ordinary activities before tax (3- 4)</b>	<b>104</b>	<b>180</b>	<b>187</b>	<b>283</b>	<b>365</b>	<b>784</b>
6	<b>Tax expense</b>						
	Current Tax	53	64	32	117	62	131
	MAT credit	-	-	(32)	-	(62)	(114)
	Deferred Tax	(14)	(9)	(22)	(23)	(9)	(11)
		<b>65</b>	<b>125</b>	<b>209</b>	<b>190</b>	<b>374</b>	<b>777</b>
7	<b>Net Profit / (Loss) from ordinary activities after tax (5 - 6)</b>	-	-	-	-	-	-
8	<b>Other Comprehensive Income (after tax)</b>						
a)	Items that will not be Reclassified to P&L						
	Gratuity Actuarial Gain/(Loss)	(16)	(16)	(8)	(32)	(12)	(76)
b)	Items that will be Reclassified Subsequently to P&L						
	Exchange Difference on Monetary Items	-	-	-	-	-	-
	Foreign Currency Translation Difference	-	-	-	-	-	-
		<b>49</b>	<b>109</b>	<b>201</b>	<b>158</b>	<b>362</b>	<b>702</b>
9	<b>Total Comprehensive Income (after tax)</b>	<b>49</b>	<b>109</b>	<b>201</b>	<b>158</b>	<b>362</b>	<b>702</b>
10	<b>Paid-up equity share capital (Face Value of INR 5/- each)</b>	<b>2,535</b>	<b>2,535</b>	<b>2,510</b>	<b>2,535</b>	<b>2,510</b>	<b>2,535</b>
11	<b>Earnings per Share (Face Value of INR 5/- each)</b>						
a)	Basic	0.12	0.25	0.42	0.37	0.75	1.55
b)	Diluted	0.11	0.23	0.39	0.34	0.69	1.45



*30/10/21*

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.



Notes :



**allied digital®**

*IT managed. Responsibly.*

- 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 1st, 2021.
- 3) The Statutory Auditors of the company have carried out a limited review of results for the quarter and half year ended on September 30th, 2021.
- 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) Employee benefit expense includes the provision towards shared based compensation as per the options granted to employees during the quarter. (Refer Press Release dated 30<sup>th</sup> July, 2021).
- 7) The standalone financial results have been made available at company's website [www.allieddigital.net](http://www.allieddigital.net)
- 8) 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, 2021. 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.

For Allied Digital Services Limited



*Prakash*

Place: Mumbai  
Date: 01.11.2021

Mr. Prakash Shah  
Whole Time Director  
(DIN: 00189842)

**Allied Digital Services Limited**  
 (CIN:L72200MH1995PLC085488)  
**Statement of Un-Audited Standalone Assets and Liabilities as on September 30, 2021**

		(Rs. In Lakhs)	
Particulars		As at 30th September 2021 Unaudited	As at 31st March 2021 Audited
<b>ASSETS</b>			
<b>Non-Current assets</b>			
Property, Plant and Equipment		4,289	4,400
Investment Property		7,978	8,023
Intangible Assets		2,903	3,366
Right of Use Asset		63	66
Financial Assets			
	Investments	15,561	15,556
	Loans	252	252
	Other Financial Assets	278	273
Other Non-Current Assets		1,432	1,554
Asset classified as held for sale		59	59
<b>Total Non-Current Assets</b>		<b>32,815</b>	<b>33,549</b>
<b>Current assets</b>			
Inventories		3,602	3,474
Financial Assets			
	Trade Receivables	14,644	13,694
	Cash and Cash Equivalents	172	222
	Other bank balances	1,184	1,153
	Loans	170	144
	Other Financial Assets	5,780	5,266
Other Current Assets		2,716	2,752
<b>Total Current Assets</b>		<b>28,268</b>	<b>26,705</b>
<b>Total Assets</b>		<b>61,083</b>	<b>60,254</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
	Equity Share Capital	2,535	2,535
	Other Equity	45,365	45,303
<b>Total Equity</b>		<b>47,900</b>	<b>47,838</b>
<b>LIABILITIES</b>			
<b>Non-Current Liabilities</b>			
Financial Liabilities			
	Borrowings	371	468
	Other Financial Liabilities	75	77
Provisions		-	-
Deferred Tax Liabilities (Net)		2,660	2,683
<b>Total Non-Current Liabilities</b>		<b>3,106</b>	<b>3,228</b>
<b>Current Liabilities</b>			
Financial Liabilities			
	Borrowings	4,911	4,955
	Trade Payables		
	-Trade payables to Micro and Small enterprises	-	-
	-Trade payables to other than Micro and Small enterprises	3,768	3,385
	Other Financial Liabilities	4	7
Provisions		1,394	840
<b>Total Current Liabilities</b>		<b>10,077</b>	<b>9,188</b>
<b>Total Equity and Liabilities</b>		<b>61,083</b>	<b>60,254</b>



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Allied Digital Services Limited  
 (CIN: L72200MH1995PLC085488)  
 Standalone Cash Flow Statement for the half year ended on September 30, 2021

		(Rs. In lakhs)	
Sr. No.	Particulars	For the year half ended September 30, 2021	For the year ended March 31, 2021
I	<b>CASH INFLOW FROM OPERATING ACTIVITIES</b>		
(a)	Profit/Loss as per Profit & Loss Account after Tax	190	777
	<u>Adjustments:</u>		
	Adjustments for IND As effect	7	12
	Actuarial loss on valuation of gratuity	(32)	(76)
	Depreciation and amortization	624	1,267
	Share-based compensation expense	80	-
	Unrealised Foreign Exchange Gain	(42)	-
	Income from Investing Activities	(31)	(107)
	Deferred Tax	(23)	(11)
	Finance Cost	136	347
	<u>Changes in Assets and Liabilities</u>		
	Inventories	(128)	10
	Trade receivables	(950)	2,866
	Loans and advances	(26)	(7)
	Other Financial Assets	(519)	(1,391)
	Other assets	158	(1,672)
	Trade payables	383	(715)
	Liabilities & Provisions	(5)	(132)
	Other Current Liability	557	52
	<b>Net Cash generated by Operating Activities</b>	<b>378</b>	<b>1,221</b>
II	<b>CASH INFLOW FROM INVESTING ACTIVITIES</b>		
	Acquisition of Fixed Assets/Intangible Assets	(3)	(362)
	Derecognition of ROU Assets (Ind As 116)	-	80
	Interest received	31	107
	Repayment of loan given	-	-
	<b>Net Cash generated by Investing Activities</b>	<b>29</b>	<b>(176)</b>
III	<b>CASH INFLOW FROM FINANCING ACTIVITIES</b>		
	From borrowings	-	1,857
	Repayment of loan	(76)	(1,777)
	Proceeds from Share Warrants Issue	165	259
	Dividend Paid	(380)	(251)
	Lease payment	(6)	(27)
	Finance Cost	(130)	(347)
	<b>Net Cash generated by Financing Activities</b>	<b>(427)</b>	<b>(287)</b>
	<b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(20)</b>	<b>758</b>
	Add: Cash and cash equivalents at the beginning of the period (B)	1,376	618
	<b>Cash and cash equivalents at the end of the period (A+B)</b>	<b>1,355</b>	<b>1,376</b>



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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	
		30th Sept 2021 (Unaudited)	30th June 2021 (Unaudited)	30th Sept 2020 (Unaudited)	30th Sept 2021 (Unaudited)	30th Sept 2020 (Unaudited)
1	<b>Segment Revenue</b>					
	Enterprise Computing based Solutions	1,827	1,569	1,607	3,396	3,094
	Infrastructure Management based Solutions	783	673	689	1,456	1,326
	Unallocated	57	52	172	109	248
	<b>Total</b>	<b>2,666</b>	<b>2,294</b>	<b>2,468</b>	<b>4,960</b>	<b>4,668</b>
	Less: Inter Segment Revenue	-	-	-	-	-
	<b>Net Sales/ Income from Operations</b>	<b>2,666</b>	<b>2,294</b>	<b>2,468</b>	<b>4,960</b>	<b>4,668</b>
2	<b>Segment Results</b>					
	(Profit before Interest, unallocable exp. and Tax )					
	Enterprise Computing based Solutions	654	584	664	1,238	1,319
	Infrastructure Management based Solutions	280	250	285	531	565
	Unallocated	-	-	-	-	-
	<b>Total</b>	<b>934</b>	<b>835</b>	<b>949</b>	<b>1,769</b>	<b>1,884</b>
	Less: i) Interest	73	63	87	136	166
	ii) Un-allocable Expenses	758	592	674	1,350	1,352
	iii) Un-allocable income	-	-	-	-	-
	<b>Total Profit Before Tax</b>	<b>104</b>	<b>180</b>	<b>187</b>	<b>283</b>	<b>365</b>
3	<b>Capital Employed*</b>					
	(Segment Assets - Segment Liabilities)	-	-	-	-	-
	<b>Total Capital Employed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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



*Basal*

**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 30<sup>th</sup> September, 2021 ("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	Enpointe Technologies India Private Ltd	Subsidiary
7	Allied E-Gov Surveillance Private Ltd	Subsidiary
8	Allied Digital Services (Ireland) Limited	Subsidiary
9	Softshell 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. 22,678 Lakhs as at September 30, 2021, total revenue of Rs. 9,827 Lakhs & Rs. 18,438 Lakhs, Net Profit after tax of Rs. 3,201 lakhs & Rs. 3,535 lakhs, total comprehensive income of Rs. 3,214 Lakhs and Rs. 3,550 Lakhs for the quarter and year ended September 30, 2021 and net cash flow of Rs. 167 Lakhs for the period ended on September 30, 2021. 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 7 subsidiaries whose Financial Results/statements reflects total assets of Rs. 10,618.21 lakhs as at September 30, 2021, total revenue of Rs. 126.46 lakhs & Rs. 275.46 lakhs, Net Profit after tax of Rs. 3.59 lakhs & Rs. 10.71 Lakhs, total comprehensive income of Rs. 3.12 lakhs & Rs. 10.44 lakhs for the quarter and year ended September 30, 2021 respectively and net cash flow of Rs. 16.48 Lakhs for the year ended September 30, 2021 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. 1.58 lakhs & Rs. 1.58 Lakhs 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: 21103840AAAAUF5407  
Place of Signature: Mumbai  
Date: 1<sup>st</sup> November, 2021





**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 and Half Year ended on September 30, 2021.

(Rs. in Lakhs)

Sr. No.	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		30th Sept 2021 (Unaudited)	30th June 2021 (Unaudited)	30th Sept 2020 (Unaudited)	30th Sept 2021 (Unaudited)	30th Sept 2020 (Unaudited)	31st March 2021 (Audited)
1	Income from Operations						
a)	Revenue from Operations	11,306	9,824	8,843	21,130	17,108	35,808
b)	Other Income	57	52	172	109	248	406
	<b>Total Income</b>	<b>11,363</b>	<b>9,876</b>	<b>9,015</b>	<b>21,238</b>	<b>17,356</b>	<b>36,213</b>
2	Expenses						
a)	Purchases & Material Consumption	190	105	331	295	413	859
b)	Changes in inventories	(94)	(35)	(22)	(129)	(23)	10
c)	Other direct expenses	6,360	5,825	5,175	12,185	9,880	20,053
d)	Employee benefits expense	1,800	1,663	1,402	3,463	2,783	5,963
e)	Finance Costs	46	69	93	115	175	369
f)	Depreciation and amortisation expense	568	505	561	1,073	1,129	2,154
g)	Other expenses	1,257	1,098	1,053	2,355	2,048	4,456
	<b>Total Expenses</b>	<b>10,129</b>	<b>9,229</b>	<b>8,593</b>	<b>19,358</b>	<b>16,406</b>	<b>33,864</b>
3	Profit / (Loss) from operations before exceptional items (1-2)	1,234	646	422	1,880	950	2,349
4	Exceptional Items	2,380	-	-	2,380	-	-
5	Profit / (Loss) from ordinary activities before tax (3- 4)	3,614	646	422	4,261	950	2,349
6	Tax expense						
	Tax expense for current year	359	189	82	548	186	552
	MAT credit	-	-	(32)	0	(62)	(114)
	Deferred Tax	(14)	(9)	(22)	(23)	(9)	(11)
7	Net Profit / (Loss) from ordinary activities after tax (5 - 6)	3,270	466	394	3,736	835	1,922
8	Shares of Profit/(Loss) of Associates & Joint Ventures	2	-	4	2	2	2
9	Net Profit / (Loss) for the Period (7- 8)	3,271	466	399	3,738	837	1,924
10	Other Comprehensive Income (after tax)						
a)	Items that will not be Reclassified to P&L						
	Gratuity Actuarial Gain/(Loss)	(16)	(16)	(8)	(32)	(12)	(76)
b)	Items that will be Reclassified Subsequently to P&L						
	Exchange Difference on Monetary Items	-	-	-	-	-	-
	Foreign Currency Translation Difference	13	2	(8)	15	(10)	(16)
11	Total Comprehensive Income (after tax)	3,268	452	382	3,720	816	1,832
12	Net Profit/(Loss) attributable to:						
	Owners	2,643	382	287	3,025	721	1,604
	Non-Controlling Interest	625	70	95	695	95	228
13	Paid-up equity share capital (Face Value of INR 5/- each)	2,535	2,535	2,510	2,535	2,510	2,535
14	Earning per Share (Face Value of INR 5/- each)						
a)	Basic	6.45	0.92	0.79	7.37	1.66	3.82
b)	Diluted	5.81	0.86	0.73	6.67	1.54	3.58



*Asst. Secy.*

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.

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 1st, 2021.
- 3) The Statutory Auditors of the company have carried out a limited review of results for the quarter and half year ended on September 30th, 2021.
- 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) Employee benefit expense includes the provision towards shared based compensation as per the options granted to employees during the quarter. (Refer Press Release dated 30<sup>th</sup> July, 2021)
- 7) Exceptional Item is towards waiver of loan amount USD 3,219,918/- received by Allied Digital Services LLC, USA (a Subsidiary of the Company) under Paycheck Protection Program from United States Federal Government (Refer Press Release dated 22<sup>nd</sup> July, 2021)
- 8) The consolidated financial results have been made available at company's website [www.allieddigital.net](http://www.allieddigital.net)
- 9) 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, 2021. 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.

For Allied Digital Services Limited



Mr. Prakash Shah  
Whole Time Director  
(DIN: 00189842)

Place: Mumbai  
Date: 01.11.2021





## Statement of Un-Audited Consolidated Assets and Liabilities as at 30th September, 2021

Particulars	(Rs. in Lakhs)	
	As at	As at
	30th Sept 2021 Unaudited	31st March 2021 Audited
<b>ASSETS</b>		
<b>Non-Current assets</b>		
Property, Plant and Equipment	4,359	4,428
Investment Property	7,978	8,023
Intangible Assets	2,903	3,366
Right of Use Asset	63	66
Goodwill	9,622	9,622
Financial Assets		
Investments	817	810
Loans	252	252
Other Financial Assets	278	273
Other Non-Current Assets	2,270	2,597
Asset classified as held for sale	59	59
<b>Total Non-Current Assets</b>	<b>28,602</b>	<b>29,497</b>
<b>Current assets</b>		
Inventories	3,611	3,482
Financial Assets		
Trade Receivables	19,709	16,423
Cash and Cash Equivalents	4,796	4,664
Other bank balances	1,184	1,153
Loans	170	144
Other Financial Assets	5,927	5,330
Other Current Assets	3,325	3,382
<b>Total Current Assets</b>	<b>38,722</b>	<b>34,580</b>
<b>Total Assets</b>	<b>67,324</b>	<b>64,076</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	2,535	2,535
Other Equity	47,425	44,527
<b>Equity Attributable to Shareholders</b>	<b>49,960</b>	<b>47,062</b>
<b>Non-Controlling Interest</b>	<b>2,092</b>	<b>1,379</b>
<b>Total Equity</b>	<b>52,052</b>	<b>48,442</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
Financial Liabilities		
Borrowings	371	468
Other Financial Liabilities	75	77
Provisions	-	-
Deferred Tax Liabilities (Net)	2,472	2,498
<b>Total Non-Current Liabilities</b>	<b>2,918</b>	<b>3,043</b>
<b>Current Liabilities</b>		
Financial Liabilities		
Borrowings	4,911	4,956
Trade Payables		
-Trade payables to Micro and Small enterprises		
-Trade payables to other than Micro and Small enterprises	5,594	6,341
Other Financial Liabilities	4	7
Other Current Liabilities	437	435
Provisions	1,408	854
<b>Total Current Liabilities</b>	<b>12,354</b>	<b>12,591</b>
<b>Total Equity and Liabilities</b>	<b>67,324</b>	<b>64,076</b>



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**Allied Digital Services Limited**  
**Consolidated Cash Flow Statement for the half year ended September 30, 2021**

		(Rs. in Lakhs)	
Sr. No.	Particulars	For the half year ended September 30, 2021	For the year ended March 31, 2021
<b>I</b>	<b>CASH INFLOW FROM OPERATING ACTIVITIES</b>		
(a)	Profit/Loss as per Profit & Loss Account after Tax	3,736	1,922
	<b>Adjustments:</b>		
	Minority interest and Associates profit	(695)	(228)
	Ind As Effect	7	13
	Depreciation and amortization	1,073	2,154
	Unrealised Foreign Exchange Gain	(42)	(161)
	Sundry Balances Written Back	(29)	(163)
	Share-based compensation expense	119	-
	Income from Investing Activities	(31)	(406)
	Deferred Tax	(23)	(11)
	Finance Cost	115	369
	Provision for Income Tax	-	439
(b)	<b>Changes in Assets and Liabilities</b>		
	Inventories	(128)	26
	Trade receivables	(3,286)	3,829
	loans and advances	(26)	(7)
	Other Financial Assets	(602)	(1,389)
	Other assets	385	(1,566)
	Trade payables	(747)	374
	Other Financial liability	(5)	(139)
	Other Liabilities & Provisions	557	(116)
	<b>Net Cash generated by Operating Activities</b>	<b>376</b>	<b>4,941</b>
<b>II</b>	<b>CASH INFLOW FROM INVESTING ACTIVITIES</b>		
	Payment toward acquisition of the fixed assets including intangible	(10)	(1,695)
	Derecognition of ROU Assets (Ind As 116)	80	80
	Other Non-Operating Income	109	406
	<b>Net Cash generated by Investing Activities</b>	<b>178</b>	<b>(1,210)</b>
<b>III</b>	<b>CASH INFLOW FROM FINANCING ACTIVITIES</b>		
	From borrowings	82	1,863
	Repayment of loan	(138)	(1,777)
	Proceeds from Share Warrants Issue	165	259
	Dividend Paid	(380)	(251)
	Lease payment	(6)	(27)
	Finance Cost	(115)	(369)
	<b>Net Cash generated by Financing Activities</b>	<b>(392)</b>	<b>(303)</b>
	<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>163</b>	<b>3,428</b>
	Add: Cash and cash equivalents at the beginning of the period (B)	5,817	2,389
	<b>Cash and cash equivalents at the end of the period (A+B)</b>	<b>5,980</b>	<b>5,817</b>



2021/09/30





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
		30th Sept 2021 (Unaudited)	30th June 2021 (Unaudited)	30th Sept 2020 (Unaudited)	30th Sept 2021 (Unaudited)	30th Sept 2020 (Unaudited)	31st March 2021 (Audited)
1	<b>Segment Revenue</b>						
	Enterprise Computing based Solutions	7,914	6,877	6,190	14,791	11,976	25,065
	Infrastructure Management based Solutions	3,392	2,947	2,653	6,339	5,132	10,742
	Unallocated	57	52	172	109	248	406
	<b>Total</b>	<b>11,363</b>	<b>9,876</b>	<b>9,015</b>	<b>21,238</b>	<b>17,356</b>	<b>36,213</b>
	Less: Inter Segment Revenue	-	-	-	-	-	-
	<b>Net Sales/ Income from Operations</b>	<b>11,363</b>	<b>9,876</b>	<b>9,015</b>	<b>21,238</b>	<b>17,356</b>	<b>36,213</b>
2	<b>Segment Results</b>						
	(Profit before Interest, unallocable exp. and Tax )						
	Enterprise Computing based Solutions	2,174	1,622	1,490	3,796	3,012	6,530
	Infrastructure Management based Solutions	932	695	639	1,627	1,291	2,798
	Unallocated	-	-	-	-	-	-
	<b>Total</b>	<b>3,106</b>	<b>2,317</b>	<b>2,129</b>	<b>5,423</b>	<b>4,303</b>	<b>9,328</b>
	Less: i) Interest	46	69	93	115	175	369
	ii) Un-allocable net off	1,826	1,602	1,614	3,428	3,178	6,611
	iii) Un-allocable income	(2,380)	-	-	(2,380)	-	-
	<b>Total Profit Before Tax</b>	<b>3,614</b>	<b>646</b>	<b>422</b>	<b>4,261</b>	<b>950</b>	<b>2,348</b>
3	<b>Capital Employed*</b>						
	(Segment Assets - Segment Liabilities)	-	-	-	-	-	-
	<b>Total Capital Employed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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



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