



November 14, 2023

To, BSE LIMITED

PhirozeJeejeebhoy Towers DalalStreet ,Mumbai – 400001

Tel:022-22721233/34

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Scrip Code: 532172

To,

THE NATIONAL STOCK EXCHANGE LIMITED, Exchange Plaza, BandraKurla Complex,

Bandra (East), Mumbai: 400051

Tel: 022-26598235/36/452 Fax: 022-26598237/38 Email: cmlist@nse.co.in

Scrip Code: ADROITINFO

Sub: Outcome of Board Meeting

Ref: Regulations 30 and 33 of SEBI (Listing Obligations & Disclosure Requirements Regulations, 2015

Dear Sir/Madam

The Meeting of Board of Directors of the Company held on Tuesday the 14th November' 2023 at 4:00 P.M. IST at the Registered Office of the Company, the Board inter-alia consider and approve the following:

1. Approved Un-Audited Financial Results of the Company for the quarter and half year ended 30th September'2023 (Standalone and Consolidated) after view by its Audit Committee. Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation'2015, a copy of the Un-Audited Financial Results of the Company for the quarter and Half year ended 30th September'2023 (Standalone and Consolidated) along with Limited Review Report of Auditors of the Company is enclosed herewith.

The Unaudited Financial Results for the quarter & half year ended 30th September, 2023 and the Limited Review Report are also available in the website of the Company at https://www.adroitinfotech.com/financial-reports.html.

The aforesaid meeting commenced at 4.00 P.M. and concluded at 10.40 P.M. IST

This is for the information and records of the Exchange.

Thanking you.
Yours faithfully.

for Adroit Infotech Limited

Piyush Prajapati Company Secretary & Compliance Officer

Plot # 7A, MLA Colony, Road # 12, Banjara Hills, Hyderabad, Telangana, India - 500034.

Phone: +91-40 23552284/85/86 Fax: +91-40 23552283 | Web: www.adroitinfotech.com

Adroit Infotech Limited (Scrip Code: BSE-532172, NSE- ADROITINFO)

Registered office: Plot No. 7A, Road No. 12, MLA Colony, Banjara Hills, Hyderabad - 500 034

CIN: L72300TG1990PLC011129

Tel: +91-40-23552284/85/86, Fax: +91-40-233552283, www.adroitinfotech.com, e-mail: cs@adroitinfotech.com, and the companies of the companies

PART I Statement of Unaudited Consolidated Financial Results for the Quarter/Half year ended 30th September 2023

		Consolidated					
SI.No.	Particulars	Quarter Ended			Half year Ended		Year Ended 31-Mar-23
SI.NO.		30-Sep-23 30-Jun-23 30-Sep-22		30-Sep-23 30-Sep-22			
	(Refer Notes below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Audited
1	Income from operations	414.27	592.19	646.21	1,006.46	1,227,33	2,244.73
2	Other income	1.10	5.45	8.08	6.56	12.42	27.20
3	Total Income (1+2)	415.37	597.64	654.29	1,013.01	1,239.75	2,271.93
4	EXPENSES				-,	-,	
а	Cost of License sales			-			-
b	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-		-			MANAGEMENT HELPOON SERVICE
С	Employee benefits expense	397.08	419.55	243.06	816.63	493.52	1.279.54
	Finance costs	5.50	3.27	4.33	8.76	8.61	29.57
е	Depreciation and amortization expense	39.21	40.25	31.38	79.47	60.24	150.99
f	Other expenses	97.22	86.52	111.40	183.75	197.06	423.32
	Total expenses (4)	539.01	549.59	390.16	1,088.61	759.43	1,883.42
5	Profit/(loss) before exceptional items and tax (3-4)	(123.64)	48.05	264.12	(75.59)	480.32	388.51
6	Exceptional items	- 1	-	-			
7	Profit/ (loss) before exceptions items and tax(5-6)	(123.64)	48.05	264.12	(75.59)	480.32	388.51
8	Tax expense				1.2.23/		
	(1) Current tax		4.97	27.36	4.97	27.36	51.20
	(2) Deferred tax	(51.20)	(0.35)	(1.95)	(51.55)	(1.95)	(41.01
9	Profit (Loss) for the period from continuing operations (7-8)	(72.44)	43.43	238.71	(29.02)	454.91	378.33
10	Extra ordinary Items (net of tax)	-	-		-		-
11	Profit/(loss) for the period (9+10)	(72.44)	43.43	238.71	(29.02)	454.91	378.33
12	Other comprehensive income (net of tax)		-	-	- '		(0.08
	Items will be not reclassified subsequently to Profit or Loss						
	Actuarial loss/(gain) on defined benefit obligation	- 1	-				(0.08
	Items will be reclassified subsequently to Profit or Loss						
	Exchanges differences on translation of foregin operations						
13	Total Comprehensive Income for the period (11+12)	(72.44)	43.43	238.71	(29.02)	454.91	378.41
14	Paid-up equity share capital (Face Value of Rs.10/-each)	2,112.29	2,026.74	1,826.74	2,069.51	1,826.74	1,901.81
	Earnings per share (before extraordinary items)						
15	(Face value of Rs.10/-each) (not annualized)						
	a) Basic (in Rs.)	(0.34)	0.21	1.31	(0.14)	2.49	1.99
	b) Diluted (in Rs.)	(0.34)	0.21	1.31	(0.14)	2.49	1.99
	Earnings per share (after extraordinary items)					1	
	(Face value of Rs.10/-each) (not annualized)					- 1	
	a) Basic (in Rs.)	(0.34)	0.21	1.31	(0.14)	2.49	1.99
	b) Diluted (in Rs.)	(0.34)	0.21	1.31	(0.14)	2.49	1.99

Notes:

- 1 The Un-Audited Consolidated Financial Results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules thereunder, other accounting principles generally accepted in India and regulations issued by the Securities and Exchange Board of India ("SEBI").
- 2 The above unaudited financial results for the Quarter and Half Year ended 30 September 2023 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 14 November 2023., The statutory auditors have carried out review of these Financial Results and have issued an unmodified report on these results.
- The Group has opted to publish the Unaudited Consolidated Financial Results for the Quarter and Half Year ended 30 September 2023, Investor can view the Unaudited Standalone Financial Results on the Company's website "www.adroitinfotech.com".
- 4 Segment Reporting Sole business segment
 - Based on the "Management Approach" as defined in Ind AS 108 Operating Segments, the Company is primarily engaged in the business of SAP Support Services which the management recognizes as the sole business segment. Hence, disclosure of segment-wise information is not required and accordingly, not provided
- 5 The figures for the previous period/year have been regrouped/reclassified, wherever necessary.
- 6 The Company has allotted 14,00,000/- (Fourteen Lakhs) Equity Shares on conversion of Share Warrants in the board of director meeting held on 7th August 2023, The said shares are pending for trading approval from stock exchanges (BSE/NSE) during the quarter.
- 7 The Code on Social Security, 2020 ("the Code") has been enacted, which may impact the employee related contributions made by the Group, The Effective date from which the change are applicabel is yet to be notified. The Ministry of Labour and Employment ("the Ministry') has released draft rules for the Code on November 13, 2020. The Group will complete its evaluation and will give appropriate impact in its financial results in the period in which the Code become effective and the related rules are published.

Date: 14th November 2023

Place: Hyderabad

For Adroit Infotech Limite

Sudhakiran Reddy

Managing Director DIN: 01436242

Consolidated Unaudited Statement of Assets and Liabilities for the Half year ended 30th Sept'2023

		Consolidated	
Particulars	30-Sep-23	31-Mar-23	
	(Unaudited)	Audited	
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	144.00	169.0	
(b) Goodwill on consolidation	1,138.46	1,137.9	
(c) Other Intangible assets	636.02	669.5	
(d) Intangible assets under development	102.42	107.8	
(e) Right of Use of Assets (RoU)	53.59	17.0	
(f) Financial Assetse	-		
(i) Investments	-		
(ii) Trade Receivables	-		
(g) Deferred tax assets (Net)	136.52	37.3	
(h) Income Tax Assets (Net)	-		
(i) Other Non-Current Assets	-	32.8	
Total Non-current assets	2,211.02	2,171.6	
Current assets			
(a) Financial Assets			
(i) Trade receivables	853.67	889.3	
(ii) Cash and cash equivalents	0.86	0.4	
(iii) Bank balances other than (ii) above	86.81	116.2	
(iv) Loans & Advances	7.80	225.9	
(c) Current Tax Assets (Net)	39.47	6.4	
(d) Other Current Assets	215.79	10.8	
Total Current assets	1,204.41	1,249.2	
Total Assets	3,415.44	3,420.8	
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	2,166.74	2,026.7	
(b) Other Equity	(372.19)	(585.4	
Total Equity	1,794.54	1,441.2	
Share Application Money Pending Allotment LIABILITIES	193.75	543.7	
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	94.16	93.7	
(ii) Lease Liabilities	30.50	5.0	
(iii) Trade Payables	18.33	18.3	
(iv) Other Non-Current Liabilities	-		
(b) Provisions	19.46	7.8	
(c) Deferred tax liabilities (Net)	15.51	14.5	
(d) Other Non-Current Liabilities	607.97	537.9	
Total Non-current liabilities	785.93	677.4	
Current liabilities			
(a) Financial Liabilities	- 1		
(i) Borrowings	126.13	233.2	
(ii) Lease Liabilities	25.37	13.6	
(iii) Trade Payables	62.25	173.7	
	02.23	175.7	
(iv) Other Non-Current Liabilities	55.52	40.0	
(b) Provisions	1		
(c) Current Tax Liabilities (Net)	19.85	34.5	
	252.00	262.4	
(d) Other Current Liabilities	352.09		
Total Equity and Liabilities Total Equity and Liabilities	352.09 641.21 3,415.44	263.1 758.3 3,420.8	

for Adroit Infotech Limited

Sudhakiran Reddy Sunkernen

Managing Director DIN:01436242

Date: 14-Nov-2023 Place: Hyderabad Consolidated Statement of Cash flow for the Period ended 30 September 2023

(Rupees in Lakhs unless Otherwise stated)

	PARTICULARS	30-Sep-23	31-Mar-23
	FARTICOLARS	(Unaudited)	Audited
Α	CASH FLOW FROM OPERATING ACTIVITIES	(Ollaudited)	Addited
	Net profit before tax and extra-ordinary items	45.74	388.52
	Adjustments For :	_	-
	Depreciation	79.47	150.99
	Interest/ Other Income	(6.56)	(27.20)
	Interest - Expenditure	8.76	29.57
	Operating Profit Before working Capital Charges	127.41	541.88
	Adjustments For :	25/112	342.00
	Increase/ (Decrease) in Trade payables	(111.51)	93.94
	increase/ (Decrease) in Other Current Liabilities	88.99	18.37
	increase/ (Decrease) in Non-Current Liabilities	70.00	542.98
	increase/ (Decrease) in Provisions	27.10	21.01
	increase/ Decrease in Trade receivables	35.70	(436.35)
	increase/ Decrease in Other Non-Current Assets	32.86	55.31
	increase/ Decrease in Short Term Loans and advances	218.20	58.36
	increase/ Decrease in Other Current Assets	(204.97)	
	Cash Generated from operations	283.78	(9.04) 886.46
	Interest Paid	203.70	000.40
	Direct Taxes	(44.47)	12.04
	The state of the s	(44.47)	13.84
	Cash Flow before Extra-ordinary Items	239.31	900.30
В	Net Cash Flow from operating Activities	239.31	900.30
В	CASH FLOW FROM INVESTING ACTIVITIES		-
	Purchase of property, plant and equipment and	(4.50)	(4.250.27)
	intangible assets	(4.58)	(1,359.27)
	Adjustment on account of Goodwill	(0.49)	-
	Interest Received	6.56	27.20
	Net Cash Flow / (used in) From Investing Activities	1.49	(1,332.07)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Issue of share capital	140.00	200.00
	Share Application Money	(350.00)	543.75
	Receipt of securities premium	65.97	160.21
	Interest Paid	(8.76)	(29.57)
	Repayment of Long Term Borrowings	-	-
	Repayment of Short Term Borrowings (Net)	(106.70)	(332.49)
	Repayment of lease liabilities	(10.25)	
	Net Cash Flows from Financing Activities	(269.75)	541.90
	Net Increase in Cash + Cash equivalents	(28.96)	110.14
	Opening Balance	116.64	6.50
	Closing Balance	87.67	116.64

for Adroit Infotech Limited

Sudhakiran Reddy Sunkernen

Managing Director

DIN:01436242

Place: Hyderabad Date: 14.11.2023

5-9-13, D No. 110
Taramandal Complex, Saifabad
Hyderabad—500004, India
Tel: +91-40-23214060

Mail Id: hvd@randsca.com

Independent Auditor's Review Report on Consolidated Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Adroit Infotech Limited

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results ('Statement') of Adroit Infotech Limited ('the Company') and its subsidiaries (the Company and its subsidiaries together referred to as 'the Group'), (Refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended 30 September 2023 and the consolidated year to date results for the period 1 April 2023 to 30 September 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. 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

(SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an cudit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulation, to the extent applicable.



- 4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of the other auditors referred to in paragraph 6 below, 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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.
- 5. The Statement includes the interim financial information of one subsidiary, which have not been reviewed by their auditors, whose interim financial information reflects total assets of ₹ 0.49 Lacs as at 30 September 2023, and total revenues of ₹ 0.00 lacs, net profit/loss after tax of ₹ 0.00 lacs, total comprehensive income/loss of ₹ 0.00 Lacs, for the quarter ended 30 September 2023 as considered in the Statement and have been furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on such unreviewed interim financial information. According to the information and explanations given to us by the management, this interim financial information is not material to the Group.

Our conclusion is not modified in respect of this matter with respect to our reliance on the financial information certified by the Board of Directors.

For RAO AND SHYAM

Chartered Accountants

Firm Registration No. 006186S

Kandarp Kumar Dudhoria

Partner

Membership No. 228416 UDIN: 23228416BGXTCH1908

Place: Hyderabad

Date: 14 November 2023

Annexure 1

List of entities included in the Statement

Subsidiaries

- 1. Verso Altima India Private Limited
- 2. Adroit Infotech US, Inc

Branch

1. Adroit Infotech Limited – US Branch



Adroit Infotech Limited (Scrip Code: BSE-532172, NSE-ADROITINFO)

Registered office: Plot No. 7A, Road No. 12, MLA Colony, Banjara Hills, Hyderabad - 500 034 CIN: L72300TG1990PLC011129

Tel: +91-40-23552284/85/86, Fax: +91-40-233552283, www.adroitinfotech.com, e-mail: cs@adroitinfotech.com

PART I Statement of Unaudited Standalone Financial Results for the Quarter/Half year ended 30th September 2023

All amounts in Indian Rupees Lakhs, except share data

		Standalone					
SI.No.	Particulars	Quarter Ended			Half year Ended		Year Ended
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
	(Refer Notes below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Audited
1	Income from operations	160.57	120.58	137.23	281.16	251.26	550.26
2	Other income	1.09	5.41	3.16	6.50	3.86	9.94
3	Total Income (1+2)	161.66	125.99	140.39	287.66	255.12	560.20
4	EXPENSES						
а	Cost of License sales	-	-		-		•
b	Changes in inventories of finished goods, work-in-progress and stock-in- trade	-	_	-	-	-	
С	Employee benefits expense	33.60	28.58	24.34	62.19	62.65	115.40
d	Finance costs	4.29	3.15	4.19	7.44	8.38	27.52
е	Depreciation and amortization expense	28.33	28.33	29.29	56.66	58.15	125.07
f	Other expenses	59.12	42.75	31.24	101.87	50.35	206.33
	Total expenses (4)	125.35	102.81	89.05	228.16	179.53	474.33
5	Profit/(loss) before exceptional items and tax (3-4)	36.31	23.18	51.34	59.49	75.59	85.86
6	Exceptional items	-	-				
7	Profit/ (loss) before exceptions items and tax(5-6)	36.31	23.18	51.34	59.49	75.59	85.86
8	Tax expense						
	(1) Current tax	-	-	-			3.26
	(2) Deferred tax	(3.63)	(0.35)	(1.95)	(3.97)	(1.95)	(55.47
9	Profit (Loss) for the period from continuing operations (7-8)	39.94	23.53	53.29	63.47	77.54	138.08
10	Extra ordinary Items (net of tax)	-		-	-		-
11	Profit/(loss) for the period (9+10)	39.94	23.53	53.29	63.47	77.54	138.08
12	Other comprehensive income (net of tax)		-	-	*	-	(0.08
	Items will be not reclassified subsequently to Profit or Loss						Market Harrist Annual
	Actuarial loss/(gain) on defined benefit obligation	-	-		-	-	(0.08
	Items will be reclassified subsequently to Profit or Loss						
	Exchanges differences on translation of foregin operations	-	-	-	-	-	*
13	Total Comprehensive Income for the period (11+12)	39.94	23.53	53.29	63.47	77.54	138.16
14	Paid-up equity share capital (Face Value of Rs.10/-each)	2,112.29	2,026.74	1,826.74	2,069.51	1,826.74	1,901.81
	Earnings per share (before extraordinary items)	,				200	
15	(Face value of Rs.10/-each) (not annualized)						
	a) Basic (in Rs.)	0.19	0.12	0.29	0.31	0.42	0.73
	b) Diluted (in Rs.)	0.19	0.12	0.29	0.31	0.42	0.73
	Earnings per share (after extraordinary items)						
	(Face value of Rs.10/-each) (not annualized)						
0.00	a) Basic (in Rs.)	0.19	0.12	0.29	0.31	0.42	0.73
	b) Diluted (in Rs.)	0.19	0.12	0.29	0.31	0.42	0.73

Notes:

- 1 The Unaudited Standalone Results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules thereunder, other accounting principles generally accepted in India and regulations issued by the Securities and Exchange Board of India ("SEBI").
- 2 The above unaudited financial results for the Quarter and Half Year ended 30 September 2023 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 14 November 2023., The statutory auditors have carried out review of these Financial Results and have issued an unmodified report on these results.
- 3 Segment Reporting Sole business segment

Based on the "Management Approach" as defined in Ind AS 108 - Operating Segments, the Company is primarily engaged in the business of SAP Support Services which the management recognizes as the sole business segment. Hence, disclosure of segment-wise information is not required and accordingly, not provided

- 4 The figures for the previous period/year have been regrouped/reclassified, wherever necessary.
- 5 The Company has allotted 14,00,000/- (Fourteen Lakhs) Equity Shares on conversion of Share Warrants in the board of director meeting held on 7th August 2023, The said shares are pending for trading approval from stock exchanges (BSE/NSE) during the quarter.
- The Code on Social Security, 2020 ("the Code") has been enacted, which may impact the employee related contributions made by the Group. The Effective date from which the change are applicable is yet to be notified. The Ministry of Labour and Employment ("the Ministry") has released draft rules for the Code on November 13, 2020. The Group will complete its evaluation and will give appropriate impact in its financial results in the period in which the Code become effective and the related rules are published.

For Adroit Infotech Limite

Sudhakiran Reddy
Managing Director

DIN: 01436242

Date: 14th November 2023

Place: Hyderabad

Standalone Unaudited Statement of Assets and Liabilities as at 30th September '2023

		Standalone	
	Particulars	30-Sep-23	31-Mar-23
		(Unaudited)	Audited
	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	72.69	86.14
	(b) Goodwill on consolidation	-	w
	(c) Other Intangible assets	636.02	669.52
	(d) Intangible assets under development	102.42	107.82
	(e) Right of Use of Assets (RoU)	8.49	12.73
	(f) Financial Assets		
	(i) Investments	1,188.46	1,187.97
	(ii) Trade Receivables	-	
	(g) Deferred tax assets (Net)	88.95	90.18
	(h) Income Tax Assets (Net)	-	31.89
	(i) Other non-current Assets	-	
(2)	Total Non-current assets	2,097.03	2,186.25
(2)	Current assets		
	(a) Financial Assets		
	(i) Trade receivables	646.33	598.20
	(ii) Cash and cash equivalents	0.77	0.34
	(iii) Bank balances other than (ii) above	86.38	19.99
	(iv) Loans & Advances	102.76	305.95
	(b) Current Tax Assets (Net)	23.61	6.42
	(c) Other Current Assets	31.31	0.20
	Total Current assets	891.17	931.10
	Total Assets	2,988.20	3,117.35
	EQUITY AND LIABILITIES		
	Equity	0.400.74	2 026 74
	(a) Equity Share capital	2,166.74	2,026.74
	(b) Other Equity	(417.39)	(687.10)
	Total Equity	1,749.35	1,339.64
	Share Application Money Pending Allotment LIABILITIES	193.75	543.75
(1)	Non-Current Liabilities		
(-)			
	(a) Financial Liabilities (i) Borrowings	45.00	45.24
	(ii) Lease Liabilities	45.69	45.24
		10.00	5.01
	(iii) Trade Payables	18.33	18.33
	(iv) Others Financial Liabilities	10.40	7.06
	(b) Provisions	19.46	7.86
	(c) Deferred tax liabilities (Net)		-
	(d) Other Non-Current Liabilities	607.97	537.97
(2)	Total Non-current liabilities	691.45	614.41
(2)	Current liabilities		9
	(a) Financial Liabilities		104 73
	(i) Borrowings	9.56	184.72
	(ii) Lease Liabilities	9.77	8.98
	(iii) Trade Payables (iv) Others Financial Liabilities	29.58	114.75
	(b) Provisions	24.34	32.37
	(c) Current Tax Liabilities (Net)	19.85	15.63
	(d) Other Current Liabilities		and the second second
	Total Current liabilities	260.54 353.65	263.10
	Total Equity and Liabilities	2,988.20	619.55 3,117.35
	Total Equity and Elabilities	for Adroit Infotect	

for Adroit Infotech Limited

Sudhakiran Reddy Sunkernen

Managing Director DIN:01436242

Date : 14-Nov-2023

Place: Hyderabad

Standalone Statement of Cash flow for the Period ended 30 September 2023

(Rupees in Lakhs unless Otherwise stated)

Adjustments For: Depreciation D					
A CASH FLOW FROM OPERATING ACTIVITIES Net profit before tax and extra-ordinary items Adjustments For: Depreciation Interest / Other Income Interest - Expenditure Operating Profit Before working Capital Charges Adjustments For: Increase/ (Decrease) in Trade payables increase/ (Decrease) in Other Current Liabilities increase/ (Decrease) in Non-Current Liabilities increase/ (Decrease) in Provisions increase/ (Decrease) in Provisions increase/ (Decrease in Other Non-Current Assets increase/ (Decrease in Trade receivables increase/ (Decrease in Trade receivables increase/ Decrease in Other Non-Current Assets increase/ Decrease in Other Non-Current Assets increase/ Decrease in Other Current Assets 203.19 increase/ Decrease/					
A CASH FLOW FROM OPERATING ACTIVITIES Net profit before tax and extra-ordinary items Adjustments For: Depreciation Interest/ Other Income Interest - Expenditure Operating Profit Before working Capital Charges Adjustments For: Increase/ (Decrease) in Trade payables increase/ (Decrease) in Other Current Liabilities increase/ (Decrease) in Orther Current Liabilities increase/ (Decrease) in Provisions increase/ (Decrease) in Provisions increase/ Decrease in Other Non-Current Assets increase/ Decrease in Other Non-Current Assets increase/ Decrease in Other Non-Current Assets increase/ Decrease in Other Current Assets 203.19 increase/ Decrease in Other Current Assets 273.19 increase/ Decrease in Other Current Assets 274.10 increase/ Decrease in Other Current Assets 275.13 Cash Generated from operations Interest Paid Direct Taxes Cash Flow from operating Activities 277.73 704. CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Decrease/ (Increase) in Investment (0.49) (1,187. Interest Received Net Cash Flow/ (Used in) From Investing Activities 26.94 CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Issue of share capital Movement in Share Application Money Receipt of Share application money Interest Paid Increase/(Decrease) in Reserves Repayment of Long Term Borrowings (Net) Repayment of Short Term Borrowings (Net) Repayment of Short Term Borrowings (Net) Repayment of Isase Iiabilities (243.83) Sept. Net Cash Flows from Financing Activities (243.83) Sept.		PARTICULARS		31-Mar-23	
Net profit before tax and extra-ordinary items Adjustments For: Depreciation Interest/ Other Income Interest - Expenditure Operating Profit Before working Capital Charges Adjustments For: Increase/ (Decrease) in Trade payables Increase/ (Decrease) in Other Current Liabilities Increase/ (Decrease) in Provisions Increase/ (Decrease) in Non-Current Liabilities Increase/ (Decrease) in Provisions Increase/ (Decrease) in Non-Current Liabilities Increase/ (Decrease) in Provisions Increase/ (Decrease in Trade receivables Increase/ Decrease in Trade receivables Increase/ Decrease in Other Non-Current Assets Increase/ Decrease in Other Current Assets Increase In			(Unaudited)	Audited	
Adjustments For: Depreciation Interest / Other Income Interest - Expenditure Operating Profit Before working Capital Charges Adjustments For: Increase/ (Decrease) in Trade payables Increase/ (Decrease) in Other Current Liabilities Increase/ (Decrease) in Provisions Increase/ (Decrease) in Provisions Increase/ Decrease in Trade receivables Increase/ Decrease in Trade receivables Increase/ Decrease in Other Non-Current Assets Increase/ Decrease in Other Current Assets Increase/ Decrease in Other Non-Current Assets Increase/ Decrease in Other Current Assets Increase/ Decrease in Increase I	Α				
Depreciation 128.33 125. Interest/ Other Income (6.50) (9. Interest - Expenditure 7.44 27. Operating Profit Before working Capital Charges 88.81 228. Adjustments For : Increase/ (Decrease) in Trade payables (85.17) 34. increase/ (Decrease) in Other Current Liabilities (2.56) 4. increase/ (Decrease) in Non-Current Liabilities 70.01 542. increase/ (Decrease) in Provisions 3.57 13. increase/ Decrease in Trade receivables (48.13) (303. increase/ Decrease in Other Non-Current Assets (48.13) (303. increase/ Decrease in Short Term Loans and advances 203.19 (21. increase/ Decrease in Other Current Assets (31.11) 1. Cash Generated from operations 198.61 701. Interest Paid Direct Taxes 79.12 3. Cash Flow before Extra-ordinary Items 277.73 704. CASH FLOW FROM INVESTING ACTIVITIES 704. CASH FLOW FROM INVESTING ACTIVITIES 26.94 (108. Decrease/ (Increase) in Investment (0.49) (1,187. Interest Received 6.50 9. Net Cash Flow/ (Used in) From Investing Activities 32.94 (1,286. CASH FLOW FROM FINANCING ACTIVITIES 70. Proceeds from Issue of share capital 140.00 200. Movement in Share Application Money (350.00) 543. Receipt of Share application money 151.21 308. Increase/(Decrease) in Reserves Repayment of Long Term Borrowings (Net) (174.71) (385. Repayment of lease liabilities (243.83) 595. Net Cash Flows from Financing Activities (243.83) 595. Net Cash Flows from Financing Activities (243.83) 595. Net Increase in Cash + Cash equivalents 66.84 13.			59.53	85.84	
Interest/ Other Income Interest - Expenditure Operating Profit Before working Capital Charges Adjustments For: Increase/ (Decrease) in Trade payables Increase/ (Decrease) in Other Current Liabilities Increase/ (Decrease) in Non-Current Liabilities Increase/ (Decrease) in Non-Current Liabilities Increase/ (Decrease) in Provisions Increase/ (Decrease) in Provisions Increase/ Decrease in Trade receivables Increase/ Decrease in Trade receivables Increase/ Decrease in Other Non-Current Assets Increase/ Decrease in Other Non-Current Assets Increase/ Decrease in Other Current Assets Interest Paid Direct Taxes Interest Paid Increase/ (Increase) in Investment Interest Received Interest Received Interest Received Interest Received Interest Received Interest Received Inter			-	-	
Interest - Expenditure Operating Profit Before working Capital Charges Adjustments For: Increase/ (Decrease) in Trade payables increase/ (Decrease) in Other Current Liabilities increase/ (Decrease) in Non-Current Liabilities increase/ (Decrease) in Provisions increase/ (Decrease) in Provisions increase/ Decrease in Trade receivables increase/ Decrease in Trade receivables increase/ Decrease in Other Non-Current Assets increase/ Decrease in Short Term Loans and advances increase/ Decrease in Other Current Assets increase/ Decrease in Other Decrease in Other Current Assets increase/ Decrease in Other Decrease in Othe				125.08	
Operating Profit Before working Capital Charges Adjustments For: Increase/ (Decrease) in Trade payables increase/ (Decrease) in Other Current Liabilities increase/ (Decrease) in Non-Current Liabilities increase/ (Decrease) in Provisions increase/ (Decrease) in Provisions increase/ Decrease in Trade receivables increase/ Decrease in Other Non-Current Assets increase/ Decrease in Other Non-Current Assets increase/ Decrease in Other Current Assets Cash Generated from operations Interest Paid Direct Taxes Cash Flow before Extra-ordinary Items Anter Cash Flow from operating Activities Cash Flow from operating Activities Decrease/ (Increase) in Investment Interest Received Activities Decrease/ (Increase) in Investment Interest Received Activities CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Issue of share capital And Movement in Share Application Money Accipt of Share application Mo				(9.94)	
Adjustments For: Increase/ (Decrease) in Trade payables increase/ (Decrease) in Other Current Liabilities increase/ (Decrease) in Non-Current Liabilities increase/ (Decrease) in Non-Current Liabilities increase/ (Decrease) in Provisions 3.57 13. increase/ Decrease in Trade receivables increase/ Decrease in Other Non-Current Assets increase/ Decrease in Other Non-Current Assets increase/ Decrease in Short Term Loans and advances increase/ Decrease in Other Current Assets increase/ Decrease/ Decrease				27.52	
Increase/ (Decrease) in Trade payables increase/ (Decrease) in Other Current Liabilities (2.56) 4. increase/ (Decrease) in Non-Current Liabilities 70.01 542. increase/ (Decrease) in Provisions 3.57 13. increase/ (Decrease) in Provisions 3.57 13. increase/ Decrease in Trade receivables (48.13) (303. increase/ Decrease in Other Non-Current Assets 199. increase/ Decrease in Short Term Loans and advances increase/ Decrease in Other Current Assets (31.11) 1. Cash Generated from operations Interest Paid Direct Taxes 79.12 3. Cash Flow before Extra-ordinary Items 79.12 3. Cash Flow from operating Activities 77.73 704. Net Cash Flow from Investing Activities 77.73 704. Net Cash Flow from Investing Activities 77.73 704. Net Cash Flow (Used in) From Investing Activities 77.73 704. Net Cash Flow (Used in) From Investing Activities 77.73 704. Net Cash Flow from Financing Activities 77.73 704. Net Cash Flow from Investing Activities 77.73 704. Net Cash Flow from Financing Activities 77.73 704. Net Cash Flow from Financing Activities 77.74 (27. Increase/(Decrease) in Reserves 78. Repayment of Long Term Borrowings (Net) 77.40 (27. Increase)			88.81	228.50	
increase/ (Decrease) in Other Current Liabilities increase/ (Decrease) in Non-Current Liabilities increase/ (Decrease) in Provisions increase/ (Decrease) in Provisions increase/ Decrease in Trade receivables increase/ Decrease in Other Non-Current Assets increase/ Decrease in Other Non-Current Assets increase/ Decrease in Other Current Assets Cash Generated from operations Interest Paid Direct Taxes Cash Flow before Extra-ordinary Items Net Cash Flow from operating Activities CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Decrease/ (Increase) in Investment Interest Received Net Cash Flow/ (Used in) From Investing Activities CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Issue of share capital Movement in Share Application Money Receipt of Share application Money Interest Paid Increase/ (Decrease) in Reserves Repayment of Long Term Borrowings Repayment of Long Term Borrowings (Net) Repayment of lease liabilities Net Cash Flows from Financing Activities (243.83) S95 Net Increase in Cash + Cash equivalents (243.83) S95 Net Increase in Cash + Cash equivalents				-	
increase/ (Decrease) in Non-Current Liabilities increase/ (Decrease) in Provisions increase/ Decrease in Trade receivables increase/ Decrease in Other Non-Current Assets increase/ Decrease in Other Non-Current Assets increase/ Decrease in Other Non-Current Assets increase/ Decrease in Other Current Assets increase/ Decrease in Other Current Assets increase/ Decrease in Other Current Assets increase/ Decrease in Other Current Assets Cash Generated from operations Interest Paid Direct Taxes Cash Flow before Extra-ordinary Items Net Cash Flow from operating Activities CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Decrease/ (Increase) in Investment Interest Received Net Cash Flow/ (Used in) From Investing Activities C CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Issue of share capital Movement in Share Application Money Receipt of Share application Money Interest Paid Increase/(Decrease) in Reserves Repayment of Long Term Borrowings Repayment of Long Term Borrowings Repayment of Short Term Borrowings (Net) Repayment of Short Term Borrowings (Net) Net Cash Flows from Financing Activities (243.83) Net Increase in Cash + Cash equivalents 70.01 48.13 3.357 3.37 4.48.13 3.37 3.37 4.49.13 3.37 3.37 3.37 4.49 3.37 3.37 3.37 3.37 3.37 3.37 3.37 3.3				34.92	
increase/ (Decrease) in Provisions increase/ Decrease in Trade receivables increase/ Decrease in Other Non-Current Assets increase/ Decrease in Other Non-Current Assets increase/ Decrease in Short Term Loans and advances increase/ Decrease in Other Current Assets increase/ Decrease in Other Current Assets Cash Generated from operations Interest Paid Direct Taxes Cash Flow before Extra-ordinary Items Net Cash Flow from operating Activities CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Decrease/ (Increase) in Investment Interest Received Net Cash Flow/ (Used in) From Investing Activities CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Issue of share capital Movement in Share Application Money Receipt of Share application money Interest Paid Increase/(Decrease) in Reserves Repayment of Long Term Borrowings Repayment of Long Term Borrowings (Net) Repayment of lease liabilities Net Cash Flows from Financing Activities (243.83) Net Increase in Cash + Cash equivalents 3.57 13. (48.13) (48.13) (48.13) (48.13) (48.13) (303. (48.13) (48.13) (303. (48.13) (303. (48.13) (303. (48.13) (303. (48.13) (303. (48.13) (48.13) (303. (49.1) (11.11) Increase in Cash + Cash equivalents		increase/ (Decrease) in Other Current Liabilities		4.64	
increase/ Decrease in Trade receivables increase/ Decrease in Other Non-Current Assets increase/ Decrease in Short Term Loans and advances increase/ Decrease in Other Current Assets increase/ Decrease in Other Current Assets Cash Generated from operations Interest Paid Direct Taxes Cash Flow before Extra-ordinary Items Net Cash Flow from operating Activities CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Decrease/ (Increase) in Investment Interest Received Net Cash Flow/ (Used in) From Investing Activities CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Issue of share capital Movement in Share Application Money Receipt of Share application money Interest Paid Increase/ (Decrease) in Reserves Repayment of Long Term Borrowings Repayment of Short Term Borrowings (Net) Repayment of lease liabilities Net Cash Flows from Financing Activities (243.83) Net Increase in Cash + Cash equivalents (48.13) (49.33 (303.33 (49.11) (21.11) (21.11) (22.11) (23.11) (23.11) (23.11) (23.11) (24.11) (25.11) (26.11) (27.11) (27.11) (28.11) (27.11) (28.11) (27.11) (28.11) (increase/ (Decrease) in Non-Current Liabilities		542.98	
increase/ Decrease in Other Non-Current Assets increase/ Decrease in Short Term Loans and advances increase/ Decrease in Other Current Assets Cash Generated from operations Interest Paid Direct Taxes Cash Flow before Extra-ordinary Items Net Cash Flow from operating Activities CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Decrease/ (Increase) in Investment Interest Received Net Cash Flow/ (Used in) From Investing Activities CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Issue of share capital Movement in Share Application Money Receipt of Share application money Interest Paid Increase/(Decrease) in Reserves Repayment of Long Term Borrowings Net Cash Flows from Financing Activities Net Cash Flows from Financing Activities (2.89) Net Cash Flows from Financing Activities (243.83) Sp55 Net Increase in Cash + Cash equivalents 199. 103. 103. 119. 120. 119. 120. 121. 131. 131. 131. 131. 131. 131. 131		increase/ (Decrease) in Provisions	3.57	13.36	
increase/ Decrease in Short Term Loans and advances increase/ Decrease in Other Current Assets Cash Generated from operations Interest Paid Direct Taxes Cash Flow before Extra-ordinary Items Net Cash Flow from operating Activities CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Decrease/ (Increase) in Investment Interest Received Net Cash Flow/ (Used in) From Investing Activities CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Issue of share capital Movement in Share Application Money Receipt of Share application money Interest Paid Increase/(Decrease) in Reserves Repayment of Long Term Borrowings (Net) Repayment of lease liabilities Net Cash Flows from Financing Activities (2.89) Net Increase in Cash + Cash equivalents (31.11) 1. 20.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1		increase/ Decrease in Trade receivables	(48.13)	(303.26)	
increase/ Decrease in Other Current Assets Cash Generated from operations Interest Paid Direct Taxes Cash Flow before Extra-ordinary Items Net Cash Flow from operating Activities CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Decrease/ (Increase) in Investment Interest Received Net Cash Flow/ (Used in) From Investing Activities CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Issue of share capital Movement in Share Application Money Receipt of Share application money Interest Paid Increase/(Decrease) in Reserves Repayment of Long Term Borrowings (Net) Repayment of lease liabilities Net Cash Flows from Financing Activities (2.89) Net Increase in Cash + Cash equivalents (31.11) 198.61 701. 198.61 701. 198.61 701. 198.61 701. 198.61 701. 198.61 701. 198.61 701. 198.61 701. 198.61 701. 198.61 701. 198.61 701. 198.61 701. 198.61 701. 198.61 701. 198.61 701. 198.61 701. 198.61 701. 108. 108. 108. 108. 108. 108. 108. 1			-	199.89	
Cash Generated from operations Interest Paid Direct Taxes Cash Flow before Extra-ordinary Items Net Cash Flow from operating Activities CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Decrease/ (Increase) in Investment Interest Received Net Cash Flow/ (Used in) From Investing Activities CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Issue of share capital Movement in Share Application Money Receipt of Share application money Interest Paid Increase/(Decrease) in Reserves Repayment of Long Term Borrowings Repayment of Isona Term Borrowings (Net) Repayment of lease liabilities Net Cash Flows from Financing Activities (243.83) Net Increase in Cash + Cash equivalents 198.61 701. 198.61 701. 198.61 701. 198.61 701. 198.61 701. 198.61 701. 198.61 701. 198.61 701. 198.61 701. 198.61 701. 198.61 701. 198.61 701. 198.61 701. 198.61 701. 198.61 701. 198.61 701. 198.61 701. 198.61 198.61 701. 198.61 701. 198.61 198.61 701. 198.61 199.12 199.1		increase/ Decrease in Short Term Loans and advances	203.19	(21.60)	
Interest Paid Direct Taxes Cash Flow before Extra-ordinary Items Net Cash Flow from operating Activities CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Decrease/ (Increase) in Investment Interest Received Net Cash Flow/ (Used in) From Investing Activities CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Issue of share capital Movement in Share Application Money Receipt of Share application money Interest Paid Increase/(Decrease) in Reserves Repayment of Long Term Borrowings Repayment of Short Term Borrowings (Net) Repayment of lease liabilities Net Cash Flows from Financing Activities (243.83) Net Increase in Cash + Cash equivalents 79.12 3. 79.12 3. 79.12 3. 79.12 3. 79.12 3. 704. 79.12 3. 79.12 3. 704. 79.12 3. 79.12 3. 704. 79.12 3. 704. 79.12 3. 79.12 3. 704. 277.73 704. 108. 108. 109. 109. 109. 109. 109. 109. 109. 109		increase/ Decrease in Other Current Assets	(31.11)	1.58	
Direct Taxes Cash Flow before Extra-ordinary Items Net Cash Flow from operating Activities CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Decrease/ (Increase) in Investment Interest Received Net Cash Flow/ (Used in) From Investing Activities CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Issue of share capital Movement in Share Application Money Receipt of Share application Money Interest Paid Increase/(Decrease) in Reserves Repayment of Long Term Borrowings Repayment of Short Term Borrowings (Net) Repayment of lease liabilities Net Cash Flows from Financing Activities 79.12 3. 404. 408. 26.94 (108. 6.50 9. 41,187. 6.50 9. 410.00 200. 410.00 200. 4350.00) 543. 436. 437. 440 447. 440 447. 440 447. 440 447. 440 447. 440 447. 440 440 440 440 440 440 440 440 440 44		Cash Generated from operations	198.61	701.01	
Cash Flow before Extra-ordinary Items Net Cash Flow from operating Activities CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Decrease/ (Increase) in Investment Interest Received Net Cash Flow/ (Used in) From Investing Activities CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Issue of share capital Movement in Share Application Money Receipt of Share application money Interest Paid Increase/(Decrease) in Reserves Repayment of Long Term Borrowings Repayment of Iease liabilities Net Cash Flows from Financing Activities Net Increase in Cash + Cash equivalents 277.73 704. 26.94 27.29 277.73 277.73 704. 277.73 704. 277.73 277.73 704. 26.94 26.94 277.73 277.73 704. 26.94 26.94 21.89 22.99 22.		Interest Paid			
Net Cash Flow from operating Activities CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Decrease/ (Increase) in Investment Interest Received Net Cash Flow/ (Used in) From Investing Activities CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Issue of share capital Movement in Share Application Money Receipt of Share application money Interest Paid Increase/(Decrease) in Reserves Repayment of Long Term Borrowings Repayment of Short Term Borrowings (Net) Repayment of lease liabilities Net Cash Flows from Financing Activities Net Increase in Cash + Cash equivalents 277.73 704. 277.73 704. 26.94 (108. (0.49) (1,187. (3.49) (1,286. 29. 40.00 (350.00) 543. (350.00) 543. (350.00) 543. (27. (27. (37. (37. (37. (37. (37. (37. (37. (3		Direct Taxes	79.12	3.86	
B CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Decrease/ (Increase) in Investment Interest Received Net Cash Flow/ (Used in) From Investing Activities CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Issue of share capital Movement in Share Application Money Receipt of Share application Money Interest Paid Increase/(Decrease) in Reserves Repayment of Long Term Borrowings Repayment of Short Term Borrowings (Net) Repayment of Iease liabilities Net Cash Flows from Financing Activities Net Increase in Cash + Cash equivalents 26.94 (108. (0.49) (1,187. (0.49) (1,187. (385. 9. (1,286. (Cash Flow before Extra-ordinary Items	277.73	704.87	
Purchase of Fixed Assets Decrease/ (Increase) in Investment Interest Received Net Cash Flow/ (Used in) From Investing Activities C CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Issue of share capital Movement in Share Application Money Receipt of Share application money Interest Paid Increase/(Decrease) in Reserves Repayment of Long Term Borrowings Repayment of Short Term Borrowings (Net) Repayment of Iease liabilities Net Cash Flows from Financing Activities Net Increase in Cash + Cash equivalents 26.94 (108. (0.49) (1,187. (108. (1,280) (1,286) (1,286) (200) (350.00) (350.00) (350.00) (350.00) (350.00) (350.00) (350.00) (44. (27. (174.71) (385. (289) (243.83) (243.83) (243.83) (243.83)		Net Cash Flow from operating Activities	277.73	704.87	
Decrease/ (Increase) in Investment Interest Received Net Cash Flow/ (Used in) From Investing Activities CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Issue of share capital Movement in Share Application Money Receipt of Share application money Interest Paid Increase/(Decrease) in Reserves Repayment of Long Term Borrowings Repayment of Short Term Borrowings (Net) Repayment of lease liabilities Net Cash Flows from Financing Activities Net Increase in Cash + Cash equivalents (0.49) (1,187. 6.50 9. (1,286. (1,286. (2350.00) 200. (350.00) 543. (350.00) 543. (7.44) (27. (174.71) (385. (248.9) (248.9) (243.83) 595.	В	CASH FLOW FROM INVESTING ACTIVITIES		-	
Interest Received Net Cash Flow/ (Used in) From Investing Activities CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Issue of share capital Movement in Share Application Money Receipt of Share application money Interest Paid Increase/(Decrease) in Reserves Repayment of Long Term Borrowings Repayment of Short Term Borrowings (Net) Repayment of lease liabilities Net Cash Flows from Financing Activities Net Increase in Cash + Cash equivalents 6.50 9. 4.51.286. 32.94 (1,286. 32.94 (1,286. 32.94 (1,286. 32.94 (1,286. 40.00 (350.00) 543. (370.00) 543. (270.00) (370.00) 543. (270.00) (3		Purchase of Fixed Assets	26.94	(108.15)	
Net Cash Flow/ (Used in) From Investing Activities CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Issue of share capital Movement in Share Application Money Receipt of Share application money Interest Paid Increase/(Decrease) in Reserves Repayment of Long Term Borrowings Repayment of Short Term Borrowings (Net) Repayment of lease liabilities Net Cash Flows from Financing Activities Net Increase in Cash + Cash equivalents 140.00 200. 350.00) 543. (7.44) (27. (17.47) (27. (174.71) (385. (2.89) (2.89) (2.89) (2.89)		Decrease/ (Increase) in Investment	(0.49)	(1,187.97)	
C CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Issue of share capital 140.00 200. Movement in Share Application Money (350.00) 543. Receipt of Share application money 151.21 308. Interest Paid (7.44) (27. Increase/(Decrease) in Reserves - Repayment of Long Term Borrowings - (44. Repayment of Short Term Borrowings (Net) (174.71) (385. Repayment of lease liabilities (2.89) Net Cash Flows from Financing Activities (243.83) 595. Net Increase in Cash + Cash equivalents 66.84 13.		Interest Received	6.50	9.94	
Proceeds from Issue of share capital 140.00 200. Movement in Share Application Money (350.00) 543. Receipt of Share application money 151.21 308. Interest Paid (7.44) (27. Increase/(Decrease) in Reserves Repayment of Long Term Borrowings - (44. Repayment of Short Term Borrowings (Net) (174.71) (385. Repayment of lease liabilities (2.89) Net Cash Flows from Financing Activities (243.83) 595. Net Increase in Cash + Cash equivalents 66.84 13.		Net Cash Flow/ (Used in) From Investing Activities	32.94	(1,286.18)	
Movement in Share Application Money Receipt of Share application money Interest Paid Increase/(Decrease) in Reserves Repayment of Long Term Borrowings Repayment of Short Term Borrowings (Net) Repayment of lease liabilities Net Cash Flows from Financing Activities Net Increase in Cash + Cash equivalents (350.00) 543. (440. (7.44) (270. (174.71) (385. (174.71) (385. (174.71) (289) (174.71) (385. (174.71) (38	С	CASH FLOW FROM FINANCING ACTIVITIES			
Receipt of Share application money 151.21 308. Interest Paid (7.44) (27. Increase/(Decrease) in Reserves Repayment of Long Term Borrowings - (44. Repayment of Short Term Borrowings (Net) (174.71) (385. Repayment of lease liabilities (2.89) Net Cash Flows from Financing Activities (243.83) 595. Net Increase in Cash + Cash equivalents 66.84 13.		Proceeds from Issue of share capital	140.00	200.00	
Interest Paid (7.44) (27. Increase/(Decrease) in Reserves - Repayment of Long Term Borrowings - (44. Repayment of Short Term Borrowings (Net) (174.71) (385. Repayment of lease liabilities (2.89) Net Cash Flows from Financing Activities (243.83) 595. Net Increase in Cash + Cash equivalents 66.84 13.		Movement in Share Application Money	(350.00)	543.75	
Increase/(Decrease) in Reserves Repayment of Long Term Borrowings Repayment of Short Term Borrowings (Net) Repayment of lease liabilities (2.89) Net Cash Flows from Financing Activities (243.83) Net Increase in Cash + Cash equivalents (243.83) 13.		Receipt of Share application money	151.21	308.43	
Repayment of Long Term Borrowings - (44. Repayment of Short Term Borrowings (Net) (174.71) (385. Repayment of lease liabilities (2.89) Net Cash Flows from Financing Activities (243.83) 595. Net Increase in Cash + Cash equivalents 66.84 13.		Interest Paid	(7.44)	(27.52)	
Repayment of Short Term Borrowings (Net)(174.71)(385.Repayment of lease liabilities(2.89)Net Cash Flows from Financing Activities(243.83)595.Net Increase in Cash + Cash equivalents66.8413.		Increase/(Decrease) in Reserves	-	-	
Repayment of lease liabilities(2.89)Net Cash Flows from Financing Activities(243.83)595.Net Increase in Cash + Cash equivalents66.8413.		Repayment of Long Term Borrowings	-	(44.27)	
Repayment of lease liabilities(2.89)Net Cash Flows from Financing Activities(243.83)595.Net Increase in Cash + Cash equivalents66.8413.		Repayment of Short Term Borrowings (Net)	(174.71)	(385.25)	
Net Increase in Cash + Cash equivalents 66.84 13.			(2.89)		
		Net Cash Flows from Financing Activities	(243.83)	595.14	
		Net Increase in Cash + Cash equivalents	66.84	13.82	
Opening balance		Opening Balance	20.32	6.50	
	(6)		87.16	20.32	

for Adroit Infotech Limited TE

Place: Hyderabad

Date: 14.11.2023

Sudhakiran Reddy Sunkerneni Managing Director

DIN:01436242



5-9-13, D No. 110 Taramandal Complex, Saifabad Hyderabad–500004, India Tel: +91-40-23214060

Mail Id: hyd@randsca.com

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Adroit Infotech Limited

- 1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Adroit Infotech Limited ('the Company') for the quarter ended 30 September 2023 and the year to date results for the period 1 April 2023 to 30 September 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
- 2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. 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. A review of interim financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might he identified in an audit. Accordingly, we do not express an audit opinion.
- 4. 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 Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in



India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

5. We did not review the interim financial information of one branch included in the Statement, where such interim financial information reflects total assets of ₹ 437.13 lacs as at 30 September 2023, and total revenues of ₹ 48.60 lacs, total net profit after tax and total comprehensive income of ₹ 26.77 Lacs and for the quarter ended 30 September 2023, as considered in the Statement. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the branch, is based solely on such unreviewed financial information. According to the information and explanations given to us by the management, these interim financial information are not material to the Company.

Our conclusion is not modified in respect of this matter with respect to our reliance on the aforesaid information certified by the Board of Directors.

For RAO AND SHYAM

Chartered Accountants

Firm/Registration No: 006186\$

Kandarp Kumar Dudhoria

Partner

Membership No. 228416 UDIN 23228416BGXTCG4205

Place: Hyderabad

Date: 14 November 2023