| Allsec Technologies Limited Registered Office: 46-C, Velachery Main Road, Velachery, Chen CIN No. L72300TN1998PLC041033 | nai 600 042; | |
|---|----------------------------|--|
| Standalone Balance Sheet as at 30 September 2019 Particulars | As at 30 September 2019 | (INR in lakhs) As at 31 March 2019 |
| | (Unaudited) | (Audited) |
| A ASSETS | | |
| 1 Non-current assets Property, plant and equipment | 758 | 862 |
| Other intangible assets | 302 | 298 |
| Intangible assets under development | 15 | - |
| Right-of-use asset | 1,328 | - |
| Financial assets | | |
| (i) Investments | 2,234 | 2,234 |
| (ii) Other financial assets | 447 | 425 |
| Deferred tax assets (net) | 1,420 | 1,441 |
| Income tax assets (net) | 898 | 864 |
| Total non-current assets | 7,402 | 6,124 |
| 2 Current assets | | |
| Financial assets | | |
| (i) Investments | 3,218 | 8,239 |
| (ii) Trade receivables | 4,328 2,843 | 2,339 1,434 |
| (iii) Cash and cash equivalents(iv) Bank balances other than cash and cash equivalents above | 2,845 | 1,434 |
| (iv) Dank balances other than easil and easil equivalents above (v) Loans | 66 | - |
| (v) Louis (vi) Unbilled revenue | 967 | 879 |
| (vii) Other financial assets | 43 | 79 |
| Other current assets | 261 | 181 |
| Total current assets | 11,765 | 13,184 |
| Total Assets | 19,167 | 19,308 |
| B EQUITY AND LIABILITIES | | |
| 1 Equity | | |
| Equity share capital | 1,524 | 1,524 |
| Other equity | 12,985 | 15,950 |
| Total equity | 14,509 | 17,474 |
| 2 Liabilities | | |
| Non-current liabilities | | |
| Financial liabilities | | |
| (i) Borrowings | 32 | 45 |
| (ii) Other financial liabilities | - | 19 |
| (iii) Lease liabilities Provisions | 667 420 | 322 |
| Total non-current liabilities | 420 | 322 |
| 3 Current liabilities | | |
| Financial liabilities | | |
| (i) Trade payables | | |
| Total outstanding dues of micro enterprises and small enterprises | | - |
| Total outstanding dues of creditors other than micro enterprises and small enterprises | 1,420 | 514 |
| (ii) Other financial liabilities | 264 | 421 |
| (iii) Lease liabilities Provisions | 699 261 | - 236 |
| Other current liabilities | 895 | 236 |
| Total current liabilities | 3,539 | 1,448 |
| | | · · · · · · · · · · · · · · · · · · · |
| Total Equity and Liabilities See accompanying notes to the financial results | 19,167 | 19,308 |

| | Allsec Technologies Limited Registered Office: 46-C, Velachery Main Road, Velachery, Chennai 600 0- CIN No. L72300TN1998PLC041033 | 42; | |
|----------|---|----------------------------|--|
| Consolic | lated Balance Sheet as at 30 September 2019 | As at 30 September 2019 | (INR in lakhs) As at 31 March 2019 |
| | Particulars | (Unaudited) | (Audited) |
| | ASSETS | | |
| 1 1 | Non-current assets | 970 | 1.022 |
| | Property, plant and equipment Other intangible assets | 879 302 | 1,023 298 |
| | Intangible assets under development | 15 | - |
| | Right-of-use asset | 2,211 | - |
| | Financial assets | | |
| | (i) Other financial assets | 598 | 571 |
| | Deferred tax assets (net) Income tax assets (net) | 1,421 904 | 1,441 870 |
| | Fotal non-current assets | 6,330 | 4,203 |
| | | 0,000 | 4,205 |
| 2 | Current assets Financial assets | | |
| | (i) Investments | 3,218 | 8,239 |
| | (ii) Trade receivables | 5,279 | 3,547 |
| | (iii) Cash and cash equivalents | 10,140 | 7,164 |
| | (iv) Bank balances other than cash and cash equivalents above | 39 | 33 |
| | (v) Loans(vi) Unbilled revenue | 66 1 072 | - |
| | (vi) Other financial assets | 1,072 34 | 1,033 68 |
| (| Other current assets | 409 | 233 |
| | Fotal current assets | 20,257 | 20,317 |
| | Total Assets | 26,587 | 24,520 |
| в | EQUITY AND LIABILITIES | | |
| 1 | Equity | | |
| | Equity share capital | 1,524 | 1,524 |
| , | Other equity | 18,763 | 20,255 |
| | Fotal equity | 20,287 | 21,779 |
| 2 | Liabilities | | |
| | Non-current liabilities | | |
| | Financial liabilities | 22 | 4.0 |
| | (i) Borrowings(ii) Other financial liabilities | 32 | 45 19 |
| | (iii) Lease liabilities | 1,163 | - |
| | Provisions | 420 | 322 |
| r | Fotal non-current liabilities | 1,615 | 380 |
| 3 | Current liabilities | | |
| | Financial liabilities | | |
| | (i) Trade payables | | |
| | Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises | - 1,979 | - 800 |
| | (ii) Other current financial liabilities | 264 | 479 |
| | (iii) Lease liabilities | 1,112 | - |
| | Income tax liabilities (net) | 65 | 131 |
| | Provisions | 262 | 456 |
| , | Other current liabilities | 1,003 | 489 |
| | Fotal current liabilities | 4,685 | 2,355 |
| r. | Fotal Equity and Liabilities See accompanying notes to the financial results | 26,587 | 24,520 |

| | | Allsec Technolo | gies Limited | | | | | |
|---------|---|--------------------------|--------------------------|-------------------------|--------------------------|--------------------------|-----------------------------|--|
| | Registered Offi | ce: 46-C, Velachery Main | | ennai 600 042; | | | | |
| | | CIN No. L72300TN | 1998PLC041033 | | | | | |
| | | | | | | | | |
| Stateme | ent of unaudited standalone financial results for the quarter and half year ended 30 | September 2019 | | | (II | VR in lakhs except earn | ings per share data) | |
| | | | | Standa | | | | |
| | | | Quarter ended | | Half yea | r ended | Year ended | |
| Sl. No. | Particulars | 30 September 2019 | 30 June 2019 | 30 September 2018 | 30 September 2019 | 30 September 2018 | 31 March 2019 | |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) | |
| 1 | Income | | | | | | | |
| | a) Revenue from operations | 5,589 | 4,766 | 3,777 | 10,355 | 7,205 | 15,317 | |
| | b) Other income | 161 | 154 | 174 | 315 | 372 | 743 | |
| | Total income (a + b) | 5,750 | 4,920 | 3,951 | 10,670 | 7,577 | 16,060 | |
| 2 | Expenses | | | | | | | |
| | a) Employee benefits expense | 3,588 | 3,032 | 2,207 | 6,620 | 4,219 | 9,010 | |
| | b) Finance costs | 47 | 56 | 6 | 103 | 11 | 20 | |
| | c) Depreciation and amortisation expense | 361 | 355 | 98 | 716 | 192 | 408 | |
| | d) Other expenses | 683 | 732 | 830 | 1,415 | 1,585 | 3,300 | |
| | Total expenses (a + b + c + d) | 4,679 | 4,175 | 3,141 | 8,854 | 6,007 | 12,738 | |
| | | | | | | | | |
| 3 | Profit before exceptional items and tax (1-2) | 1,071 | 745 | 810 | 1,816 | 1,570 | 3,322 | |
| 4 | Exceptional items- Provision for impairment of investment in subsidiary | - | - | - | - | - | (1,307 | |
| 5 | Profit before tax (3 + 4) | 1,071 | 745 | 810 | 1,816 | 1,570 | 2,015 | |
| 6 | Tax expense | | | | | | | |
| | Current tax | 295 | 178 | 180 | 473 | 377 | 890 | |
| | Deferred tax | 7 | 26 | 43 | 33 | 72 | 174 | |
| | Total tax expense | 302 | 204 | 223 | 506 | 449 | 1,064 | |
| 7 | Profit for the period (5 - 6) | 769 | 541 | 587 | 1,310 | 1,121 | 951 | |
| 8 | Other comprehensive income | | | | | | | |
| | (i) Items that will not be reclassified subsequently to profit or loss | | | | | | | |
| | Remeasurement of defined benefit plans | (25) | (12) | 34 | (37) | 25 | (5. | |
| | Income tax relating to items that will not be reclassified to | | | | | | | |
| | profit or loss | 8 | 4 | (12) | 12 | (9) | 18 | |
| | Other comprehensive income/(loss) for the period, net of taxes | (17) | (8) | 22 | (25) | 16 | (35 | |
| 9 | Total comprehensive income for the period (7 + 8) | 752 | 533 | 609 | 1,285 | 1,137 | 910 | |
| 1.6 | | | | | | | | |
| 10 | Paid-up equity share capital | 1,524 | 1,524 | 1,524 | 1,524 | 1,524 | 1,524 | |
| 11 | (Face value of INR 10.00 per share) | | | | | | 15.05 | |
| | Reserves i.e. Other equity Earning Per Share (EPS) (Face value of INR 10.00 per share) | - (not annualised) | - (not annualised) | - (not annualised) | - (not annualised) | - (not annualised) | 15,950 (annualised | |
| 12 | (a) Basic (INR) | (not annualised) 5.05 | (not annualised) 3.55 | (not annuansed) 3.85 | (not annualised) 8.60 | (not annualised) 7.36 | <u>(annualised)</u> 6.24 | |
| | (b) Diluted (INR) | 5.05 | 3.55 | 3.85 | 8.60 | 7.36 | 6.24 | |
| | See accompanying notes to the financial results | 5.05 | 5.55 | 5.05 | 0.00 | 7.50 | 0.24 | |

| St. No. Functionals Image: Constraint of the second secon | ai 600 042; | | | |
|--|--------------------------|---------------------------------------|--------------------------|---------------------|
| Sh. No. Particulars 30 September 2019 30 June 2019 30 Seq 1 Income (Unaudited) (Unaudited) (U 1 Income 7.905 7,102 (U) 1 Income 1.33 1.46 0 Other income 1.33 1.46 1 Income 1.33 1.46 1 Income 1.33 1.46 0 Diptopose benefits expense 4.630 4.738 0 Diptopose benefits expense 4.630 4.748 0 Other expenses 1.158 1.128 0 Other expenses 1.158 1.128 0 Other expenses 1.158 1.128 1 Diffue fore exceptional items and tax (1-2) 1.711 1.478 2 Exceptional items-Provision for impairment of goodwill - - 3 Pofit before exceptional items and tax (1-2) 1.711 1.478 4 Exceptional items-Provision for impairment of goodwill - - 5 Pofit before exceptional items and tax (1-2) 1.711 <t< th=""><th></th><th></th><th>NR in lakhs except earn</th><th>ings per share data</th></t<> | | | NR in lakhs except earn | ings per share data |
| Sl. No.Particulars30 September 201930 June 201930 Seq1Income a) Roremus from operations7.0057.1020.0001Income a) Roremus from operations7.0057.1020.00011031.331.460.0001.331.462a) Roremus from operations1.331.460.0001.331.463Total Income (a + b)8.0887.2380.0000.0000.0000.0002a) Roremus from operations expense4.6304.1540.0000.0000.0000.0004b) Finance costs6.63275.8600.0000.0000.0000.0000.0003Profit before exceptional items and tax (1-2)1.7111.4780.0000.0000.0003Profit before tax (3 + 4)0.0001.3441.2080.0000.0004Roreprese366722700.0000.0000.0005Profit before tax (3 + 4)0.0000.0000.0000.0000.0006Tax expense366722700.0000.0000.0000.0007Profit for the period (5 - 6)1.3441.2080.0000.0000.0008Other comprehensive income0.00000.00000.00000.00000.00000.000010Income tar relating to incest tarbaing the period, net of tarse0.00000.00000.00000.000009Other comprehensive i | Consolic | | ar ended | Year ended |
| Immunol (Unaudited) (Unaudited) (Unaudited) 1 Income a) Revenue from operations 7,905 7,192 1 Other income 133 146 7 Total income (a + b) 8,038 7,338 2 Bypenses a) Employce benefits expense b) Finance costs 6,1 7,4 c) Depreciation and amortisation expense 6,1 7,4 d) Other expenses 1,158 1,128 d) Other expenses 1,158 1,128 d) Other expenses 6,3227 5,860 3 Profit before exceptional items and tax (1-2) 1,711 1,478 4 Exceptional items-Provision for impairment of goodwill - - 5 Profit before tax (3 + 4) 1,711 1,478 6 Tax expense 367 270 7 Profit for the period (5 - 6) 1,344 1,208 8 Other comprehensive income - - (i) Items that will not be relassified subsequently to profit or loss - - 10 Profit |) September 2018 | 30 September 2019 | | 31 March 2019 |
| a) Revenue from operations7,9057,102b) Other income133146Total income (a + b)8,0387,3382Expensesa) Employee benefits expense6,6304,154b) Finance costs6,17,4c) Depreciation and amortisation expense1,1581,128d) Other expenses1,1581,128d) Other expenses1,1581,128d) Other expenses (a + b + c + d)6,3275,8603Profit before exceptional items and tax (1-2)1,7111,4784Exceptional items - Provision for impairment of goodwill5Profit before tax (3 + 4)1,7111,4786Tax expense360244Deferred tax360244Deferred tax360244Deferred tax360244It ax expense3672707Profit for the period (5 - 6)1,3441,2088Other comprehensive income(ii) Items that will not be reclassified to profit or loss(iii) Items that will be reclassified subsequently to profit or loss(iii) Items that will be reclassified subsequently to profit or loss(iii) Items that will be reclassified to profit or loss(iii) Items that will be reclassified to profit or loss(iii) Items that will be reclassified to profit or loss(iii) Items that will be reclassified to pr | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| b) Other income 133 146 Total income (a + b) 8.038 7.338 2 Expenses a) Employee benefits expense 4.630 4.154 b) Finance costs 61 74 c) Depreciation and amortisation expense 4.78 504 d) Other expenses 1.158 1.128 Total expenses (a + b + c + d) 6.327 5.860 3 Profit before exceptional items and tax (1-2) 1,711 1,478 4 Exceptional items - Provision for impairment of goodwill - - 5 Profit before tax (3 + 4) 1,711 1,478 6 Tax expense 360 244 Deferred tax 70 26 70 total tax expense 367 270 70 Fif to the period (5 - 6) 1,344 1,208 8 Other enclassified subsequently to profit or loss 2 2 10 ncome tax relating to items that will not be reclassified to profit or loss 9 4 (ii) Items that will to be reclassified subsequently to profit or loss 9 113 <tr< td=""><td>6,875</td><td>15,097</td><td>13,173</td><td>26,116</td></tr<> | 6,875 | 15,097 | 13,173 | 26,116 |
| Total income (a + b)8,0387,3382Expenses4,6304,154a) Employce bacfits expense6174b) Finance costs6174c) Depreciation and amortisation expense478504d) Other expenses1,1581,128Total expenses (a + b + c + d)6,3275,8603Profit before exceptional items and tax (1-2)1,7111,4784Exceptional items - Provision for impairment of goodwill5Profit before tax (3 + 4)1,7111,4786Tax expense360244Deferred tax726Total tax expense3672707Profit for the period (5 - 6)1,3441,2088Other comprehensive income11(i) Items that will not be reclassified subsequently to profit or loss-(ii) Items that will not be reclassified subsequently to profit or loss-(ii) Items that will not be reclassified subsequently to profit or loss-(ii) Items that will not be reclassified to profit or loss-(ii) Items that will not be reclassified subsequently to profit or loss-10Profit atributable to: Other comprehensive income for the period, net of taxes-11Other comprehensive income attributable to: Owners of the Company Non-controlling interests12Total comprehensive income attributable to: Owners of the Company Non-controlling interests12Total comprehensive inco | 204 | 279 | 432 | 742 |
| i a) Employee benefits expense4,6304,154b) Finance costs6174c) Depreciation and amortisation expense478504d) Other expenses1,1581,128d) Other expenses (a + b + c + d)6,3275,8603Profit before exceptional items and tax (1-2)1,7111,4784Exceptional items-Provision for impairment of goodwill5Profit before exceptional items and tax (1-2)1,7111,4786Tax expenseCurrent tax360244Deferred tax3726Total expenses3672707Profit for the period (5 - 6)1,3441,2088Other comprehensive income(i) Items that will not be reclassified subsequently to profit or loss(ii) Items that will not be reclassified subsequently to profit or loss(iii) Items that will her classified subsequently to profit or loss(iii) Items that will be reclassified subsequently to profit or loss9Total comprehensive income for the period, red foreign operations9Total comprehensive income for the period (7 + 8)1,3461,3219Total comprehensive income for the period (7 + 8)10Profit attributable to: Owners of the Company Non-controlling interests11Other comprehensive income attributable to: Owners of the Company Non-controlling interests | 7,079 | 15,376 | | 26,85 |
| i a) Employee benefits expense4,6304,154b) Finance costs6174c) Depreciation and amortisation expense478504d) Other expenses1,1581,128d) Other expenses (a + b + c + d)6,3275,8603Profit before exceptional items and tax (1-2)1,7111,4784Exceptional items-Provision for impairment of goodwill5Profit before exceptional items and tax (1-2)1,7111,4786Tax expenseCurrent tax360244Deferred tax3726Total expenses3672707Profit for the period (5 - 6)1,3441,2088Other comprehensive income(i) Items that will not be reclassified subsequently to profit or loss(ii) Items that will not be reclassified subsequently to profit or loss(iii) Items that will her classified subsequently to profit or loss(iii) Items that will be reclassified subsequently to profit or loss9Total comprehensive income for the period, red foreign operations9Total comprehensive income for the period (7 + 8)1,3461,3219Total comprehensive income for the period (7 + 8)10Profit attributable to: Owners of the Company Non-controlling interests11Other comprehensive income attributable to: Owners of the Company Non-controlling interests | , | , , , , , , , , , , , , , , , , , , , | | , |
| b) Finance costs6174c) Depreciation and mortisation expense478504d) Other expenses1.1581.128Total expenses (a + b + c + d)6.3275.8603Profit before exceptional items and tax (1-2)1,7111,4784Exceptional items-Provision for impairment of goodwill5Profit before tax (3 + 4)1,7111,4786Tax expenseCurrent tax360244Deferred tax7026Total tax expense3672707Profit for the period (5 - 6)1,3441,2088Other comprehensive income(i) Items that will not be reclassified subsequently to profit or loss(ii) Items that will not be reclassified subsequently to profit or loss(ii) Items that will be reclassified subsequently to profit or loss(ii) Items that will be reclassified subsequently to profit or loss10Profit attributable to:Owners of the Company1,3441,208Non-controlling interests11Other comprehensive income attributable to:-Owners of the CompanyNon-controlling interests13Paid-up equity share capital (Face value of NN 10.00 per share)13Paid-up equity share capital (Face value of NN 10.00 per share)14 <td< td=""><td>3,440</td><td>8,784</td><td>6,523</td><td>13,83</td></td<> | 3,440 | 8,784 | 6,523 | 13,83 |
| d) Other expenses1.1581.128Total expenses1.1581.128Total expenses1.1581.1283Profit before exceptional items and tax (1-2)1.7111.4784Exceptional items- Provision for impairment of goodwill5Profit before tax (3 + 4)1.7111.4786Tax expense3602440Deferred tax72.667Total tax expense3602440Deferred tax72.667Profit for the period (5 - 6)1.3441.2088Other comprehensive income3602.94(i) Items that will not be reclassified subsequently to profit or loss944(ii) Items that will not be reclassified to profit or loss949Total comprehensive income for the period, net of taxes949Total comprehensive income for the period, net of taxes91.4369Total comprehensive income for the period, net of taxes91.4369Total comprehensive income for the period (7 + 8)1.4361.32110Pofit attributable to: Owners of the Company Non-controlling interests91.1341.20811Other comprehensive income attributable to: Owners of the Company9.21.1312Total comprehensive income attributable to: Owners of the Company1.4361.32113Paid-up equity share capital (Face value of INR 10.00 per share)1.5241.5 | 9 | 135 | 16 | 4 |
| Total expenses (a + b + c + d)6,3275,8603Profit before exceptional items and tax (1-2)1,7111,4784Exceptional items- Provision for impairment of goodwill5Profit before tax (3 + 4)1,7111,4786Tax expense360244Current tax360244Deferred tax726Total tax expense3672707Profit for the period (5 - 6)1,3441,2088Other comprehensive income(1)1(i) Items that will not be reclassified subsequently to profit or loss94(ii) Items that will not be reclassified subsequently to profit or loss10Profit atributable to:941330Other comprehensive income for the period, net of taxes91130Profit atributable to:91130Profit atributable to:0Owners of the Company1,3441,20810Profit atributable to:0Owners of the Company9211311Other comprehensive income attributable to:0Owners of the Company1,4361,32111Other comprehensive income attributable to:12Total comprehensive income attributable to:13Paid-up equity share capital (Face value of INR 10.00 per share)13Paid-up equity share capital | 125 | 982 | 251 | 52 |
| 3Profit before exceptional items and tax (1-2)1,7111,4784Exceptional items- Provision for impairment of goodwill5Profit before tax (3 + 4)1,7111,4786Tax expense7Profit before tax (3 + 4)1,7111,4786Tax expense7Profit before tax (3 + 4)26-7Profit of the period (5 - 6)1,3441,2088Other comprehensive income(i) Items that will not be reclassified subsequently to profit or loss Remeasurement of defined benefit plans(25)(12)1Income tax relating to items that will not be reclassified to profit or loss9461341,2087Profit atributable to: Owners of the Company Non-controlling interests1,3441,208-11Other comprehensive income attributable to: Owners of the Company Non-controlling interests12Total comprehensive income attributable to: Owners of the Company Non-controlling interests13Paid-up equity share capital (Face value of INR 10.00 per share)14Reserves is. Other equity13Paid-up equity share capital (Face value of INR 10.00 per share)14Reserves is. Other equity15Hard company Non-controlling interests <td< td=""><td>3,040</td><td>2,286</td><td></td><td>8,31</td></td<> | 3,040 | 2,286 | | 8,31 |
| 4Exceptional items-5Profit before tax (3 + 4)1,7111,4786Tax expense3602447267267Total tax expense3672707Profit for the period (5 - 6)1,3441,2088Other comprehensive income1,3441,208(i) I lems that will not be reclassified subsequently to profit or loss94(ii) Items that will not be reclassified subsequently to profit or loss94(iii) Items that will not be reclassified subsequently to profit or loss94(iii) Items that will not be reclassified subsequently to profit or loss9410Profit atributable to:91139Total comprehensive income for the period, net of taxes91139Total comprehensive income for the period, $7 + 8$)1,4361,32110Profit atributable to:0110Owners of the Company9211311Other comprehensive income attributable to:0110Owners of the Company91,3441,20812Total comprehensive income attributable to:01113Paid-up equity share capital11114Reserves i.e. Other equity11,5241,52415Paid-up equity share capital11114Reserves i.e. Other equity | 6,614 | 12,187 | 12,061 | 22,72 |
| 5Profit before tax $(3 + 4)$ 1,7111,4786Tax expense360244Current tax360244Deferred tax7267Total tax expense3672707Profit for the period $(5 - 6)$ 1,3441,2088Other comprehensive income(1)(1)(i) Items that will not be reclassified subsequently to profit or loss94(ii) Items that will not be reclassified subsequently to profit or loss94(iii) Items that will be reclassified subsequently to profit or loss94(iii) Items that will be reclassified subsequently to profit or loss94(iii) Items that will be reclassified subsequently to profit or loss91139Total comprehensive income for the period, net of taxes921139Total comprehensive income for the period, net of taxes913410Profit attributable to: Owners of the Company Non-controlling interests11Other comprehensive income attributable to: Owners of the Company Non-controlling interests12Total comprehensive income attributable to: Owners of the Company Non-controlling interests13Paid-up equity share capital Reserves i.e. Other equity14Reserves i.e. Other equity14Reserves i.e. Other equity | 465 | 3,189 | 1,544 | 4,13 |
| 5Profit before tax $(3 + 4)$ 1,7111,4786Tax expense360244Current tax360244Deferred tax7267Total tax expense3672707Profit for the period $(5 - 6)$ 1,3441,2088Other comprehensive income(1)(1)(i) Items that will not be reclassified subsequently to profit or loss94(ii) Items that will not be reclassified subsequently to profit or loss94(iii) Items that will be reclassified subsequently to profit or loss94(iii) Items that will be reclassified subsequently to profit or loss94(iii) Items that will be reclassified subsequently to profit or loss91139Total comprehensive income for the period, net of taxes921139Total comprehensive income for the period, net of taxes913410Profit attributable to: Owners of the Company Non-controlling interests11Other comprehensive income attributable to: Owners of the Company Non-controlling interests12Total comprehensive income attributable to: Owners of the Company Non-controlling interests13Paid-up equity share capital Reserves i.e. Other equity14Reserves i.e. Other equity14Reserves i.e. Other equity | - | - | - | (1,24 |
| Current tax Deferred tax360244 P 1 26 2707Profit act expense3672707Profit for the period (5 - 6)1,3441,2088Other comprehensive income11(i) Items that will not be reclassified subsequently to profit or loss Remeasurement of defined benefit plans(25)(12)Income tax relating to items that will not be reclassified to profit or loss94(ii) Items that will be reclassified subsequently to profit or loss94(ii) Items that will be reclassified subsequently to profit or loss91439Total comprehensive income for the period (7 + 8)1.4361.32110Profit attributable to: Owners of the Company Non-controlling interests11Other comprehensive income attributable to: Owners of the Company Non-controlling interests12Total comprehensive income attributable to: Owners of the Company Non-controlling interests12Total comprehensive income attributable to: Owners of the Company Non-controlling interests13Paid-up equity share capital (Face value of INR 10.00 per share)1,5241,52414Reserves i.e. Other equity14Reserves i.e. Other equity | 465 | 3,189 | 1,544 | 2,88 |
| Deferred tax726Total tax expense3672707Profit for the period (5 - 6)1,3441,2088Other comprehensive income1,3441,208(i) Items that will not be reclassified subsequently to profit or loss Remeasurement of defined benefit plans Income tax relating to items that will not be reclassified to profit or loss94(ii) Items that will be reclassified subsequently to profit or loss94(iii) Items that will be reclassified subsequently to profit or loss94(iii) Items that will be reclassified subsequently to profit or loss94(iii) Items that will be reclassified subsequently to profit or loss94(iii) Items that will be reclassified subsequently to profit or loss91139Total comprehensive income for the period, net of taxes921139Total comprehensive income for the period (7 + 8)1,3441,20810Profit attributable to: Owners of the Company1,3441,20811Other comprehensive income attributable to: Owners of the Company1112Total comprehensive income attributable to: Owners of the Company1113Paid-up equity share capital (Face value of INR 10.00 per share)1114Reserves i.e. Other equity114Reserves i.e. Other equity | | | | |
| Total tax expense367270Profit for the period (5 - 6)1,3441,2088Other comprehensive income1,3441,208(i) Items that will not be reclassified subsequently to profit or loss Remeasurement of defined benefit plans(25)(12)Income tax relating to items that will not be reclassified to profit or loss94(ii) Items that will be reclassified subsequently to profit or loss94(ii) Items that will be reclassified subsequently to profit or loss91139Total comprehensive income for the period, net of taxes921139Total comprehensive income for the period (7 + 8)1,4361,32110Profit attributable to: Owners of the Company Non-controlling interests911311Other comprehensive income attributable to: Owners of the Company Non-controlling interests911312Total comprehensive income attributable to: Owners of the Company Non-controlling interests911312Total comprehensive income attributable to: Owners of the Company Non-controlling interests911313Paid-up equity share capital (Face value of INR 10.00 per share)1,5241,52414Reserves i.e. Other equity14Reserves i.e. Other equity | 226 | 604 | 464 | 1,14 |
| 7Profit for the period (5 · 6)1,3441,2088Other comprehensive income $1,344$ 1,208(i) Items that will not be reclassified subsequently to profit or loss $2,5$ (12) Income tax relating to items that will not be reclassified to profit or loss 9 4 (ii) Items that will be reclassified subsequently to profit or loss 9 4 (iii) Items that will be reclassified subsequently to profit or loss 9 4 (iii) Items that will be reclassified subsequently to profit or loss 108 121 9Total comprehensive income for the period, net of taxes 92 113 9Total comprehensive income for the period (7 + 8) $1,436$ $1,321$ 10Profit attributable to: Owners of the Company Non-controlling interests 92 113 11Other comprehensive income attributable to: Owners of the Company Non-controlling interests 92 113 12Total comprehensive income attributable to: Owners of the Company Non-controlling interests $ -$ 12Total comprehensive income attributable to: Owners of the Company Non-controlling interests $ -$ 13Paid-up equity share capital (Face value of INR 1000 per share) $ -$ 14Reserves i.e. Other equity $ -$ | 43 | 33 | 72 | 17 |
| 8Other comprehensive income (i) Items that will not be reclassified subsequently to profit or loss Remeasurement of defined benefit plans Income tax relating to items that will not be reclassified to profit or loss(25)(12)Income tax relating to items that will not be reclassified to profit or loss94(ii) Items that will be reclassified subsequently to profit or loss94(iii) Items that will be reclassified subsequently to profit or loss1081210Exchange differences in translating financial statements of foreign operations 0ther comprehensive income for the period, net of taxes921139Total comprehensive income for the period (7 + 8)1,4361,321110Profit attributable to: Owners of the Company Non-controlling interests11Other comprehensive income attributable to: Owners of the Company Non-controlling interests12Total comprehensive income attributable to: Owners of the Company Non-controlling interests12Total comprehensive income attributable to: Owners of the Company Non-controlling interests13Paid-up equity share capital (Face value of INR 10.00 per share)14Reserves i.e. Other equity14Reserves i.e. Other equity | 269 | 637 | 536 | 1,31 |
| (i) Items that will not be reclassified subsequently to profit or loss Remeasurement of defined benefit plans(25)(12)Income tax relating to items that will not be reclassified to profit or loss94(ii) Items that will be reclassified subsequently to profit or loss94(iii) Items that will be reclassified subsequently to profit or lossExchange differences in translating financial statements of foreign operations Other comprehensive income for the period, net of taxes921139Total comprehensive income for the period (7 + 8)1,4361,32110Profit attributable to: Owners of the Company11Other comprehensive income attributable to: Owners of the Company9211312Total comprehensive income attributable to: Owners of the Company11Other comprehensive income attributable to: Owners of the Company12Total comprehensive income attributable to: Owners of the Company13Paid-up equity share capital (Face value of INR 10.00 per share)14Reserves i.e. Other equity14Reserves i.e. Other equity | 196 | 2,552 | 1,008 | 1,50 |
| profit of rootprofit of rootprofit of root(ii) Items that will be reclassified subsequently to profit or lossExchange differences in translating financial statements of foreign operations108121Other comprehensive income for the period, net of taxes921139Total comprehensive income for the period (7 + 8)1,4361,32110Profit attributable to: Owners of the Company Non-controlling interests11Other comprehensive income attributable to: Owners of the Company Non-controlling interests12Total comprehensive income attributable to: Owners of the Company Non-controlling interests13Paid-up equity share capital (Face value of INR 10.00 per share)1,5241,52414Reserves i.e. Other equity | 34 | (37) | | (4 |
| Exchange differences in translating financial statements of foreign operations108121Other comprehensive income for the period, net of taxes9211339Total comprehensive income for the period (7 + 8)1,4361,32110Profit attributable to: Owners of the Company Non-controlling interests1,3441,20811Other comprehensive income attributable to: Owners of the Company Non-controlling interests92113311Other comprehensive income attributable to: Owners of the Company Non-controlling interests92113312Total comprehensive income attributable to: Owners of the Company Non-controlling interests92113312Total comprehensive income attributable to: Owners of the Company Non-controlling interests92113313Paid-up equity share capital (Face value of INR 10.00 per share)1,5241,5241,52414Reserves i.e. Other equity | (12) | 15 | (9) | |
| 9Total comprehensive income for the period (7 + 8)1,4361,32110Profit attributable to: Owners of the Company Non-controlling interests1,3441,20811Other comprehensive income attributable to: Owners of the Company Non-controlling interests11Other comprehensive income attributable to: Owners of the Company Non-controlling interests9211312Total comprehensive income attributable to: Owners of the Company Non-controlling interests12Total comprehensive income attributable to: Owners of the Company Non-controlling interests13Paid-up equity share capital (Face value of INR 10.00 per share)1,5241,52414Reserves i.e. Other equity | 318 | 229 | 611 | 4 |
| 10Profit attributable to: Owners of the Company Non-controlling interests1,3441,20811Other comprehensive income attributable to: Owners of the Company Non-controlling interests11Other comprehensive income attributable to: Owners of the Company Non-controlling interests12Total comprehensive income attributable to: Owners of the Company Non-controlling interests12Total comprehensive income attributable to: Owners of the Company Non-controlling interests13Paid-up equity share capital (Face value of INR 10.00 per share)1,5241,52414Reserves i.e. Other equity | <u>340</u> 536 | 205 2,757 | 627 1,635 | <u> </u> |
| Owners of the Company Non-controlling interests1,3441,20811Other comprehensive income attributable to: Owners of the Company Non-controlling interests9211312Total comprehensive income attributable to: Owners of the Company Non-controlling interests9211312Total comprehensive income attributable to: Owners of the Company Non-controlling interests1,4361,32113Paid-up equity share capital (Face value of INR 10.00 per share)1,5241,52414Reserves i.e. Other equity | 550 | 2,131 | 1,055 | 1,9- |
| Owners of the Company Non-controlling interests9211312 Total comprehensive income attributable to: Owners of the Company Non-controlling interests13Paid-up equity share capital (Face value of INR 10.00 per share)1,5241,52414Reserves i.e. Other equity | 196 - | 2,552 | 1,008 - | 1,50 |
| Owners of the Company Non-controlling interests1,436 -1,321 -13Paid-up equity share capital (Face value of INR 10.00 per share)1,5241,52414Reserves i.e. Other equity | 340 | 205 | 627 - | 3 |
| 13Paid-up equity share capital (Face value of INR 10.00 per share)1,52414Reserves i.e. Other equity- | 536 - | 2,757 | 1,635 | 1,9 |
| | 1,524 | 1,524 | 1,524 | 1,5 |
| (a + b) $(a + b)$ $(b +$ | - | (not onnealized) | - | 20,25 |
| 15Earning Per Share (EPS) (Face value of INR 10.00 per share)(not annualised)(not annualised)(a) Basic (INR)8.827.93 | (not annualised) 1.29 | (not annualised) 16.74 | (not annualised) 6.61 | (annualise) 10.2 |
| (a) Basic (INR) 8.82 7.93 | 1.29 | 16.74 | 6.61 | 10.2 |

Allsec Technologies Limited Registered Office: 46-C, Velachery Main Road, Velachery, Chennai 600 042; CIN No. L72300TN1998PLC041033

Notes:

1. The above consolidated and standalone unaudited financial results of Allsec Technologies Limited ("the Company") for the quarter and half year ended 30 September 2019 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 issued thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their Meeting held on 23 October 2019. The statutory auditors have issued an unqualified review report. The Ind AS consolidated and standalone unaudited financial results of the Company for the quarter ended June 30, 2019 and for the quarter and half year ended September 30, 2018, were reviewed by the Walker Chandiok & Co LLP, Chartered Accountants, the predecessor auditor who had expressed an unqualified review conclusion. The Ind AS consolidated and standalone financial statements of the Company for the year ended 31 March 2019, were audited by the Walker Chandiok & Co LLP, Chartered Accountants, the predecessor auditor who had expressed an unqualified audit opinion. The statement of cash flows for the corresponding half year ended 30 September 2018, as reported ir the statement have been approved by the Company's Board of Directors, but have not been subjected to review by the statutory auditors of the company.

3. The consolidated results for the quarter and half year ended 30 September 2019 include the results of the Company's wholly owned subsidiaries - Allsectech Inc., USA, Allsectech Manila Inc. Philippines and Retreat Capita Management Inc., USA.

4. Adoption of Ind AS 116 - Leases: On 01 April 2019, the Company adopted Ind AS 116, "Leases" using the modified retrospective method to all lease contracts existing on 01 April 2019. The adoption of Ind AS 116 did not have any material impact on the results for the half year ended 30 September 2019.

5. During the current guarter, the Company acquired on a slump sale basis with effect from 30 September 2019, the assets and liabilities of HR Compliance business of Coachive Solutions Private Limited ('CSPL'), a subsidiary of Quess Corp Limited for a purchase consideration of INR 1,680 lakhs. The Company accounted for the business combination in accordance with the requirements of Appendix C of Ind AS 103 'Business Combinations' which lays down the principles in respect of accounting for business combinations of entities or businesses under common control. As required by the Standard, pooling of interests method has been considered for common control business combinatior and accordingly, the assets and liabilities are reflected in the books of the Company at their respective carrying amounts and an adjustment of INR 2,419 lakhs (debit) has been made to the capital reserve of the Company. Further, in accordance with Ind AS 103, the financial results have been restated from 1 June 2019 (the effective date from which Quess Corp Limited controlled the Company) and consequently, the amounts for the quarter ended 30 June 2019 included as part of these Results incorporate the results of the aforementioned business acquired.

6. Segment reporting:

Based on the "management approach" as defined in Ind AS 108 - Operating Segments, the Chief Operating Decision Maker evaluates the group performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly, information has been presented along these business segments viz. Customer Lifecycle Management (CLM), Human Resource Outsourcing (HRO) and Anti Money Laundering and Regulatory Compliance (AML). The accounting principles used in the preparation of these financial results are consistently applied to record revenue and expenditure in individual segments.

STATEMENT OF SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2019

| | | | (INR in Lakhs) | | | | | |
|---------|---|---------------|----------------|---------------|-----------------|-----------------|---------------|--|
| | | | Consolidated | | | | | |
| | | Quarter ended | Quarter ended | Quarter ended | Half year ended | Half year ended | Year ended | |
| S.No. | Description | 30 Sep 2019 | 30 June 2019 | 30 Sep 2018 | 30 Sep 2019 | 30 Sep 2018 | 31 March 2019 | |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited | |
| 1. | SEGMENT REVENUES | | | | | | | |
| | Customer Lifecycle Management (CLM) | 5,132 | 5,159 | 4,294 | 10,291 | 8,092 | 17,808 | |
| | Human Resource Outsourcing (HRO) | 2,773 | 2,033 | 1,416 | 4,806 | 2,715 | 5,942 | |
| | Anti Money Laundering and Regulatory Compliance (AML) | - | - | 1,165 | - | 2,366 | 2,36 | |
| | | | | | | | | |
| | Total revenue from operations | 7,905 | 7,192 | 6,875 | 15,097 | 13,173 | 26,11 | |
| 2. | SEGMENT RESULTS | | | | | | | |
| ۷. | Customer Lifecycle Management (CLM) | 950 | 980 | 810 | 1,930 | 1,402 | 3,31 | |
| | Human Resource Outsourcing (HRO) | 930 740 | 980 610 | 563 | 1,350 | 1,028 | 2,372 | |
| | Anti Money Laundering and Regulatory Compliance (AML) | | | | | | | |
| | | (62) | (1) | (1,007) | (63) | (1,133) | (1,93 | |
| | Total segment results | 1,628 | 1,589 | 367 | 3,217 | 1,298 | 3,75 | |
| | Finance cost | (62) | (74) | (9) | (135) | (16) | (49 | |
| | Other unallocable income / (expenses), net | 145 | (37) | 107 | 107 | 262 | (82) | |
| | Total profit before tax | 1,711 | 1,478 | 465 | 3,189 | 1,544 | 2,88 | |
| | | | | | | | | |
| 3. | SEGMENT ASSETS | | | | | | | |
| | Customer Lifecycle Management (CLM) | 4,021 | 4,400 | 3,585 | 4,021 | 3,585 | 4,024 | |
| | Human Resource Outsourcing (HRO) | 3,546 | 3,346 | 1,299 | 3,546 | 1,299 | 1,56 | |
| | Anti Money Laundering and Regulatory Compliance (AML) | (0) | 8 | 352 | (0) | 352 | 1 | |
| | Unallocated | 19,020 | 20,785 | 20,151 | 19,020 | 20,151 | 18,923 | |
| | Total assets | 26,587 | 28,539 | 25,387 | 26,587 | 25,387 | 24,52 | |
| | | | | | | | | |
| 4. | SEGMENT LIABILITIES | | | | | | | |
| | Customer Lifecycle Management (CLM) | 1,368 | 1,134 | 823 | 1,368 | 823 | 1,02 | |
| | Human Resource Outsourcing (HRO) | 1,398 | 2,532 | 243 | 1,398 | 243 | 284 | |
| | Anti Money Laundering and Regulatory Compliance (AML) | 87 | 87 | 1,266 | 87 | 1,266 | 22 | |
| | Unallocated | 3,447 | 3,931 | 1,587 | 3,447 | 1,587 | 1,209 | |
| | Total liabilities | 6,300 | 7,684 | 3,919 | 6,300 | 3,919 | 2,74 | |
| | | | | | | · · · · | | |
| | | | | | | | | |

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7. Unaudited Standalone Statement of cash flows

(All amounts are in Lakhs of Indian Rupees, unless otherwise stated)

| Particulars | Half Year ended | Half Year ended |
|--|-------------------|-------------------|
| | 30 September 2019 | 30 September 2018 |
| | | |
| Cash flow from operating activities | | |
| Profit before income tax | 1,816 | 1,570 |
| Operating profit before working capital changes | 2,388 | 1,556 |
| Net cash generated from operating activities | 1,584 | 1,333 |
| Cash flows from / (used in) investing activities | 2,990 | (666) |
| Cash flows used in financing activities | (3,264) | (934) |
| Net increase/(decrease) in cash and cash equivalents | 1,310 | (267) |
| Effect of exchange differences on cash & cash equivalents held in foreign currency | (32) | 4 |
| Cash and cash equivalents at the beginning of the year | 1,565 | 1,334 |
| Cash and cash equivalents at the end of the year | 2,843 | 1,071 |
| Components of cash and cash equivalents | | |
| Cash on hand | 4 | 5 |
| Balance with banks | 2,839 | 1,066 |
| Total cash and cash equivalents | 2,843 | 1071 |

8. Unaudited Consolidated Statement of cash flows

(All amounts are in Lakhs of Indian Rupees, unless otherwise stated)

| Particulars | Half Year ended | Half Year ended |
|--|-------------------|-------------------|
| | 30 September 2019 | 30 September 2018 |
| Cash flow from operating activities | | |
| Profit before income tax | 3,189 | 1,544 |
| Operating profit before working capital changes | 4,067 | 1,442 |
| Net cash generated from operating activities | 3,161 | 2,055 |
| Cash flows from / (used in) investing activities | 2,983 | (713 |
| Cash flows used in financing activities | (3,268) | (939 |
| Net increase in cash and cash equivalents | 2,876 | 403 |
| Effect of exchange differences on cash & cash equivalents held in foreign currency | (31) | 198 |
| Cash and cash equivalents at the beginning of the year | 7,295 | 6,620 |
| Cash and cash equivalents at the end of the year | 10,140 | 7,221 |
| Components of cash and cash equivalents | | |
| Cash on hand | 4 | 4 |
| Balance with banks | 10,136 | 7,217 |
| Total cash and cash equivalents | 10,140 | 7,221 |

Place: Bengaluru Date: 23 October 2019 For and on behalf of the Board of Directors of Allsec Technologies Limited

Ajit Isaac Chairman DIN: 00087168