



CS/BSE/030/2021

Dated 12<sup>th</sup> November, 2021

The General Manager,  
Department of Corporate Services,  
Bombay Stock Exchange Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
**MUMBAI- 400001**

Dear Sir,

**Sub: Intimation of outcome of Board Meeting – reg.**

**Scrip Code : 538922**

With reference to the above cited subject, we wish to inform you that the Board of Directors at their Board Meeting held on even date inter-alia, have considered and approved the Unaudited Financial Results of the Company for the second quarter and half year ended 30<sup>th</sup> September, 2021 as reviewed by the Audit Committee. A copy of the same is herewith enclosed together with Limited Review Report.

Further, the Board reappointed Mr. Ravi Vishnu as Chairman cum Managing Director of the Company w.e.f 15<sup>th</sup> January, 2022.

The meeting of the Board of Directors of the Company commenced at 3.30 P.M. and concluded at 6.15 P.M.

Request you to take the above information on record.

Thanking you,

Yours Sincerely,

A handwritten signature in black ink, appearing to read "Ravi Vishnu", is written over a light blue circular stamp.



**RAVI VISHNU**  
**MANAGING DIRECTOR**  
**DIN: 01144902**

Encl: As above

**COSYN LIMITED**

PLOT NO: 15, TP HOUSE, 3RD FLOOR, JAIHIND ENCLAVE, MADHAPUR, HYDERABAD- 500 081, INDIA.

TEL: +91 733 066 6517-20 | FAX: +91 (40) 4000 9888 | www.cosyn.in | CIN : L72200TG1994PLC017415



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

**Review Report to  
The Board of Directors  
COSYN LIMITED**

We have reviewed the accompanying statement of unaudited standalone financial results of Cosyn Limited ("the Company"), for the quarter ended 30<sup>th</sup> September 2021("the statement"), attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

This 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 the Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express conclusion on the Statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial information performed by Independent Auditor of Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statements is free of material misstatement. A review of the 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 Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly we do not express an audit opinion.

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 the aforesaid Indian Accounting standards ("Ind AS") specified under Section 133 of Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad  
Date: 12.11.2021

UDIN: 21227679AAAKZ9341

For Suryanarayana & Suresh.,  
Chartered Accountants  
Reg. No.006631S

  
V Nagendra Rao  
Partner  
M.No. 227679





**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021**

(Rs in lakhs)

S.No	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations (Net)	537.76	291.87	658.77	829.63	1,346.07	1,989.92
II	Other Income	5.54	6.70	6.49	12.24	12.65	29.03
III	<b>Total Income ( I + II )</b>	<b>543.30</b>	<b>298.57</b>	<b>665.26</b>	<b>841.87</b>	<b>1,358.72</b>	<b>2,018.95</b>
IV	<b>Expenses</b>						
a)	Cost of Materials Consumed	13.94	12.34	20.08	26.28	40.11	69.95
b)	Operating Expenses	10.61	15.71	51.21	26.32	102.09	186.11
c)	Change in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(4.92)	(1.56)	102.54	(6.48)	214.26	70.85
d)	Employee benefits expense	474.13	257.71	376.62	731.84	786.71	1,199.85
e)	Finance costs	1.12	0.87	5.13	1.99	9.45	16.98
f)	Depreciation & Ammortisation expenses	41.94	40.88	57.50	82.82	114.61	238.04
g)	Other expenses	47.42	35.80	56.64	83.22	137.36	229.63
	<b>Total Expenses</b>	<b>584.24</b>	<b>361.75</b>	<b>669.72</b>	<b>945.99</b>	<b>1,404.59</b>	<b>2,011.41</b>
V	<b>Profit/(Loss) before Exceptional items and Tax ( III - IV )</b>	<b>(40.94)</b>	<b>(63.18)</b>	<b>(4.46)</b>	<b>(104.12)</b>	<b>(45.87)</b>	<b>7.54</b>
VI	Exceptional items	-	-	-	-	-	-
VII	<b>Profit/(Loss) before tax ( V - VI )</b>	<b>(40.94)</b>	<b>(63.18)</b>	<b>(4.46)</b>	<b>(104.12)</b>	<b>(45.87)</b>	<b>7.54</b>
VIII	<b>Tax expense</b>						
a)	Current Tax	-	-	-	-	-	11.85
b)	Provision for Income Tax - Previous years	-	-	-	-	-	6.87
b)	Deferred Tax Liability / (Asset)	(3.98)	(1.94)	(5.70)	(5.92)	12.16	(16.75)
	<b>Total Tax Expense (VIII)</b>	<b>(3.98)</b>	<b>(1.94)</b>	<b>(5.70)</b>	<b>(5.92)</b>	<b>12.16</b>	<b>1.97</b>
IX	<b>Profit/(Loss) for the period (VII-VIII)</b>	<b>(36.96)</b>	<b>(61.24)</b>	<b>1.24</b>	<b>(98.20)</b>	<b>(58.03)</b>	<b>5.57</b>
X	<b>Other Comprehensive Income</b>						
a)	items that will not be reclassified to Profit or Loss, Re-measurement of the defined obligations.	-	-	-	-	-	-
b)	items that will be reclassified to Profit or Loss	-	-	-	-	-	-
XI	<b>Total Comprehensive Income for the Period (IX-X)</b>	<b>(36.96)</b>	<b>(61.24)</b>	<b>1.24</b>	<b>(98.20)</b>	<b>(58.03)</b>	<b>5.57</b>
XII	<b>Paid-up Equity Share Capital</b> (Face value of Rs 10/- per share)	<b>750.00</b>	<b>750.00</b>	<b>750.00</b>	<b>750.00</b>	<b>750.00</b>	<b>750.00</b>
XIII	<b>Earnings/(Loss) per share (of Rs 10/-each) (not annualised)</b>						
a)	Basic	(0.49)	(0.82)	0.02	(1.31)	(0.77)	0.07
b)	Diluted	(0.49)	(0.82)	0.02	(1.31)	(0.77)	0.07

**Notes to the Standalone Financial Results:**

- The above Financial Results for the Quarter ended 30th September, 2021 have been reviewed and recommended by the Audit Committee and has been approved by the Board of Directors of the Company at their meeting held on 12th November, 2021.
- The Results for the quarter ended 30th September, 2021 were subject to limited review by Statutory Auditors.
- The Company is engaged in providing Information Technology Services which in the context of Ind AS 108, operating segment specified Under Section 133 of the Companies Act, 2013 is considered as a single business segment.
- Previous year figures are regrouped and reclassified wherever necessary.

For and on behalf of Board of Directors



*Ravi Vishnu*

**Ravi Vishnu**  
Managing Director  
DIN: 01144902

Place: Hyderabad  
Date: 12.11.2021

**COSYN LIMITED**

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**STANDALONE UNAUDITED STATEMENT OF ASSETS AND LIABILITIES  
AS AT 30TH SEPTEMBER, 2021**

(Rs. in lakhs)

Particulars		As at 30.09.2021 Unaudited	As at 31.03.2021 Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current Assets</b>		
	(a) Property, Plant and Equipment	328.92	345.28
	(b) Capital Work In Progress	135.18	116.97
	(c) Other Intangible Assets	98.65	140.33
	(d) Financial Assets		
	(i) Investments	233.89	233.89
	(ii) Deposits	370.90	374.29
	<b>Sub-Total - Non-Current Assets</b>	<b>1,167.54</b>	<b>1,210.76</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	334.47	328.07
	(b) Financial Assets		
	(i) Trade Receivables	1,538.46	1,334.92
	(ii) Cash and Cash Equivalents	111.03	53.33
	(iii) Other Bank Balances	523.52	572.45
	(c) Other Current Assets		
	(i) Short Term Loans and Advances	50.47	38.69
	(ii) Other Current Assets	39.65	12.06
	(d) Current Tax Assets (Net)	147.79	132.24
	<b>Sub-Total - Current Assets</b>	<b>2,745.39</b>	<b>2,471.76</b>
	<b>TOTAL ASSETS</b>	<b>3,912.93</b>	<b>3,682.52</b>
<b>B</b>	<b>LIABILITIES</b>		
<b>1</b>	<b>EQUITY &amp; LIABILITIES</b>		
	(a) Equity Share Capital	750.00	750.00
	(b) Other Equity	2,068.89	2,169.35
	<b>Sub-Total - Share Holders Funds</b>	<b>2,818.89</b>	<b>2,919.35</b>
<b>2</b>	<b>NON-CURRENT LIABILITIES</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	4.87
	(ii) Deferred Tax Liabilities (Net)	2.74	6.39
	<b>Sub-Total - Non-Current Liabilities</b>	<b>2.74</b>	<b>11.26</b>
<b>3</b>	<b>CURRENT LIABILITIES</b>		
	(a) Financial Liabilities		
	Trade Payables	546.10	319.96
	(b) Other Current Liabilities	545.20	431.95
	<b>Sub-Total - Current Liabilities</b>	<b>1,091.30</b>	<b>751.91</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3,912.93</b>	<b>3,682.52</b>

For and on behalf of Board of Directors



*Ravi Vishnu*

**Ravi Vishnu**  
Managing Director  
DIN: 01144902

Place: Hyderabad  
Date: 12.11.2021

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# Standalone Unaudited Cash Flow Statement for the half year ended 30th September, 2021

(Rs. In lakhs)

SI No	Particulars	For the period ended	
		30.09.2021	31.03.2021
		Unaudited	Audited
<b>A</b>	<b>Cash Flows from operating activities :</b>		
	Profit Before Tax	(104.12)	7.54
	Add : Depreciation	82.82	238.05
	Add : Finance Costs	1.69	14.98
	Add : Provision for doubtful debts	9.01	-
	Less : Comprehensive Expenses	-	(4.02)
	Less: Interest Income received	(12.24)	(29.03)
	<b>Operating Profit before working capital changes</b>	<b>(22.83)</b>	<b>227.52</b>
	Adjustment for (increase)/decrease in operating assets		
	Trade Receivables	(203.53)	381.65
	Inventories	(6.40)	70.90
	Other Non Current Financial Assets	3.38	(20.53)
	Other Non Current Assets	-	0.26
	Other Current Assets	(39.37)	104.31
	Trade Payables	226.14	(47.96)
	Other Current Liabilities	104.24	(571.98)
		<b>84.46</b>	<b>(83.36)</b>
	<b>Cash Generated From Operations</b>	<b>61.62</b>	<b>144.16</b>
	Less : Income Tax Paid	15.55	85.93
	<b>Net cash from operating activities " A "</b>	<b>46.07</b>	<b>58.22</b>
<b>B</b>	<b>Cash Flows from Investing activities :</b>		
	Purchase of Fixed Assets	(24.78)	(99.84)
	Investment in CWIP	(18.21)	(56.20)
	Interest Income received	12.24	29.03
	Margin Money Deposits/(Realisation)	48.93	(43.05)
	Investments in Subsidiary Company	-	(3.35)
	<b>Net cash utilised in investing activities " B "</b>	<b>18.19</b>	<b>(173.41)</b>
<b>C</b>	<b>Cash Flows from Financing Activities :</b>		
	Proceeds from long term borrowings - ( Net of payments )	(4.87)	(20.72)
	Proceeds from Short term borrowings - ( Net of payments )	-	-
	Interest on Long Term Borrowings	(1.69)	(14.98)
	Cash Paid for Dividends & Dividend Tax	-	-
	<b>Net Cash used in Financing Activities " C "</b>	<b>(6.57)</b>	<b>(35.70)</b>
	<b>Net ( Decrease ) / Increase in Cash and Cash Equivalents (A+B+C)</b>	<b>57.70</b>	<b>(150.88)</b>
	<b>Cash and Cash Equivalents at the beginning</b>	<b>53.33</b>	<b>204.21</b>
	<b>Cash and Cash Equivalents at the end</b>	<b>111.03</b>	<b>53.33</b>

For and on behalf of Board of Directors



*Ravi Vishnu*

**Ravi Vishnu**  
**Managing Director**  
**DIN: 01144902**

Place: Hyderabad  
Date: 12.11.2021

## COSYN LIMITED

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### **Independent Auditor's Review Report on review of Interim Consolidated Financial Results**

To the Board of Directors of  
Cosyn Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial results of Cosyn Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30<sup>th</sup> September, 2021 (the "statement"), being submitted by the parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This statement is the responsibility of the Parent's Management and has been approved by the Parent'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", prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India. 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 Engagement (SRE) 2410, *Review of Interim Financial information performed by the Independent Auditor of the Entity*, issued by 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 Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the result of the following subsidiaries

- a. M/s. Cosyn LLC
- b. M/s. Well To Desk Inc







5. Based on our review conducted and procedures performed as stated in paragraph 3 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

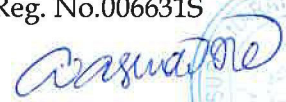
6. The consolidated unaudited financial results includes the interim financial statements/ financial information of above subsidiaries which have not been reviewed by their auditors, whose interim financial statements / financial information reflect total revenue of Rs. Nil total net profit after tax of Rs.(8.91) lakhs and total comprehensive income of Rs.(8.91) lakhs for the Quarter ended September 30, 2021, as considered in the Statement. According to the information and explanations given to us by the Management, the interim financial statements / financial information is not material to the Group. Our Conclusion on the Statement is not modified in respect of our reliance on the interim financial statements / financial information certified by the Management.

Place: Hyderabad

Date: 12.11.2021

UDIN: 21227679AAAA LA7979

For Suryanarayana & Suresh.,  
Chartered Accountants  
Reg. No.006631S

  
V Nagendra Rao  
Partner  
M. No. 227679





STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Rs in lakhs)

S.No	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)			(Unaudited)		(Audited)
I	Revenue from Operations (Net)	537.76	291.87	658.77	829.63	1,346.07	1,989.92
II	Other Income	5.54	6.70	6.49	12.24	12.65	29.03
III	<b>Total Income (I+II)</b>	<b>543.30</b>	<b>298.57</b>	<b>665.26</b>	<b>841.87</b>	<b>1,358.72</b>	<b>2,018.95</b>
IV	<b>Expenses</b>						
	a) Cost of materials consumed	13.94	12.34	20.08	26.28	40.11	69.95
	b) Operating Expenses	10.61	15.71	51.21	26.32	102.09	186.11
	c) Change in Inventories of finished goods, work-in-progress, and stock-in-trade	(4.92)	(1.56)	102.54	(6.48)	214.26	70.85
	d) Employee benefits expense	474.13	257.71	376.62	731.84	786.71	1,199.85
	e) Finance costs	1.12	0.87	5.13	1.99	9.45	16.98
	f) Depreciation & amortisation expenses	50.26	51.99	68.20	102.25	136.60	281.79
	g) Other expenses	48.00	36.37	57.32	84.37	138.83	233.51
	<b>Total Expenses</b>	<b>593.14</b>	<b>373.43</b>	<b>681.10</b>	<b>966.57</b>	<b>1,428.05</b>	<b>2,059.04</b>
V	<b>Profit/(Loss) before exceptional items and ( III - IV )</b>	<b>(49.84)</b>	<b>(74.86)</b>	<b>(15.84)</b>	<b>(124.70)</b>	<b>(69.33)</b>	<b>(40.09)</b>
VI	Exceptional items	-	-	0.00	-	-	-
VII	<b>Profit/(Loss) before tax ( V - VI )</b>	<b>(49.84)</b>	<b>(74.86)</b>	<b>(15.84)</b>	<b>(124.70)</b>	<b>(69.33)</b>	<b>(40.09)</b>
VIII	Tax expense						
	a) Current Tax	-	-	-	-	-	11.85
	b) Provision for Income Tax - Previous years	-	-	-	-	-	6.87
	b) Deferred Tax Liability / (Asset)	(3.98)	(1.94)	(5.70)	(5.92)	12.16	(16.75)
	<b>Total Tax Expense (VIII)</b>	<b>(3.98)</b>	<b>(1.94)</b>	<b>(5.70)</b>	<b>(5.92)</b>	<b>12.16</b>	<b>1.97</b>
IX	<b>Profit/(Loss) for the period (VII-VIII)</b>	<b>(45.86)</b>	<b>(72.92)</b>	<b>(10.14)</b>	<b>(118.78)</b>	<b>(81.49)</b>	<b>(42.06)</b>
X	Other Comprehensive Income						
	a) items that will not be reclassified to Profit or Loss, Re-measurement of the defined obligations.	-	-	-	-	-	-
	b) items that will be reclassified to Profit or Loss	-	-	-	-	-	-
XI	<b>Total Comprehensive Income for the Period (IX-X)</b>	<b>(45.86)</b>	<b>(72.92)</b>	<b>(10.14)</b>	<b>(118.78)</b>	<b>(81.49)</b>	<b>(42.06)</b>
	Net Profit attributable to:						
	Owners						
	Non controlling Interest	(0.26)	(0.36)	(1.53)	(0.62)	(3.15)	(1.80)
	<b>Net Profit after Tax and Minority Interest</b>	<b>(45.60)</b>	<b>(72.56)</b>	<b>(8.61)</b>	<b>(118.16)</b>	<b>(78.34)</b>	<b>(40.26)</b>
XII	Paid-up equity share capital (Face value of Rs 10/- per share)	750.00	750.00	750.00	750.00	750.00	750.00
XIII	Earnings/(Loss) per share (of Rs 10/-each) (not annualised)						
	a) Basic	(0.61)	(0.97)	(0.11)	(1.58)	(1.04)	(0.54)
	b) Diluted	(0.61)	(0.97)	(0.11)	(1.58)	(1.04)	(0.54)

Notes to the Consolidated Financial Results:

- The above Consolidated Financial Results for the Quarter ended 30th September, 2021 have been reviewed and recommended by the Audit Committee and has been approved by the Board of Directors of the Company at their meeting held on 12th November, 2021.
- The Results for the quarter ended 30th September, 2021 were subject to limited review by Statutory Auditors.
- The Company is engaged in providing Information Technology Services which in the context of Ind AS 108, operating segment specified Under Section 133 of the Companies Act, 2013 is considered as a single business segment.
- Previous year figures are regrouped and reclassified wherever necessary.

For and on behalf of Board of Directors



*Ravi Vishnu*

Ravi Vishnu  
Managing Director  
DIN: 01144902

Place: Hyderabad  
Date: 12.11.2021

**COSYN LIMITED**

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# COSYN

**CONSOLIDATED UNAUDITED STATEMENT OF ASSETS AND LIABILITIES  
AS AT 30TH SEPTEMBER, 2021**

(Rs. in lakhs)

Particulars		As at 30.09.2021 Unaudited	As at 31.03.2021 Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current Assets</b>		
	(a) Property, Plant and Equipment	332.42	349.45
	(b) Capital Work in Progress	135.18	116.97
	(c) Other Intangible Assets	101.94	162.39
	(d) Financial Assets		
	(i) Investments	8.10	8.10
	(ii) Deposits	370.91	374.28
	<b>Sub-Total - Non-Current Assets</b>	<b>948.55</b>	<b>1,011.20</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	334.47	328.07
	(b) Financial Assets		
	(i) Trade Receivables	1,529.45	1,334.92
	(ii) Cash and Cash Equivalents	111.65	55.11
	(iii) Other Bank Balances	523.52	572.45
	(c) Other Current Assets		
	(i) Short Term Loans and Advances	50.47	38.69
	(ii) Other Current Assets	39.65	12.06
	(d) Current Tax Assets (Net)	147.79	132.24
	<b>Sub-Total - Current Assets</b>	<b>2,737.00</b>	<b>2,473.54</b>
	<b>TOTAL ASSETS</b>	<b>3,685.55</b>	<b>3,484.74</b>
<b>B</b>	<b>LIABILITIES</b>		
<b>1</b>	<b>EQUITY</b>		
	(a) Equity Share Capital	750.00	750.00
	<b>OTHER EQUITY</b>		
	(a) Reserves & Surplus	1844.88	1963.05
	(b) Minority Interest	5.73	6.35
	<b>Sub-Total - Share Holders Funds</b>	<b>2,600.61</b>	<b>2,719.40</b>
<b>2</b>	<b>NON-CURRENT LIABILITIES</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	4.87
	(ii) Deferred Tax Liabilities (Net)	0.47	6.39
	<b>Sub-Total - Non-Current Liabilities</b>	<b>0.47</b>	<b>11.26</b>
<b>3</b>	<b>CURRENT LIABILITIES</b>		
	(a) Financial Liabilities		
	(i) Trade Payables	548.28	322.13
	(b) Other Current Liabilities	536.19	431.95
	<b>Sub-Total - Current Liabilities</b>	<b>1,084.47</b>	<b>754.08</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3,685.55</b>	<b>3,484.74</b>

For and on behalf of Board of Directors



*Ravi Vishnu*  
Ravi Vishnu

Managing Director  
DIN: 01144902

Place: Hyderabad  
Date: 12.11.2021

**COSYN LIMITED**

PLOT NO: 15, TP HOUSE, 3RD FLOOR, JAIHIND ENCLAVE, MADHAPUR, HYDERABAD- 500 081, INDIA.

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## Consolidated Unaudited Cash Flow Statement for the period ended 30th September, 2021

(Rs. In lakhs)

SI No	Particulars	For the year ended	
		30.09.2021	31.03.2021
		Unaudited	Audited
<b>A</b>	<b>Cash Flows from operating activities :</b>		
	Profit Before Tax	(124.70)	(40.09)
	Add : Depreciation	102.25	281.79
	Add : Finance Costs	1.69	14.98
	Less : Comprehensive Expenses	-	(4.02)
	Less: Interest Income received	(12.24)	(29.03)
	<b>Operating Profit before working capital changes</b>	<b>(33.00)</b>	<b>223.63</b>
	Adjustment for (increase)/decrease in operating assets		
	Trade Receivables	(194.52)	381.65
	Inventories	(6.40)	7.09
	Other Non Current Financial Assets	3.38	(20.53)
	Other Non Current Assets	-	0.26
	Other Current Assets	(39.37)	104.31
	Trade Payables	226.14	(47.23)
	Other Current Liabilities	104.24	(571.98)
		<b>93.47</b>	<b>(146.44)</b>
	<b>Cash Generated From Operations</b>	<b>60.47</b>	<b>77.19</b>
	Less : Income Tax Paid	15.55	85.93
	<b>Net cash from operating activities " A "</b>	<b>44.92</b>	<b>(8.74)</b>
<b>B</b>	<b>Cash Flows from Investing activities :</b>		
	Purchase of Fixed Assets	(24.78)	(99.84)
	Investment in CWIP	(18.21)	(56.34)
	Interest Income received	12.24	29.03
	Margin Money Deposits/(Realisation)	48.93	(43.05)
	<b>Net cash utilised in investing activities " B "</b>	<b>18.19</b>	<b>(170.20)</b>
<b>C</b>	<b>Cash Flows from Financing Activities :</b>		
	Proceeds from long term borrowings - ( Net of payments )	(4.87)	(20.72)
	Interest on Long Term Borrowings	(1.69)	(14.98)
	Cash Paid for Dividends & Dividend Tax	-	-
	<b>Net Cash used in Financing Activities " C "</b>	<b>(6.57)</b>	<b>(35.70)</b>
	<b>Net ( Decrease ) / Increase in Cash and Cash Equivalents (A+B+C)</b>	<b>56.54</b>	<b>(150.82)</b>
	<b>Cash and Cash Equivalents at the beginning</b>	<b>55.11</b>	<b>205.93</b>
	<b>Cash and Cash Equivalents at the end</b>	<b>111.65</b>	<b>55.11</b>

For and on behalf of Board of Directors



*Ravi Vishnu*

**Ravi Vishnu**  
Managing Director  
DIN: 01144902

Place: Hyderabad  
Date: 12.11.2021

### COSYN LIMITED

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