

**ERP SOFT SYSTEMS LIMITED**  
**(CIN:L67120TN1994PLC029563)**

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To,

Date: 14.11.2021

Department of Corporate Services  
BSE Limited  
P.J. Towers, Dalal Street,  
Mumbai-400 001

Dear Sir/Madam,

**Sub: Outcome of Board Meeting held on 14.11.2021**

**Ref: Scrip Code: 530909**

With reference to the subject cited, this is to inform the Exchange that at the meeting of the Board of Directors of ERP Soft Systems Limited held on Sunday, 14.11.2021 at 4:00 PM at the registered office of the Company at 10A, Trankquill Nest, Kamakoti Nagar, 3rd Main Road, Pallikaranai, Chennai -600100, TN, the following were considered and approved:

1. Unaudited financial results (standalone and consolidated) for the quarter and half-year ended 30.09.2021. **(Enclosed)**
2. Limited Review Report (Standalone and consolidated) as per Regulation 33 of SEBI (LODR) Regulations, 2015 for the quarter and half-year ended 30.09.2021. **(Enclosed)**

The meeting concluded at 04:30 p.m.

This is for the information and records of the Exchange.

Thanking you.

Yours sincerely,  
For ERP Soft Systems Limited

*Parvathi*

K. Parvathi Reddy  
Managing Director  
DIN: 00827258



Encl: as above

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**Registered Office : 10A, Tranquill Nest, Kamakoti Nagar, 3<sup>rd</sup> main road,  
Pallikaranai - 600100, India Ph:+91 73388 55022  
Mail Id : [info@erpsoft.com](mailto:info@erpsoft.com). [www.erpsoft.com](http://www.erpsoft.com)**

ERP SOFT SYSTEMS LIMITED						
Registered Office:10A Traquil Nest, Kamakoti Nagar, 3rd Main road, Pallikaranai, Chennai 600100.						
CIN: L67120TN1994PLC029563,Mail Id: info@erpsoft.com. Www.erpsoft.com						
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2021						
[Rs. in lakhs]						
Particulars	Standalone					
	Quarterly ended			Half Year ended		Year ended
	30-Sep-21 (Unaudited)	30-Jun-21 (Unaudited)	30-Sep-20 (Unaudited)	30-Sep-21 (Unaudited)	30-Sep-20 (Unaudited)	31-Mar-21 (Audited)
<b>I Income</b>						
a. Revenue From Operations	56.88	34.65	40.53	91.53	64.58	115.09
b. Other Operating Income	0.25	0.62	- 1.15	0.87	3.84	17.92
<b>II Other Income</b>						
<b>III Total Revenue (I+II)</b>	<b>57.13</b>	<b>35.27</b>	<b>39.39</b>	<b>92.40</b>	<b>68.43</b>	<b>133.01</b>
<b>IV Expenses</b>						
a. Employees Benefit Expenses	15.84	13.14	11.87	28.98	23.55	48.55
b. Depreciation and Amortisation expense	0.88	0.88	0.85	1.76	1.75	3.51
c. Other expenses	39.48	18.56	9.01	58.04	20.15	53.48
<b>Total Expenses</b>	<b>56.19</b>	<b>32.58</b>	<b>21.74</b>	<b>88.77</b>	<b>45.45</b>	<b>105.54</b>
<b>V Profit/ (Loss) before Exceptional item and tax (III-IV)</b>	<b>0.94</b>	<b>2.69</b>	<b>17.65</b>	<b>3.63</b>	<b>22.97</b>	<b>27.47</b>
<b>VI Exceptional Items</b>	-	-	-	-	-	-
<b>VII Profit/ (Loss) before tax (V-VI)</b>	<b>0.94</b>	<b>2.69</b>	<b>17.65</b>	<b>3.63</b>	<b>22.97</b>	<b>27.47</b>
<b>VIII Tax Expense:</b>						
a. Current tax	0.24	0.62	3.95	0.86	4.15	3.53
b. Deferred tax charge/credit	0.12	-	0.30	0.12	0.71	0.08
<b>IX Profit/ (Loss) for the period (VII-VIII)</b>	<b>0.57</b>	<b>2.07</b>	<b>13.41</b>	<b>2.64</b>	<b>18.11</b>	<b>23.86</b>
<b>X Other Comprehensive Income</b>						
Items that will not be reclassified to profit or loss	-	-	-	-	-	-
<b>Total Comprehensive Income for the period (comprising profit and other comprehensive income for the period) (IX+X)</b>	<b>0.57</b>	<b>2.07</b>	<b>13.41</b>	<b>2.64</b>	<b>18.11</b>	<b>23.86</b>
<b>XI Paid-up equity share capital</b> (Face value of the share- Rs. 10 each)	396.00	396.00	396.00	396.00	396.00	396.00
<b>XII Other Equity</b>	-	-	-	-	-	-
<b>XIII Earnings per share (of Rs. 10 each)</b>						
a. Basic (in Rs)	0.01	0.05	0.34	0.07	0.46	0.60
b. Diluted (in Rs)	0.01	0.05	0.34	0.07	0.46	0.60

STATEMENT OF ASSETS & LIABILITIES AS ON 30.09.2021			
Rs. in lakhs			
	Particulars	As at 30.09.2021 (Unaudited)	As at 31.03.2021 (Audited)
<b>A</b>	<b>ASSETS</b>		
1	Non-current assets		
	(a) Property, Plant & Equipment	15.97	17.73
	(b) Capital Work in Progress	-	-
	(c) Investment Property	-	-
	(d) Other Intangible Assets	-	-
	(e) Financial Assets		
	(a) Investments	614.43	619.44
	(b) Loans	-	-
	(c) Other Financial Assets	-	-
	(f) Deferred Tax Assets (net)	2.58	2.70
	(g) Other Non-current assets	1.04	1.04
	Sub-total - Non current assets	634.02	640.91
2	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(a) Investments	0.47	5.26

	(b) Trade receivables	78.66	36.20
	(c) Cash and cash equivalents	2.23	12.38
	(d) Other Balances with Banks	-	-
	(e) Loans	9.44	18.99
	(f) Other Financial assets	-	-
	(c) Other Current Assets	11.00	9.50
	Sub-total - Current assets	101.80	82.33
	<b>TOTAL - ASSETS</b>	<b>735.82</b>	<b>723.24</b>
<b>B</b>	<b>Equity &amp; Liabilities</b>		
1	Shareholders Funds		
	(a) Share Capital	396.00	396.00
	(b) Other Equity	318.99	316.35
	Sub-total - Shareholders' funds	714.99	712.35
2	Non-current liabilities		
	(a) Financial Liabilities	-	-
	(a) Borrowings	-	-
	(b) Other Financial Liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	Sub-total - Non-current liabilities	-	-
3	Current liabilities		
	(a) Financial Liabilities	-	-
	(a) Borrowings	-	-
	(b) Trade Payables	-	-
	(i) Total outstanding dues of micro and small enterprises	-	-
	(ii) Total outstanding dues other than above	1.84	0.55
	(c) Other Financial Liabilities	-	-
	(b) Other Current Liabilities	10.93	3.13
	(c) Provisions	8.05	7.21
	(d) Current Tax Liabilities (Net)	-	-
	Sub-total - Current liabilities	20.82	10.89
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>735.82</b>	<b>723.24</b>

<b>STANDALONE UNAUDITED CASH FLOW STATEMENT AS ON 30.09.2021</b>		
(Rs in Lakhs)		
Particulars	Six months ended on 30.09.2021	For the Year ended on 31.03.2021
	Unaudited	Audited
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit/Loss Before Tax	3.63	27.47
Non-Cash Adjustment to Profit Before Tax:		
Depreciation and amortisation expenses	1.76	3.51
Excess provisions written off	-	-
Operating Profit before working capital Changes		
Decrease/(increase) in Inventories	-	-
Decrease/(increase) in Trade receivables & Other Current Assets	(43.84)	0.01
Decrease/(increase) in Loans	9.55	(15.15)
Decrease/(increase) in Non current assets	-	0.14
Increase/(decrease) in Trade Payables	1.29	0.36
Increase/(decrease) In Borrowings and Other Current Liabilities	8.64	(2.09)
Increase/(decrease) In Non Current Provisions	-	-
Cash generated from operations	(18.97)	14.25
Direct Taxes paid (net of refunds)	0.98	3.61
Net Cash flow from/(used in) operating activities	(19.96)	10.64
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Additions to Fixed Assets (including capital WIP) and	-	(1.26)
Decrease/(increase) in Investments	9.80	(5.92)
Net Cash used in Investing activities	9.80	(7.18)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest paid	-	-
Net Cash used in Financing activities	-	-
Net Increase in cash and cash equivalents during the period	(10.15)	3.46
Cash and cash equivalents at the beginning of the period	12.38	8.92
Cash and cash equivalents at the end of the period	2.23	12.38

**Notes:**

1	The above Un Audited Financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company their meeting held on Sunday, 14th November, 2021
2	This Unaudited Financial Results have been prepared in accordance with the Companies ( Indian Accounting Standards) Rules,2015 (Ind AS) Prescribed under Sec 133 of Companies Act,2013 and other recognised accounting practises and policies to the extent applicable.
3	The Company is engaged in the business of Software support and Consulting Services and therefore has only one reportable segment in accordance with IND AS 108 " Operating Segments"
4	Figures for the previous periods have been regrouped and reclassified to confirm to the classification of the current period, wherever necessary
5	There are no exceptional items during the quarter ended September 30, 2021
6	The company, to the extent possible, has considered the risks that may result from uncertainty relating to COVID -19 pandemic and its impact on the carrying amounts of trade receivables, Investments, Financial instruments and effectiveness of its hedges Based on the company's analysis of the current indicators of the future economic condition on its business and estimates used in its financial statements, the company does not foresee any material impact in the recoverability of the carrying value of the assets The risk assessment is a continuous process and the company will continue to monitor the impact of the changes in future economic conditions on its business

Place: Chennai  
Date: 14.11.2021



By Order of the Board  
For ERP Soft Systems Ltd

*Parvathi*

K.Parvathi  
Managing Director

ERP SOFT SYSTEMS LIMITED							
Registered Office: 10A Traquil Nest, Kamakoti Nagar, 3rd Main road, Pallikaranai, Chennai 600100.							
CIN: L67120TN1994PLC029563, Mail Id: info@erpsoft.com. Www.erpsoft.com							
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2021							
							[Rs. in lakhs]
Particulars		Consolidated					
		Quarterly ended			Half Year ended		Year ended
		30-Sep-21 (Unaudited)	30-Jun-21 (Unaudited)	30-Sep-20 (Unaudited)	30-Sep-21 (Unaudited)	30-Sep-20 (Unaudited)	31-Mar-21 (Audited)
<b>I</b>	<b>Income</b>						
	a. Revenue From Operations	363.54	304.33	238.27	667.87	476.59	1,253.62
	b. Other Operating Income	0.25	98.34	4.06	98.59	8.33	22.61
<b>II</b>	<b>Other Income</b>						
<b>III</b>	<b>Total Revenue (I+II)</b>	<b>363.79</b>	<b>402.67</b>	<b>242.33</b>	<b>766.46</b>	<b>484.92</b>	<b>1,276.23</b>
<b>IV</b>	<b>Expenses</b>						
	a. Employees Benefit Expenses	187.77	195.80	140.66	383.57	314.89	606.12
	b. Depreciation and Amortisation expense	0.88	0.88	0.85	1.76	1.75	3.96
	c. Other expenses	170.96	200.65	81.23	371.61	141.46	623.37
	<b>Total Expenses</b>	<b>359.61</b>	<b>397.33</b>	<b>222.74</b>	<b>756.94</b>	<b>458.10</b>	<b>1,233.45</b>
<b>V</b>	<b>Profit/ (Loss) before Exceptional item and tax (III-IV)</b>	<b>4.18</b>	<b>5.34</b>	<b>19.59</b>	<b>9.52</b>	<b>26.81</b>	<b>42.78</b>
<b>VI</b>	<b>Exceptional Items</b>	-	-	-	-	-	-
<b>VII</b>	<b>Profit/ (Loss) before tax (V-VI)</b>	<b>4.18</b>	<b>5.34</b>	<b>19.59</b>	<b>9.52</b>	<b>26.81</b>	<b>42.78</b>
<b>VIII</b>	<b>Tax Expense:</b>						
	a. Current tax	1.09	1.23	4.43	2.32	5.02	6.59
	b. Deferred tax charge/credit	0.12	-	0.30	0.12	0.71	0.08
<b>IX</b>	<b>Profit/ (Loss) for the period (VII-VIII)</b>	<b>2.97</b>	<b>4.11</b>	<b>14.87</b>	<b>7.08</b>	<b>21.08</b>	<b>36.11</b>
<b>X</b>	<b>Other Comprehensive Income</b>						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Exchange difference - Foreign currency translation	19.66	-	33.42	19.66	33.42	76.05
	<b>Total Comprehensive Income for the period (comprising profit and other comprehensive income for the period) (IX+X)</b>	<b>22.63</b>	<b>4.11</b>	<b>48.29</b>	<b>26.74</b>	<b>54.50</b>	<b>112.16</b>
<b>XI</b>	<b>Paid-up equity share capital</b> (Face value of the share- Rs. 10 each)	396.00	396.00	396.00	396.00	396.00	396.00
<b>XII</b>	<b>Other Equity</b>	-	-	-	-	-	-
<b>XIII</b>	<b>Earnings per share (of Rs. 10 each)</b>						
	a. Basic (in Rs)	0.08	0.10	0.38	0.18	0.53	0.91
	b. Diluted (in Rs)	0.08	0.10	0.38	0.18	0.53	0.91

#### STATEMENT OF ASSETS & LIABILITIES

Consolidated Statement of Assets & Liabilities				Rs. in lakhs
	Particulars	As at 30.09.2021 (Unaudited)	As at 31.03.2021 (Audited)	
<b>A</b>	<b>ASSETS</b>			
1	Non-current assets			
	(a) Property, Plant & Equipment	367.26	374.48	
	(b) Capital Work in Progress	-	-	
	(c) Investment Property	-	-	
	(d) Other Intangible Assets	-	-	
	(e) Financial Assets			
	(a) Investments	592.92	597.92	
	(b) Loans	-	-	
	(c) Other Financial Assets	-	-	
	(f) Deferred Tax Assets (net)	2.58	2.70	
	(g) Other Non-current assets	1.04	1.04	
	Sub-total - Non current assets	963.80	976.14	
2	Current assets			
	(a) Inventories	-	-	
	(b) Financial Assets			
	(a) Investments	0.47	5.20	
	(b) Trade receivables	1,056.53	749.31	
	(c) Cash and cash equivalents	14.41	72.64	
	(d) Other Balances with Banks	-	-	
	(e) Loans	114.57	218.93	
	(f) Other Financial assets	-	-	
	(c) Other Current Assets	11.00	9.50	
	Sub-total - Current assets	1,196.98	1,055.58	
	<b>TOTAL - ASSETS</b>	<b>2,160.78</b>	<b>2,031.72</b>	
<b>B</b>	<b>Equity &amp; Liabilities</b>			
1	Shareholders Funds			
	(a) Share Capital	396.00	396.00	
	(b) Other Equity	1,237.67	1,210.93	
	Sub-total - Shareholders' funds	1,633.67	1,606.93	
2	Non-current liabilities			
	(a) Financial Liabilities	-	-	

	(a) Borrowings	83.37	178.16
	(b) Other Financial Liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	Sub-total - Non-current liabilities	83.37	178.16
3	Current liabilities		
	(a) Financial Liabilities		
	(a) Borrowings	-	-
	(b) Trade Payables		
	(i) Total outstanding dues of micro and small enterprises		
	(ii) Total outstanding dues other than above	81.67	46.00
	(c) Other Financial Liabilities		
	(b) Other Current Liabilities	352.54	193.48
	(c) Provisions	9.53	7.21
	(d) Current Tax Liabilities (Net)	-	-
	Sub-total - Current liabilities	443.74	246.69
	TOTAL - EQUITY AND LIABILITIES	2,160.78	2,031.78

# CONSOLIDATED UNAUDITED CASH FLOW STATEMENT

(Rs in Lakhs)

Particulars	30.09.2021	31.03.2021
	Unaudited	Audited
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit/Loss Before Tax	9.52	42.78
Non-Cash Adjustment to Profit Before Tax:		
Depreciation and amortisation expenses	1.76	3.96
Excess provision written off	-	-
Translation reserve	25.18	42.77
<b>Operating Profit before working capital Changes</b>		
Decrease/(increase) in Trade receivables and Other Current Assets	(308.72)	(230.81)
Decrease/(increase) Loans	104.36	(101.67)
Decrease/(increase) in Non Current Assets	0.12	0.14
Increase/(decrease)In Trade Payables	35.67	(6.88)
Increase/(decrease)In Borrowings and Other Current Liabilities	64.27	316.53
Increase/(decrease)In Current Provisions	2.32	-
Cash generated from operations	(65.52)	(18.72)
Direct Taxes paid (net of refunds)	2.44	6.67
Net Cash flow from/(used in) operating activities	(67.96)	(25.39)
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Additions to Fixed Assets (including capital WIP) and		(1.26)
Decrease/(increase) in Investments	9.73	(5.92)
Net Cash used in Investing activities	9.73	(7.18)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest paid	-	-
Net Cash used in Financing activities	-	-
Net Increase in cash and cash equivalents during the period	(58.23)	(32.57)
Cash and cash equivalents at the beginning of the period	72.64	105.21
Cash and cash equivalents at the end of the period	14.41	72.64

## Notes:

1	The above Unaudited consolidated Financial results include the financial results of ERP SOFT SYSTEMS LIMITED (the "company" or the "holding company") and the financial results of the subsidiary company Libertycom, LLC (U.S.A). The holding company and the subsidiary company constitute the "Group"
2	The above Unaudited Financial results of the group have been reviewed by the Audit Committee and approved by the Board of Directors of the Company their meeting held on Sunday, 14th November, 2021'
3	This Unaudited Financial Results of the group have been prepared in accordance with the Companies ( Indian Accounting Standards) Rules, 2015 (Ind AS) Prescribed under Sec 133 of Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
4	The group is engaged in the business of Software support and Consulting Services and therefore has only one reportable segment in accordance with IND AS 108 " Operating Segments"
5	Figures for the previous periods have been regrouped and reclassified to confirm to the classification of the current period, wherever necessary
6	There are no exceptional/extraordinary items during the quarter ended September 30, 2021
7	The company, to the extent possible, has considered the risks that may result from uncertainty relating to COVID -19 pandemic and its impact on the carrying amounts of trade receivables, Investments, Financial instruments and effectiveness of its hedges Based on the company's analysis of the current indicators of the future economic condition on its business and estimates used in its financial statements, the company does not foresee any material impact in the recoverability of the carrying value of the assets The risk assessment is a continuous process and the company will continue to monitor the impact of the changes in future economic conditions on its business

By Order of the Board  
For ERP Soft Systems Limited



*Parvathi*

K.Parvathi  
Managing Director

Place: Chennai  
Date: November 14, 2021



**Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of ERP Soft Systems Limited for the quarter and six months ended on September 30, 2021 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors  
ERP Soft Systems Limited  
Chennai.

I have reviewed the accompanying statement of unaudited standalone financial results of ERP Soft Systems Limited ("the Company") for the quarter and six months ended September 30, 2021. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. My responsibility is to issue a report on these financial statements based on my review.

I conducted my review of the statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that I plan and perform the review to obtain moderate assurance as to whether the financial Statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. I have not performed an audit and accordingly, I do not express an audit opinion.

Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying Statement of unaudited financial results, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Chennai  
Date : 14.11.2021



(K.P.VASANTHA KUMAR)  
Chartered Accountant  
M.No:024563

UDIN: 21024563AAAACD7229



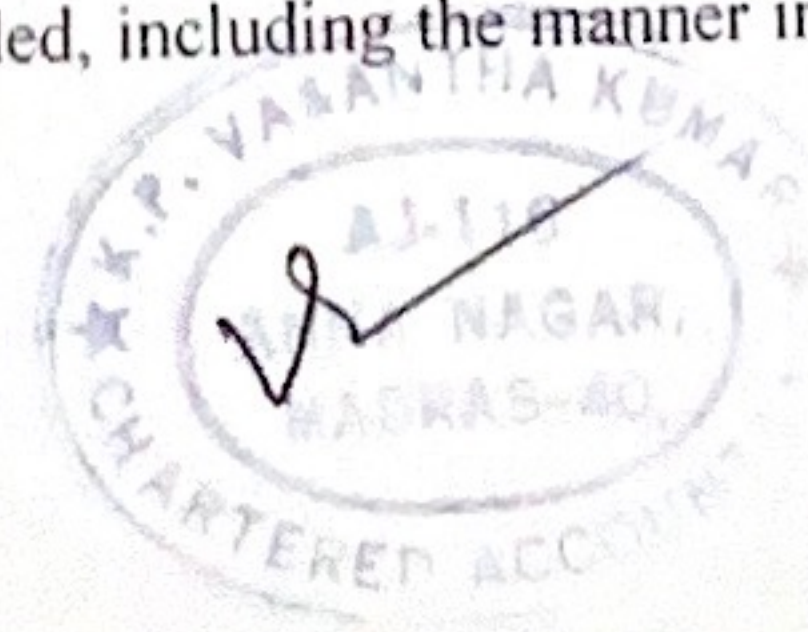
**Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results of ERP Soft Systems Limited for the quarter and six months ended on September 30, 2021 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
The Board of Directors  
ERP Soft Systems Limited  
Chennai.

1. I have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **ERP SOFT SYSTEMS LIMITED** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), and its share of the net profit after tax for the quarter and six months period ended September 30, 2021 and for the period from 01<sup>st</sup> April, 2021 to 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. Attention is drawn to the fact that the consolidated figures for the corresponding quarter and six months period ended September 30, 2021 and the corresponding period from 01<sup>st</sup> April, 2021 to 30<sup>th</sup> September, 2021 as reported in these financial results have been approved by the Parent's Board of Directors.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. My responsibility is to express a conclusion on the Statement based on my review.
3. I conducted my 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 Standards on Auditing and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

I 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 results of the entities: **ERP Soft Systems Limited** and **LibertyCom LLC**
5. Based on my review conducted and procedures performed as stated in paragraph 3 above, nothing has come to my attention that causes me 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/ financial results of one subsidiary which have not been reviewed/audited and whose interim financial statements/ financial information/ financial results reflect total revenue of Rs.306.66 lakhs and Rs.674.06 lakhs, total net profit after tax of Rs.2.40 Lakhs and Rs.4.44 Lakhs for the quarter and six months ended 30<sup>th</sup> September 2021 and for the period from 01 April to 30 September, 2021 , respectively, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also includes the Group's share of net profit/(loss) after tax of Rs. 2.97 lakhs and Rs. 7.08 lakhs and total comprehensive income / loss of Rs. 22.63 lakhs and Rs.26.74 lakhs for the quarter and six month ended September 30, 2021and for the period from 01 April to 30 September, 2021, respectively, as considered in the consolidated unaudited financial results, in respect of one subsidiary , based on their interim financial statements/ financial information/ financial results which have not been reviewed/audited. According to the information and explanations given to me by the Management, these interim financial statements / financial information / financial results are not material to the Group.

My conclusion on the statement is not modified in respect of the above matter.

Place: Chennai  
Date : 14.11.2021



A stylized handwritten signature in black ink, consisting of several loops and a long horizontal stroke.

(K.P.VASANTHA KUMAR)  
Partner  
M.No:024563  
UDIN: 2024563AAAACC2712