

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

**Review Report To
The Board of Directors of
ALLIED DIGITAL SERVICES LIMITED**


We have reviewed the accompanying statement of **Standalone** unaudited financial results of **Allied Digital Services Limited** ("the Company") for the quarter ended 30 September, 2019 and year to date from 1 April 2019 to 30 September 2019 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulation").

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 Interim Financial Reporting (Ind AS 34) specified under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules 2015 as amended is the responsibility of the Company's management and has been approved by the Board of Directors of the company. Our responsibility is to issue a conclusion on the Statement based on our review.

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

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Indian Accounting standard 34, Interim Financial Reporting (Ind As 34) specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Shah & Taparia
Chartered Accountants
Firm Registration No: 109463W**


Bharat Joshi
Partner
Membership Number: 130863
UDIN No: 19130863AAAAHW9464
Place of Signature: Mumbai
Date: November 13, 2019



Allied Digital Services Limited

CIN: L72200MH1995PLC085488

Registered Office: Premises No.13A, 13th Floor, Earnest House, Back Bay Reclamation, NCPA Road, Block III, Nariman Point, Mumbai - 400 021

(Rs. In Lakhs)

Statement of Standalone Unaudited Financial Results for the Quarter and Half year ended September 30, 2019

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th Sept 2019 (Unaudited)	30th June 2019 (Unaudited)	30th Sep 2018 (Unaudited)	30th Sept 2019 (Unaudited)	30th Sep 2018 (Unaudited)	31st March 2019 (Audited)
1	Income from Operations						
a)	Revenue from Operations	2,277	2,016	1,803	4,293	3,585	7,523
b)	Other Income	36	61	29	98	60	412
	Total income from Operations (net)	2,313	2,077	1,832	4,391	3,644	7,935
2	Expenses						
a)	Purchases & Other direct expenses	730	85	304	815	581	1,358
b)	Change in inventories	(17)	(59)	(34)	(76)	(31)	(72)
c)	Employee benefits expense	717	725	604	1,443	1,193	2,500
d)	Finance Costs	129	163	250	292	537	921
e)	Depreciation and amortisation expense	341	337	351	679	693	1,385
f)	Other expenses	298	543	239	840	457	1,080
	Total Expenses	2,198	1,794	1,713	3,993	3,430	7,173
3	Profit / (Loss) from operations before exceptional items (1-2)	115	283	118	398	215	762
4	Exceptional Items	-	-	-	-	-	351
5	Profit / (Loss) from ordinary activities before tax (3+4)	115	283	118	398	215	1,113
6	Tax expense						
	Tax expense for current year	21	58	4	80	27	210
	MAT credit	(21)	(58)	(4)	(80)	(27)	(210)
	Deferred Tax	8	11	35	19	74	150
7	Net Profit / (Loss) from ordinary activities after tax (5-6)	107	272	83	379	141	963
8	Other Comprehensive Income (after tax)						
a)	Items that will not be Reclassified to P&L						
	Gratuity Actuarial Gain/(Loss)	(9)	(9)	9	(18)	18	(35)
b)	Items that will be Reclassified Subsequently to P&L						
	Exchange Difference on Monetary Items	-	-	-	-	-	-
	Foreign Currency Translation Difference	-	-	-	-	-	-
9	Total Comprehensive Income (after tax)	98	263	92	361	159	928
10	Paid-up equity share capital (Face Value of Rs.5/-)	2,510	2,510	2,510	2,510	2,510	2,510
11	Earning per Share (of Rs. 5/- each) (not annualised):						
a)	Basic	0.21	0.54	0.17	0.75	0.28	1.92
b)	Diluted	0.21	0.54	0.17	0.75	0.28	1.92

Notes :

- The above financial results are prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Sec 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the (Indian Accounting Standards) Amendment Rules, 2016
- The above results were reviewed and recommended by the Audit Committee and have been approved and taken on record at the meeting of the Board of Directors of the Company held on November 13, 2019.
- The Statutory Auditors of the Company have carried out a Limited Review of the results for the Quarter and Half year ended September 30, 2019.
- Data related to shareholding pertains to parent company only.
- The Government of India, vide Taxation Laws (Amendment) Ordinance, 2019 dated 20 September 2019, introduced section 115 BAA in the Income Tax Act, 1961, providing domestic companies an irrevocable option to adopt reduced corporate tax rate, subject to certain conditions, which the Company is currently in the process of evaluating."
- In accordance with Regulation 33 of the SEBI (LOOR) Regulations, 2015, the above Unaudited Standalone Financial Results of the Company are posted on Company's website (www.allieddigital.net), on the website of BSE limited (www.bseindia.com) and the National Stock Exchange of India limited (www.nseindia.com), where the Company's shares are listed.
- Figures for the corresponding period / previous year have been rearranged and regrouped wherever necessary.

For and on behalf of the Board of Directors of
Allied Digital Services Limited

Prakash Shah (DIN: 00189842)
Whole-time Director



Registered Office: Allied Digital Services Limited, Premises No. 13A, 13th Floor, Earnest House, Back Bay Reclamation, NCPA Road, Block III, Nariman Point, Mumbai - 400 021.

Allied Digital Services Limited
(CIN:L72200MH1995PLC085488)

Segment Wise Revenue, Results and Capital Employed

(Rs. In Lakhs)

Sr. No.	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		30th Sept 2019 (Unaudited)	30th June 2019 (Unaudited)	30th Sept 2018 (Unaudited)	30th Sept 2019 (Unaudited)	30th Sept 2018 (Unaudited)	31st March 2019 (Audited)
1	Segment Revenue						
	Enterprise Computing based Solutions	1596	1,433	1,262	3,029	2,509	11042
	Infrastructure Management based Solutions	578	519	541	1,097	1,076	(6,475)
	Unallocated	139	125	29	264	60	3367
	Total	2,313	2,077	1,832	4,390	3,645	7,934
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/ Income from Operations	2,313	2,077	1,832	4,390	3,645	7,934
2	Segment Results						
	(Profit before Interest, unallocable exp. and Tax)						
	Infrastructure Management based Solutions	309	464	144	773	286	772
	Enterprise Computing based Solutions	574	862	814	1,436	1,616	4,497
	Unallocated	-	-	-	-	-	-
	Total	883	1,326	958	2,209	1,902	5,270
	Less: i) Interest	129	163	250	292	537	921
	ii) Un-allocable net off	639	880	590	1,519	1,150	3,587
	iii) Un-allocable income	-	-	-	-	-	-
	Total Profit Before Tax	115	283	118	398	215	762
3	Capital Employed*						
	(Segment Assets - Segment Liabilities)	-	-	-	-	-	-
	Total Capital Employed	-	-	-	-	-	-

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



**Registered Office: Allied Digital Services Limited, Premises No. 13A, 13th Floor, Earnest House, Back Bay Reclamation,
 NCPA Road, Block III, Nariman Point, Mumbai - 400 021.**

Allied Digital Services Limited (CIN: L72200MH1995PLC085488)
Statement of Unaudited Standalone Assets and liabilities for the period ended 30th September, 2019
 (Rs. In Lakhs)

Particulars	As at 30th Sept 2019 Unaudited	As at 31st March 2019 Audited
ASSETS		
Non-Current assets		
Property, Plant and Equipment	4,720	4,688
Investment Property	8,158	8,203
Intangible Assets	4,501	4,954
Financial Assets		
Investments	15,497	15,506
Loans	334	316
Other Financial Assets	445	454
Other Non-Current Assets	1,486	1,277
Total Non-Current Assets	35,142	35,397
Current assets		
Inventories	3,459	3,383
Financial Assets		
Trade Receivables	15,791	14,246
Cash and Cash Equivalents	532	458
Other bank balances	794	765
Loans	213	204
Other Financial Assets	2,886	4,464
Other Current Assets	1,223	1,287
Total Current Assets	24,899	24,807
Total Assets	60,041	60,204
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	2,510	2,510
Other Equity	44,157	43,797
Total Equity	46,668	46,307
LIABILITIES		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	317	1,317
Other Financial Liabilities	195	4
Provisions	-	2
Deferred Tax Liabilities (Net)	2,672	2,653
Total Non-Current Liabilities	3,184	3,976
Current Liabilities		
Financial Liabilities		
Borrowings	4,834	5,147
Trade Payables	3,484	2,948
Other Financial Liabilities	33	49
Other Current Liabilities	8	8
Provisions	1,831	1,768
Total Current Liabilities	10,189	9,920
Total Equity and Liabilities	60,041	60,204



Registered Office: Allied Digital Services Limited, Premises No. 13A, 13th Floor, Earnest House, Back Bay Reclamation,
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Allied Digital Services Limited
 Standalone Cash Flow Statement for the half year ended September 30, 2019

(Rs. In Lakhs)

Sr. No. Particulars	For the half year ended September 30, 2019	For the half year ended September 30, 2018
I CASH INFLOW FROM OPERATING ACTIVITIES		
(a) Profit/Loss as per Profit & Loss Account after Tax	398	141
Adjustments:		
Adjustments for Prior period taxes & IND As effect from Surplus in P&L	-	(22)
Bad Debt Written off during the year	-	-
Depreciation and amortization	679	693
Gratuity Exp	(18)	-
Income from Investing Activities	-	-
Deferred Tax	(19)	74
Finance Cost	292	537
Income tax paid	-	-
FCTR	-	-
(b) Changes in Assets and Liabilities		
Inventories	(76)	(31)
Trade receivables	(1,545)	46
loans and advances	(27)	(6)
Other Financial Assets	1,586	530
other assets	64	(143)
Trade payables	536	(1,110)
Other Financial liability	175	(32)
Liabilities & Provisions	80	1,113
Net Cash generated by Operating Activities	2,125	1,791
II CASH INFLOW FROM INVESTING ACTIVITIES		
Payment toward acquisition of the fixed assets including intangible	(214)	-
Disposal of the Investment\Changes due to Ind As in Investments	8	(2)
Dividend received	-	-
Interest Write off	-	-
loans, advances and other financial assets	(209)	(288)
Other Non-Operating Income	-	-
Net Cash generated by Investing Activities	(415)	(290)
III CASH INFLOW FROM FINANCING ACTIVITIES		
Repayment of loan	(1,313)	(3,701)
From borrowings	-	1,950
Finance Cost	(292)	(537)
Net Cash generated by Financing Activities	(1,605)	(2,288)
NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS (A)	104	(787)
Add: Cash and cash equivalents at the beginning of the period (B)	1,223	1,760
Cash and cash equivalents at the end of the period (A+B)	1,327	973

The Cash Flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.

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

**Review Report To
The Board of Directors of
Allied Digital Services Limited**

We have reviewed the accompanying statement of **Consolidated** unaudited financial results of **Allied Digital Services Limited** ("the Parent") and its subsidiaries and associate (the parents, its subsidiary and associate together referred as "the Group") for the quarter ended September 30, 2019 and year to date from April 1, 2019 to September 30, 2019 ("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 ("Listing Regulation").

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 Interim Financial Reporting (Ind AS 34) specified under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules 2015 as amended is the responsibility of the Company's management and has been approved by the Board of Directors of the company. Our responsibility is to express a conclusion on the Statement based on our review.

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

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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

Based on our review conducted as above and based on the consideration of the reports of other auditors and the management of the parent company on the unaudited separate quarterly financial results and on other unaudited financial information of subsidiaries and associate, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Indian Accounting standard 34 ,Interim Financial Reporting (Ind As 34) specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended,



including the manner in which it is to be disclosed, or that it contains any material misstatement.

We did not review the financial results and other financial information considered in the preparation of the Statement in respect of one subsidiary, whose financial result reflect total revenue of Rs. 6971 Lakhs and total profit of Rs. 515 Lakhs for the quarter and half year ended 30 September, 2019. This interim financial result has been reviewed by other auditor whose report has been furnished to us by the management and our report on the statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the report of the other auditor.

We did not review the financial results and other financial information considered in the preparation of the Statement, in respect of seven subsidiaries, whose financial results reflect total revenue of Rs. 50 Lakhs and total loss of Rs. 8.43 Lakhs for the quarter and half year ended 30 September, 2019. These financial results and other financial information have been certified by the management and have not been reviewed by other auditors. In the opinion of the management these interim financial results/financial information are not material to the Group.

The statement also includes the Group's share of net loss of Rs. 4.72 Lakhs for the quarter and half year ended 30 September, 2019, in respect of one associate, whose financial result and other financial information have not been reviewed by any other auditor and are considered in the preparation of the Statement based on their interim financial results / information which are certified by the management. Our report, in so far as it relates to the affairs of such subsidiaries and Associates, is based solely on the management accounts of these entities. In the opinion of the management the interim financial results/financial information of this associate is not material to the Group.

Our report on the statement is not modified in respect of this matter.

For Shah & Taparia
Chartered Accountants
Firm Registration No: 109463W



Bharat Joshi
Partner

Membership Number: 130863

UDIN No: 19130863AAAAHX1356

Place of Signature: Mumbai

Date: November 13, 2019



Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2019

Sr. No.	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		30th Sept 2019 (Unaudited)	30th June 2019 (Unaudited)	30th Sep 2018 (Unaudited)	30th Sept 2019 (Unaudited)	30th Sep 2018 (Unaudited)	31st March 2019 (Audited)
1	Income from Operations						
a)	Revenue from Operations (Net of excise duty)	8,130	7,464	6,021	15,593	11,907	23,973
b)	Other Income	36	61	29	98	60	412
	Total Income from Operations (net)	8,166	7,525	6,050	15,691	11,966	24,384
2	Expenses						
a)	Purchases & Other direct expenses	4,795	3,889	3,512	8,684	6,769	13,456
b)	Change in inventories	(17)	(59)	(34)	(76)	(31)	(72)
c)	Employee benefits expense	1,052	1,103	958	2,155	1,859	3,657
d)	Finance Costs	154	185	268	338	569	1,003
e)	Depreciation and amortisation expense	531	527	547	1,058	1,075	2,162
f)	Other expenses	892	1,013	605	1,905	1,270	3,078
	Total Expenses	7,407	6,657	5,856	14,064	11,512	23,283
3	Profit / (Loss) from operations before exceptional items (1-2)	759	868	194	1,626	454	1,102
4	Exceptional Items						351
5	Profit / (Loss) from ordinary activities before tax (3+4)	759	868	194	1,626	454	1,453
6	Tax expense						
	Tax expense for current year	158	181	24	340	78	275
	MAT credit	(21)	(58)	(4)	(80)	(27)	(210)
	Deferred Tax	8	11	35	19	74	150
7	Net Profit / (Loss) from ordinary activities after tax (5-6)	613	734	139	1,347	329	1,238
8	Shares of Profit/(Loss) of Associates & Joint Ventures	(3)	(2)	(3)	(5)	(6)	-
9	Net Profit / (Loss) for the Period (7-8)	611	732	136	1,342	324	1,238
10	Other Comprehensive Income (after tax)						
a)	Items that will not be Reclassified to P&L						
	Gratuity Actuarial Gain/(Loss)	(9)	(9)	9	(18)	18	(35)
b)	Items that will be Reclassified Subsequently to P&L						
	Exchange Difference on Monetary Items	(3)	(53)	(3)	(56)	(5)	-
	Foreign Currency Translation Difference	(2)	(4)	(2)	(7)	(5)	-
11	Total Comprehensive Income (after tax)	597	665	140	1,262	332	1,203
12	Net Profit/(Loss) attributable to:						
	Owners	340	587	97	963	266	1,196
	Non-Controlling Interest	(256)	(78)	(43)	(299)	(66)	(7)
13	Paid-up equity share capital (Face Value of Rs.5/-)	2,510	2,510	2,510	2,510	2,510	2,510
14	Earning per Share (of Rs. 5/- each) (not annualised):						
a)	Basic	1.22	1.46	0.28	2.68	0.66	2.47
b)	Diluted	1.22	1.46	0.28	2.68	0.66	2.47

Notes

- The above financial results are prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Sec 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the (Indian Accounting Standards) Amendment Rules, 2016
- The above results were reviewed and recommended by the Audit Committee and have been approved and taken on record at the meeting of the Board of Directors of the Company held on November 13, 2019.
- The Statutory Auditors of the Company have carried out a Limited Review of the results for the Quarter and Half year ended September 30, 2019.
- Data related to shareholding pertains to parent company only.
- The Government of India, vide Taxation Laws (Amendment) Ordinance, 2019 dated 20 September 2019, introduced section 115 BAA in the Income Tax Act, 1961, providing domestic companies an irrevocable option to adopt reduced corporate tax rate, subject to certain conditions, which the Company is currently in the process of evaluating. In accordance with Regulation 33 of the SEBI (LOOR) Regulations, 2015, the above Unaudited Consolidated Financial Results of the Company are posted on Company's website (www.allieddigital.net) on the website of BSE limited (www.bseindia.com) and the National Stock Exchange of India limited (www.nseindia.com) where the Company's shares are listed.
- Figures for the corresponding period / previous year have been rearranged and regrouped wherever necessary.

For and on behalf of the Board of Directors of
Allied Digital Services Limited

Prakash Shah (DIN: 00189842)
Whole-time Director

Place: Mumbai
Date: November 13, 2019



Allied Digital Services Limited
(CIN:L72200MH1995PLC085488)
Segment Wise Revenue, Results and Capital Employed

Sr. No.	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		30th Sept 2019 (Unaudited)	30th June 2019 (Unaudited)	30th Sept 2018 (Unaudited)	30th Sept 2019 (Unaudited)	30th Sept 2018 (Unaudited)	31st March 2019 (Audited)
1	Segment Revenue						
	Enterprise Computing based Solutions	6,288	5,794	4,215	12,082	8,335	16,965
	Infrastructure Management based Solutions	1,552	1,430	1,806	2,981	3,572	6,878
	Unallocated	327	301	29	628	60	543
	Total	8,166	7,525	6,050	15,691	11,967	24,385
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/ Income from Operations	8,166	7,525	6,050	15,691	11,967	24,385
2	Profit before Interest, unallocable exp. and Tax						
	Enterprise Computing based Solutions	532	583	484	1,115	747	1,137
	Infrastructure Management based Solutions	912	997	1,130	1,909	2,622	4,768
	Unallocated	-	-	-	-	-	-
	Total	1,444	1,580	1,614	3,024	3,369	5,905
	Less: i) Interest	154	185	268	339	569	928
	ii) Un-allocable net off	531	527	1,152	1,058	2,346	3,876
	iii) Un-allocable income	-	-	-	-	-	-
	Total Profit Before Tax	759	868	194	1,627	454	1,101
3	Capital Employed*						
	(Segment Assets - Segment Liabilities)	-	-	-	-	-	-
	Total Capital Employed	-	-	-	-	-	-

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



Registered Office: Allied Digital Services Limited, Premises No. 13A, 13th Floor, Earnest House, Back Bay Reclamation,
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Allied Digital Services Limited (CIN: L72200MH1995PLC085488)

Statement of Unaudited Consolidated Assets and liabilities for the period ended 30th September, 2019

(Rs. In Lakhs)

Particulars	As at 30th September 2019 Unaudited	As at 31st March 2019 Audited
ASSETS		
Non-Current assets		
Property, Plant and Equipment	5,590	4,728
Investment Property	8,158	8,203
Intangible Assets	4,698	5,209
Goodwill	9,622	9,622
Financial Assets		
Investments	600	840
Loans	334	316
Other Financial Assets	445	454
Other Non-Current Assets	1,486	1,794
Total Non-Current Assets	30,933	31,167
Current assets		
Inventories	3,482	3,408
Financial Assets		
Trade Receivables	18,160	19,648
Cash and Cash Equivalents	1,893	1,396
Other bank balances	794	765
Loans	276	272
Other Financial Assets	2,685	4,464
Other Current Assets	6,953	2,208
Total Current Assets	34,242	32,160
Total Assets	65,175	63,327
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	2,510	2,510
Other Equity	42,162	41,171
Equity Attributable to Shareholders	44,673	43,681
Non- Controlling Interest	1,093	889
Total Equity	45,765	44,570
LIABILITIES		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	317	1,317
Other Financial Liabilities	195	4
Provisions	-	2
Deferred Tax Liabilities (Net)	2,574	2,557
Total Non-Current Liabilities	3,087	3,880
Current Liabilities		
Financial Liabilities		
Borrowings	4,836	5,147
Trade Payables	3,260	2,358
Other Financial Liabilities	34	2,747
Other Current Liabilities	6,348	1,875
Provisions	1,845	2,750
Total Current Liabilities	16,323	14,877
Total Equity and Liabilities	65,175	63,327

Registered Office: Allied Digital Services Limited, Premises No. 13A, 13th Floor, Earnest House, Back Bay Reclamation,
NCPA Road, Block III, Nariman Point, Mumbai - 400 021.

Allied Digital Services Limited
Consolidated Cash Flow Statement for the half year ended September 30, 2019

(Rs. In Lakhs)

Sr. No. Particulars	For the half year ended September 30, 2019	For the half year ended September 30, 2018
I CASH INFLOW FROM OPERATING ACTIVITIES		
(a) Profit/Loss as per Profit & Loss Account after Tax	1342	324
Adjustments:		
Adjustments for Prior period taxes & IND As effect from Surplus in	(147)	246
Bad Debt Written off during the year	-	-
Depreciation and amortization	1058	1075
Gratuity Exp	-	-
Income from Investing Activities	-	-
Deferred Tax	19.32	155
Finance Cost	338	569
Income tax paid	-	-
FCTR	(4)	-
(b) Changes in Assets and Liabilities		
Inventories	(74)	(50)
Trade receivables	1,488	(1,737)
loans and advances	(4)	57
Other Financial Assets	1,779	530
other assets	(4,745)	(3,980)
Trade payables	902	(2,623)
Other Financial liability	(3,024)	(3,145)
Liabilities & Provisions	3,757	6,384
Net Cash generated by Operating Activities	<u>2,687</u>	<u>(2,194)</u>
II CASH INFLOW FROM INVESTING ACTIVITIES		
Payment toward acquisition of the fixed assets including intangible	(1,363)	(1,822)
Disposal of the Investment\Changes due to Ind As in Investments	240	(2)
Dividend received	-	-
Interest Write off	-	-
loans, advances and other financial assets	299	2,641
Other Non-Operating Income	-	-
Net Cash generated by Investing Activities	<u>(823)</u>	<u>817</u>
III CASH INFLOW FROM FINANCING ACTIVITIES		
Repayment of loan	(1,000)	(1,508)
From borrowings	-	1,888
Finance Cost	(338)	(569)
Net Cash generated by Financing Activities	<u>(1,338)</u>	<u>(189)</u>
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>526</u>	<u>(1,567)</u>
Add: Cash and cash equivalents at the beginning of the period (B)	2,161	2,923
Cash and cash equivalents at the end of the period (A+B)	<u>2,687</u>	<u>1,356</u>

The Cash Flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) Statement of Cash Flows. Allied Digital Services Limited, Premises No. 13A, 13th Floor, Earnest House, Back Bay Reclamation,

NCPA Road, Block III, Nariman Point, Mumbai - 400 021.