



# SOUTHERN INFOSYS LTD.

#402-A Arunachal Building, 19 Barakhamba Road, New Delhi - 110001, INDIA

Phone : +91-11-23354236, 43045402 Email : southerninfosys@gmail.com

SIL/L&S/2022-23 Date: 14.11.2022  
CIN : L67120DL1994PLC059994, Web.: www.southerninfosys.com

To,  
The Department of Corporate Services  
Bombay Stock Exchange Limited  
P J Towers,  
Dalal Street

**Mumbai- 400001**  
**BSE Code: 540174**

Subject: Outcome of Board Meeting held on November 14<sup>TH</sup>, 2022

Dear Sir / Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 read with Schedule III to the SEBI Regulations, we inform you that board of directors of the Company, at their meeting held on Monday, 14<sup>th</sup> November 2022 at 04.00 P.M. at its registered office, inter-alia, has considered and approved the following:

1. Standalone and Consolidated Un-audited Financial Results as per Indian Accounting Standards (IND AS) for the quarter and half year ended 30<sup>th</sup> September, 2022.
2. Noting of the limited review report of the Statutory Auditors on Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30<sup>th</sup> September, 2022.

Kindly take the above on your record and oblige.

Thanking You,  
Yours Faithfully

For Southern Infosys Limited

(Rakesh Mohan Sharma)  
Director

**V SAHAI TRIPATHI & CO**  
**CHARTERED ACCOUNTANTS**

8-E, Hansalaya, 15 Barakhamba Road,  
Connaught Place, New Delhi - 110001

Tel. : +91-11-23319596, 23352449,  
+91-11-23324045

E-Mail : [vst@sahaitripathi.com](mailto:vst@sahaitripathi.com)

**LIMITED REVIEW REPORT**

To  
The Board of directors  
Southern Infosys Limited

1. We have reviewed the accompanying statement of unaudited financial results of *Southern Infosys Limited* having its registered office at 402-A Arunachal Building, 19, Barakhamba road, Connaught Place, New Delhi-110001 (the "Company") for the quarter and half year ended September 30, 2022 which are included in the accompanying statement of unaudited financial results for the quarter and half year ended September 30, 2022 together with the notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), as amended, which has been initialed by us for identification purposes. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in 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 thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the statement based on our review
2. We conducted our review 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 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.
3. 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.
4. Based on our review conducted as above subject to the notes and audit qualifications and consequential effects thereto not considered by company as referred in notes attached as per annexure 'A', nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with IND AS specified under section 133 of the Companies Act, 2013 as



amended and other recognized accounting practices and policies, and 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.

## ANNEXURE 'A'

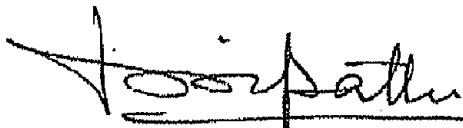
### NOTES TO LIMITED REVIEW REPORT

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**1. OTHER MAJOR AUDIT OBSERVATIONS AS PER THE AUDITED FINANCIALS 31<sup>st</sup> MARCH, 2022 WHICH NEED TO BE READ WITH THIS REPORT**

Gratuity Provision is required in respect of employees as required under Payment of Gratuity Act, 1972 by following independent actuarial valuations as at the balance sheet date by using the project unit cost method as mandated by Ind AS 19, "Employee Benefits" prescribed under Companies (Indian Accounting Standards) Rules, 2015. The Company has not made any provision for Gratuity and the same is in contravention of Ind AS 19, Employee Benefits. We are unable to ascertain the financial implication of the same. The net profit for the year and cumulative net profits are overstated and the provisions are understated to that extent.

For V Sahai Tripathi & Co.  
Chartered Accountants  
Firm's Registration Number: 000262N



(Vishwas Tripathi)  
Partner  
Membership No. 086897



Place: New Delhi  
Dated: 14 November, 2022

UDIN: 22086897BDCILH9950

**SOUTHERN INFOSYS LIMITED**  
CIN L67120DL1994PLC059994

402-A, Arunachal building, 19, Barakhambha Road, New Delhi-110001, Email:  
southerninfosys@gmail.com , Web: www.southerninfosys.com

**STANDALONE UNAUDITED STATEMENT OF ASSETS AND LIABILITIES**

Amount in Lakhs

Particulars		Half Year Ended 30.09.2022 (Unaudited)	Year Ended 31.03.2022 (Audited)
<b>I</b>	<b>ASSETS</b>		
1	Non-current assets	58.89	59.91
	(a) Property, Plant and Equipment		
	(b) Financial Assets	272.75	209.18
	(i) Investments	119.81	169.96
	(ii) Loans	105.75	105.75
	(iii) Others		
	(c) Deferred Tax Assets (Net) Including MAT	36.58	34.70
	(d) Other Non-Current Assets		
2	Current assets		
	(a) Financial Assets		
	(i) Investments	1,512.53	1,549.51
	(ii) Trade Receivable	3.94	60.21
	(iii) Cash and cash equivalents	6.32	6.32
	(iv) Other Bank Balance	10.09	
	(v) Other Financial Assets		31.69
	(b) OTHER CURRENT ASSETS		
	<b>TOTAL ASSETS</b>	<b>2,126.66</b>	<b>2,227.26</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>		
1	Equity	502.00	502.00
	(a) Equity Share Capital	32.44	24.82
	(b) Other Equity		
2	Liabilities		
	Non-current liabilities	1.24	0.77
	(a) Deferred Tax Liability (Net)		
	Current liabilities		
	(a) Financial Liabilities	1,584.75	1,696.19
	(i) Trade Payables	0.23	0.34
	(ii) Other Financial Liabilities	6.00	3.14
	(b) Other current liabilities		
	(c) Provisions		
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,126.66</b>	<b>2,227.26</b>

For Southern Infosys Limited

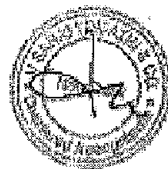
(Rakesh Mohan Sharma)

Director

DIN: 02459885

Date: 14 November 2022

Place: New Delhi



# SOUTHERN INFOSYS LIMITED

CIN L67120DL1954PLC059994

402-A, Arunachal building, 19, Barakhamba Road, New Delhi-110001, Email: southerninfosys@gmail.com, Web: www.southerninfosys.com

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

Amount in Lakhs

Particulars	Quarter ended			Half-Year ended		Year ended
	30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
I. Revenue from Operations	451.57	23.19	281.21	474.76	839.92	1,488.23
II. Other Income	3.53	5.04	3.38	8.57	6.81	18.95
III. Total Income (I + II)	455.10	28.23	284.59	483.33	846.73	1,507.18
IV. Expenses						
Cost of Material Consumed	-	-	-	-	-	-
Purchases of Stock-in-trade/Services	431.50	1.42	241.22	432.92	808.46	1,406.41
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	-	-	23.57	-	-	-
Employee Benefits Expenses	6.18	5.72	7.71	11.90	13.10	25.19
Finance Costs	0.14	-	0.02	0.14	0.03	0.65
Depreciation and amortisation expenses	2.17	2.14	1.53	4.31	3.00	7.20
Other Expenses	9.15	15.29	8.40	24.44	18.88	58.15
Total Expenses (IV)	449.14	24.57	282.47	479.71	843.47	1,497.60
V. Profit/(Loss) before exceptional items and tax (III - IV)	5.96	3.66	2.12	9.62	3.26	9.58
VI. Exceptional Items	-	-	-	-	-	-
VII. Profit/(Loss) before tax (V-VI)	5.96	3.66	2.12	9.62	3.26	9.58
VIII. Tax Expense						
(1) Current tax	0.77	0.85	0.30	1.62	0.51	1.80
(2) Deferred tax	0.27	0.10	1.36	0.47	1.43	0.86
(3) Previous Year Tax	(0.36)	0.27	-	(0.69)	-	0.51
IX. Profit/(Loss) for the period from continuing operations (VII - VIII)	5.18	2.44	0.46	7.62	1.32	6.41
X. Profit/(Loss) from discontinued operations	-	-	-	-	-	-
XI. Tax expense of discontinued operations	-	-	-	-	-	-
XII. Profit/(Loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII. Profit/(Loss) for the period (IX+XII)	5.18	2.44	0.46	7.62	1.32	6.41
XIV. Other Comprehensive Income						
(A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
(B) (i) Items that will be classified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV. Total Comprehensive Income for the period (XIV+XV)	5.18	2.44	0.46	7.62	1.32	6.41
(Comprising Profit (Loss) and Other Comprehensive Income for the Period)						
XVI. Earnings per equity share (for continuing operation):						
(1) Basic	0.10	0.05	0.01	0.15	0.03	0.13
(2) Diluted	0.10	0.05	0.01	0.15	0.03	0.13
XVII. Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVIII. Earnings per equity share (for discontinued & continuing operations)						
(1) Basic	0.10	0.05	0.01	0.15	0.03	0.13
(2) Diluted	0.10	0.05	0.01	0.15	0.03	0.13

- The above unaudited Financial Results for the quarter and half year ended 30.09.2022 have been reviewed/recommended by the Audit Committee and approved and taken on record by the Board of Directors in their respective meetings held on 14.11.2022.
- The Statutory Auditors have carried out limited review of the above financial results for the quarter and half year ended 30.09.2022.
- These financials results of the Company have been prepared in accordance with Indian Accounting Standard ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the accounting principles generally accepted in India.
- The figures of the previous period/year have been regrouped/recast, wherever considered necessary, to conform to the current year's classification.
- The company's business activity falls within a single segment, i.e., the trading of "IT hardware & Software and related services".

For Southern Infosys Limited

(Rakesh Mohan Sharma)  
Director  
DIN: 02459885



Date: 14 November 2022  
Place: New Delhi

Amount in Lakhs

<b>SOUTHERN INFOSYS LIMITED</b>					
CIN L67120DL1994PLC059994					
402-A, Arunachal building, 19, Barakhambha Road, New Delhi-110001, Email: southerninfosys@gmail.com					
Web: www.southerninfosys.com					
Particulars		30.09.2022		30.09.2021	
(A)	<b>Cash flow from Operating Activities</b>				
	Profit Before Tax	9.63		3.26	
Add:	(Profit)/Loss on sale of Assets - Net				
	Depreciation	4.31		3.00	
	Interest Paid				
	Interest Received	(5.06)		(5.94)	
	(Profit)/Loss on sale of Investments	(0.24)		(0.37)	
	Profit on Fair Valuation of Investment	(1.93)		(0.50)	
	Reversal of Provision of Loss Allowance	-		-	
	<b>Operating Profits before working Capital changes</b>	<b>6.70</b>		<b>(0.55)</b>	
	Adjustment for:				
	Change in Trade Payable	(111.44)		(1,169.75)	
	Change in Other Liabilities	2.74		(0.26)	
	Change in Trade receivable	36.97		1,213.27	
	Change in Loans & Advances	-		(5.61)	
	Change in Current Assets	21.61		(3.99)	
	Change in Non Current Assets	-		-	
	<b>Cash generation from Operating Activities</b>	<b>(43.41)</b>		<b>33.11</b>	
Less:	Income Tax	3.42		32.61	
	<b>Net Cash generation from Operating Activities</b>		<b>(46.83)</b>		<b>0.50</b>
(B)	<b>Cash Flow from Investing Activities</b>				
	Interest Income	5.06		5.94	
	Dividend Income			(12.65)	
	Purchase of Fixed Assets	(3.26)		(73.01)	
	Purchase of Investment	(124.40)		62.35	
	Sale of Investment	63.00		-	
	Movement in non current Assets			-	
	Proceed from loan	50.16		-	
	<b>Net Cash from Investing Activities</b>		<b>(9.44)</b>		<b>(17.37)</b>
(C)	<b>Cash Flow from Financing Activities</b>				
	Interest Paid	-		-	
	Proceeds/(Repayment) of Borrowing	-		-	
	Payment of Dividend including Corporate Dividend tax	-		-	
	<b>Net Cash flow in Financing Activities</b>			-	
	<b>Net increase decrease in cash &amp; cash equivalents</b>		<b>(56.27)</b>		<b>(16.87)</b>
	Cash and Cash equivalents (Opening Balance)		60.21		32.71
	Cash and Cash equivalents (Closing Balance)		3.94		15.84

For Southern Infosys Limited

(Rakesh Mohan Sharma)  
Director  
DIN: 02459885

Date: 14 November 2022  
Place: New Delhi



**V SAHAI TRIPATHI & CO**  
**CHARTERED ACCOUNTANTS**

8-E, Hansalaya, 15 Barakhamba Road,  
Connaught Place, New Delhi - 110001  
Tel. : +91-11-23319596, 23352449,  
+91-11-23324045  
E-Mail : vst@sahailtripathi.com

**LIMITED REVIEW REPORT**

To  
The Board of Directors  
Southern Infosys Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of *Southern Infosys Limited* having its registered office at 402-A Arunachal Building, 19, Barakhamba road, Connaught Place, New Delhi-110001 (the "Company") for the quarter and half year ended September 30, 2022, ("The Parent") and its associate for the quarter and half year ended September 30, 2022 (the "statement") attached herewith. The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), which has been initialed by us for identification purposes. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in 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 thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
2. We conducted our review 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 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.
3. 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.



4. Based on our review conducted as above subject to the notes and audit qualifications and consequential effects thereto not considered by company as referred in notes attached as per annexure 'A', nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with IND AS specified under section 133 of the Companies Act, 2013 as amended and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement
5. The statement includes the results of Associate "Disha Capital Services Limited" for the quarter and half ended September 30, 2021 presented in comparative figures, which have not been reviewed/audited by their predecessor auditor. Accordingly, to the information and explanation given to us by the management, these financial information/financial results are not material to the group. Our Conclusion on the statement is not modified in respect of the above matter.

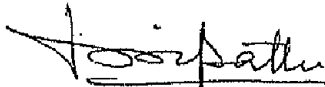
## **ANNEXURE 'A'**

### **NOTES TO LIMITED REVIEW REPORT**

1. **OTHER MAJOR AUDIT OBSERVATIONS AS PER THE AUDITED FINANCIALS 31<sup>ST</sup> MARCH, 2022 WHICH NEED TO BE READ WITH THIS REPORT**

Gratuity Provision is required in respect of employees as required under Payment of Gratuity Act, 1972 by following independent actuarial valuations as at the balance sheet date by using the project unit cost method as mandated by Ind AS 19, "Employee Benefits" prescribed under Companies (Indian Accounting Standards) Rules, 2015. The Company has not made any provision for Gratuity and the same is in contravention of Ind AS 19, Employee Benefits. We are unable to ascertain the financial implication of the same. The net profit for the year and cumulative net profits are overstated and the provisions are understated to that extent.

For V Sahai Tripathi & Co.  
Chartered Accountants  
Firm's Registration Number: 000262N



(Vishwas Tripathi)  
Partner  
Membership No. 086897

Place: New Delhi  
Dated: 14th November, 2022

UDIN: 22086897BDCJOK9612





# SOUTHERN INFOSYS LIMITED

CIN L67120DL1994PLC059994

402-A, Arunachal building, 19, Barakhambha Road, New Delhi-110001,  
Email: southerninfosys@gmail.com , Web: www.southerninfosys.com

## CONSOLIDATED UNAUDITED STATEMENT OF ASSETS AND LIABILITIES

Particulars		Amount in Lakhs	
		Half Year Ended 30.09.2022 (Unaudited)	Year Ended 31.03.2022 (Audited)
<b>I ASSETS</b>			
<b>1 Non-current assets</b>			
(a)	Property, Plant and Equipment	58.89	59.94
(b)	Financial Assets	280.72	215.98
(i)	Investments	119.81	169.96
(ii)	Loans	105.75	-
(iii)	Others	-	140.45
(c)	Deferred Tax Assets (Net) Including MAT	-	-
(d)	Other Non-Current Assets	36.58	-
<b>2 Current assets</b>			
(a)	Financial Assets		
(i)	Investments	1,512.53	1,549.51
(ii)	Trade Receivable	3.94	60.21
(iii)	Cash and cash equivalents	6.32	6.32
(iv)	Other Bank Balance	10.09	-
(v)	Other Financial Assets	-	31.70
(b)	OTHER CURRENT ASSETS	-	-
<b>TOTAL ASSETS</b>		<b>2,134.63</b>	<b>2,234.06</b>
<b>II EQUITY AND LIABILITIES</b>			
<b>1 Equity</b>			
(a)	Equity Share Capital	502.00	502.00
(b)	Other Equity	40.41	31.66
<b>2 Liabilities</b>			
<b>Non-current liabilities</b>			
(a)	Deferred Tax Liability (Net)	1.24	0.77
<b>Current liabilities</b>			
(a)	Financial Liabilities		
(i)	Trade Payables	1,584.75	1,696.19
(ii)	Other Financial Liabilities	0.23	0.34
(b)	Other current liabilities	6.00	3.11
(c)	Provisions	-	-
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>2,134.63</b>	<b>2,234.06</b>

For Southern Infosys Limited

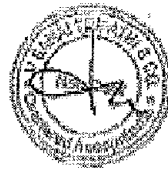
(Rakesh Mohan Sharma)

Director

DIN: 02459885

Date: 14 November 2022

Place : New Delhi



# SOUTHERN INFOSYS LIMITED

CIN L67120DL1994PLC059994

402-A, Arunachal building, 19, Barakhamba Road, New Delhi-110001, Email: southerninfosys@gmail.com, Web: www.southerninfosys.com

## UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

Amount in Lakhs

Particulars	Quarter ended			Half-Year ended		Year ended
	30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
I. Revenue from Operations	451.57	23.19	281.21	474.76	839.92	1,488.23
II. Other Income	9.53	5.04	3.38	8.57	6.81	18.95
III. Total Income (I+II)	455.10	28.23	284.59	483.33	846.73	1,507.18
IV. Expenses						
Cost of Material Consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	431.50	1.42	241.22	432.92	-	1,406.41
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	-	-	23.57	-	-	-
Employee Benefits Expenses	6.18	5.72	7.71	11.90	13.10	25.19
Finance Costs	0.14	-	0.02	0.14	0.03	0.65
Depreciation and amortisation expenses	2.17	2.14	1.55	4.31	3.00	7.20
Other Expenses	9.15	15.29	8.40	24.44	18.88	58.15
Total Expenses (IV)	449.14	24.57	282.47	473.71	35.01	1,497.60
V. Profit/(Loss) before exceptional items and tax (III-IV)	5.96	3.66	2.12	9.62	511.72	9.58
VI. Exceptional Items	-	-	-	-	811.72	9.58
VII. Profit/(Loss) before tax (V+VI)	5.96	3.66	2.12	9.62	811.72	9.58
VIII. Tax Expense						
(1) Current tax	0.77	0.85	0.30	1.62	0.51	1.80
(2) Deferred tax	0.37	0.10	1.36	0.47	1.43	0.86
(3) Previous Year Tax	(0.36)	0.27	-	(0.09)	-	0.51
	5.18	2.44	0.46	7.62	809.78	6.41
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)						
X. Profit/(Loss) from discontinued operations						
XI. Tax expense of discontinued operations						
XII. Profit/(Loss) from Discontinued operations (after tax) (X-XI)						
XIII. Profit/(Loss) for the period (IX+XII)	5.18	2.44	0.46	7.62	1.32	6.41
XIV. Share in Profit of Associates	0.11	1.04	0.94	1.35	0.26	1.09
XV. Profit/(Loss) for the period (XIII+XIV)	5.29	3.48	1.40	8.77	1.58	7.50
XVI. Other Comprehensive Income						
(A) (i) Items that will not be reclassified to profit or loss						
(ii) Income tax relating to items that will not be reclassified to profit or loss						
(B) (i) Items that will be classified to profit or loss						
(ii) Income tax relating to items that will be reclassified to profit or loss						
XVII. Total Comprehensive Income for the period (XV+XVI)	5.29	3.48	1.40	8.77	1.58	7.50
(Comprising Profit (Loss) and Other Comprehensive Income for the Period)						
XVIII. Earnings per equity share (for continuing operation):						
(1) Basic	0.10	0.07	0.03	0.17	0.03	0.15
(2) Diluted	0.10	0.07	0.03	0.17	0.03	0.15
XIX. Earnings per equity share (for discontinued operation):						
(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XX. Earnings per equity share (for discontinued & continuing operations)						
(1) Basic	0.10	0.07	0.03	0.17	0.03	0.15
(2) Diluted	0.10	0.07	0.03	0.17	0.03	0.15

1. The above unaudited consolidated Financial Results for the quarter and half year ended 30.09.2022 have been reviewed/recommended by the Audit Committee and approved and taken on record by the Board of Directors in their respective meetings held on 14.11.2022.

2. The Statutory Auditors have carried out limited review of the above financial results for the quarter and half year ended 30.09.2022.

3. These consolidated financials results of the Company have been prepared in accordance with Indian Accounting Standard ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the accounting principles generally accepted in India.

4. The figures of the previous period/year have been regrouped/recast, wherever considered necessary, to conform to the current year's classification.

5. The company's business activity falls within a single segment, i.e., the trading of "IT hardware & Software and related services".

For Southern Infosys Limited

(Rakesh Mohan Sharma)  
Director  
DIN: 02459885



Date: 14 November 2022  
Place: New Delhi

Amount in Lakhs

<b>SOUTHERN INFOSYS LIMITED</b>					
CIN L67120DL1994PLC089994					
402-A, Arunachal building, 19, Barakhamba Road, New Delhi-110001, Email: southerninfosys@gmail.com ,					
Web: www.southerninfosys.com					
Particulars		30.09.2022		30.09.2021	
<b>(A)</b>	<b>Cash flow from Operating Activities</b>				
	Profit Before Tax	9.63		3.26	
<b>Add:</b>	(Profit)/Loss on sale of Assets - Net Depreciation	4.31		3.00	
	Interest Paid			(5.94)	
	Interest Received	(5.06)		(0.37)	
	(Profit)/Loss on sale of Investments	(0.24)		(0.50)	
	Profit on Fair Valuation of Investment	(1.93)			
	Reversal of Provision of Loss Allowence	-		-	
	<b>Operating Profits before working Capital changes</b>	<b>6.70</b>		<b>(0.55)</b>	
	Adjustment for:				
	Change in Trade Payable	(111.44)		(1,169.75)	
	Change in Other Liabilities	2.74		(0.26)	
	Change in Trade receivable	36.97		1,213.27	
	Change in Loans & Advances	-		(5.61)	
	Change in Current Assets	21.61		(3.99)	
	Change in Non Current Assets				
	<b>Cash generation from Operating Activities</b>	<b>(43.41)</b>		<b>33.11</b>	
<b>Less:</b>	Income Tax	3.42		32.61	
	<b>Net Cash generation from Operating Activities</b>		<b>(46.83)</b>		<b>0.50</b>
<b>(B)</b>	<b>Cash Flow from Investing Activities</b>				
	Interest Income	5.06		5.94	
	Dividend Income			(12.65)	
	Purchase of Fixed Assets	(3.26)		(73.01)	
	Purchase of Investment	(124.40)		62.35	
	Sale of Investment	63.00			
	Movement in non current Assets				
	Proceed from loan	50.16			
	<b>Net Cash from Investing Activities</b>		<b>(9.44)</b>		<b>(17.37)</b>
<b>(C)</b>	<b>Cash Flow from Financing Activities</b>				
	Interest Paid				
	Proceeds/(Repayment) of Borrowing				
	Payment of Dividend including Corporate Dividend tax				
	<b>Net Cash flow in Financing Activities</b>				
	<b>Net increase decrease in cash &amp; cash equalvalants</b>		<b>(56.27)</b>		<b>(16.87)</b>
	Cash and Cash equivalents (Opening Balance)		60.21		32.71
	<b>Cash and Cash equivalents (Closing Balance)</b>		<b>3.94</b>		<b>15.84</b>

For Southern Infosys Limited

(Rakesh Mohan Sharma)  
Director  
DIN: 02459885

Date:- 14 November 2022  
Place : New Delhi

