



SOUTHERN INFOSYS LTD.

#402-A, Arunachal Building, 19 Barakhamba Road, New Delhi - 110001, INDIA
Phone : +91-11-23354236, 43045402, Email : southerninfosys@gmail.com
CIN : L67120DL1994PLC059994, Web : www.southerninfosys.com
GST NO. : 07AAACD3491K1ZJ

Date: 14.11.2024

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 14th, 2024.

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 Thursday, 11th November, 2024 at 4:00 P.M. at its registered office, inter-alia, has considered and approved the following:


1. The Unaudited Standalone and Consolidated Financial Results as per the Indian Accounting Standards (IND AS) for the quarter and half year ended 30th September, 2024
2. The limited review report of the Statutory Auditors on Unaudited Financial Results (Standalone & Consolidated) for the quarter and half year ended 30th September, 2024.

The Board meeting commenced at 4:00 p.m. and concluded at 5:30 p.m.

Kindly take the above on your record and oblige.

Thanking you,
Yours faithfully,

For **Southern Infosys Limited**


(Kirti Boreja)

Company secretary and Compliance officer
M.No.: A51320

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

Limited Review Report on unaudited consolidated financial results of Southern Infosys Limited for the quarter and half year ended 30 September 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors
Southern Infosys Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Southern Infosys Limited ("the Company") and its share of the net profit after tax of its associate, for the quarter and half year ended 30 September 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the relevant circulars issued by SEBI from time to time.
2. This Statement, which is the responsibility of the Company's management and approved by its 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 and in compliance with Regulation 33 of the Listing Regulations. 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 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 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. This Statement includes the results of Southern Infosys Limited ("the Company") and its share of the net profit after tax of its associate "Disha Capital Services Limited".
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and subject to the qualifications and consequential effects thereto not considered by the Company as referred to in notes attached in annexure 'A', 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 Statement includes the Company's share of net profit after tax of Rs. 2.84 lakhs for the six months ended 30 September 2024, as considered in the unaudited consolidated financial results, in respect of one associate, based on its interim financial information which has not been reviewed. According to the information and explanations given to us by the Management, this interim financial information is not material to the Company.

Our conclusion on the Statement is not modified in respect of the above matter.



ANNEXURE 'A'

NOTES TO LIMITED REVIEW REPORT

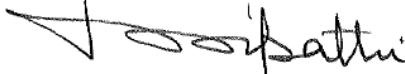
1. Other major observations as per the unaudited consolidated financial statement for the year ending September 30, 2024 which need to be read with this report:

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, as amended. 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

Date: 14th November, 2024


UDIN: 24086897BKCSXBS006

Particulars	Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year ended September 30, 2024					Amt. (in Lakhs)
	Quarter Ended			Half Year Ended		Year Ended
	30-09-2024 (Unaudited)	30-06-2024 (Unaudited)	30-09-2023 (Unaudited)	30-09-2024 (Unaudited)	30-09-2023 (Unaudited)	31.03.2024 (Audited)
I. Revenue from Operations	20.05	175.80	333.84	193.85	649.68	1,855.66
II. Other Income	6.09	6.24	4.86	12.33	9.23	21.75
III. Total Income (I+II)	26.14	180.04	338.70	206.18	658.91	1,877.41
IV. Expenses						
Cost of Material Consumed	-	-	-	-	-	-
Purchases of Stock-in-trade	-	152.95	305.45	152.95	593.34	1,719.08
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	-	-	-	-	-	-
Employee Benefits Expenses	5.27	6.27	11.68	11.54	22.08	45.72
Finance Costs	0.02	0.00	0.01	0.02	0.01	0.03
Depreciation and amortisation expenses	3.62	2.26	2.22	5.88	4.44	7.61
Other Expenses	15.34	14.20	16.27	29.54	34.86	74.84
Total Expenses (IV)	24.25	175.68	335.63	199.93	654.73	1,847.28
V. Profit/(Loss) before exceptional items and tax (III-IV)	1.89	4.36	3.07	6.25	4.18	30.13
VI. Exceptional items	-	-	-	-	-	-
VII. Profit/(Loss) before tax (V-VI)	1.89	4.36	3.07	6.25	4.18	30.13
VIII. Tax Expense						
(1) Current tax	0.87	0.68	-	1.55	-	6.71
(2) Deferred tax	(0.75)	0.22	0.72	(0.53)	0.15	0.04
(3) Earlier Year Tax Adjustment	-	-	-	-	-	-
IX. Profit/(Loss) for the period (VII-VIII)	1.77	3.46	2.35	5.23	4.03	23.38
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)	1.77	3.46	2.35	5.23	4.03	23.38
X. Share in profit of associates	2.11	0.73	(0.13)	2.84	1.51	4.17
XI. Profit/(Loss) for the period (IX+X)	3.88	4.19	2.22	8.07	5.54	27.55
XII. 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	-	-	-	-	-	-
XIII. Total Comprehensive Income for the period (XI+XII) (Comprising Profit/(Loss) and Other Comprehensive Income for the Period)	3.88	4.19	2.22	8.07	5.54	27.55
XIV. Paid-up Equity share capital (of Rs. 10/- each)	502.00	502.00	502.00	502.00	502.00	502.00
XV. Other Equity						
XVI. Earnings per equity share:						
(1) Basic	0.08	0.08	0.04	0.16	0.11	0.55
(2) Diluted	0.08	0.08	0.04	0.16	0.11	0.55
XVII. Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVIII. Earnings per equity share (for discontinued & continuing operations)						
(1) Basic (in Rs.)	0.08	0.08	0.04	0.16	0.11	0.55
(2) Diluted (in Rs.)	0.08	0.08	0.04	0.16	0.11	0.55

Notes:

- The above Unaudited Consolidated Financial Results for the quarter and half year ended 30/09/2024 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 14/11/2024.
- The Statutory Auditors have carried out limited review of the above financial results for the quarter and half year ended 30/09/2024, as required under regulation 33 of the Listing Regulations.
- 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 reorganized/classified, wherever considered necessary, to conform to the current period's classification.
- The company's business activity falls within a single segment, i.e., the trading of "IT hardware & software and related services" and therefore reporting of segment wise information is not available.

For Southern Infosys Limited

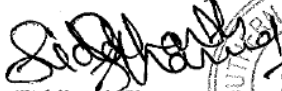

 (Siddharth Sharma)
 Director
 DIN: 07401382

Date: November 14, 2024
 Place: New Delhi



SOUTHERN INFOSYS LIMITED		
402-A, Arunachal Building, 19, Barakhamba Road, New Delhi-110001 Email: southerninfosys@gmail.com , Web: www.southerninfosys.com CIN: L67120DL1994PLC059994		
CONSOLIDATED UNAUDITED STATEMENT OF ASSETS AND LIABILITIES		
Amt. (In Lakhs)		
Particulars	Half Year Ended 30.09.2024 (Unaudited)	Year Ended 31.03.2024 (Audited)
1	ASSETS	
1	Non-current assets	
	(a) Property, Plant and Equipment	77.30
	(b) Financial Assets	47.34
	(i) Investments	297.63
	(ii) Others	105.75
	(c) Other Non-Current Assets	73.80
		68.59
2	Current assets	
	(a) Inventories	190.00
	(b) Financial Assets	264.95
	(i) Trade Receivable	1,238.46
	(ii) Cash and cash equivalents	22.24
	(iii) Other Bank Balance	7.04
	(iv) Loans	166.12
	(c) Other Current Assets	36.33
		49.41
	TOTAL ASSETS	2,214.67
		2,659.99
II	EQUITY AND LIABILITIES	
1	Equity	
	(a) Equity Share Capital	502.00
	(b) Other Equity	75.53
		67.46
2	Liabilities	
	Non-current liabilities	
	(a) Deferred Tax Liability (Net)	2.06
		2.59
	Current liabilities	
	(a) Financial Liabilities	2,072.33
	(i) Trade Payables	1,633.45
	(ii) Other Financial Liabilities	1.51
	(b) Other current liabilities	0.12
		12.07
	TOTAL EQUITY AND LIABILITIES	2,214.67
		2,659.99

For Southern Infosys Limited


(Siddharth Sharma)
Director
DIN: 07401382



Date: November 14, 2024
Place : New Delhi

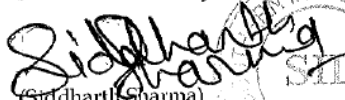


SOUTHERN INFOSYS LIMITED
 402-A, Arunachal Building, 19, Barakhamba Road, New Delhi-110001
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Statement of Cash Flows for the Half Year ended 30th September 2024

Particulars		Amt. (In Lakhs)	
		Half year ended 30.09.2024 Unaudited	Half year ended 30.09.2023 Unaudited
(A)	Cash flows from Operating Activities		
	Profit Before Tax	6.25	4.18
Add:	(Profit)/Loss on sale of Assets - Net Depreciation	5.88	4.44
	Interest Received	(6.03)	(2.80)
	(Profit)/Loss on sale of Investments	(1.85)	(0.55)
	Profit on Fair Valuation of Investment	(4.43)	(5.88)
	Operating Profits before working Capital changes	(0.18)	(0.61)
	Adjustment for:		
	Change in Trade Payable	(438.88)	(1,527.45)
	Change in Other Liabilities	(13.98)	12.86
	Change in Inventories	74.95	368.80
	Change in Trade receivable	108.31	1,170.81
	Change in Loans & Advances	-	2.41
	Change in Non Current & current Assets	-	14.15
	Change in Current Assets	13.09	0.00
	Cash generated from / (used in) Operating Activities	(256.69)	40.97
Less:	Income Tax	(6.76)	-
	Net Cash generated from / (used in) from Operating Activities	(263.45)	40.97
(B)	Cash Flows from Investing Activities		
	Interest Income	6.03	2.80
	Purchase of Property, plant and equipment	(35.84)	-
	Purchase of Investment	(81.00)	(102.00)
	Sale of Investment	109.50	41.00
	Proceeds from loan	33.36	-
	Movement in Deposits	(0.30)	-
	Net Cash (used in) Investing Activities	31.75	(58.20)
(C)	Cash Flows from Financing Activities		
	Interest Paid	-	-
	Net Cash generated from Financing Activities	-	-
	Net increase decrease in cash & cash equivalents (A+B+C)	(231.70)	(17.23)
	Cash and Cash equivalents (Opening Balance)	253.94	18.25
	Cash and Cash equivalents (Closing Balance)	22.24	1.02

For Southern Infosys Limited


 (Siddharth Sharma)
 Director
 DIN: 07401382

Date: November 14, 2024
 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@sahaitripathi.com

Limited Review Report on Unaudited Standalone Financial Results of Southern Infosys Limited for the quarter and half year ended 30 September, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors
Southern Infosys Limited

1. We have reviewed the accompanying statement of unaudited standalone 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, 2024 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), as amended, including relevant circulars issued by SEBI from time to time.
2. 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.
3. We concluded 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. 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.



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4. Based on our review conducted as above and subject to the audit qualifications and consequential effects thereto not considered by the company as referred in notes attached as per annexure 'A', nothing has come to our attention that causes us to believe that the Statement, prepared in accordance with the recognition and measurement principles laid down in aforesaid Indian accounting standards and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of 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.



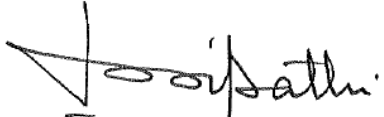
ANNEXURE 'A'

NOTES TO LIMITED REVIEW REPORT

1. Other major audit observations as per the audited standalone financial statement for the half year ending September 30, 2024 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, as amended. 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
Date: 14th November, 2024
UDIN: 24086897BKCSXA6131


SOUTHERN INFOSYS LIMITED
402-A, Arunachal Building, 19, Barakhamba Road, New Delhi-110001
Email: southerninfosys@gmail.com, Web: www.southerninfosys.com
CIN: L67120DL1994PLC059994

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended September 30, 2024						Amt. (In Lakhs)
Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-09-2024 (Unaudited)	30-06-2024 (Unaudited)	30-09-2023 (Unaudited)	30-09-2024 (Unaudited)	30-09-2023 (Unaudited)	31.03.2024 (Audited)
I. Revenue from Operations	20.05	173.80	333.84	193.85	649.69	1,855.66
II. Other Income	6.09	6.24	4.66	12.33	9.23	21.75
III. Total Income (I+II)	26.14	180.04	338.70	206.18	658.91	1,877.41
IV. Expenses						
Cost of Material Consumed	-	-	-	-	-	-
Purchases of Stock-in-trade	-	152.95	305.45	152.95	593.34	1,719.08
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	-	-	-	-	-	-
Employee Benefits Expenses	5.27	6.27	11.68	11.54	22.08	45.72
Finance Costs	0.02	-	0.01	0.02	0.01	0.03
Depreciation and amortisation expenses	3.62	2.26	2.22	5.88	4.44	7.61
Other Expenses	15.34	14.20	16.27	29.54	34.86	74.04
Total Expenses (IV)	24.25	175.68	335.63	199.93	654.73	1,847.28
V. Profit/(Loss) before exceptional items and tax (III-IV)	1.89	4.36	3.07	6.25	4.18	30.13
VI. Exceptional items	-	-	-	-	-	-
VII. Profit/(Loss) before tax (V-VI)	1.89	4.36	3.07	6.25	4.18	30.13
VIII. Tax Expense						
(1) Current tax	0.87	0.68	-	1.55	-	6.71
(2) Deferred tax	(0.75)	0.22	0.72	(0.53)	0.15	0.04
(3) Earlier Year Tax Adjustment	-	-	-	-	-	-
(4) MAT Credit Written off	-	-	-	-	-	-
IX. Profit/(Loss) for the period (VII-VIII)	1.77	3.46	2.35	5.23	4.03	23.38
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)	1.77	3.46	2.35	5.23	4.03	23.38
X. 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	-	-	-	-	-	-
XI. Total Comprehensive Income for the period (IX+X)	1.77	3.46	2.35	5.23	4.03	23.38
(Comprising Profit (Loss) and Other Comprehensive Income for the Period)						
XII. Paid-up Equity share capital (of Rs. 10/- each)	502.00	502.00	502.00	502.00	502.00	502.00
XIII. Other Equity						54.25
XIV. Earnings per equity share:						
(1) Basic (In Rs.)	0.03	0.07	0.05	0.10	0.08	0.47
(2) Diluted (In Rs.)	0.03	0.07	0.05	0.10	0.08	0.47
XIV. Earnings per equity share (for discontinued operation):						
(1) Basic						
(2) Diluted						
XV. Earnings per equity share (for discontinued & continuing operations)						
(1) Basic	0.03	0.07	0.05	0.10	0.08	0.47
(2) Diluted	0.03	0.07	0.05	0.10	0.08	0.47

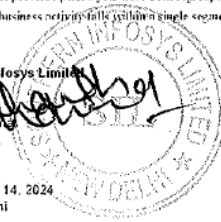
Notes:

- The above Unaudited Standalone Financial Results for the quarter and half year ended 30.09.2024 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 14.11.2024.
- The Statutory Auditors have carried out limited review of the above financial results for the quarter and half year ended 30.09.2024, as required under regulation 33 of the Listing Regulations.
- These financial 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/reclassified, wherever considered necessary, to conform to the current period's classification.
- The company's business activities falls within a single segment i.e., the trading of "IT hardware & software and related services" and therefore reporting of segment wise information is not available.

For Southern Infosys Limited


 Siddharth
 Director
 DIN: 07401382

Date: November 14, 2024
 Place: New Delhi



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Email: southerninfosys@gmail.com , Web: www.southerninfosys.com		
CIN: L67120DL1994PLC059994		
STANDALONE UNAUDITED STATEMENT OF ASSETS AND LIABILITIES		
		Amt. (In Lakhs)
Particulars	Half Year Ended 30.09.2024 (Unaudited)	Year Ended 31.03.2024 (Audited)
I ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment	77.30	47.34
(b) Financial Assets		
(i) Investments	281.58	303.80
(ii) Others	105.75	105.75
(c) Other Non-Current Assets	73.80	68.59
2 Current assets		
(a) Inventories	190.00	264.95
(b) Financial Assets		
(i) Trade Receivable	1,238.46	1,346.77
(ii) Cash and cash equivalents	22.24	253.94
(iii) Other Bank Balance	7.04	6.74
(iv) Loans	166.12	199.49
(c) Other Current Assets	36.33	49.41
TOTAL ASSETS	2,198.62	2,646.78
II EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	502.00	502.00
(b) Other Equity	59.48	54.25
2 Liabilities		
Non-current liabilities		
(a) Deferred Tax Liability (Net)	2.06	2.59
Current liabilities		
(a) Financial Liabilities		
(i) Trade Payables	1,633.45	2,072.33
(ii) Other Financial Liabilities	1.51	3.54
(b) Other current liabilities	0.12	12.07
TOTAL EQUITY AND LIABILITIES	2,198.62	2,646.78

For Southern Infosys Limited


(Siddhant Sharma)

Director

DIN: 07401382

Date: November 14, 2024

Place : New Delhi

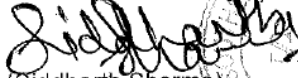


SOUTHERN INFOSYS LIMITED
402-A, Arunachal Building, 19, Barakhamba Road, New Delhi-110001
Email: southerninfosys@gmail.com , Web: www.southerninfosys.com
CIN: L67120DL1994PLC059994

Statement of Cash Flows for the Half Year ended 30th September 2024

		Amt. (In Lakhs)	
Particulars		Half year ended 30.09.2024 Unaudited	Half year ended 30.09.2023 Unaudited
(A)	Cash flows from Operating Activities		
	Profit Before Tax	6.25	4.18
Add:	(Profit)/Loss on sale of Assets - Net		-
	Depreciation	5.88	4.44
	Interest Received	(6.03)	(2.80)
	(Profit)/Loss on sale of Investments	(1.85)	(0.55)
	Profit on Fair Valuation of Investment	(4.43)	(5.88)
	Operating Profits before working Capital changes	(0.18)	(0.61)
	Adjustment for:		
	Change in Trade Payable	(438.88)	(1,527.45)
	Change in Other Liabilities	(13.98)	12.86
	Change in Inventories	74.95	368.80
	Change in Trade receivable	108.31	1,170.81
	Change in Loans & Advances	-	2.41
	Change in Non Current & current Assets	-	14.15
	Change in Current Assets	13.09	0.00
	Cash generated from/ (used in) Operating Activities	(256.69)	40.97
Less:	Income Tax	(6.76)	-
	Net Cash generated from/ (used in) from Operating Activities	(263.45)	40.97
(B)	Cash Flows from Investing Activities		
	Interest Income	6.03	2.80
	Purchase of Property, plant and equipment	(35.84)	-
	Purchase of Investment	(81.00)	(102.00)
	Sale of Investment	109.50	41.00
	Proceeds from loan	33.36	-
	Movement in Deposits	(0.30)	-
	Net Cash (used in) Investing Activities	31.75	(58.20)
(C)	Cash Flows from Financing Activities		
	Interest Paid		-
	Net Cash generated from Financing Activities		-
	Net increase decrease in cash & cash equivalents (A+B+C)	(231.70)	(17.23)
	Cash and Cash equivalents (Opening Balance)	253.94	18.25
	Cash and Cash equivalents (Closing Balance)	22.24	1.02

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