

**07<sup>th</sup> September, 2020**

To,  
Deptt. of Corporate Services- Listing  
Bombay Stock Exchange Limited  
1<sup>st</sup> Floor, Rotunda Building,  
Dalal Street,  
Mumbai – 400001

**SUB: UNAUDITED (STANDALONE & CONSOLIDATED) FINANCIAL RESULTS FOR  
THE FIRST QUARTER/THREE MONTHS ENDED 30<sup>TH</sup> JUNE, 2020 ALONG WITH  
LIMITED REVIEW REPORT.**

Dear Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, kindly find enclosed herewith Un-Audited (Standalone & Consolidated) Financial Results for the first quarter/three months ended 30<sup>th</sup> June, 2020, along with Limited Review Report thereon received from M/s. Chokshi & Chokshi., LLP, Statutory Auditors of the Company.

**For Aurionpro Solutions Limited**

  
**Ninad Kelkar**  
**Company Secretary**



Statement of Unaudited Standalone Financial Results for the Quarter ended June 30, 2020

Sr No.	Particulars	Quarter ended			Year ended
		30-Jun-20	31-Mar-20	30-Jun-19	31-Mar-20
		Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Income</b>				
	(a) Revenue from Operations	3,723.05	5,210.13	7,604.82	26,630.54
	(b) Other Income	97.94	394.23	180.97	1,107.27
	<b>(c) Total Income [ (a) + (b) ]</b>	<b>3,820.99</b>	<b>5,604.36</b>	<b>7,785.79</b>	<b>27,737.81</b>
<b>2</b>	<b>Expenses</b>				
	(a) Software, Hardware and Other Material Cost	582.62	1,135.11	3,280.34	10,715.34
	(b) Change in Inventories of Raw Materials, Finished Goods and Stock-in-Trade	357.58	56.04	697.17	1,032.79
	(c) Employee Benefits Expense	1,823.75	2,182.62	1,932.89	8,336.02
	(d) Finance Costs	375.77	396.00	452.88	1,598.43
	(e) Depreciation and Amortisation Expense	368.69	412.57	368.61	1,469.26
	(f) Other Expenses	173.73	656.77	830.12	2,957.59
	<b>(g) Total Expenses [ (a) to (f) ]</b>	<b>3,682.14</b>	<b>4,839.11</b>	<b>7,562.01</b>	<b>26,109.43</b>
<b>3</b>	<b>Profit/ (Loss) before Exceptional Items and Tax [ (c) - 2 (g) ]</b>	<b>138.85</b>	<b>765.25</b>	<b>223.78</b>	<b>1,628.38</b>
4	Exceptional Items	-	-	-	-
<b>5</b>	<b>Profit / (Loss) before Tax [ 3+4 ]</b>	<b>138.85</b>	<b>765.25</b>	<b>223.78</b>	<b>1,628.38</b>
<b>6</b>	<b>Tax Expenses</b>				
	(a) Current Tax	10.03	126.33	182.07	520.85
	(b) Deferred Tax Charge/ (Credit)	1.91	42.67	(67.03)	78.93
<b>7</b>	<b>Profit/ (Loss) after Tax [ 5 - 6 ]</b>	<b>126.91</b>	<b>596.25</b>	<b>108.74</b>	<b>1,028.60</b>
8	Other Comprehensive Income (net of tax)	(26.87)	(33.08)	19.68	(84.54)
<b>9</b>	<b>Total Comprehensive Income for the period [ 7+8 ]</b>	<b>100.04</b>	<b>563.17</b>	<b>128.42</b>	<b>944.06</b>
10	Paid-up Equity Share Capital (Face Value of Rs. 10 each)	<b>2,280.02</b>	<b>2,280.02</b>	<b>2,323.13</b>	<b>2,280.02</b>
11	Other Equity (Excluding Revaluation Reserve)				<b>21,337.26</b>
<b>12</b>	<b>Earnings per equity share*</b>				
	-Basic (Rs.)	0.56	2.55	0.46	4.40
	-Diluted (Rs.)	0.56	2.55	0.46	4.40

\* Earnings per equity share for the quarter ended are not annulised.  
See accompanying notes to the financial results



**Notes to the Standalone Financial Results:**

1. Other Income include foreign exchange gain/ (loss) for the quarter ended 30/06/2020 of INR 17.54 Lakhs (Quarter ended 30/06/2019: INR (11.04) Lakhs).
2. Software, hardware and other material costs include purchase of material of INR 103.06 Lakhs for the quarter ended 30/06/2020. (Quarter ended 30/06/2019: INR 2,841.61 Lakhs).
3. The figures for the quarter ended 31/03/2020 are the balancing figures between the audited figures in respect of the full financial year for 2019-20 the year to date unaudited figures upto the third quarter ended 31/12/2019.
4. The figures for the earlier periods have been regrouped / reclassified wherever necessary to make them comparable with those of the current period.
5. During COVID-19 pandemic, the Company has continued operations with minimal disruption and now started moving towards normalcy. In view of COVID -19 pandemic, the Company has considered and taken into account internal and external information/reports/economic forecast etc. and has performed sensitivity analysis based on current estimates in assessing the impact on revenues and costs. The Company has relied on available information and assumptions to arrive at the estimates. However, the actual impact of COVID-19 on the Company's financial statement may differ from that estimated and the Company will continue to closely monitor any material changes to future economic conditions.
6. As required under Ind AS 115 "Revenue from Contracts with Customers", unbilled revenue is accounted on estimate basis in respect of contracts where the contractual right to consideration is based on completion of contractual milestones as confirmed by the technical team.
7. The Ministry of Corporate Affairs vide notification dated July 24, 2020, issued an amendment to Ind AS 116 - leases, by inserting a practical expedient w.r.t "Covid-19-Related Rent Concessions" effective from the period beginning on or after April 01, 2020. Pursuant to the above amendment, the Company has applied the practical expedient during the quarter ended June 30, 2020 by accounting the unconditional rent concessions of INR. 42.00 lakhs netted off with "Other expenses" in the financial results.
8. The segment information, pursuant to the requirement of Ind AS 108 operating Segments, is given as part of the consolidated financial results.
9. The Statutory Auditors of the Company have conducted a limited review of the standalone financial results for the quarter ended 30/06/2020 pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement (LODR) Regulations 2015. These financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 07/09/2020.

Place: Navi Mumbai  
Date: 07/09/2020



For Aurionpro Solutions Limited

Amit Sheth  
Co- Chairman and Director

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# CHOKSHI & CHOKSHI LLP

Chartered Accountants

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

### To The Board of Directors

#### Aurionpro Solutions Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Aurionpro Solutions Limited (the 'Company') for the quarter ended 30/06/2020 (the 'Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Regulation').
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 (the 'Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review is limited primarily to inquiries of the 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 and procedure performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results, prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For CHOKSHI & CHOKSHI LLP  
Chartered Accountants  
FRN - 101872W /W100045



Nilesh Joshi

Partner

M. No. 114749

UDIN: 20114749AAAAES6746

Place: Navi Mumbai

Date: 07/09/2020

## Aurionpro Solutions Limited

### Statement of Unaudited Consolidated Financial Results for the Quarter ended June 30, 2020

(Rs.in lakhs)					
Sr No.	Particulars	Quarter ended			Year ended
		30-Jun-20	31-Mar-20	30-Jun-19	31-Mar-20
		Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Income</b>				
	(a) Revenue from Operations	7,602.06	10,306.95	11,732.29	45,502.04
	(b) Other Income	150.90	410.25	128.97	978.79
	<b>(c) Total Income [ (a) + (b) ]</b>	<b>7,752.96</b>	<b>10,717.20</b>	<b>11,861.26</b>	<b>46,480.83</b>
<b>2</b>	<b>Expenses</b>				
	(a) Software, Hardware and Other Material Cost	1,406.45	3,491.29	3,748.44	16,176.83
	(b) Change in Inventories of Raw Materials, Finished Goods and Stock-in-Trade	212.32	2.59	560.73	764.94
	(c) Employee Benefits Expense	3,544.26	3,752.38	3,690.94	15,026.67
	(d) Finance Costs	428.07	468.52	497.92	1,826.42
	(e) Depreciation and Amortisation Expense	1,041.11	1,348.24	951.67	4,219.75
	(f) Other Expenses	798.89	1,293.32	1,319.19	5,079.15
	<b>(g) Total Expenses [ (a) to (f) ]</b>	<b>7,431.10</b>	<b>10,356.34</b>	<b>10,768.89</b>	<b>43,093.76</b>
<b>3</b>	<b>Profit/ (Loss) before Share of Profit of Associates, Exceptional Items and Tax [1 (c) - 2 (g)]</b>	<b>321.86</b>	<b>360.86</b>	<b>1,092.37</b>	<b>3,387.07</b>
<b>4</b>	Share of Profit of Associates	-	-	19.10	40.78
<b>5</b>	<b>Profit/ (Loss) before Exceptional Items and Tax [ 3+4 ]</b>	<b>321.86</b>	<b>360.86</b>	<b>1,111.47</b>	<b>3,427.85</b>
<b>6</b>	Exceptional Items	-	-	-	-
<b>7</b>	<b>Profit / (Loss) before Tax [ 5+6 ]</b>	<b>321.86</b>	<b>360.86</b>	<b>1,111.47</b>	<b>3,427.85</b>
<b>8</b>	<b>Tax Expenses</b>				
	(a) Current Tax	35.23	232.57	215.98	428.21
	(b) Deferred Tax Charge/ (Credit)	(52.82)	(170.53)	(132.17)	(169.46)
<b>9</b>	<b>Profit/ (Loss) after Tax [ 7 - 8 ]</b>	<b>339.45</b>	<b>298.82</b>	<b>1,027.66</b>	<b>3,169.10</b>
<b>10</b>	Other Comprehensive Income (net of tax)	(13.33)	(7.41)	57.61	(25.75)
<b>11</b>	<b>Total Comprehensive Income for the period [9+10]</b>	<b>326.12</b>	<b>291.41</b>	<b>1,085.27</b>	<b>3,143.35</b>
<b>12</b>	<b>Profit/ (Loss) for the period attributable to</b>				
	(a) Equity holders of the company	416.98	641.64	928.69	3,193.09
	(b) Non Controlling Interest	(77.53)	(342.82)	98.97	(23.99)
<b>13</b>	<b>Paid-up Equity Share Capital (Face Value of Rs.10 each)</b>	<b>2,280.02</b>	<b>2,280.02</b>	<b>2,323.13</b>	<b>2,280.02</b>
<b>14</b>	Other Equity (Excluding Revaluation Reserve)				52,059.92
<b>15</b>	<b>Earnings per equity share*</b>				
	- Basic (Rs.)	1.83	2.74	3.94	13.65
	- Diluted (Rs.)	1.83	2.74	3.94	13.65

\* Earnings per equity share for the quarter ended are not annualised.

See accompanying notes to the financial results



**Notes to the consolidated Financial Results:**

1. Segment information

(INR in lakhs)

Sr. No.	Particulars	Quarter ended			Year ended
		30-June-20	31-Mar-20	30-June-19	31-Mar-20
		Unaudited	Audited	Unaudited	Audited
1	<b>Segment Revenue</b>				
a	Information technologies and consultancy services	6,904.65	8,556.12	7,711.78	32,490.81
b	Sale of equipment and License	697.41	1,750.83	4,020.51	13,011.23
	<b>Total (a+b)</b>	<b>7,602.06</b>	<b>10,306.95</b>	<b>11,732.29</b>	<b>45,502.04</b>
1	<b>Segment Results</b>				
a	Information technologies and consultancy services	5,667.88	5,912.99	6,423.61	25,181.52
b	Sale of equipment and License	315.41	900.08	999.51	3,378.75
	<b>Total (a+b)</b>	<b>5,983.29</b>	<b>6,813.07</b>	<b>7,423.12</b>	<b>28,560.27</b>
	<b>Less: Un-allocable expenses</b>				
	Employee benefits expense	3,544.26	3,752.38	3,690.94	15,026.67
	Finance costs	428.07	468.52	497.92	1,826.42
	Depreciation and amortisation expenses	1041.11	1,348.24	951.67	4,219.75
	Other expenses	798.89	1,293.32	1,319.19	5,079.15
Add:	Un-allocable income	150.90	410.25	128.97	978.79
Add:	Share of Profit of Associates	-	-	19.10	40.78
	<b>Profit before tax</b>	<b>321.86</b>	<b>360.86</b>	<b>1,111.47</b>	<b>3,427.85</b>

Assets & liabilities used in the Company's business are not identified to any of the reportable segment, as these are used interchangeably between segments. The Management believes that it is not practicable to provide segment disclosures relating to total assets and liabilities since a meaningful segregation of the available data is onerous.

- The Company has consolidated financial results of all its Subsidiary Companies, Joint ventures/Associates as per Indian Accounting Standard 110-Consolidated Financial Statements.
- Other Income include foreign exchange gain/(loss) of INR 100.28 Lakhs for the quarter ended 30/06/2020 (Quarter ended 30/06/2019: INR (49.19) lakhs).
- The figures for the earlier periods have been regrouped/ reclassified wherever necessary to make them comparable with those of the current period.
- The figures for the quarter ended 31/03/2020 are the balancing figures between the audited figures in respect of the full financial year for 2019-20 and the year to date unaudited figures upto the third quarter ended 31/12/2019.



6. The Company's standalone turnover, profit before tax, profit after tax and total comprehensive income is as under:

Particulars	(INR in lakhs)	
	Quarter ended 30/06/2020 (Unaudited)	Quarter ended 30/06/2019 (Unaudited)
Turnover	3,723.05	7,604.82
Profit before tax	138.85	223.78
Profit after tax	126.91	108.74
Total Comprehensive Income	100.04	128.42

7. During COVID-19 pandemic, the Group has continued operations with minimal disruption and now started moving towards normalcy. In view of COVID -19 pandemic, the Group has considered and taken into account internal and external information/reports/economic forecast etc. and has performed sensitivity analysis based on current estimates in assessing the impact on revenues and costs. The Group has relied on available information and assumptions to arrive at the estimates. However, the actual impact of COVID-19 on the Group's financial statement may differ from that estimated and the Group will continue to closely monitor any material changes to future economic conditions.
8. As per Regulation 33(3)(h) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, eighty percent of each of the consolidated revenue, assets and profits, respectively, needs to be covered under limited review. In order to comply with this requirement, two US based subsidiaries are required to be covered as part of the limited review. But due to COVID-19 pandemic, limited review of said subsidiaries is not conducted. Nevertheless, the above mentioned requirement has been covered to the required extent in respect of consolidated revenue and profits and around seventy two percent in respect of consolidated assets.
9. As required under Ind AS 115 "Revenue from Contracts with Customers", unbilled revenue is accounted on estimate basis in respect of contracts where the contractual right to consideration is based on completion of contractual milestones as confirmed by the technical team.
10. The Ministry of Corporate Affairs vide notification dated July 24, 2020, issued an amendment to Ind AS 116 -leases, by inserting a practical expedient w.r.t "Covid-19-Related Rent Concessions" effective from the period beginning on or after April 01, 2020. Pursuant to the above amendment, the Company has applied the practical expedient during the quarter ended June 30, 2020 by accounting the unconditional rent concessions of INR 42.00 lakhs netted off with "Other expenses" in the financial results
11. The Statutory Auditors of the Company have conducted a limited review of the consolidated financial results for the quarter ended 30/06/2020 pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement (LODR) Regulations 2015. These financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 07/09/2020.

Place: Navi Mumbai  
Date: 07/09/2020.



For Aurionpro Solutions Limited



Amit Sheth  
Co- Chairman and Director

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# CHOKSHI & CHOKSHI LLP

## Chartered Accountants

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

To  
The Board of Directors  
Aurionpro Solutions Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Aurionpro Solutions Limited (the 'Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group'), and its share of the net profit after tax and total comprehensive income of its associates for the quarter ended 30/06/2020 (the 'Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Regulations').
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 (the 'Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review is limited primarily to inquiries of the 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 No. CIR/CFD/CMD1/44/2019 dated 29.03.2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Regulations, to the extent applicable.

4. The Statement includes the results of the entities as given in the **Annexure – 1** to this report.
5. Based on our review conducted and procedure performed as stated in paragraph 3 above, based on the consideration of the review reports of other auditors referred to in paragraph 6 below, unaudited financial results referred in paragraph 7 below and read with paragraph 8 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standards specified under Section 133 of the Act, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the financial results of subsidiaries included in the unaudited consolidated financial results, whose financial results reflect total revenues of Rs.3151.42 lakhs, total net profit after tax of Rs.20.50 lakhs and total comprehensive income of Rs.15.51 lakhs for the quarter ended 30/06/2020, respectively, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net profit after tax of Rs.117.62 lakhs and total comprehensive income/(Loss) of Rs.(1.97) lakhs for the quarter ended 30/06/2020 respectively, as considered in the consolidated unaudited financial results, in respect of joint venture, whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by other auditors/chartered accountant, whose reports have been furnished to us by the Holding Company's Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and joint venture, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.



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Chokshi & Chokshi LLP is a Limited Liability Partnership with LLP Registration No. AAC-8909  
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# CHOKSHI & CHOKSHI LLP

## Chartered Accountants

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Of the subsidiaries referred to above, in respect of certain subsidiaries, their financial results have been prepared in accordance with accounting principles generally accepted in the respective countries of incorporation and the Parent's Management has converted these financial results from accounting principles generally accepted in the respective countries to accounting principles generally accepted in India. Our conclusion on the Statement is not modified in respect of this matter.

7. The accompanying unaudited consolidated financial results include the financial results of certain subsidiaries which have not been reviewed by the auditors/chartered accountants, whose financial results reflect total revenue of Rs.1202.26 lakhs, total net profit after tax of Rs.17.62 lakhs and total comprehensive income of Rs.0.002 lakhs, for the quarter ended 30/06/2020, respectively, as considered in the consolidated unaudited financial results. These financial results have been prepared in accordance with accounting principles generally accepted in the respective countries of incorporation and the Holding Company's Management has converted these financial results from accounting principles generally accepted in the respective countries to accounting principles generally accepted in India. These financial results have been presented solely based on information compiled by the Holding Company's Management and approved by the Board of Directors. According to the information and explanations given to us by the Parent's Management, these financial results are not material to the Group. Our conclusion on the Statement is not modified in respect of this matter.
8. We draw your attention to note 8 to the consolidated financial results, which describes the extent of coverage of consolidated revenue, assets and profits pursuant to the requirements of Regulation 33(3)(h) of Listing Regulations. Our conclusion is not modified in respect of this matter.

For CHOKSHI & CHOKSHI LLP  
Chartered Accountants  
FRN - 101872W /W100045



Nileshe Joshi  
Partner

M. No. 114749

UDIN: 20114749AAAAET1446

Place: Navi Mumbai

Date: 07.09.2020

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# CHOKSHI & CHOKSHI LLP

Chartered Accountants

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## Annexure – I to the Independent Auditor’s Review Report on the Quarterly Unaudited Consolidated Financial Results

Unaudited Consolidated Financial Results for the quarter ended 30/06/2020 include results of the following entities:

1. Aurionpro Fintech Inc
2. Aurionpro Future Solutions Pte Limited
3. Aurionpro Holdings Pte Limited
4. Aurionpro Market Systems Pte Limited
5. Aurionpro Solutions (Africa) Limited
6. Aurionpro Solutions PLC
7. Aurionpro Solutions Pte Ltd.
8. Aurionpro Solutions Pty Limited
9. Cyberinc Corporation.
10. Aurofidel Outsourcing Limited
11. Integrosys Corporation
12. Integro Technologies Co. Ltd.
13. Integro Technologies Pty Limited
14. Integro Technologies Pte Limited
15. Integro Technologies SDN.BHD
16. Integro Technologies (Vietnam)
17. Intellvisions Software LLC
18. Intellvisions Solutions Pvt. Ltd.
19. PT Aurionpro
20. Sena Systems Private Limited
21. Servopt Consulting Private Limited
22. Spike Inc.
23. SC Soft Pte. Ltd.
24. Neo.BNK
25. Extrabox Pte Ltd
26. Shenzhen SC Trading Co. Ltd
27. SC Soft SDN BHD
28. SC Soft Technologies Private Limited

