



Ref. No.: EBL/SD/Reg.-30/2022-2023/3005  
Date: 30<sup>th</sup> May, 2022

To,  
**General Manager (Listing),**  
**BSE Limited,**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort, Mumbai - 400001,  
Maharashtra, India  
**COMPANY CODE: 540063**

Dear Sir / Madam,

**Subject: Submission of Standalone Audited Financial Results along with Auditor's Report for the quarter and year ended on 31<sup>st</sup> March, 2022.**

With regards to captioned subject, this is to inform you that the Board of Directors of the Company at their meeting held on today, 30<sup>th</sup> May, 2022 inter alia considered and approved the following:

**1) Approval of Audited Standalone Financial Results of the Company for the quarter and year ended on 31<sup>st</sup> March, 2022:**

On the recommendation of Audit Committee, the Board of Directors duly considered and approved the Audited Standalone Financial Results of the Company for the quarter and year ended 31<sup>st</sup> March, 2022, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with Standalone Statement of Assets and Liabilities as on 31<sup>st</sup> March, 2022 and Cash Flow Statement for the half year ended 31<sup>st</sup> March, 2022 as per Indian Accounting Standard (Ind-AS) along with the Auditor's Report issued by the Statutory Auditors of the Company with Declaration on unmodified opinion on the said financial results.

Audited Standalone Financial Results along with aforesaid documents are attached herewith including Declaration on unmodified opinion on the said Financial Results. The said results shall be available on the Company's website and on the website of BSE Limited.



**ECS Biztech Ltd.**

**Regd. Office:** The First, B-02, ECS Corporate House, Behind Keshavbaug Party Plot, Off.  
132 ft Ring Road, Vastrapur, Ahmedabad- 380015. Gujarat. India.  
Phone: 8980005006 / 8980004000 | Web: www.ecscorporation.com  
**CIN: L30007GJ2010PLC063070**



The Board Meeting commenced at 5:30 PM and concluded at 6:00 PM

You are requested to take the same on your record.

Thanking You,

Yours faithfully

For, ECS Biztech Limited

A handwritten signature in black ink, appearing to read "Vijay Mandora".



Vijay Mandora  
Managing Director  
DIN: 00328792

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**CIN: L30007GJ2010PLC063070**

**ECS BIZTECH LIMITED**



Registered Office : B-02, THE FIRST, ECS Corporate House, Behind Keshavbaug Party Plot, Off 132 Ft. Road, Vastrapur, Ahmedabad - 380015, Gujarat.  
 CIN : L30007GJ2010PLC063070 || Tel : 079 - 40400300  
 E-mail : secretarial@ecscorporation.com || Website: www.ecsbiztech.com

**Statement of Standalone Audited Financial Results for the Quarter and Year ended on 31<sup>st</sup> March, 2022**

(Amount in Rs. except EPS)

Sr. No.	Particulars	Standalone				
		Quarter ended			Year ended	
		31-03-2022 Audited	31-12-2021 Unaudited	31-03-2021 Audited	31-03-2022 Audited	31-03-2021 Audited
<b>1</b>	<b>Income</b>					
	a) Revenue from Operations	5,913,653.68	4,545,536.00	3,327,744.00	17,345,077.45	15,161,065.00
	b) Other Income	863,621.04	240.00	698.00	224,912.37	136,862.00
	<b>Total Income (a+b)</b>	<b>6,777,274.72</b>	<b>4,545,776.00</b>	<b>3,328,442.00</b>	<b>17,569,989.82</b>	<b>15,297,927.00</b>
<b>2</b>	<b>Expenses</b>					
	a) Cost of Materials consumed	-	-	-	-	-
	b) Purchase of stock-in-trade	395,996.81	870,908.00	1,035,153.00	2,137,043.72	5,994,828.00
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(243,497.12)	(918,694.00)	3,580,882.00	(634,642.12)	3,232,682.00
	d) Employee benefits expense	344,407.00	2,628,334.00	2,576,948.00	6,295,726.47	8,351,570.00
	e) Depreciation, depletion and amortisation expenses	426,335.00	350,125.00	80,794.00	1,515,666.00	893,311.00
	f) Finance Costs	2,351.24	2,393.00	81,341.00	78,719.30	285,477.00
	g) Other Expenses	2,157,022.49	1,597,189.00	1,943,078.00	8,038,078.94	29,666,351.00
	<b>Total Expenses</b>	<b>3,082,616.42</b>	<b>4,530,255.00</b>	<b>9,298,196.00</b>	<b>17,430,612.31</b>	<b>48,424,219.00</b>
<b>3</b>	<b>Profit before exceptional items and tax</b>	<b>3,694,658.30</b>	<b>15,521.00</b>	<b>(5,969,754.00)</b>	<b>139,377.51</b>	<b>(33,126,292.00)</b>
<b>4</b>	<b>Exceptional Items</b>			2,370,783.00		
<b>5</b>	<b>Profit before tax</b>	<b>3,694,658.30</b>	<b>15,521.00</b>	<b>(8,340,537.00)</b>	<b>139,377.51</b>	<b>(33,126,292.00)</b>
<b>6</b>	<b>Tax Expenses</b>					
	(i) Current Tax					
	(ii) Deferred Tax	2,290,264.00		6,690,480.00	2,290,264.00	6,690,480.00
	<b>Total tax expenses (i + ii)</b>	<b>2,290,264.00</b>		<b>6,690,480.00</b>	<b>2,290,264.00</b>	<b>6,690,480.00</b>
<b>7</b>	<b>Net Profit for the period</b>	<b>5,984,922.30</b>	<b>15,521.00</b>	<b>(1,650,057.00)</b>	<b>2,429,641.51</b>	<b>(26,435,812.00)</b>
<b>8</b>	<b>Other Comprehensive Income (Net of Income tax)</b>					
	a) Items that will not be reclassified to profit or loss					(4,434,839.00)
	b) Items that will be reclassified to profit or loss					(30,870,651.00)
<b>9</b>	<b>Total other comprehensive income (Net of tax)</b>	<b>5,984,922.30</b>	<b>15,521.00</b>	<b>(1,650,057.00)</b>	<b>2,429,641.51</b>	<b>(30,870,651.00)</b>
<b>10</b>	<b>Total comprehensive income for the period</b>	<b>5,984,922.30</b>	<b>15,521.00</b>	<b>(1,650,057.00)</b>	<b>2,429,641.51</b>	<b>(30,870,651.00)</b>
<b>11</b>	<b>Paid-up equity share capital (face value of Rs. 10/- per share)</b>	<b>205,550,470.00</b>	<b>205,550,470.00</b>	<b>205,550,470.00</b>	<b>205,550,470.00</b>	<b>205,550,470.00</b>
<b>12</b>	<b>Other Equity excluding Revaluation Reserves</b>					
<b>13</b>	<b>Earning Per Equity Share (EPS) of Rs. 10/- each (Not Annualised)</b>					
	a) Basic (Rs.)	0.29	0.00	(0.08)	0.12	(1.50)
	b) Diluted (Rs.)	0.29	0.00	(0.08)	0.12	(1.50)

**Notes:**

- The above Audited Standalone Financial Results for the Quarter and Year ended 31<sup>st</sup> March, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on today i.e. Monday, 30th May, 2022. The Statutory Auditors of the Company have expressed an unmodified opinion on the aforesaid results.
- These Audited Standalone Financial Results of the Company have been prepared in accordance with the provisions of Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended from time to time.
- As the Company has only one reportable segment i.e. IT Consulting and Software, the disclosure requirements under Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and in terms of Ind AS-108 on "Segment Reporting" are not applicable.
- The figures for the corresponding previous year/period's have been regrouped/rearranged wherever necessary.

Date : 30-05-2022  
Place : Ahmedabad

For and on behalf of the Board  
For: ECS Biztech Limited

Vijay M. Mandora  
Managing Director  
DIN: 00328792



ECS BIZTECH LIMITED

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Statement of Standalone Assets and Liabilities as at 31st March, 2022

(Rs. In Lakhs)

Particulars	Year Ended	
	31-03-2022	31-03-2021
<b>I - ASSETS</b>		
(1) - Non-current assets		
(a) Property, Plant and Equipment	2,426,003	3,036,728
(b) Capital work-in-progress		
(c) Investment Property		
(d) Goodwill		
(e) Other Intangible assets		
(f) Intangible assets under development		
(g) Biological Assets other than bearer plants		
(h) Financial Assets		
(i) Investments	55,377,560	67,374,697
(ii) Trade receivables	5,350,221	6,985,638
(iii) Loans		
Other financial assets		
(i) Deferred Tax Assets (Net)	11,378,670	13,841,433
(j) Other non-current assets	74,532,453	91,238,496
(2) Current Financial assets	2,543,642	1,909,000
(a) Inventories		
(b) Financial Assets		
(i) Investments		338,067
(ii) Trade receivables		327,811
(iii) Cash and cash equivalents	373,613	
(iv) Bank balances other than (iii) above		
(v) Loans, Current		
(vi) Others financial assets (to be specified)		
(c) Current Tax Assets (Net)		920
(d) Other current assets	2,917,255	2,575,798
<b>Total Assets</b>	<b>77,449,709</b>	<b>93,814,294</b>
<b>II - EQUITY AND LIABILITIES</b>		
A - Equity	205,550,470	205,550,470
(a) Equity Share capital	(255,940,063)	(256,960,021)
(b) Other Equity	(50,389,593)	(51,409,551)
B - LIABILITIES		
(1) - Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	576,504	12,782,827
(ii) Trade payables		
(iii) Other financial liabilities	1,446,523	
(b) Provisions	16,310,405	18,600,668
(c) Deferred tax liabilities (Net)		
(d) Other non-current liabilities	18,333,432	31,383,495
(2) - Current liabilities		
(a) Financial Liabilities	107,794,109	82,100,549
(i) Borrowings		25,758,065
(ii) Trade payables - Total outstanding dues of		
- Micro and Small Enterprises		
- Other than Micro and Small Enterprises		
(iii) Other financial liabilities		
(other than those specified in item (b),		
to be specified)	1,711,761	4,805,593
(b) Other current liabilities		1,176,143
(c) Provisions		
(d) Current tax liabilities (net)	109,505,870	113,840,350
<b>Total Equity and Liabilities</b>	<b>77,449,709</b>	<b>93,814,294</b>

For and on behalf of the Board  
For ECS Biztech Limited

  
Vijay Mandora  
Managing Director  
DIN: 00328792



Date: 30-05-2022  
Place: Ahmedabad

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Audited Standalone Cashflow Statement for the Year ended 31st March, 2022

A) CASH FLOW FROM OPERATING ACTIVITIES :	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Profit Before Tax	2429641.51	-30870650.31
<b>Non Cash Operations :</b>		
Depreciation/Amortisation	1515686	893311
Extraordinary Gain		
Provision for Doubtful Debts	0	26866397.5
Deferred Tax	-2290264	-6690479.94
Finance Cost	78719	285476.96
<b>Operating Profit Before Working Capital Changes</b>	<b>1733782.51</b>	<b>-9515944.79</b>
Increase/(Decrease) in :-		
Short Term Borrowings	25693560	-5447385
Trade Payable	-37964389	18093574
Other Current Liabilities	-3092912	-5505685.09
Trade Receivable	12335204	1642301.15
Short Term Provisions	270380	-1038788.65
Short Term Loans & Advances	1635418	-26607
Stock In Trade	-634642	3232681.64
	<b>-1757381</b>	<b>10950091.05</b>
<b>Net Cash Generated Before Exceptional Items</b>	<b>-23598.49</b>	<b>1434146.26</b>
<b>Exceptional Items</b>		
Tax Expenses	0	0
<b>Net Cash Used in / Generated from Operating Activities (A)</b>	<b>-23598.49</b>	<b>1434146.26</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES :</b>		
General Reserve	-1409682	
Non Current Investment		
Other Non-Current Assets	2462763	1803954.39
Profit on Sale of Assets		
Purchase Of Fixed Assets	-904961	-2435432
Sale of Fixed Assets		23264
<b>Net cash Used in Investing Activities (B)</b>	<b>148120</b>	<b>-608213.61</b>
<b>(C) CASH FLOW FROM FINANCING ACTIVITIES :</b>		
Long Term Loans & Advances		
Long Term Borrowings		
Finance Cost	-78719	-285476.96
<b>Net Cash from financing activities (C)</b>	<b>-78719</b>	<b>-285476.96</b>
<b>Net increase(Decrease) in cash and cash equivalents (A+B+C)</b>	<b>45802.51</b>	<b>540455.69</b>
Cash and Cash Equivalents at the Beginning of the year	327810.69	-212645
<b>Cash and Cash Equivalents at the end of the year</b>	<b>373613.2</b>	<b>327810.69</b>

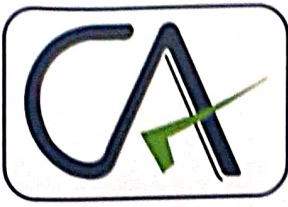
For and on behalf of the Board  
For ECS Biztech Limited

  
Vijay Mandora  
Managing Director  
DIN: 00328792



Date: 30-05-2022

Place: Ahmedabad



**Independent Auditor's Report on Audit of Annual Financial Results and Review of Quarterly Financial Results**

To  
The Board Of Directors  
**ECS Biztech Limited**

**Report on the audit of the Standalone Financial Results:**

We have (a) audited the Financial Results for the year ended March 31, 2022 and (b) reviewed the Financial Results for the quarter ended March 31, 2022 which were subject to limited review by us, both included in the accompanying "Statement of Audited Financial Results for the Quarter and Year Ended March 31, 2022 of **ECS Biztech Limited** ("the Company"), 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 Listing Regulations").

**(a) Opinion on Annual Financial Results**

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the year ended March 31, 2022:

- i. Is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year ended 31<sup>st</sup> March, 2022.

**(b) Conclusion on Audited Financial Results for the quarter ended March 31, 2022**

With respect to the Financial Results for the quarter ended March 31, 2022, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the quarter ended March 31, 2022, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.

## **Basis for Opinion on the Audited Financial Results for the year ended March 31, 2022**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Financial results for the year ended March 31, 2022 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

### **Management's Responsibilities for the Statement**

This Statement which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended March 31, 2022 has been compiled from the related Audited Financial Statements. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2022 that give a true and fair view of the Net Profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards ("the IAS") prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

### **Auditor's Responsibilities**

#### **(a) Audit of the Financial Results for the year ended March 31, 2022**

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended March 31, 2022 as a whole is free from material misstatement, whether due to fraud or error,

and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

As part of an Audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of Internal Control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Financial Results of the Company to express an opinion on the Annual Financial Results.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

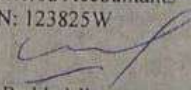
**(b) Review of the Financial Results for the quarter ended March 31, 2022**

We conducted our review of the Financial Results for the quarter ended March 31, 2022 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs specified under section 143(10) of the Act 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.

**Other Matters**

- The Statement includes the results for the Quarter ended March 31, 2022 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For, Purushottam Khandelwal & Co,  
Chartered Accountants  
FRN: 123825W

  
CA Prahlad Jhanwar  
Partner  
M No. 120920  
UDIN: 22120920AJWMMB5164  
Date: 30/05/2022  
Place: Ahmedabad





Ref. No.: EBL/SD/Reg.-33/2022-2023/3005  
Date: 30<sup>th</sup> May, 2022

To,  
**General Manager (Listing),**  
**BSE Limited,**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort, Mumbai - 400001,  
Maharashtra, India  
**COMPANY CODE: 540063**

Dear Sir / Madam,

**Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and as per SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016**

With regard to the above subject, we hereby confirm and declare that the Statutory Auditors of the Company namely M/s. Purushottam Khandelwal & Co., Chartered Accountants, Ahmedabad (FRN: 123825W) have issued the Audit Report on Standalone Audited Financial Results for the quarter and year ended on 31<sup>st</sup> March, 2022 as per Indian Accounting Standards (Ind-AS) with unmodified opinion i.e. do not contain any qualifications, reservations or adverse remark on the said results.

We submit this declaration as required under the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

You are requested to take this declaration on your records.

Thanking You,

Yours faithfully  
For, **ECS Biztech Limited**



Dvijesh Pandit  
Chief Financial Officer (CFO)  
PAN: AUMPP5196L

**ECS Biztech Limited.**

**Regd. Office:** The First, B02, ECS Corporate House, Behind Keshavbaug Party Plot, Off. 132 ft Ring Road, Vastrapur, Ahmedabad- 380015. Gujarat. India.  
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