



11<sup>th</sup> January, 2021

To  
Listing Department,  
BSE Ltd.,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai-400 001  
Scrip Code: 532633

Dear Sir,

**Sub: Submission of detailed Cash Flow Statement (Standalone and Consolidated) for the half year ended September 30, 2020 in PDF mode.**

This is to inform that the Company has submitted the unaudited financial results for the quarter and half year ended September 30, 2020 as per the format prescribed under Regulation 33/52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 ("the Listing Regulations") and Ind AS 34 - Interim Financial Reporting along with summarized statement of cash flows and limited review report, as approved by Board of Directors in its meeting held on October 22, 2020.

In response to your e-mail dated January 5, 2021, please find enclosed detailed statement of cash flows (Standalone and Consolidated) for the half year ended September 30, 2020 in pdf mode.

Request you to kindly take the above information on record.

Thank you,

Yours faithfully,

**For Allsec Technologies Limited**

  
**Gagan Preet Singh**  
**DGM - Legal & Company Secretary**



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**ALLSEC TECHNOLOGIES LTD.**

**Regd. Office :** 46-C, Velachery Main Road, Velachery, Chennai - 600 042  
Tel : +91.44.4299 7070 web : [www.allsectech.com](http://www.allsectech.com)

Corporate Identity Number : L72300TN1998PLC041033, Email : [contactus@allsectech.com](mailto:contactus@allsectech.com)

**Allsec Technologies Limited**  
 Reg Office: 46C, Velachery Main Road, Velachery, Chennai - 600042  
 CIN: L72300TN1998PLC041033

Standalone Statement of cash flows for the Half year ended 30 September 2020

(INR in Lakhs)

Particulars	For the Half Year Ended	
	30 September 2020	30 September 2019
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before income tax	846	1,816
<b>Adjustments to reconcile profit and loss to net cash provided by operating activities :</b>		
Unrealized Foreign exchange (gain) on cash and cash equivalents	57	10
Depreciation and amortisation expense	817	716
Loss/(Profit) on sale of assets	(9)	(1)
Provision for doubtful debts	8	-
Finance costs	100	103
Net gain on Current Investments (measured at Fair Value through Profit & Loss)	(111)	(255)
Interest Income		
- on fixed deposits (at amortised cost)	(5)	(1)
Dividend income		
<b>Operating profit before Working Capital changes</b>	<b>1,704</b>	<b>2,388</b>
<b>Changes in Working Capital</b>		
(Increase)/Decrease in Trade receivables	389	(695)
(Increase)/Decrease in other financial assets	(115)	159
Increase/(Decrease) in trade payables	(297)	848
Increase/(Decrease) in other financial liabilities	(82)	(579)
Increase/(Decrease) in other liabilities	(31)	(97)
Increase/(Decrease) in provisions	44	23
(Increase)/Decrease in other assets	(101)	44
Taxes Paid (Net)	(356)	(506)
<b>Net cash generated from in operating activities</b>	<b>1,155</b>	<b>1,584</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of capital assets and CWIP	(400)	(111)
Proceeds from sale of fixed assets	69	13
Ind AS 116 lease movement	-	37
(Investments in) / withdrawal of Investments in Subsidiary/ associate	-	(1,716)
Loans advanced to subsidiaries received		
Net current investments	(375)	4,766
Net investment in margin money deposits		
Interest received	4	1
Dividend income		
<b>Net cash flow from/(used) in Investing activities</b>	<b>(701)</b>	<b>2,990</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from borrowings	-	(1,309)
Lease Payments	(583)	
Repayment of borrowings	(12)	(15)
Interest paid	(100)	(103)
Dividend paid	-	(1,837)
<b>Net cash flow from / (used in) in financing activities</b>	<b>(695)</b>	<b>(3,264)</b>
<b>Net change in cash and cash equivalents</b>	<b>(241)</b>	<b>1,310</b>
Effects of foreign currency translation	(57)	(32)
Cash and cash equivalents at the beginning of the year	3,711	1,565
<b>Cash and cash equivalents at the end of the year</b>	<b>3,413</b>	<b>2,843</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	3	4
With banks- on current account	3,410	2,839
<b>Total cash and cash equivalents</b>	<b>3,413</b>	<b>2,843</b>



**Allsec Technologies Limited**  
 Reg Office: 46C, Velachery Main Road, Velachery, Chennai - 600042  
 CIN: L72300TN1998PLC041033

Consolidated Statement of cash flows for the Half year ended 30 September 2020

(INR in Lakhs)

Particulars	For the Half Year Ended	
	30 September 2020	30 September 2019
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before income tax	1,621	3,189
<b>Adjustments to reconcile profit and loss to net cash provided by operating activities :</b>		
Depreciation and amortisation expense	1,116	982
Unrealized foreign exchange (Gain) on cash and cash equivalents	326	19
Loss/(Profit) on sale of assets	(9)	(1)
Bad debts written off, loss allowance for doubtful trade receivables (Net)	8	-
Finance costs	118	135
Net gain on Current Investments (measured at Fair Value through Profit & Loss)	(111)	(255)
Interest Income - on fixed deposits	(4)	(2)
<b>Operating profit before Working Capital changes</b>	<b>3,066</b>	<b>4,067</b>
<b>Changes in Working Capital</b>		
(Increase)/Decrease in Trade receivables	747	(439)
(Increase)/Decrease in other financial assets	(128)	201
Increase/(Decrease) in trade payables	(524)	1,120
Increase/(Decrease) in other financial liabilities	(82)	(637)
Increase/(Decrease) in other liabilities	(50)	(201)
Increase/(Decrease) in provisions	140	(196)
(Increase)/Decrease in other assets	67	(50)
Taxes Paid (Net)	(482)	(704)
<b>Net cash generated from operating activities</b>	<b>2,754</b>	<b>3,161</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipment	(525)	(120)
Proceeds from sale of Property, plant and equipment	69	13
Ind AS 116 lease movement	-	64
(Investments in) / withdrawal of Investments in Subsidiary/ associate	-	(1,744)
Purchase of current investments (net)	(375)	4,766
Interest received	4	4
Dividend income	-	-
<b>Net cash flow from / (used) in Investing activities</b>	<b>(827)</b>	<b>2,983</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of Lease Liabilities	(797)	(1,281)
Repayment of borrowings	(12)	(15)
Interest paid	(118)	(135)
Dividend paid	-	(1,837)
<b>Net cash flow from / (used in) in Financing activities</b>	<b>(927)</b>	<b>(3,268)</b>
<b>Net change in cash and cash equivalents</b>	<b>1,000</b>	<b>2,876</b>
Effect of exchange differences on cash & cash equivalents held in foreign currency	(128)	(31)
Cash and cash equivalents at the beginning of the year	12,420	7,295
<b>Cash and cash equivalents at the end of the year</b>	<b>13,292</b>	<b>10,140</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	3	4
With banks- in current account	13,289	10,136
<b>Total cash and cash equivalents</b>	<b>13,292</b>	<b>10,140</b>

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*Ashwin*

