



**(Formerly Known as SHYAMA INFOSYS LIMITED)**

Date: 12<sup>th</sup> November 2024

The Manager  
BSE Limited  
Phiroze Jeejeebhoy Towers, Dalal Street  
Mumbai- 400 001  
**Scrip Code: 531219**

**Subject: Outcome of Board Meeting held on 12<sup>th</sup> November, 2024, in terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with SEBI circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023**

Dear Sir/ Madam,

This is to inform that the Board of Directors of the Company, at their meeting held today has, inter-alia, approved the following:

1. The Unaudited Standalone Financial Results of the Company along with Limited Review Report for the quarter ended 30<sup>th</sup> September, 2024. The said financial results along with the Limited Review Report issued by M/s. A O Mittal and Associates, Statutory Auditors of the Company are enclosed.

The meeting of the Board of Directors commenced at 04:00 P.M. and concluded at 04:40 P.M.

Kindly take the same on record.

Thanking you,

Yours faithfully,

For Shyama Computronics and Services Limited

**Samir Biswas**  
Digitally signed by Samir  
Biswas  
Date: 2024.11.12 16:42:42  
+05'30'

**Samir Biswas**  
Managing director  
(DIN: 07834496)

*Encl: As above*

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

**To the Board of Directors of Shyama Computronics And Services Limited**

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of M/s. Shyama Computronics And Services limited (the "company") for the quarter ended September 30, 2024 (the "Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirement) Regulations, 2015, as amended (the Listing Regulations")

This Statement, which is the responsibility of the Company's Management and approved by the company's Board of Directors, has been prepared 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 there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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 of material misstatement. 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 in scope than an audit conducted in accordance with standards on Auditing and consequently dose 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.





Based on our review conducted as above, 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 Standards ('Ind AS') specified under section 133 of the companies Act, 2013 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A O Mittal & Associates  
FRN: 014640C

  
Rahul Kumar Shah

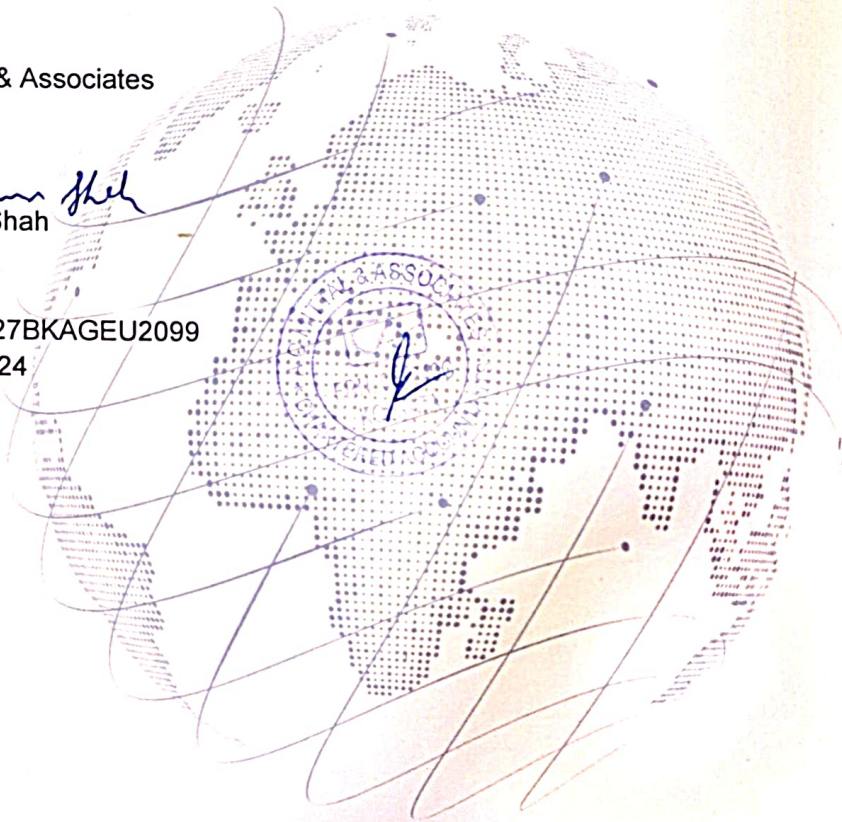
Partner

M.No. 307027

UDIN: 24307027BKAGEU2099

Date: 12.11.2024

Place: Kolkata





**SHYAMA COMPUTRONICS AND SERVICES LIMITED**  
(FORMERLY KNOWN AS : SHYAMA INFOSYS LIMITED)

**STATEMENT OF UN-AUDITED (STANDALONE) FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024**

CIN NO. L24235MH1996PLC057150

SR. No.	PARTICULARS	Rs. in Lakh					
		Quarter Ended			Half Year Ended		Year Ended
		3 months ended 30.09.2024	Corresponding 3 months ended 30.09.2023	Preceding 3 months ended 30.06.2024	6 months ended 30.09.2024	Corresponding 6 months ended 30.09.2023	12 Months ended 31.03.2024
	(un-audited)	(un-audited)	(un-audited)	(un-audited)	(un-audited)	(audited)	
<b>1</b>	<b>Income</b>						
	Revenue from operations	6.14	5.20	5.76	11.91	9.70	20.81
	Other income	2.35	2.43	7.13	9.48	8.42	17.84
	<b>Total Income</b>	<b>8.50</b>	<b>7.63</b>	<b>12.89</b>	<b>21.39</b>	<b>18.12</b>	<b>38.65</b>
<b>2</b>	<b>Expenses</b>						
	a. Cost of materials consumed						
	b. Purchases of stock-in-trade						
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade						
	d. Employees benefit expense	2.18	2.28	1.53	3.80	4.56	8.45
	e. Finance costs						
	f. Depreciation, depletion and amortisation expense						
	<b>g. Other Expenses</b>						
	1 Professional Fees	-	0.64	0.59	0.60	1.09	1.67
	2 Sales Promotion Expenses						
	3 Other Expenses	3.66	2.91	8.86	12.42	9.90	15.62
	<b>Total other expenses</b>	<b>3.66</b>	<b>3.55</b>	<b>9.45</b>	<b>13.02</b>	<b>10.99</b>	<b>17.29</b>
	<b>Total expenses</b>	<b>5.84</b>	<b>5.83</b>	<b>10.98</b>	<b>16.82</b>	<b>15.55</b>	<b>25.74</b>
<b>3</b>	<b>Total Profit / Loss before exceptional items and tax</b>	<b>2.65</b>	<b>1.80</b>	<b>1.91</b>	<b>4.56</b>	<b>2.57</b>	<b>12.91</b>
<b>4</b>	<b>Exceptional Items</b>						
<b>5</b>	<b>Total Profit / Loss before tax</b>	<b>2.65</b>	<b>1.80</b>	<b>1.91</b>	<b>4.56</b>	<b>2.57</b>	<b>12.91</b>
<b>6</b>	<b>Tax Expense</b>						
<b>7</b>	Current tax	0.69	0.47	0.50	1.19	0.67	1.92
<b>8</b>	Deferred tax						
<b>9</b>	<b>Total tax expenses</b>						
	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement						
<b>11</b>	<b>Net Profit / Loss for the period from continuing operations</b>	<b>1.96</b>	<b>1.33</b>	<b>1.41</b>	<b>3.38</b>	<b>1.90</b>	<b>10.99</b>
<b>12</b>	Profit / Loss from discontinued operations before tax						
<b>13</b>	Tax expense of discontinued operations						
<b>14</b>	<b>Net Profit / Loss from discontinued operation after tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Share of Profit / Loss of associates and joint ventures accounted for using equity method						
<b>16</b>	<b>Total Profit / Loss for period</b>	<b>1.96</b>	<b>1.33</b>	<b>1.41</b>	<b>3.38</b>	<b>1.90</b>	<b>10.99</b>
<b>17</b>	Other comprehensive income net of taxes						
<b>18</b>	<b>Total comprehensive Income net of taxes</b>						
<b>19</b>	<b>Total Profit / Loss, attributable to</b>						
	Profit / Loss, attributable to owners of parent						
	Total Profit / Loss, attributable to non-controlling interests						
<b>20</b>	<b>Total Comprehensive income for the period attributable to</b>						
	Comprehensive income for the period attributable to owners of parent						
	Total Comprehensive income for the period attributable to owners of parent non-controlling interests						
<b>21</b>	<b>Details of equity share capital</b>						
	Paid-up Equity Share Capital	1,006.44	1,006.44	1,006.44	1,006.44	1,006.44	1,006.44
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
<b>22</b>	<b>Details of debt securities</b>						
	Paid-up debt capital						
	Face value of debt securities						
<b>23</b>	<b>Reserves excluding revaluation reserve</b>	<b>(7.71)</b>	<b>(20.40)</b>	<b>(9.18)</b>	<b>(7.71)</b>	<b>(20.39)</b>	<b>(21.09)</b>
<b>24</b>	Debt redemption reserve						
<b>25</b>	<b>Earnings per share</b>	<b>0.02</b>	<b>0.01</b>	<b>0.01</b>	<b>0.03</b>	<b>0.02</b>	<b>0.11</b>
	<b>i. Earnings per equity share for continuing operations</b>						
	Basic earnings (loss) per share from continuing operations						
	Diluted earnings (loss) per share from continuing operations						
	<b>ii. Earnings per equity share for discontinued operations</b>						
	Basic earnings (loss) per share from discontinued operations						
	Diluted earnings (loss) per share from discontinued operations						
	<b>iii. Earnings per equity share</b>						
	Basic earnings (loss) per share from continuing and discontinued operations						
	Diluted earnings (loss) per share from continuing and discontinued operations						
<b>26</b>	Debt equity ratio						
<b>27</b>	Debt service coverage ratio						
<b>28</b>	Interest service coverage ratio						
<b>29</b>	Disclosure of notes on financial results						

**NOTES :**

- The above unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings on held on 12th November 2024.
- The Results are accompanied by the Limited Review Report.
- Figures for the previous periods have been recasted, rearranged & reclassified, wherever necessary to make them comparable with current period.
- The Company is engaged in single Segment operation hence there are no separate reportable segments as per Accounting Standard 17 dealing with Segment Reporting. Is not required.
- The above Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 [Ind AS] prescribed under section 133 of the Companies Act, 2013.

Date : 12/11/2024  
Place : Kolkata

For SHYAMA COMPUTRONICS AND SERVICES LIMITED

Mr. Samir Biswas  
Managing Director  
DIN : 07834496

*SAMIR BISWAS*



**SHYAMA COMPUTRONICS AND SERVICES LIMITED**  
(FORMERLY KNOWN AS : SHYAMA INFOSYS LIMITED)  
STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2024

STATEMENT OF ASSETS AND LIABILITIES	(Rs in Lakhs)	
	30.09.2024	31.03.2024
	Unaudited	Audited
<b>Particulars</b>		
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, Plant and Equipment		
Capital Work In Progress		
Investment Property		
Goodwill		
Other Intangible Assets		
Intangible Assets under Development		
Biological Assets Other than Bearer Plants		
Investments accounted using Equity method	223.26	235.14
<b>Non-Current Financial Assets</b>		
Non Current Investments		
Trade Receivables Non-Current	290.51	270.70
Loans Non-Current	463.03	463.46
Other Non-Current Financial Assets		
<b>Total Non-Current Financial Assets</b>		
Deferred Tax Assets(Net)	4.85	4.85
Other Non-Current Assets	27.48	26.29
<b>Total Non-Current Assets</b>	<b>1,009.13</b>	<b>1,000.43</b>
<b>Current Assets</b>		
Inventories		
<b>Current Financial Assets</b>		
Current Investments		
Trade Receivables, Current		
Cash and Cash Equivalents	0.75	0.23
Bank Balance other than Cash and Cash Equivalents	1.82	2.86
Loans Current		
Other Current Financial Assets		
<b>Total Current Financial Assets</b>	<b>2.57</b>	<b>3.09</b>
Current Tax Assets(Net)		
Other Current Assets		
<b>Total Current Assets</b>	<b>2.57</b>	<b>3.09</b>
Non-Current Assets as classified for Sale		
Regulatory deferral account debit balances and related deferred tax assets		
<b>TOTAL ASSETS</b>	<b>1,011.70</b>	<b>1,003.52</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
<b>Equity attributable to owner of parent</b>		
Equity Share Capital	1006.44	1,006.44
Other Equity	-7.71	(11.09)
<b>Total Equity attributable to owner of parent</b>		
Non-Controlling Interest		
<b>Total Equity</b>	<b>998.73</b>	<b>995.35</b>
<b>LIABILITIES</b>		
<b>Non -Current Liabilities</b>		
<b>Non-Current Financial Liabilities</b>		
Borrowings Non-Current		
Trade payables Non-Current	9.32	6.20
Other Non-Current Financial Liabilities	2.47	1.97
<b>Total Non-Current Financial Liabilities</b>		
Provisions, Non-Current		
Deferred Tax Liabilities(Net)		
Deferred Government Grants, Non-Current		
Other Non-Current Liabilities	11.79	8.17
<b>Total Non-Current Liabilities</b>		
<b>Current Liabilities</b>		
<b>Current Financial Liabilities</b>		
Borrowings Current		
Trade Payables, Current		
Other Current Financial Liabilities		
<b>Total Current Financial Liabilities</b>		
Other current liabilities		
Provisions, Current	1.19	
Current Tax Liabilities		
Deferred Government Grants, Current		
<b>Total Current Liabilities</b>		
Liabilities directly associated with assets in disposal group classified as held for sale		
Regulatory Deferral Account credit balances and related deferred tax liability		
<b>TOTAL LIABILITIES</b>		
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,011.70</b>	<b>1,003.52</b>

For Shyama Computronics and Services Limited

*SAMIR BISWAS*

Date : 12-11-2024  
Place : KOLKATA

SAMIR BISWAS  
MANAGING DIRECTOR  
DIN: 07834496



**SHYAMA COMPUTRONICS AND SERVICES LIMITED**  
(FORMERLY KNOWN AS : SHYAMA INFOSYS LIMITED)  
Statement of Cash Flows for the Half Year Ended 30th September 2024

DESCRIPTION	(Amount in Rs. Lacs) Half Year Ended 30th September , 2024	(Amount in Rs. Lacs) Year Ended 31st March, 2024
<b>A. Cash Flow from Operating Activities</b>		
Profit Before Tax as per Statement of Profit and Loss Account	4.56	12.91
Less: Profit on Sale of Investments	-7.13	-6.00
Add: Investments Written off	-	-
	<u>-2.56</u>	<u>6.91</u>
Adjusted For:		
Sundry Debtors	(19.81)	(25.30)
Loans and Advances	0.15	48.81
Other Current Assets	0.29	(16.25)
Increase/(Decrease) in Financial Liabilities	3.61	(1.82)
	<u>(18.33)</u>	<u>12.35</u>
Less: Tax adjusted	(1.19)	(2.14)
<b>Cash Flow from Operating Activities (A)</b>	<u>(19.51)</u>	<u>10.21</u>
<b>B. Cash Flow from Investing Activities</b>		
Purchase/ (Sale) of Investments	19.00	18.00
Purchase/ (Sale) of Fixed Assets	-	-
<b>Cash Flow from Investing Activities (B)</b>	<u>19.00</u>	<u>18.00</u>
<b>C. Cash Flow from Financing Activities</b>		
Unsecured Loan Received	-	(28.27)
<b>Cash Flow from Financing Activities (C)</b>	<u>-</u>	<u>(28.27)</u>
<b>Net Increase in Cash and Cash Equivalents (A+B+C)</b>	(0.51)	(0.05)
<b>Opening Balance of Cash and Cash Equivalents</b>	3.09	3.14
<b>Closing Balance of Cash and Cash Equivalents</b>	2.58	3.09

Notes:

1. All figures in brackets are outflow.
2. Cash and cash Equivalent is cash and Bank Balances as per Balance Sheet.

Place : Kolkata  
date: 12.11.2024

For. Shyama Computronics and Services Limited

*SAMIR BISWAS*

Samir Biswas  
Managing Director  
DIN - 07834496