



**CHANDRA BABU NAIDU & CO.,**  
CHARTERED ACCOUNTANTS  
Plot No. 12, "N Heights"  
Ground Floor, Software Layout Unit  
Cyberabad, Hyderabad - 500 081.

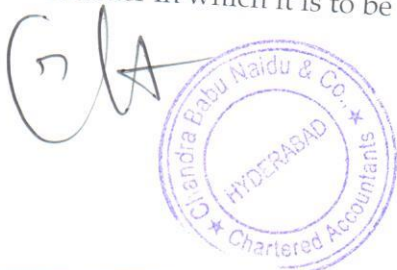
Tel. : (91-40) 2311 9499  
Mob. : +91-97032 24490  
E-mail : chandrababu.ca@gmail.com

LIMITED REVIEW REPORT

To  
The Board of Directors  
**ALLSOFT CORPORATION LIMITED**  
Hyderabad

Limited Review Report for the quarter ended 30<sup>th</sup> September, 2017 on Standalone Financial Statements:

1. We have reviewed the accompanying standalone statement of unaudited financial results ("the Statement") of M/s. **ALLSOFT CORPORATION LIMITED** for the quarter ended 30<sup>th</sup> September, 2017, and year to date from April 1<sup>st</sup>, 2017 to September 30<sup>th</sup>, 2017 herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5<sup>th</sup>, 2016.
2. This preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards -34 Interim Financial Reporting (INDAS 34) prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of Companies (INDAS) Rules, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5<sup>th</sup>, 2016 is the responsibility of the Company's Management and has been approved by the Board of Directors/ committee of Board of Directors in their meeting held on 13<sup>th</sup> December, 2017. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing obligations and Disclosure requirements) Regulations, 2015 and SEBI circular dated 05<sup>th</sup> July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.





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5. We have not audited or reviewed the accompanying financial results and other financial information for the corresponding quarter ended September 30<sup>th</sup> 2017 and year to date from April 1<sup>st</sup>, 2017 to September 30<sup>th</sup>, 2017 which have been presented in the statement and is solely based on the information compiled by the management and has been approved by the Board Of Directors.

For Chandrababu Naidu & Co.,  
Chartered Accountants  
FRN: 016016S

  
Chandra Babu M.  
Partner  
M.No. 227849



Place: Hyderabad  
Date: 13<sup>th</sup> December 2017



STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER II ENDED 30TH SEPTEMBER, 2017						
Particulars	INR in Lacs					
	Quarter Ended			Half Year Ended		
	3 months ended (30/09/2017)	Preceding 3 months ended (30/06/2017)	Corresponding 3 months ended (30/09/2016)	For Half Year ended (30/09/2017)	For Half Year ended (30/09/2016)	
	UnAudited	UnAudited	UnAudited	UnAudited	UnAudited	
I	Revenue from Operations	19.60	17.51	16.65	37.11	31.65
II	Other Income	0.11	0.11	-	0.22	-
III	<b>Total Revenue (I+II)</b>	<b>19.71</b>	<b>17.62</b>	<b>16.65</b>	<b>37.33</b>	<b>31.65</b>
IV	Expenses					
	Cost of Material Consumed	0	0	0	0	0
	Purchase of Stock-in-trade	8.79	7.85	9.98	16.64	18.87
	Changes in inventories of finished goods, Work in progress and Stock in trade	-	-	-	-	-
	Employee benefits expense	0.36	0.36	0.36	0.72	0.72
	Finance Costs	7.07	7.01	6.71	14.08	13.44
	Depreciation and Amortisation expense	5.52	5.52	5.89	11.04	11.78
	Other Expense	3.87	3.66	0.66	7.53	1.44
	<b>Total Expenses</b>	<b>25.61</b>	<b>24.40</b>	<b>23.60</b>	<b>50.01</b>	<b>46.25</b>
	<b>Profit/(Loss) from before Exceptional Items and tax (I-IV)</b>	<b>-5.90</b>	<b>-6.78</b>	<b>-6.95</b>	<b>-12.68</b>	<b>-14.60</b>
V	Exceptional Items	-	-	-	-	-
VII	<b>Profit/(Loss) before tax (V-VI)</b>	<b>-5.90</b>	<b>-6.78</b>	<b>-6.95</b>	<b>-12.68</b>	<b>-14.60</b>
VIII	Tax Expense:					
	Current Tax	-	-	-	-	-
	Deferred Tax	-0.11	0.00	-0.25	-0.11	-0.68
IX	<b>Profit/ (Loss) for the period from Continuing operations (VII-VIII)</b>	<b>-5.79</b>	<b>-6.78</b>	<b>-6.70</b>	<b>-12.56</b>	<b>-13.92</b>
X	Profit/ (Loss) from discontinuing operations	-	-	-	-	-
XI	Tax Expense of discontinuing operations	-	-	-	-	-
XII	Profit/ (Loss) for the period from discontinuing operations after tax (X- XI)	-	-	-	-	-
XIII	<b>Profit/ (Loss) for the period (IX+XII)</b>	<b>-5.79</b>	<b>-6.78</b>	<b>-6.70</b>	<b>-12.56</b>	<b>-13.92</b>
XIV	Other Comprehensive Income	-	-	-	-	-
XV	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (loss) and Other Comprehensive Income for the Period)</b>	<b>-5.79</b>	<b>-6.78</b>	<b>-6.70</b>	<b>-12.56</b>	<b>-13.92</b>
XVI	Earnings Per Equity Share (For Continuing Operations) (Face Value INR 10/- each) 1) Basic	-0.006	-0.007	-0.007	-0.012	-0.014
	2) Diluted	-	-	-	-	-
XVII	Earnings Per Equity Share (For Discontinued Operations) (Face Value INR 10/- each) 1) Basic	-	-	-	-	-
	2) Diluted	-	-	-	-	-
XVIII	Earnings Per Equity Share (For Continued and Discontinued Operations)(Face Value INR 10/- each) 1) Basic	-0.006	-0.007	-0.007	-0.012	-0.014
	2) Diluted	-	-	-	-	-
XIX	<b>Paid Up Equity Share Capital (Face Value of INR 10/- per share)</b>	<b>1025.38</b>	<b>1025.38</b>	<b>1025.38</b>	<b>1025.38</b>	<b>1025.38</b>

**NOTES:**

- Beginning April, 2017; the Company has for the first time adopted the Indian Accounting Standards (Ind AS) with a transition date of April, 2016 and accordingly these financial statements have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS prescribed under Section 133 of Companies Act, 2013 read with the relevant rules issued thereunder.
- The format for the Unaudited quarterly results as prescribed in SEBI Circular CRI/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with the requirements of SEBI Circular CRI/CFD/FAC/62/2016 dated July 5, 2016 and exemption as given under clause 2.6.1(ii) has been availed. Hence, Figures of corresponding previous quarter and previous year have not been
- There is a possibility that these quarterly financial results may require adjustment before compiling the final Ind AS financial statements as of and for the year ending March 31, 2018 due to changes in financial reporting requirements arising from new or revised standards or interpretations issued by MCA or changes in the use of one or more optional exemptions from retrospective Previous period figures have been regrouped, wherever necessary, for the purpose of comparison.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 13-12-2017.
- The results are also available on the website of the Company
- Reconciliation between Financial Results previously reported (referred to as PREVIOUS GAAP) and Ind AS for the Quarter ended 30th September, 2016 (As per paragraph 32 of Ind AS 101)

Particulars	Quarter Ended 30/09/2016	Half Year Ended 30/09/2016
Net Profit as per previous GAAP	-6.70	-13.92
Increase in profit due to:	0	0
Fair Value Impact for financial instrument	0	0
<b>Net Profit after Ind AS (After Tax)</b>	<b>-6.7</b>	<b>-13.92</b>
Other Comprehensive Income	0	0
<b>Total Comprehensive Income under Ind AS</b>	<b>-6.7</b>	<b>-13.92</b>



By Order of the Board  
for ALLSOFT CORPORATION LIMITED

*Ajay Chauhan*  
Ajay Chauhan  
Director  
DIN : 00629472

Place : Secunderabad  
Date : 13-12-2017

**Statement of Assets and Liabilities**

(INR. in Lakhs)	
Particulars	Half Year Ended 30-09-2017 Unaudited
<b>ASSETS</b>	
<b>1 Non Current Assets</b>	
a Property, Plant and Equipments	228.09
b Capital Work In Progress	-
c Investment Prpoerty	-
d Goodwill	-
e Other Intangible Assets	
f Intangible Assets under development	
g Biological assets other than bearer plants	
h Financial Assets:	
Investments	20.85
Trade Receivables	
Loans	
Others	
Loans & Advances	523.44
Others	
i Deferred Tax Assets (net)	-
Other Non Current Assets	-
<b>Total Non Current Assets</b>	<b>772.38</b>
<b>2 Current Assets</b>	
a Inventories	-
b Financial Assets	-
Investments	-
Trade Receivables	898.66
Cash and Cash Equivalents	4.87
Bank balances other than above	3,403.41
Loans	-
Others	-
c Current Tax Assets (net)	-
d Other Current Assets	-
<b>Total Current Assets</b>	<b>4,306.94</b>
<b>Total Assets</b>	<b>5,079.32</b>
<b>EQUITY AND LIABILITIES</b>	
<b>1 Equity</b>	
a Equity Share Capital	1,025.38
b Other Equity	139.36
<b>Total - Equity</b>	<b>1,164.74</b>
<b>2 Liabilities</b>	
<b>Non Current Liabilities</b>	
a Financial Liabilities	-
Borrowings	30.00
Trade Payables	-
Other Financial Liabilities	-
b Provisions	-
c Deferred Tax Liabilities (net)	27.19
d Other Non Current Liabilities	-
<b>Total Non Current Liabilities</b>	<b>57.19</b>
<b>Current Liabilities</b>	
a Financial Liabilities	-
Borrowings	179.47
Trade Payables	1,256.57
Other Financial Liabilities	2,370.53
b Other Current Liabilities	-
c Provisions	50.83
d Currenr Tax Liabilities (net)	-
<b>Total Current Liabilities</b>	<b>3,857.40</b>
<b>Total - Equity and Liabilities</b>	<b>5,079.32</b>

Plac Hyderabad  
Date: 13-12-2017



*(Signature)*  
For Allsoft Corporation Ltd  
Ajay Chauhan  
Director  
DIN : 00629472