



Date: 09/11/2023

BSE Limited

P. J. Towers, Dalal Street, <u>Mumbai – 400001</u> **The National Stock Exchange of India Limited** Exchange Plaza, 5th Floor, C-1, Block G, Bandra – Kurla Complex, Bandra (E), <u>Mumbai – 400051</u> <u>Symbol : ALANKIT</u>

Scrip Code: 531082

Dear Sir/Ma'am,

Sub: <u>Outcome of Meeting of the Board of Directors of the Company held on 09th</u> <u>November, 2023</u>

Pursuant to Regulation 30 and other applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), please be informed that the Board of Directors, at its meeting held today, have, inter-alia:

1. Approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2023. In compliance with provisions of Regulation 33 and other applicable provisions of the Listing Regulations, please find enclosed herewith, the aforesaid Financial Results, along with the Limited Review Reports of the Statutory Auditors, thereon.

The Meeting Commenced at 03:00 P.M. and Concluded at 03:45 P.M.

This is for your information and records.

Thanking you.

Yours faithfully,

FOR ALANKIT LIMITED

MANISHA SHARMA COMPANY SECRETARY AND COMPLIANCE OFFICER M. NO. A58430

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2071123006

CIN: L74900DL1989PLC036860

Registered Office : 205-208, Anarkali Complex, Jhandewalan Extension, New Delhi -110055, India Corporate Office : Alankit House, 4E/2, Jhandewalan Extension, New Delhi -110055, India Phone : +91-11-4254 1234 / 2354 1234 | Fax : +91-11-2355 2001 | Website : www.alankit.in | email : info@alankit.com, investor@alankit.com

Kanodia Sanyal & Associates **CHARTERED ACCOUNTANTS**



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

То The Board of Directors **Alankit Limited**

- 1. We have reviewed the accompanying statement of Standalone unaudited financial results (Statement) of M/s ALANKIT LIMITED, ("the Company") for the quarter ended 30.09.2023 and Year to date from April 1, 2023 to September 30, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019('the Circular').
- This Statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement 2. principals laid down in the Indian Accounting Standard 34 " Interim Financial Reporting " (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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, Engagements to "Review of Interim Financial information performed by the Independent Auditor of the Entity" Statements 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 an analytical procedure 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.
- The results for the Quarter ended June 2023 and corresponding quarter September 2022, included in these IND AS financial statements have been reviewed by the predecessor auditor, Nemani Garg Agarwal & Co. and B. K. Shroff & Co. respectively, who have expressed unmodified opinion on these financial statements on dated 11th August, 2023 and 29th October, 2022 respectively.

Emphasis of Matter 5.

We draw attention to note no. 4 of the standalone financial results which describes that a search and seizure operation u/s 132 of the Income Tax Act,1961 was conducted by the Income Tax department from 18.10.2019 to 23.10.2019 on the company. The assessment proceedings u/s 153A and 143(3) of the I.T. Act, 1961 were completed on 24.05.2022. The company has received demand notices under section 156 of the Income Tax Act, 1961 with respect to assessment years 2010-11 to 2020-21 amounting to Rs.17460.95 Lacs. The company has filed an appeal with Commissioner of Appeals on 21.06.2022 against the additions made . Further the company has also filed the rectification application u/s 154 of I.T. Act, 1961 on 21.07.2023. The management is of the opinion that no liability is likely to arise from these additions after decision of the appellate authorities.



Kanodia Sanyal & Associates CHARTERED ACCOUNTANTS



6. Based on our review conducted as state above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards i.e. Indian Accounting Standards(" Ind AS") specified under section 133 of the Companies Act,2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kanodia Sanyal & Associates Chartered Accountants FRN008396N

(Namrata Kanodia) Partner Membership Number: 402909

UDIN: 23402909 BGZHKV5922 Place: New Delhi Date: 9th November, 2023



		ALANKIT LIMITED							
		4900DL1989PLC036							
	Regd. Office: 205-208, Anarkali C								
	STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023								
						(₹ In Lakhs except			
S.no	PARTICULARS		uarter ended	00.0 00		ar Ended	Year Ended		
		30-Sep-23 Unaudited	30-Jun-23 Unaudited	30-Sep-22 Unaudited	30-Sep-23 Unaudited	30-Sep-22 Unaudited	31-Mar-23 Audited		
1	Income	Unauditeu	Unauditeu	Unauditeu	Unauuteu	Unauunteu	Auuneu		
2	Revenue from operations	2,058.16	2,795.69	2,025.48	4,853.85	4,290.09	10,905.60		
	Other Income	29.52	66.55	10.71	96.07	20.75	87.86		
	Total Income	2,087.68	2,862.24	2,036.19	4,949.92	4,310.84	10,993.46		
3	Expenses	2,007100		2,000(2)		1,020101			
Ŭ	Purchases of stock in trade	198.97	336.27	616.14	535.24	999.96	1,448.44		
	Changes in Inventories of stock in trade	8.17	(46.93)	(238.31)	(38.76)	(282.00)	(163.73		
	Employee benefits expenses	858.47	799.60	838.38	1,658.07	1,691.23	3,622.47		
	Finance Cost	40.01	41.37	42.92	81.38	85.30	161.45		
	Depreciation & Amortisation expense	138.03	137.73	139.39	275.76	307.64	650.61		
	Other expenses	702.28	1,131.38	408.55	1,833.66	911.02	3,665.78		
4	Total Expenses	1,945.93	2,399.42	1,807.07	4,345.35	3,713.15	9,385.02		
5	Profit before tax & exceptional items	141.75	462.82	229.12	604.57	597.69	1,608.44		
	Exceptional Items	-		2,459.22	-	2,459.22	2,459.22		
	Total Exceptional Items	-	-	2,459.22	-	2,459.22	2,459.22		
6	Profit before tax	141.75	462.82	(2,230.10)	604.57	(1,861.53)	(850.78)		
7	Tax expenses:			100 D 100					
	Current tax	61.81	151.25	78.81	213.06	209.88	559.13		
	Earlier year taxes	÷	-	-	-	-	(334.19		
	MAT credit receivable		-	-	-				
	Deferred tax	(20.43)	(7.11)	(585.71)	(27.54)	(607.93)	(656.80		
	Total tax Expense	41.38	144.14	(506.90)	185.52	(398.05)	(431.86)		
8	Net Profit for the period	100.37	318.68	(1,723.20)	419.05	(1,463.48)	(418.92)		
9	Other Comprehensive Income / (Losses)								
	Items that will not be reclassified subsequently to the statement of profit and loss								
	Remeasurement of defined employee benefit plans	27.56	27.57	21.72	55.13	43.44	110.27		
	Changes in fair values of investments in equities carried at fair value through OCI	÷	-	-		•	-		
	Income Tax on items that will not be reclassified subsequently to the statement	(8.02)	(8.03)	(6.32)	(16.05)	(12.65)	(32.11		
	Items that will be reclassified subsequently to the statement of profit and loss		-		•				
	Exchange differences in translating the financial statement of a foreign operation	-	· · ·	-	-	-	-		
	Income Tax on items that will be reclassified subsequently to the statement of profit & Loss	-	-	-	•	-	-		
10	Total Other Comprehensive Income / (Losses) (net of tax)	19.54	19.54	15.40	39.08	30.79	78.16		
	Total Other Comprehensive Income for the Period	119.91	338.22	(1,707.80)	458.13	(1,432.69)	(340.76)		
	Total Paid up share capital equity shares (Face value of Re. 1 each full paid)	2245.58	2,245.58	1,429.58	2245.58	1429.58	2245.58		
	Other Equity (Excluding Revaluation Reserves)				-		17391.26		
	Earning per equity share (face value Re.1/- each)						been many profiled		
	Basic	· 0.05	0.14	(1.21)	0.19	(1.02)	(0.26		
_	Diluted	0.05	0.14	(1.21)	0.19	(1.02)	(0.26)		

NOTES:

1. The above unaudited standalone financial results of the company for the quarter ended September 30,2023 have been reviewed and recommended by the audit committee and approved by the board of directors at their respective meetings held on 9th November, 2023. The Statutory auditors of the company have carried out a limited review of the above results for the quarter and half year ended September 30,2023

2. The Financial Results of the Company have been prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under section 133 of the Companies Act, 2013

3. Exceptional item for the year ended 31.03.2023 represents loss on derecognition of goodwill. Goodwill has been derecognized based on management internal assessment that no future economic benefits are expected from its use or disposal.

4. A Search and seizure operation u/s 132 of the Income Tax Act, 1961 was conducted by the Income Tax department from 18.10.2019 to 23.10.2019 on the company. The assessment proceedings u/s 153A and 143(3)of the I.T. Act, 1961 were completed on 24.05.2022. The company received demand notices under section 156 of the Income Tax Act, 1961 with respect to assessment years 2010-11 to 2020-21 amounting to Rs.17460.95 Lacs. The company has filed an appeal with Commissioner of Appeals on 21.06.2022 against the additions made . we would like to inform you that the Company has filed a rectification u/s 154 of the Income Tax Act, 1961, on July 21, 2023, against the mentioned Income Tax demand. The management is of the opinion that no liability is likely to arise from these additions after decision of the appellate authorities.

5. The Company had on January 16, 2023 allotted 8,16,00,000 Equity Shares of face value of Re. 1/- each, on Preferential Basis pursuant to conversion of loan, at Rs. 12.50/- per Equity Share (face value of Re. 1.00 per share and premium of Rs. 11.50 per share).

6. The company's business activities fall in to the following Segments: E-Gov Product and E-Gov Service, therefore segment reporting as per Ind AS-108 is furnished.

7. Figures have been re-grouped/re-classified to make them comparable to the current figures wherever necessary.

8. Figures in brackets are representing the negative values.

9. The Unaudited Standalone Financial Results of Alankit Limited for the above mentioned period are available on company's website, www.alankit.in and on the stock Exchange Website i.e.



A	ANKIT LIMITE	D					
CIN:L74900DL1989PLC036860							
Regd. Office: 205-208, Anarkali Co	nplex, Jhandewa	alan Extension, No	ew Delhi-110055				
UNAUDITED STANDALONE SEGMENT INFORM	ATION FOR TH	E QUARTER ANI	D HALF YEAR ENI	DED SEPTEMBEI	R 30, 2023	(₹ in Lakhs	
Particulars	Quarter Ended 30.09.2023	Quarter Ended 30.06.2023	Quarter Ended 30.09.2022	Half Year Ended 30.09.2023	Half Year Ended 30.09.2022	Year Ended 31.03.2023	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1. Segment Revenue							
a. Segment A- E-Governance services	1,865.99	2,526.61	1,605.36	4,392.60	3,484.82	9,479.32	
b. Segment B-E-Governance Product sale	195.50	310.50	430.83	506.00	826.02	1,477.08	
c. Unallocated	26.19	25.13	-	51.32	-	37.06	
Total	2,087.68	2,862.24	2,036.19	4,949.92	4,310.84	10,993.46	
Less: Inter Segment Revenue	-	-	-		-		
Net Sales/Income from Operations	2,087.68	2,862.24	2,036.19	4,949.92	4,310.84	10,993.46	
2. Segment Results (Profit/ loss before Depreciation, Tax and Interest from each							
Segment)							
a. Segment A- E-Governance services	304.32	608.42	367.23	912.74	903.42	2,211.19	
b. Segment B-E-Governance Product sale	(11.63)	4.09	41.42	(7.54)	82.98	167.29	
c. Unallocated	26.19	25.13	-	51.32		37.06	
Total	318.88	637.64	408.64	956.51	986.40	2,415.54	
Less: i) Interest	39.08	37.10	40.14	76.18	81.07	156.49	
ii) Other Un-allocated Expenditure net off	138.04	137.73	2,598.61	275.77	2,766.86	3,109.83	
iii) Un-allocable Income		-	-	-	-	-	
Total Profit Before Tax	141.76	462.81	(2,230.10)	604.57	(1,861.53)	(850.78	
3. Capital Employed					-		
(Segment Assets-Segment Liabilities)				-	-		
a. Segment A- E-Governance services Assets	11,848.27	11,295.07	8,883.87	11,848.27	8,883.87	11,199.07	
a. Segment A- E-Governance services Liabilities	5,883.01	6,519.65	9,443.27	5,883.01	9,443.27	6,700.39	
Capital Employed -Segment A	5,965.26	4,775.42	(559.40)	5,965.26	(559.40)	4,498.68	
b. Segment B- E-Governance Product sale Assets	582.44	589.74	630.45	582.44	630.45	555.73	
b. Segment B- E-Governance Product sale Liabilities	161.72	363.98	139.39	161.72	139.39	119.49	
Capital Employed -Segment B	420.72	225.76	491.06	420.72	491.06	436.24	
c. Segment C- Unallocated Assets	14,076.94	15,341.87	8,880.55	14,076.94	8,880.55	15,062.26	
c. Segment C- Unallocated Liabilities	367.93	367.97	467.30	367.93	467.30	360.33	
Capital Employed -Segment C	13,709.01	14,973.90	8,413.25	13,709.01	8,413.25	14,701.93	
Total	20,094.99	19,975.08	8,344.91	20,094.99	8,344.91	19,636.85	

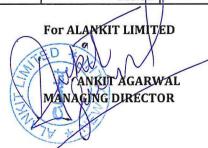
For Alankit Limited t Agarwa aging Director

STATEMENT OF UNAUDITED STANDALONE ASSETS AND LABELLITES AS AT SEPTEMBER 30, 2023 Standalone Standalone State Standalone Standalone Assets Assets September 30, 2023 As at March 31, 2023 Non-Current Assets (1, 50, 50, 50, 50, 50, 50, 50, 50, 50, 50	ALANKIT LIMITED							
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Total non-current liabilities1,748.121,789.93Current liabilities (a) Financial liabilities (i) Short-term borrowings (ii) Trade payables Total outstanding dues to MSME Total outstanding dues to other than MSME610.58605.13(iii) Other financial liability (b) Other current liabilities (c) Provisions (d) Current tax liabilities (net)1,383.521,858.52Total current liabilities (d) Current tax liabilities367.94360.33	(b) Provisions	114.73	131.88					
Current liabilities(a) Financial liabilities(i) Short-term borrowings(ii) Trade payablesTotal outstanding dues to MSMETotal outstanding dues to other than MSME2,063.842,063.842,063.842,349.44(iii) Other financial liability(b) Other current liabilities(c) Provisions3.24(d) Current tax liabilities (net)Total current liabilities4,664.545,390.29	(c) Deferred tax liabilities (net)	-	÷					
(a) Financial liabilities610.58(i) Short-term borrowings610.58(ii) Trade payables610.58Total outstanding dues to MSME2,063.84Total outstanding dues to other than MSME2,063.84(iii) Other financial liability235.42(b) Other current liabilities1,383.52(c) Provisions3.24(d) Current tax liabilities (net)367.94Total current liabilities4,664.54(iii) Other liabilities0.33(iii) Other tax liabilities (net)0.00000000000000000000000000000000000	Total non-current liabilities	1,748.12	1,789.93					
(i) Short-term borrowings610.58605.13(ii) Trade payables Total outstanding dues to MSME Total outstanding dues to other than MSME2,063.842,349.44(iii) Other financial liability235.42207.91(b) Other current liabilities1,383.521,858.52(c) Provisions3.248.96(d) Current tax liabilities (net)367.94360.33Total current liabilities4,664.545,390.29	Current liablities							
(ii) Trade payables Total outstanding dues to MSME2,063.842,349.44Total outstanding dues to other than MSME2,063.842,349.44(iii) Other financial liability235.42207.91(b) Other current liabilities1,383.521,858.52(c) Provisions3.248.96(d) Current tax liabilities (net)367.94360.33Total current liabilities4,664.545,390.29	(a) Financial liabilities							
Total outstanding dues to MSME2,063.842,349.44Total outstanding dues to other than MSME2,063.842,349.44(iii) Other financial liability235.42207.91(b) Other current liabilities1,383.521,858.52(c) Provisions3.248.96(d) Current tax liabilities (net)367.94360.33Total current liabilities(not current liabilities4,664.545,390.29		610.58	605.13					
Total outstanding dues to other than MSME2,063.842,349.44(iii) Other financial liability235.42207.91(b) Other current liabilities1,383.521,858.52(c) Provisions3.248.96(d) Current tax liabilities (net)367.94360.33Total current liabilities4,664.545,390.29								
(iii) Other financial liability235.42207.91(b) Other current liabilities1,383.521,858.52(c) Provisions3.248.96(d) Current tax liabilities (net)367.94360.33Total current liabilities4,664.545,390.29								
(b) Other current liabilities1,383.521,858.52(c) Provisions3.248.96(d) Current tax liabilities (net)367.94360.33Total current liabilities666<			2,349.44					
c) Provisions3.248.96(d) Current tax liabilities (net)367.94360.33Total current liabilities4,664.545,390.29			207.91					
(d) Current tax liabilities (net) 367.94 360.33 Fotal current liabilities 4,664.54 5,390.29			1,858.52					
Fotal current liabilities 4,664.54 5,390.29	(c) Provisions		8.96					
	(d) Current tax liabilities (net)	367.94	360.33					
FOTAL EQUITY AND LIABILITIES 26 507 66 26 817 06	Total current liabilities	4,664.54	5,390.29					
	TOTAL EQUITY AND LIABILITIES	26 507 66	26,817.06					

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ALANKIT LIMIT	ED	
CIN:L74900DL1989PLC0		
Regd. Office: 205-208, Anarkali Complex, Jhandewalan	Extension, New Delhi-110055	
Unaudited Standalone Cash Flow Statement For the half year end	ed September 30, 2023	(₹ in Lakhs)
Particulars	For the year ended September 30, 2023	For the Year ended March 31, 2023
A. Cash Flow from Operating Activities		
Net Profit before Tax	604.58	(850.77
Add : Adjustments for		
Depreciation	275.76	650.60
Gratuity Expenses	34.59	66.19
Interest & Finance Exp. on Short Term Borrowings	76.18	156.49
Finance Expenses on Deffered Securities	31.51	78.79
De-recognition of Goodwill	-	2,459.22
Total	1,022.63	101.31
		14 April
Less: Gain on sale of Fixed Assets	-	3.68
Interest Income of Deffered Securities	27.62	-
Operating Profit before Working Capital changes	995.01	97.62
Adjustments for change in Working Capital	*	
Decrease/ (Increase) in Trade & Other Receivables	(143.15)	(2,200.37
Decrease / (Increase) in Inventories	(38.76)	(163.73
Increase/ (Decrease) in Trade & Other Payables	(744.48)	1,934.69
Cash generated from operations	68.62	(331.78)
Direct Taxes paid	(211.67)	(297.99
Net Cash from Operating Activities	(143.05)	(629.77)
B. Cash Flow from Investing Activities		
Dividend Income		-
Sale/(Purchase) of Fixed Assets	(8.00)	(146.42
Intangible assets under development	(718.45)	
Sale/(Purchase) of Investments	-	(9,350.00
Net Cash from Investing Activities	(726.45)	(9,496.42)
C. Cook Elaw from Einensing Activities		
C. Cash Flow from Financing Activities	F 4F	(618.39
Proceeds\ (repayment) against Working Capital Borrowings	5.45	10,200
Proceeds from issue of Share Capital	- (12.27)	(0.75
Proceeds\ (repayment) against Long Term Borrowings Interest & Finance Exp. on Short Term Borrowings	(13.27)	
an energen i tren e ne transferie el enci 🖬 el 1885 (1971) de la la 👘	(76.18) 996.80	(156.49 (1,598.42
Unsecured Loans (given to)/ received back from Corporate bodies Dividend paid	596.80	(1,598.42) (285.92
Net Cash from Financing activities	912.80	7,540.03
Net Increase/ (Decrease) in cash or cash equivalents	43.30	(126.95
Cash or cash equivalents (Opening balance)	75.22	202.16
Cash or cash equivalents (Closing balance)	118.52	75.22



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Kanodia Sanyal & Associates chartered accountants



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

То

The Board of Directors

Alankit Limited

- We have reviewed the accompanying statement of unaudited Consolidated financial results of ALANKIT LIMITED, ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30.09.2023 and Year to date from April 1, 2023 to September 30, 2023 ("the statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019('the Circular').
- 2. This Statement which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 " Interim Financial Reporting " (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with Circular. 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, *Engagements to "Review of Interim Financial information performed by the Independent Auditor of the Entity" Statements* issued by the Institute of Chartered Accountants of India. 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 less in scope than an audit conducted in accordance with the Standards on Auditing 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.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under regulation 33(8) of the Regulation, to extent applicable.

Subsidiaries	Nature of Relationship
	Holding Company
	Wholly-Owned Subsidiary
	Wholly-Owned Subsidiary
	Subsidiary Company
Alaskit Insurance Broker Limited	Wholly-Owned Subsidiary
Alankit Insurance broker Emitted	Wholly-Owned Subsidiary
	nent includes the results of the entitle Subsidiaries Alankit Limited Alankit Technologies Limited Alankit Forex India Limited Verasys Technologies Pvt Ltd Alankit Insurance Broker Limited

The Statement includes the results of the entities as mentioned below:



Kanodia Sanyal & Associates **CHARTERED ACCOUNTANTS**



- 5. The results for the Quarter ended June 2023 and corresponding quarter September 2022, included in these IND AS financial statements have been reviewed by the predecessor auditor, Nemani Garg Agarwal & Co. and B. K. Shroff & Co. respectively, who have expressed unmodified opinion on these financial statements on dated 11th August, 2023 and 29th October, 2022 respectively.
- **Emphasis of Matter** 6.

We draw attention to note -4 of the Consolidated Financial results which describes that a Search and seizure operation u/s 132 of the Income Tax Act, 1961 was conducted with respect to assessment years 2010-11 to 2020-21 amounting to Rs.19,346.25 Lacs. The Holding company has filed an appeal to Commissioner of Income-tax (Appeals) on 21.06.2022 against the additions made and the subsidiaries on which demand notice was served have filed an appeal on 12.03.2022 and 26.04.2023. Further the holding company has also filed the rectification application u/s 154 of I.T. Act, 1961 on 21.07.2023. The management is of the opinion that no liability is likely to arise from these additions after decision of the appellate authorities.

7. Based on our review conducted and procedures performed as state above, nothing has come to our attention that causes us to believe that the accompanying statement read with notes therein, prepared in accordance with the recognition and measurement principles laid down in the afore-said Indian Accounting Standard 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.

Our conclusion on the statement is not modified in respect of the above matters.

For Kanodia Sanyal & Associates **Chartered Accountants** FRN008396N

Janual

(Namrata Kanodia) Partner Membership Number: 402909

UDIN: 23402909B6ZHKW 9806 Place: New Delhi Date: 9th November, 2023



	ALANKIT LIMITED								
	CIN:L74900DL1989PLC036860								
	Regd. Office: 205-208, Anarkali Complex, Jhandewalan Extension, New Delhi-110055								
	STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023								
		(₹ In Lakhs except per share							
S.no	PARTICULARS		Quarter ended			ar Ended	Year Ended		
		30-Sep-23		30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23		
_		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
1	Income			01010		1055.10	10 511 51		
	Revenue from operations (Other than Foreign Currency Sale)	3,236.54	3,399.80	810.16	6,636.34	4,066.19	12,511.51		
	Revenue from Foreign Currency Sale	1,095.34	1,461.73	508.60	2,557.07	674.49	18,657.32		
	Other Income	247.36 4,579.24	244.79 5,106.32	1,324.14 2,642.90	492.15	1,481.85 6,222.53	1,008.61 32,177.44		
2	Total Income (1+2)	4,579.24	5,100.32	2,642.90	9,685.56	0,222.55	52,177.44		
3	Expenses Purchases of stock in trade (Excluding Foreign Currency purchase)	682.39	422.49	645.38	1,104.88	1,320.25	1,843.99		
	Purchase of Foreign Currency	1,081.22	1,451.56	501.91	2,532.78	681.18	18,628.71		
	Changes in Inventories of stock in trade	(17.38)	1,451.50	(146.43)	(5.23)	(162.98)	and the second sec		
	Employee benefits expenses	1,147.23	1,049.33	1,081.98	2,196.56	2,177.40	4,592.96		
	Finance Cost	60.21	25.23	49.21	85.43	97.17	162.67		
	Depreciation & Amortisation expense	190.72	193.65	189.96	384.37	403.16	847.57		
	Other expenses	976.78	1,389.66	702.17	2,366.44	1,470.88	5,021.94		
4	Total Expenses	4,121.16	4,544.06	3,024.18	8,665.22	5,987.05	31,003.65		
5	Profit before Tax & exceptional items (III-IV)	458.08	562.26	(381.28)	1,020.34	235.48	1,173.79		
						Diversion and			
	Exceptional Items	-	-	5,009.22		5,009.22	5,009.22		
	Total Exceptional Items		-	5,009.22	-	5,009.22	5,009.22		
6	Profit before tax	458.08	562.26	(5,390.49)	1,020.34	(4,773.74)	(3,835.43)		
7	Tax expenses:	02.00	170.04	100 70	254.04	267.07	C25 01		
	Current tax	83.90 1.48	170.94	190.78	254.84 0.98	367.07	635.01 (335.20)		
	Earlier year taxes MAT credit receivable		(0.50)	(0.10)	8.87	-	(28.87)		
	Deferred tax	15.21 103.37	(6.34)	(0.19) (611.88)	8.87 16.07	(0.30) (636.36)	(593.71)		
	Total tax Expense	203.96	(87.30) 76.80	(421.29)	280.76	(269.59)	(322.77)		
8	Net Profit for the period	254.12	485.46	(4,969.20)	739.58	(4,504.15)	(3,512.66)		
°		254.12	403.40	(4,505.20)	/35.50	(4,504.15)	(3,312.00)		
9	Other Comprehensive Income / (Losses)								
	Items that will not be reclassified subsequently to the statement of profit and loss								
	Remeasurement of defined employee benefit plans	33.73	33.74	22.30	67.47	40.75	134.94		
	Changes in fair values of investments in equities carried at fair value through OCI	-	-	-	-	-	-		
	Income Tax on items that will not be reclassified subsequently to the statement	(9.74)	(9.74)	(6.47)	(19.48)	(11.88)	(38.97)		
	Exchange differences in translating the financial statement of a foreign operation	-	-	-	-	÷	-		
	Income Tax on items that will be reclassified subsequently to the statement of profit & Loss	-	-	-	-				
10	Total Other Comprehensive Income / (Losses) (net of tax)	23.99	24.00	15.83	47.99	28.87	95.97		
	Total Other Comprehensive Income for the Period	278.11	509.46	(4,953.37)	787.57	(4,475.28)	(3,416.69)		
	Net Profit attributable to :		1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000				10		
	- Owners	207.75	473.42	(4,629.14)	681.17	(4,187.08)	(3,373.71)		
	- Non- Controlling Interest	46.35	12.04	(340.07)	58.39	(317.08)	(138.95)		
	Other Comprehensive Income attributable to :	-			-		-		
	- Owners	22.53	22.52	15.41	45.05	29.81	90.06		
	- Non- Controlling Interest	1.47	1.47	0.41	2.94	(0.94)	5.92		
					1				
2	Total Comprehensive Income attributable to :								
	- Owners	230.28	495.94	(4,613.73)	726.22	(4,157.27)	(3,283.65)		
	- Non- Controlling Interest	47.82	13.51	(339.66)	61.33	(318.02)	(133.03)		
						1 (20 25			
	Total Paid up share capital equity shares (Face value of Re. 1 each full paid)	2245.58	2,245.58	1,429.58	2,245.58	1,429.58	2,245.58		
	Other Equity (Excluding Revaluation Reserves)						13,854.86		
	Devie	0.00	0.74	12 24	0.20	12 021	(2.07)		
	Basic	0.09	0.21	(3.24)	0.30	(2.93)	(2.07)		
	Earning per equity share (face value Re.1/- each)	0.00	0.24	12 241	0.20	(2.02)	12 071		
	Diluted	0.09	0.21	(3.24)	0.30	(2.93)	(2.07)		

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Notes:

1. The above unaudited consolidated financial results of the group for the quarter and half year ended September 30,2023 have been reviewed and recommended by the audit committee and approved by the board of directors at their respective meetings held on 09th November , 2023. The Statutory auditors of the company have carried out a limited review of the above results for the quarter and half year ended September 30,2023.

2. The Financial Results of the group have been prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under section 133 of the Companies Act 2013.

3. Exceptional item for the year ended 31.03.2023 represents loss on derecognition of goodwill. Goodwill has been derecognized based on management internal assessment that no future economic benefits are expected from its use or disposal.

4. A Search and seizure operation u/s 132 of the Income Tax Act,1961 was conducted by the Income Tax department from 18.10.2019 to 23.10.2019 on the group. The assessment proceedings u/s 153A and 143(3) of the I.T. Act,1961 were completed on 24.05.2022 the group received demand notices under section 156 of the Income Tax Act, 1961 with respect to assessment years 2010-11 to 2020-21 amounting to Rs.19,346.25 Lacs. The Holding company has filed an appeal to Commissioner of Income-tax (Appeals) on 21.06.2022 against the additions made and a subsidiary company on which demand notice was served has filled an appeal on 12.03.2022 and 26.04.2023. Further the holding company has also filed the rectification application u/s 154 of I.T. Act, 1961 on 21.07.2023. The management is of the opinion that no liability is likely to arise from these additions after decision of the appellate authorities.

5. The Company had on January 16, 2023 allotted 8,16,00,000 Equity Shares of face value of Re. 1/- each, on Preferential Basis pursuant to conversion of loan, at Rs. 12.50/- per Equity Share (face value of Re. 1.00 per share and premium of Rs. 11.50 per share).

6. The Group's business activities fall in to the following Segment: E-Gov Product, E-Gov Service and Financial Service therefore segment reporting as per Ind AS-108 is furnished.

7. Figures have been re-grouped/ re-classified to make them comparable to the figures whereever necessary.

8. Figures in brackets are representing the negative values.

9. The Unaudited Consolidated Financial Results of Alankit Limited for the above mentioned period are available on company's website, <u>www.alankit.in</u> and on the stock Exchange Website i.e. <u>www.nseindia.com</u> and <u>www.bseindia.com</u>

ging Director

	ALANKIT LIM							
	CIN:L74900DL1989							
Regd. Office: 205-208, Ana	arkali Complex, Jhand	ewalan Extension, N	ew Delhi-110055					
UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023 (₹ in La								
Particulars	Quarter Ended 30.09.2023	Quarter Ended 30.06.2023	Quarter Ended 30.09.2022	Half Year Ended 30.09.2023	Half Year Ended 30.09.2022	Year Ended 31.03.2023		
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
1. Segment Revenue								
a. Segment A- E-Governance services	1,827.87	2,537.53	(275.40)	4,365.39	1,613.21	8,535.37		
b. Segment B-E-Governance Product sale	2,143.77	2,100.14	1,368.85	4,243.91	2,584.23	21,527.44		
c. Segment C- Financial services	474.63	319.64	1,454.30	794.27	1,874.73	1,695.73		
d, Unallocated	132.97	149.01	95.15	281.98	150.36	418.89		
Total	4,579.24	5,106.32	2,642.90	9,685.56	6,222.53	32,177.44		
Less: Inter Segment Revenue	· · ·	-		÷	-	-		
Net Sales/Income from Operations	4,579.24	5,106.32	2,642.90	9,685.56	6,222.53	32,177.44		
2. Segment Results (Profit / loss before Tax and Interest from each Segment)								
a, Segment A- E-Governance services	312.49	571.80	(1,533.99)	884.29	(1,004.04)	1,175.11		
b. Segment B-E-Governance Product sale	170.04	39.52	177.58	209.56	345.84	297.48		
c, Segment C- Financial services	88.10	15.68	1,107.95	103.78	1,220.21	258.84		
d. Unallocated	132.97	149.01	95.15	281.98	150.36	418.89		
Total	703.60	776,01	(153.31)	1,479.61	712,37	2,150.33		
Less: i) Interest	54.80	20.11	38.02	74.91	73.74	128.97		
ii) Other Un-allocated Expenditure net off	190,72	193.65	5,199.18	384.37	5,412.38	5,856.79		
iii) Un-allocable Income				-	-			
Total Profit Before Tax	458.08	562,25	(5,390.50)	1,020,35	(4,773.74)	(3,835.44		
3. Capital Employed								
(Segment Assets-Segment Liabilities)								
a. Segment A- E-Governance services Assets	15,368.00	14,572.63	9,937.78	15,368.00	9,937.78	13,866.75		
a, Segment A- E-Governance services Liabilities	5,749.80	5,081.00	9,359.27	5,749.80	9,359.27	6,808.50		
Capital Employed -Segment A	9,618.20	9,491.63	578.51	9,618.20	578.51	7,058.25		
b. Segment B-E-Governance Product sale Assets	6,107.64	6,467.06	6,120.76	6,107.64	6,120.76	7,085.80		
b, Segment B- E-Governance Product sale Liabilities	1,381.14	2,109.65	710.27	1,381.14	710.27	497.42		
Capital Employed -Segment B	4,726.50	4,357.41	5,410.49	4,726.50	5,410.49	6,588.38		
c. Segment C- Financial services Assets	10,299.04	10,043.16	9,533.35	10,299.04	9,533.35	8,662.41		
c. Segment C- Financial services Liabilities	5,772.38	5,411.32	4,176.75	5,772.38	4,176.75	4,284.06		
Capital Employed -Segment C	4,526.66	4,631.84	5,356.60	4,526.66	5,356.60	4,378.35		
d. Unallocated Assets	596.10	596.49	591.94	596.10	591.94	609.03		
d. Unallocated Liabilities	508.19	451.68	529.25	508.19	529.25	517.36		
Capital Employed -Segment D	87.91	144.81	62.69	87.91	62.69	91.67		
Total	18,959.27	18,625.69	11,408.29	18,959.27	11,408.29	2 18,116.65		

STATEMENT OF UNAUDITED CONSOLIDATED ASSETS	Consolidated	EMBER 30, 2023 (₹ in Lakhs)	
Particulars	As at September 30,	As at March 31, 2023	
raiticulais	2023	AS at March 51, 2025	
ASSETS			
Non-Current Assets			
(a) Property, plant and equipments	2,642.86	1,777.6	
(b) Right to Use	7.60	-	
(c) Goodwill	1,526.06	1,526.0	
(d) Intangible assets	1,035.97	2,257.1	
(e) Intangible under development	735.39	32.8	
(f) Financial Assets	735.57	52.0	
	605.72	609.0	
(i) Investments			
(ii) Other Non Current financial assets	4,236.90	1,511.5	
(g) Other non - current assets	3,272.43	1,243.3	
Total Non- Current Assets	14,062.93	8,957.6	
Current Assets			
Current Assets	100.10	101 2	
(a) Inventories	489.48	484.2	
(b) Financial Assets			
(i) Trade receivables	6,791.03	6,839.7	
(ii) Cash and cash equivalents	1,983.92	1,533.9	
(ii) Bank balance other than (ii) above	130.65	147.1	
(iv) Investments	307.45	441.9	
(c) Current Tax Assets (Net)	154.56	179.2	
(d) Other current assets	8,450.76	11,640.0	
Total current assets	18,307.85	21,266.33	
TOTAL ASSETS	32,370.78	30,224.03	
EQUITY AND LIABILITIES			
Equity	2.245 50	2245 5	
(a) Share capital	2,245.58	2,245.58	
(b) Other equity	14,639.07	13,854.80	
(c) Non Controlling Interest	2,074.62	2,016.23	
Total Equity	18,959.27	18,116.67	
Non-current liabilities			
(a) Financial liabilities	Automatic Antonio		
(i) Long-term borrowings	726.01	739.28	
(ii) Other financial liability	907,38	918.72	
(b) Provisions	135.04	158.03	
(c) Deferred tax liabilities (net)	50.51	100.5	
Total non-current liabilities	1,818.94	1,916.62	
Current liablities			
(a) Financial liabilities			
(i) Short-term borrowings	563.48	607.1	
(ii) Trade payables			
Total outstanding dues to MSME		-	
Total outstanding dues to other than MSME	2,355.39	2,643.30	
(iii) Other financial liability	235.42	207.9	
(b) Other current liabilities	7,974.49	6,303.74	
c) Provisions	6.11	11.80	
d) Current tax liabilities (net)	457.68	416.8	
Catal augument lightlitigg	11,592.57	10,190.73	
Fotal current liabilities			

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ALANKIT LIMI	TED	-
CIN:L74900DL1989PL		
Regd. Office: 205-208, Anarkali Complex, Jhandewa		
Unaudited Consolidated Cash Flow Statement For the half year		(₹ in Lakhs)
Particulars	For the period ended September 30, 2023	For the year ended March 31, 2023
A. Cash Flow from Operating Activities		
Net Profit before Tax	1,020.34	(3,835.44)
Add : Adjustments for		
Depreciation	384.37	847.57
Gratuity Expenses	37.50	72.00
Interest & Finance Exp. on Short Tearm Borrowings	74.91	128.97
Finance Expenses on Deffered Securities	31.51	78.79
De-recognition of Goodwill	-	5,009.22
Total	1,548.63	2,301.11
Less: Adjustments for		
Profit on Revaluation of Investment	14.09	5.58
Gain on Sale of fixed assets	-	3.68
Interest Income of Deffered Securities	27.62	÷
Dividend Income	1.59	1.37
Interest Income	379.59	611.04
Operating Profit before Working Capital changes	1,125.74	1,679.44
Adjustments for change in Working Capital		8
Decrease/ (Increase) in Trade & Other Receivables	(1,516.47)	(7,830.25)
Decrease / (Increase) in Inventories	(5.23)	(94.18
Increase/ (Decrease) in Trade & Other Payables	1,398.95	1,661.19
Cash generated from operations	1,002.99	(4,583.81)
Direct Taxes paid	(239.92)	(356.63)
Net Cash from Operating Activities	763.07	(4,940.44)
B. Cash Flow from Investing Activities		
Dividend Income	1.59	1.37
Interest Income Received	379.59	611.04
Sale/(Purchase) of tangible assets	(28.38)	(1,192.24)
Sale/(Purchase) of Goodwill	-	-
Goodwill on consolidation	-	(1,495.46)
Intengible Assets under development	(702.52)	(20.04)
Sale/(Purchase) of Investments	151.93	195.88
Net Cash from Investing Activities	(197.79)	(1,899.45)
C. Cash Flow from Financing Activities		
Proceeds\ (repayment) against Working Capital Borrowings	(43.63)	(739.96)
Proceeds from issue of Share Capital	-	10,200
Security Premium in Business Combination Scheme		(2,768.91)
Proceeds\ (repayment) against Long Term Borrowings	(13.27)	(0.75
Interest & Finance Exp. on Short Term Borrowings	(74.91)	(128.97)
Dividend paid	-	(285.92)
Net Cash from Financing activities	(131.81)	6,275.49
Net Increase/ (Decrease) in cash or cash equivalents	433.47	(564.40)
Cash or cash equivalents (Opening balance)	1,681.09	2,245.49
Cash or cash equivalents (Closing balance)	2,114.56	1,681.09

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