

SANKHYA INFTOECH LIMITED
PLOT NO 1-112/63, WS COLONY, NEAR KIMS HOSPITAL, KONDAPUR, HYDERABAD - 500049
IND AS Balance Sheet as at 30th June, 2021

Particulars	Note No	As at June 30th , 2021	As at June 30th , 2020
		Rs in Lakhs	Rs in Lakhs
I. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment	3	28.92	45.75
(b) Capital work-in-progress	3	671.05	671.05
(c) Other Intangible assets	3	6,581.41	7,312.63
(d) Financial Assets			
(i) Loans and advances	4	3.42	3.42
		7,284.80	8,032.85
(2) Current assets			
(a) Financial Assets			
(i) Trade receivables	5	6.81	6.81
(ii) Cash and cash equivalents	6	1.36	1.37
(b) Other current assets	7	1,025.45	1,037.75
		1,033.62	1,045.93
TOTAL		8,318.42	9,078.78
II. EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	8	1,459.71	1,459.71
(b) Other Equity	9	1,654.76	2,376.34
Total Equity		3,114.47	3,836.05
(2) LIABILITIES			
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	10	-	-
(b) Provisions	11	21.00	21.00
(c) Deferred tax liabilities (Net)	12	414.50	473.27
(d) Other non-current liabilities	13	-	-
		435.50	494.27
Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	14	3,006.19	3,006.19
(ii) Trade payables	15	592.03	589.17
(iii) Other financial liabilities (other than those specified in item (c))	16	253.83	238.73
(b) Provisions	17	290.60	288.97
(c) Other current liabilities	18	625.80	625.40
		4,768.45	4,748.46
Total Liabilities		5,203.95	5,242.73
TOTAL		8,318.42	9,078.78

Company Information	1
Summary of Significant Accounting Policies	2
Additional Notes Forming Part of Financial Statements	25

Notes referred to above form an integral part of the statement of the Balance Sheet and should be read in conjunction therewith

AS PER OUR REPORT OF EVEN DATE

For and on behalf of Board

For M/s. Ravi Rajan & Co,
Chartered Accountants
Firm Registration No. 009073N

Jayanth. A
Partner
M.No. 231549

Place : Hyderabad
Date : 14.08.2021

Place : Hyderabad
Date : 14.08.2021

SANKHYA INFTEOCH LIMITED			
PLOT NO 1-112/63, WS COLONY, NEAR KIMS HOSPITAL, KONDAPUR, HYDERABAD - 500049			
IND AS Profit and Loss statement for the year ended 30th June, 2021			
(Rs in Lakhs)			
Particulars	Note No	For the Quarter ending 30th June, 2021	For the Quarter ending 30th June, 2020
I. Revenue From Operations	19	-	-
II. Other Income	20	-	-
III. Total Income (I +II)		-	-
IV. Expenses:			
(a)Employee Benefit Expenses	21	-	-
(b)Operating Expenses	22	3.79	4.46
(c)Finance Costs	23	1.66	1.10
(d)Depreciation and Amortization Expense	3	172.14	191.97
(e)Other Expenses	24	3.93	2.35
V. Total Expenses		181.52	199.88
VI. Profit Before Exceptional Items and Tax (III -V)		(181.52)	(199.88)
VII. Exceptional Items		-	-
VIII. Profit before tax (VI-VII)		(181.52)	(199.88)
IX. Tax expense:			
(1) Minimum Alternate Tax		-	-
Less Mat Tax Credit Entitlement		-	-
(2) Deferred tax		(20.39)	(9.70)
X. Profit/(Loss) for the period (VIII-IX)		(161.13)	(190.18)
XI. Other Comprehensive Income			
A. (i) Items that will not be reclassified to Profit & Loss Account			
- Remeasurement of defined benefit plans		-	-
- Less: Tax on remeasurement of defined benefit plans		-	-
B. (i) Items that will be reclassified to Profit & Loss Account			
Tax related to items that will be reclassified to Profit & Loss Account		-	-
XII. Total Comprehensive Income for the period (X+ XI)		(161.13)	(190.18)
XIII. Earning per equity share:			
Basic and Diluted Earnings per Share (Rs.)		(1.10)	(1.30)
Notes referred to above form an integral part of the statement of the Profit and Loss Account and should be read in conjunction therewith			
AS PER OUR REPORT OF EVEN DATE		For and on behalf of Board	
For M/s. Ravi Rajan & Co,			
Chartered Accountants			
Firm Registration No. 009073N			
Jayanth. A			
Partner			
M.No. 231549			
Place : Hyderabad		Place : Hyderabad	
Date : 14.08.2021		Date : 14.08.2021	

SANKHYA INFOTECH LIMITED		
PLOT NO 1-112/63, WS COLONY, NEAR KIMS HOSPITAL, KONDAPUR, HYDERABAD - 500084		
Cash Flow Statement as at 30th June, 2021 (Rs.In Lakhs)		
Particulars	As at June 30th , 2021	As at June 30th , 2020
A. CASH FROM OPERATING ACTIVITIES		
Net Profit/(Loss) Before Tax	(181.52)	(199.88)
Adjustment for:		
Depreciation & Amortization Expense	172.14	191.97
Interest Expenses	1.66	1.10
Interest Income	-	-
Employee Benefits Exp. (Acturial Gain/ Loss on Gratuity)	-	-
Change in operating assets and liabilities	(7.72)	(6.81)
Adjustment for:		
Decrease/(Increase) in Trade Receivables	-	-
Increase/(Decrease) in Short term Borrowings	-	-
Increase/(Decrease) in Trade Payables	0.42	6.42
Increase/(Decrease) in Other Current Liabilities	(1.43)	0.40
Increase/(Decrease) in short term provisions	3.21	1.80
Increase/(Decrease) in Other Current Assets	(0.73)	(0.73)
Increase/(Decrease) in Other Current Financial Liability	7.90	-
Increase/(Decrease) in Deferred Tax	-	-
Increase/(Decrease) in Advance From Customer	-	-
Cash Generated from operations	1.65	1.08
Net of taxes	-	-
Net Cash from/(Used) in Operating Activities	1.65	1.08
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	-	(0.00)
Decrease/(Increase) in Long Term Loans & Advances	-	-
Interest Received	-	-
Net Cash from/(Used) in Investing Activities	-	(0.00)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in Long term borrowings	-	-
Increase/(Decrease) in Other Long term Liabilities	-	-
Interest Paid	(1.66)	(1.10)
Issue of Equity Share Capital and diff of OCI	-	-
Security Premium on issue of Equity share Capital	-	-
Share Warrant application	-	-
Net Cash from/(Used) in Financing Activities	(1.66)	(1.10)
Net increase in Cash and Cash Equivalents (A+B+C)	(0.01)	(0.02)
Opening Cash and Cash Equivalents	(2,386.25)	(2,386.25)
Closing Cash and Cash Equivalents	(2,386.26)	(2,386.27)
Note: As per IND AS 7 - Cash flow statement, the CC limits (demand liability) is considered as essential cash management and hence the same is classified as Cash & Cash equivalents.		
AS PER OUR REPORT OF EVEN DATE		For and on behalf of Board
For M/s. Ravi Rajan & Co,		
Chartered Accountants		
Firm Registration No. 009073N		
Jayanth. A		
Partner		
M.No.231549		
Place : Hyderabad		Place : Hyderabad
Date : 14.08.2021		Date : 14.08.2021