

TELESYS INFO-INFRA (I) LIMITED
 Regd. Office : No:1/L, Blackers Road, 2-F, Gaiety Palace, 2nd Floor, Chintadripet, Chennai 600 002.
 Cash Flow statement for the year ended 31.03.2023

	(Rs. In lakhs)	
PARTICULARS	2022-23	2021-22
A: CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit/Loss After Tax And Extra Ordinary Items	21.11	67.49
Adjustment for:		
- Depreciation	7.76	6.33
- Miscellaneous expenses written off	-	-
- Loss on sale of Fixed Assets & Shares	-	-
Profit on Sale of Shares	-	-
Goodwill Written off	-	-
Provision for diminution in the value of investments	-	-
Operation Profit before Working Capital Changes	28.87	73.82
Adjustment for:		
- Trade Receivables & Other Assets	-1,206.93	-445.92
- Inventories	178.27	-166.91
- Other Payables	-36.56	-27.39
Net Cash From Operating Activities	-1,065.22	-640.23
B: CASH FLOW FROM INVESTING ACTIVITIES:		
- Purchase of Fixed Assets	-	-107.02
- Sale of Fixed Assets	-	-
Loans & Advances (Assets)	406.01	526.42
Long term loans and advances	-2,031.76	103.00
Net Cash used in Investing Activities	-1,625.75	522.40
C: CASH FLOW FROM FINANCING ACTIVITIES:		
- Increase in Paid up Equity share capital	1,045.66	-
Share premium money received	941.10	-
Decrease In Unsecured Loan	-	-28.00
- Fees paid for Increase In Authorised Capital	-	-
- Excess Provision of Income Tax Credited Back	-	-
Net Cash From Financing Activities	1,986.76	-28.00
D: NET INCREASE IN CASH AND CASH EQUIVALENTS	-675.34	-72.02
E. Cash & Cash equivalents at the beginning of the year	682.78	754.80
F. Cash and Cash Equivalents at the end of the year	7.44	682.78

Place : Chennai
 Date : 30/05/2023

Chandran Ganesan
 Director

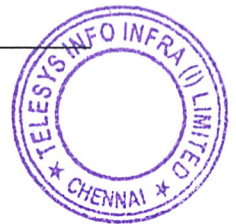
AUDITORS CERTIFICATE

We have examined the attached Cash Flow statement of Telesys Info-Infra (I) Limited (the company) for the period ended 31st March, 2023. The statement has been prepared by the company in accordance with the requirements of Listing Agreement and is based on and in agreement with the Corresponding Profit and Loss Account and Balance Sheet of the company covered by our report of even date to the members of the company.

As per our report of even date attached
 For Venkat and Rangaa LLP
 Chartered Accountants

Place : Chennai
 Date : 30.05.2023

S. Mohan Raajan
 Partner
 Membership No. 206393



Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd- mm-yyyy)
A	Date of start of reporting period	01.01.2023	01.04.2022
B	Date of end of reporting period	31.03.2023	31.03.2023
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income	Amount in Lakhs	
	Revenue from operations	2,510.09	6,890.48
	Other income	2.91	15.26
	Total income	2,513.01	6,905.74
2	Expenses		
(a)	Cost of materials consumed	2,599.78	6,650.02
(b)	Purchases of stock-in-trade		-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade		-
(d)	Employee benefit expense	2.31	10.58
(e)	Finance costs	0.01	0.01
(f)	Depreciation, depletion and amortisation expense	1.94	7.76
(g)	Other Expenses	30.88	208.29
	Total expenses	2,634.92	6,876.67
3	Total profit before exceptional items and tax	-121.91	29.07
4	Exceptional items	-	-
5	Total profit before tax	-121.91	29.07
6	Tax expense		
7	Current tax	(31.70)	7.97
8	Deferred tax	2.12	(0.37)
9	Total tax expenses	-29.58	7.60
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	-	-
11	Net Profit Loss for the period from continuing operations	-92.33	21.48
12	Profit (loss) from discontinued operations before tax	-	-
13	Tax expense of discontinued operations	-	-
14	Net profit (loss) from discontinued operation after tax	-	-
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-
16	Total profit (loss) for period	-92.33	21.48
17	Other comprehensive income net of taxes	-	-
18	Total Comprehensive Income for the period	-92.33	21.48
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	-	-
	Total profit or loss, attributable to non-controlling interests	-	-
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	-	-
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-	-
21	Details of equity share capital		
	Paid-up equity share capital	204.665	204.665
	Face value of equity share capital	10.00	10.00
22	Details of debt securities		
23	Reserves excluding revaluation reserve		-
24	Earnings per share	-0.45	0.10
i	Earnings per equity share for continuing operations	-0.45	0.10
	Basic earnings (loss) per share from continuing operations	-0.45	0.10
	Diluted earnings (loss) per share from continuing operations	-0.45	0.10
ii	Earnings per equity share for discontinued operations	-	-

S. Chandan



	Basic earnings (loss) per share from discontinued operations	-	-
	Diluted earnings (loss) per share from discontinued operations	-	-
ii	Earnings per equity share	-0.45	0.10
	Basic earnings (loss) per share from continuing and discontinued operations	-0.45	0.10
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.45	0.10
25	Debt equity ratio		
26	Debt service coverage ratio		
27	Interest service coverage ratio		
28	Disclosure of notes on financial results		

G. Chandrasekhar



Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01.04.2022
Date of end of reporting period		31.03.2023
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Amount in Lakhs		
	Assets	
1	Non-current assets	
	Property, plant and equipment	94.88
	Capital work-in-progress	-
	Investment property	-
	Goodwill	-
	Other intangible assets	-
	Intangible assets under development	-
	Biological assets other than bearer plants	-
	Investments accounted for using equity method	-
	Non-current financial assets	
	Non-current investments	-
	Trade receivables, non-current	-
	Loans, non-current	552.38
	Other non-current financial assets	-
	Total non-current financial assets	552.38
	Deferred tax assets (net)	0.33
	Other non-current assets	-
	Total non-current assets	647.59
2	Current assets	
	Inventories	-
	Current financial asset	
	Current investments	-
	Trade receivables, current	3,141.27
	Cash and cash equivalents	7.44
	Bank balance other than cash and cash equivalents	-
	Loans, current	-
	Other current financial assets	111.42
	Total current financial assets	3,260.14
	Current tax assets (net)	-
	Other current assets	-
	Total current assets	3,260.14
3	Non-current assets classified as held for sale	-
4	Regulatory deferral account debit balances and related deferred tax Assets	-
	Total assets	3,907.73
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	share capital	2,046.65
	Other equity	1,825.64
	Total equity attributable to owners of parent	3,872.29
	Non controlling interest	-
	Total equity	3,872.29
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	-
	Trade payables, non-current	-
	Other non-current financial liabilities	-
	Total non-current financial liabilities	-
	Provisions, non-current	-
	Deferred tax liabilities (net)	-
	Deferred government grants, Non-current	-
	Other non-current liabilities	-
	Total non-current liabilities	-
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0.00
	Trade payables, current	-
	Other current financial liabilities	10.30
	Total current financial liabilities	10.30
	Other current liabilities	2.32
	Provisions, current	22.82
	Current tax liabilities (Net)	-
	Deferred government grants, Current	-
	Total current liabilities	35.44
3	Liabilities directly associated with assets in disposal group classified as held for sale	-
4	Regulatory deferral account credit balances and related deferred tax liability	-
	Total liabilities	35.44
	Total equity and liabilities	3,907.73
	Disclosure of notes on assets and liabilities	

S. V. R. R.



TELESYS INFO-INFRA (I) LIMITED
Regd. Office : No:1/L, Blackers Road, 2-F, Galety Palace, 2nd Floor, Chintadripet, Chennai 600 002
CIN:L70200TN1992PLC023621
Audited Financial Results for the Quarter Ended 31st March 2023

Part 1						
Statement of Standalone Audited Results for the Quarter Ended 31.03.2023						
Particulars	Rs. In Lakhs			Rs. In Lakhs		Rs. In Lakhs
	Quarter Ended			Year Ended		Year ended
	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022	31.03.2022
(Refer notes below)	Audited	UnAudited	Audited	Audited	Audited	Audited
1 Income from Operations						
(a) Revenue From Operations	2,510.09	2,570.19	2,616.68	6,890.48	6,334.59	6,334.59
(b) Other Income	2.91	0.22	12.32	15.26	113.70	113.70
Total Revenue	2,513.01	2,570.41	2,629.00	6,905.74	6,448.28	6,448.28
2 Expenses						
(a) Cost Of Materials Consumed	2,599.78	2,432.78	2,587.56	6,650.02	6,276.36	6,276.36
(b) Purchase of Stock In trade & Stock In trade				-	-	-
(d) Employees Benefit Expenses	2.31	2.01	3.07	10.58	41.77	41.77
(e) Finance Costs	0.01	0.00	0.00	0.01	0.00	0.00
(f) Depreciation and amortization expense	1.94	1.94		7.76	6.33	6.33
(g) Other Expenditure	30.88	23.42	36.62	208.29	32.15	32.15
TOTAL EXPENSES	2,634.92	2,460.15	2,627.24	6,876.67	6,356.61	6,356.61
3 ordinary items and taxes (1-2)	(121.91)	110.26	1.76	29.07	91.67	91.67
4 Exceptional items	-	-	-	-	-	-
5 (3-4)	-	-	-	-	-	-
6 Extraordinary items	-	-	-	-	-	-
7 Profit / (Loss) before taxes(5-6)	(121.91)	110.26	1.76	29.07	91.67	91.67
8 Tax Expense						
Current Tax	(31.70)	21.83	0.44	7.97	24.18	24.18
Deferred Tax	2.12	(0.05)	-	(0.37)	0.33	0.33
9 Profit / (Loss) for the Period from Continuing Operations	(92.33)	88.48	1.32	21.48	67.16	67.16
10 Other Comprehensive income (Net of deferred tax)	-	-	-	-	-	-
(a) i) item that will not be reclassified to Profit & loss	-	-	-	-	-	-
ii) Deferred tax relating to item that will not be reclassified	-	-	-	-	-	-
(b) i) item that will be reclassified to profit or loss	-	-	-	-	-	-
ii) income tax relating to item that will be reclassified	-	-	-	-	-	-
11 Total comprehensive income for the period (IX+X)	(92.33)	88.48	1.32	21.48	67.16	67.16
12 Paid up Equity share capital (Face value of Rs.10 each)	204.665	100.099	100.099	204.665	100.099	100.099
13 Earning Per share EPS- In Rs.						
i) Basic and Diluted EPS before Extraordinary items	(0.45)	0.88	0.01	0.10	0.67	0.67
ii) Basic and Diluted EPS after Extraordinary items	(0.45)	0.88	0.01	0.10	0.67	0.67

Statement of Standalone Audited Results for the Quarter ended 31.03.2023

Note :

- Profit/ Loss from discounting Operations, If any, included in the above shall be disclosed separately with details thereof.
- The above unaudited Financial Results have been reviewed by Audit committee of the Board and approved and adopted by Board of Directors at its meeting held on 30th May, 2023. Further in accordance with the requirement of Regulation 33 of the SEBI (listed Obligation and Disclosure Requirement) Regulations, 2015, the statutory auditors have carried out Limited Review Report has been approved by the Board of the Director of the company.
- This statements has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 IND AS Prescribed under section 133 of the companies act, 2013 read with the companies (Indian accounting Standards) Rules, 2015 as amended by the companies (Indian standards)(amendment) Rules, 2016 and other recognised accounting practices and policies to the extent applicable and terms of regulation 33 of SEBI listing Obligations and Disclosure.
- The Company has adopted IND AS for the first time from 1st April, 2017 with transition date 1st April, 2016 Reconciliation of net profit as per IND AS 101 first time adoption of IND AS are given
- The Company altered its Objects Clause in Memorandum of Association to deal in the trading of Commodities
- The company is in the process of issuing Preference Shares and has received money towards advance for allotment of preference shares

A. Reconciliation of Net Profit after Tax as Previously reported under Indian GAAP and IND AS for the quarter ended 31st March, 2023 is as under :

Particulars	Quarter Ended on 31.03.2023	For the Year ended as on 31.03.2023	Previous year ended as on 31.03.2022
Net Profit as per Previous GAAP	(121.91)	21.48	67.16
Less / Add :Adjustments	-	-	-
Net Profit for the period under Ind AS	(121.91)	21.48	67.16
Other comprehensive Income net of Tax	-	-	-
Total Comprehensive Income as per Ind AS	(121.91)	21.48	67.16

B. Reconciliation of Equity as previously reported under Indian GAAP and Ind AS :

Particulars	(Rs in Lacs)	
	Previous Year ended on 31.03.2022	
Equity as reported under Indian GAAP	204.67	
Less/Add :Adjustments	-	
Equity as reported under Indian AS	204.67	

- As per the definition of Reportable segment in accordance with Accounting Standard 17 of Segment Reporting issued by Institute of Chartered Accountant of India, the company has only one reporting segment i.e. interest income from finance. Hence, Separate disclosure for segment reporting is not applicable to this company.
- To Facilitate Comparison, figures of previous periods has been rearranged, wherever necessary.

For and behalf of the Board of Directors
TELESYS INFO-INFRA (I) LIMITED


Chandran Ganesan
Director

Place : Chennai
Date : 30.05.2023

