

CHANDABHOY & JASSOOBHOY

CHARTERED ACCOUNTANTS

CA GAUTAM N. SHAH
CA RAHUL G. DIVAN
CA NIMAI G. SHAH

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Limited Review Report

To The Board of Directors of Asya Infosoft Limited (Amalgamated with Axis Solution Private Limited)

We have reviewed the accompanying statement of unaudited financial results of **Asya Infosoft Limited (Amalgamated with Axis Solution Private Limited)** ("the Company") for the quarter ended 30th June, 2024 (the "Statement") attached 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/CMD1/80/2019 dated 19th July, 2019.

This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement 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 misstatements. 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.

Based on our review conducted as above, we draw attention to the note 1 mentioned below the quarterly result along with detailed scheme of merger as regarding intimated to BSE earlier. Nothing else 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 read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19th July, 2019, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We have not reviewed the accompanying financial results and other financial information for the quarter ended 30th June, 2023 which has been presented solely based on the information compiled by the Management and has been approved by the Board of Directors.

For Chandabhoy & Jassoobhoy



Place : Ahmedabad
Date : 14th November, 2024
UDIN: 24100932BJZYVY8552

CA Nimai Gautam Shah
Partner
Chartered Accountants
Membership No. 100932
Firm Regn. No. 101648W



Asya Infosoft Limited

CIN No. L72900GJ1985PLC029849

Address: Plot No. 107,108,109,110,111 & 112,
Road no. 6&7, Kathwada GIDC, SP Ring Road,
Ahmedabad, PIN: 382430, Gujarat, India.

Tel.: +91 79 22900860/1, 2970 8192/291

FCT: 6351029685, 9925001633, 9909906354

Email ID: ninnad@axisindia.in

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30/06/2024

Particulars	Three Months Ended on 30.06.2024	Three Months Ended on 31.03.2024	Corresponding Three Months ended in the previous year 30.06.2023	Year to date figures for current period ended on 31.03.2024
	Unaudited	Audited	Unaudited	Audited
1. Revenue from operations	2289.70	5557.56	1646.94	13636.09
2. Other Income	9.00	17.89	9.45	30.59
3. Total Revenue (1+2)	2298.70	5575.44	1656.39	13666.68
4. Expenses				
Cost of Materials consumed	1408.79	3285.91	1191.51	7706.52
Purchase of stock-in-trade		0.00	0.00	0.00
Change in inventories of Finished Goods, Work-in-Process and Stock-in-Trade	(1015.40)	198.68	(279.84)	(439.07)
Employees benefits expenses	403.55	694.19	274.42	2021.68
Finance Cost	57.40	61.49	64.34	283.16
Depreciation and Amortisation expense	22.50	23.19	23.19	92.75
Other Expenses	415.36	1140.84	215.96	1809.59
Total Expenses	1292.20	5404.31	1489.59	11474.64
5. Profit before exceptional and extraordinary items and tax (3 - 4)	1006.50	171.13	166.81	2192.04
6. Exceptional Items	0.00	(988.78)	0.00	(988.78)
7. Profit before extraordinary items and tax (5 - 6)	1006.50	1159.91	166.81	3180.82
8. Extraordinary items	0.00	0.00	0.00	0.00
9. Profit before tax (7 - 8)	1006.50	1159.91	166.81	3180.82
10. Tax Expenses	0.00	0.00	0.00	7.18
11. Profit/(Loss) for the period from continuing operations (9 - 10)	1006.50	1159.91	166.81	3173.64
12. Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00
13. Tax expense of discontinuing operations	0.00	0.00	0.00	0.00
14. Profit/(Loss) from Discontinuing operations (after tax) (12-13)	0.00	0.00	0.00	0.00
15. Profit/(Loss) for the period (11 + 14)	1006.50	1159.91	166.81	3173.64
16. Other comprehensive income net of taxes	0.00	0.00	0.00	0.00
17. Total comprehensive income for the period (15+16)	1006.50	1159.91	166.81	3173.64
18. Paid-up equity share capital(Face Value of Rs. 10/-Per Share)	4426.03	4426.03	4426.03	4426.03
19.i Earing Per Share(EPS) (before extraordinary items) (Of Rs. 10/- each) (Not annualised except last column)				
(a) Basic	2.27	2.62	0.38	7.17
(b) Diluted	2.27	2.62	0.38	7.17
ii Earing Per Share(EPS) (after extraordinary items)				

**Asya Infosoft Limited**

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(Of Rs. 10/- each) (Not annualised except last column)				
(a) Basic	2.27	2.62	0.38	7.17
(b) Diluted	2.27	2.62	0.38	7.17

Notes:-

1. The Hon'ble National Company Law Tribunal Ahmedabad Bench, at the hearing held on 11th July, 2024, Pronounced Orders in CP IB Number : CP (IB) No. 268 of 2022 in the matter of M/s Fiat Accord Fabric Private Limited Vs Asya Infosoft Limited approving the resolution plan submitted jointly by Mr. Bijal Dineshchandra Sanghvi and M/s Axis Solutions Private Limited, read with Scheme of Arrangement (for the merger of M/s. Axis Solutions Private Limited) allowed by the Hon'ble National Company Law Appellate Tribunal (NCLAT) Principal Bench, New Delhi in Company Appeal (AT) (Insolvency) No. 1475 of 2024, and addendum, annexure, schedules forming part of the Resolution Plan. The scheme has been implemented from the appointed date i.e 1st April 2023 declared under Resolution Plan and the approved Scheme;
2. The above results have been adopted by the board of directors in the board meeting dated 14-11-2024;
3. The Company has only one segment of activity., viz. Segment reporting is not applicable;
4. Previous period's figures have been regrouped/rearranged wherever necessary, to confirm to the current period's classification;
5. There were no extraordinary items during the quarter ended june 2024;
6. The Statutory Auditors of the company has carried out limited review report of the above results for the quarter ended as on 30th June, 2024 as per regulation 33.

Place:-Ahmedabad

Date:-14th November, 2024

For. Asya Infosoft Limited

Sanghvi Bijal

Dineshchandra

Bijal Sanghvi

Managing Director

DIN: 01988242

Digitally signed by Sanghvi Bijal Dineshchandra
DN: cn=Bijal Dineshchandra Sanghvi, o=Asya Infosoft Limited,
ou=Asya Infosoft Limited, email=bijal.dineshchandra@asyainfosoft.com,
c=IN, st=Gujarat, serial=1, version=1
Date: 2024.11.14 15:14:25 +05'30'

CHANDABHOY & JASSOOBHOY

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Limited Review Report

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Based on our review conducted as above, we draw attention to the note 1 mentioned below the quarterly result along with detailed scheme of merger as regarding intimated to BSE earlier. Nothing else 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 read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19th July, 2019, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We have not reviewed the accompanying financial results and other financial information for the quarter ended 30th September, 2023 which has been presented solely based on the information compiled by the Management and has been approved by the Board of Directors.

Place : Ahmedabad

Date : 14th November, 2024

UDIN: 24100932BJZYVZ8160



For Chandabhoy & Jassoobhoy

CA Nimai Gautam Shah

Partner

Chartered Accountants

Membership No. 100932

Firm Regn. No. 101648W



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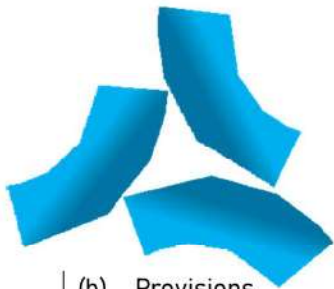
FCT: 6351029685, 9925001633, 9909906354

Email ID: ninnad@axisindia.in

Standalone Balance Sheet as at 30th September, 2024

(All amounts are in lakhs, unless otherwise stated)

Particulars	For the Year Ended 30 September, 2024	For the Year Ended 31 March, 2024
ASSETS		
NON-CURRENT ASSETS		
(a) Property, plant and equipment	1959.04	1968.63
Capital work-in-progress	104.04	80.05
Goodwill	2738.79	2738.79
Other intangible assets	61.24	9.35
(b) Financial assets	0.00	0.00
(i) Investments	35.81	0.00
(ii) Other financial assets	50.15	39.37
(c) Deferred tax assets (net)		
(d) Other non current assets	348.39	167.04
Total Non- Current Assets	5297.46	5003.24
CURRENT ASSETS		
(a) Inventories	5588.78	2574.72
(b) Financial assets		
(i) Trade receivables	4243.50	4443.02
(ii) Cash and cash equivalents	146.61	302.64
(iii) Loans	1.17	1.35
(c) Other current assets	1423.16	834.91
Total Current Assets	11403.21	8156.64
TOTAL ASSETS	16700.68	13159.88
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	4426.03	4426.03
(b) Other equity	3288.64	1384.37
	7714.67	5810.40
LIABILITIES		
NON-CURRENT LIABILITIES		
(a) Financial liabilities		
(i) Borrowings	1837.11	1517.53
(ii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	0.00	0.00
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	0.00	0.00
(iii) Other financial liabilities	0.00	0.00



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(b) Provisions	227.14	227.14
(c) Non Current tax liabilities	0.00	0.00
(d) Deferred tax liabilities (net)	0.00	0.00
Total Non- Current Liabilities	2064.25	1744.67
CURRENT LIABILITIES		
(a) Financial liabilities		
(i) Borrowings	2330.60	1937.17
(ii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	66.83	132.32
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	2534.50	1924.27
(iii) Other Financial liabilities	0.00	0.00
(b) Other current liabilities	1721.42	1428.07
(c) Provisions	88.41	101.15
(d) Current tax liabilities	180.00	81.84
Total Current Liabilities	6921.76	5604.81
TOTAL EQUITY AND LIABILITIES	16700.68	13159.88

For. Asya Infosoft Limited

Sanghvi Bijal

Dineshchandra

Bijal Sanghvi

Managing Director

DIN: 01988242

Place:-Ahmedabad

Date:-14th November, 2024



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STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30/09/2024

(Rs. In Lakhs except per share data)

Particulars	Three Months Ended on 30.09.2024	Three Months Ended on 30.06.2024	Three Months Ended on 30.09.2023	Half Year Ended on 30.09.2024	Half Year Ended on 30.09.2023	Year ended on 31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue from operations	4189.18	2289.70	3870.55	6478.88	5517.48	13636.09
2. Other Income	10.86	9.00	18.95	19.86	28.40	30.59
3. Total Revenue (1+2)	4200.04	2298.70	3889.49	6498.73	5545.89	13666.68
4. Expenses	0.00					
Cost of Materials consumed	2764.51	1408.79	1760.45	4173.30	2951.96	7706.52
Purchase of stock-in-trade	0.00		0.00	0.00		0.00
Change in inventories of Finished Goods, Work-in-Process and Stock-in-Trade	(338.68)	(1015.40)	(140.36)	(1354.08)	(420.20)	(439.07)
Employees benefits expenses	367.23	403.55	332.23	770.78	606.65	2021.68
Finance Cost	66.66	57.40	70.40	124.06	134.75	283.16
Depreciation and Amortisation expense	22.50	22.50	23.19	45.00	46.38	92.75
Other Expenses	420.05	415.36	235.12	835.41	451.07	1809.59
Total Expenses	3302.26	1292.20	2281.03	4594.46	3770.61	11474.64
5. Profit before exceptional and extraordinary items and tax (3 - 4)	897.78	1006.50	1608.47	1904.27	1775.28	2192.04
6. Exceptional Items	0.00	0.00	0.00	0.00	0.00	(988.78)
7. Profit before extraordinary items and tax (5 - 6)	897.78	1006.50	1608.47	1904.27	1775.28	3180.82
8. Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
9. Profit before tax (7 - 8)	897.78	1006.50	1608.47	1904.27	1775.28	3180.82
10. Tax Expenses	0.00	0.00	0.00	0.00	0.00	7.18
11. Profit/(Loss) for the period from continuing operations (9 - 10)	897.78	1006.50	1608.47	1904.27	1775.28	3173.64
12. Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
13. Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
14. Profit/(Loss) from Discontinuing operations (after tax) (12-13)	0.00	0.00	0.00	0.00	0.00	0.00
15. Profit/(Loss) for the period (11 + 14)	897.78	1006.50	1608.47	1904.27	1775.28	3173.64
16. Other comprehensive income net of taxes	0.00	0.00	0.00	0.00	0.00	0.00
17. Total comprehensive income for the period (15+16)	897.78	1006.50	1608.47	1904.27	1775.28	3173.64
18. Paid-up equity share capital (Face Value of Rs. 10/-Per Share)	4426.03	4426.03	4426.03	4426.03	4426.03	4426.03
19. Earning Per Share (EPS) (before extraordinary items)						



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(Of Rs. 10/- each) (Not annualised except last column)						
(a) Basic	2.03	2.27	3.63	4.30	4.01	7.17
(b) Diluted	2.03	2.27	3.63	4.30	4.01	7.17
ii Earning Per Share(EPS) (after extraordinary items) (Of Rs. 10/- each) (Not annualised except last column)						
(a) Basic	2.03	2.27	3.63	4.30	4.01	7.17
(b) Diluted	2.03	2.27	3.63	4.30	4.01	7.17

Notes:-

1. The Hon'ble National Company Law Tribunal Ahmedabad Bench, at the hearing held on 11th July, 2024, Pronounced Orders in CP IB Number : CP (IB) No. 268 of 2022 in the matter of M/s Fiat Accord Fabric Private Limited Vs Asya Infosoft Limited approving the resolution plan submitted jointly by Mr. Bijal Dineshchandra Sanghvi and M/s Axis Solutions Private Limited, read with Scheme of Arrangement (for the merger of M/s. Axis Solutions Private Limited) allowed by the Hon'ble National Company Law Appellate Tribunal (NCLAT) Principal Bench, New Delhi in Company Appeal (AT) (Insolvency) No. 1475 of 2024, and addendum, annexure, schedules forming part of the Resolution Plan. The scheme has been implemented from the appointed date i.e 1st April 2023 declared under Resolution Plan and the approved Scheme;
2. The above results have been adopted by the board of directors in the board meeting dated 14-11-2024;
3. The Company has only one segment of activity., viz. Segment reporting is not applicable;
4. Previous period's figures have been regrouped/rearranged wherever necessary, to confirm to the current period's classification;
5. There were no extraordinary items during the quarter ended september 2024;
6. The Statutory Auditors of the company has carried out limited review report of the above results for the quarter ended as on 30th September, 2024 as per regulation 33 of the SEBI (LODR) Regulations, 2015.

Place:-Ahmedabad

Date:-14th November, 2024

For. Asya Infosoft Limited

Sanghvi Bijal

Dineshchandra

Bijal Sanghvi

Managing Director

DIN: 01988242

Digitally signed by Sanghvi Bijal Dineshchandra
DN: cn=Sanghvi Bijal Dineshchandra, o=Asya Infosoft Limited, ou=Asya Infosoft Limited, email=bijal.dineshchandra@asyainfosoft.com, c=IN



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Cash Flow Statement for the Year Ended 30th September, 2024

(Rs. In Lakhs)

	Particulars	For the Year Ended 30 September, 2024	For the Year Ended 31 March, 2024
(A)	Cash flow from operating activities		
	Profit/(loss) before tax	1904.27	3180.82
	Adjusted for :		
	Depreciation and amortisation expense	45.00	92.75
	Interest income	(1.07)	(7.78)
	Finance cost	124.06	283.16
	Provision for tax	0.00	0.00
		2072.26	3548.95
	Operating profit/(loss) before working capital changes		
	Adjusted for :		
	(Increase)/Decrease in trade receivables	199.51	(2688.87)
	(Increase)/Decrease in inventories	(3014.06)	(482.58)
	Decrease / (Increase) in Other Financial assets	(10.78)	178.61
	Decrease / (Increase) in loans and other financial assets	0.18	(1.15)
	Decrease / (Increase) in Current tax assets		(123.28)
	(Increase)/Decrease in other assets- current	(588.25)	(178.26)
	(Increase)/Decrease in other assets- non current	0.00	0.00
	Increase/(Decrease) in trade payables	544.74	50.32
	Increase/(Decrease) in other non current liabilities	0.00	0.00
	(Increase)/Decrease in Other current Liabilities	293.35	804.03
	(Increase)/Decrease in Other financial Liabilities non current	0.00	0.00
	Increase/(Decrease) in current tax liability	98.16	0.00
	Increase/(Decrease) in provisions	(12.74)	19.85
		(2489.88)	(2421.33)
	Cash generated from operations	(417.62)	1127.62
	Net Income taxes (paid) / refunds		
	Net cash from operating activities	(417.62)	1127.62
(B)	Cash flow from investing activities		
	Capital expenditure on property, plant and equipment including capital advances	(111.29)	(177.65)
	Purchases of investments	(35.81)	0.00
	Change in other non current assets	(181.34)	1949.48
	Interest received	1.07	7.78
	Net cash used in investing activities	(327.37)	1779.62
(C)	Cash flow from financing activities		
	Bonus Issue of shares	0.00	
	Amount received on Share Warrant	0.00	0.00
	(Repayment)/Proceeds from long-term borrowings	319.58	0.00
	(Repayment)/Proceeds from short term borrowings	393.43	697.01
	Changes in non current : other financial liabilities		(3366.42)
	Changes in non current provisions		227.14



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Dividends paid to company's shareholders	0.00	0.00
Interest and finance charges paid	(124.06)	(283.16)
Net cash used in financing activities	588.95	(2725.43)
Net (decrease) / increase in cash and cash equivalents	(156.04)	181.81
Cash and cash equivalents as at the beginning of the year	302.64	120.83
Cash and cash equivalents as at the end of the year	146.61	302.64

Place:-Ahmedabad
Date:-14th November, 2024

For. Asya Infosoft Limited

Sanghvi Bijal

Dineshchandra

Bijal Sanghvi

Managing Director

DIN: 01988242

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