

23rd July, 2021

To,
Deptt. of Corporate Services- Listing
National Stock Exchange of India Limited
Exchange Plaza, Plot no. C/1, G Block,
Bandra-Kurla Complex, Bandra (E)
Mumbai – 400051

**SUB: UNAUDITED (STANDALONE & CONSOLIDATED) FINANCIAL RESULTS FOR THE
FIRST QUARTER/THREE MONTHS ENDED 30TH JUNE, 2021 ALONG WITH LIMITED
REVIEW REPORT.**

Dear Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, kindly find enclosed herewith Un-Audited (Standalone & Consolidated) Financial Results for the first quarter/three months ended 30th June, 2021, along with Limited Review Report thereon received from M/s. Chokshi & Chokshi., LLP, Statutory Auditors of the Company.

For Aurionpro Solutions Limited


Ninad Kerkar
Company Secretary



CHOKSHI & CHOKSHI LLP

Chartered Accountants

Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of Aurionpro Solutions Limited for the quarter ended 30/06/2021, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Aurionpro Solutions Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Aurionpro Solutions Limited (the 'Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group'), and its share of the net profit after tax and total comprehensive income of its joint venture for the quarter ended 30/06/2021 (the 'Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Regulations').
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 (the 'Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is free from material misstatement. A review is limited primarily to inquiries of the Company personnel responsible for financial and accounting matters and analytical procedures 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.

We also performed procedures in accordance with the SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29.03.2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Regulations, to the extent applicable.

4. The Statement includes the results of the entities as given in the **Annexure – 1** to this report.
5. Based on our review conducted and procedure performed as stated in paragraph 3 above, based on the consideration of the review reports of other auditors referred to in paragraph 6 below, and unaudited financial results referred in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standards specified under Section 133 of the Act, as amended, read with relevant rules issued there-under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the financial results of subsidiaries included in the unaudited consolidated financial results, whose financial results reflect total revenues of Rs.2306.47 lakhs, total net profit/(loss) after tax of Rs.(5.54) lakhs and total comprehensive income of Rs.(4.10) lakhs for the quarter ended 30/06/2021, respectively, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net profit after tax of Rs.799.75 lakhs and total comprehensive income of Rs. 793.25 lakhs for the quarter ended 30/06/2021, as considered in the consolidated unaudited financial results, in respect of joint venture, whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by other auditors/chartered accountants, whose reports have been furnished to us by the Holding Company's Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and joint venture, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.



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CHOKSHI & CHOKSHI LLP**Chartered Accountants**

Of the subsidiaries referred to above, in respect of certain subsidiaries, their financial results have been prepared in accordance with accounting principles generally accepted in the respective countries of incorporation and the Holding Company's Management has converted these financial results from accounting principles generally accepted in the respective countries to accounting principles generally accepted in India. Our conclusion on the Statement is not modified in respect of this matter.

7. The accompanying unaudited consolidated financial results include the financial results of certain subsidiaries which have not been reviewed by the auditors/chartered accountants, whose financial results reflect total revenue of Rs.1719.05 lakhs, total net profit / (loss) after tax of Rs.202.84 lakhs and total comprehensive income of Rs.234.70 lakhs, for the quarter ended 30/06/2021, as considered in the consolidated unaudited financial results. These financial results have been prepared in accordance with accounting principles generally accepted in the respective countries of incorporation and the Holding Company's Management has converted these financial results from accounting principles generally accepted in the respective countries to accounting principles generally accepted in India. These financial results have been presented solely based on information compiled by the Holding Company's Management and approved by the Board of Directors. According to the information and explanations given to us by the Holding Company's Management, these financial results are not material to the Group. Our conclusion on the Statement is not modified in respect of this matter.

For CHOKSHI & CHOKSHI LLP
Chartered Accountants
FRN - 101872W /W100045



Vineet Saxena
Partner

M. No. 100770

UDIN: 21100770AAAAAL5387

Place: Navi Mumbai

Date: 23.07.2021

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Annexure – I to the Independent Auditor’s Review Report on the Quarterly Unaudited Consolidated Financial Results

Unaudited Consolidated Financial Results for the quarter ended 30/06/2021 include results of the following entities:

1. Aurionpro Fintech Inc
2. Aurionpro Holdings Pte Limited
3. Aurionpro Market Systems Pte Limited, Singapore
4. Aurionpro Solutions (Africa) Limited
5. Aurionpro Solutions PLC, UK
6. Aurionpro Solutions Pte Limited
7. Aurionpro Solutions Pty Limited, Australia
8. Cyberinc Corporation. (Divested pursuant to sale of cyber security business w.e.f.6th May, 2021)
9. Aurofidel Outsourcing Limited
10. Integrosys Corporation
11. Integro Technologies Co. Limited, Singapore
12. Integro Technologies Pte Limited, Singapore
13. Integro Technologies SDN.BHD, Malaysia
14. Integro Technologies Co. Limited, Thailand
15. Integro Technologies (Vietnam) Limited Liability Company
16. Intellvisions Software LLC
17. Intellvisions Solutions Pvt. Limited
18. PT Aurionpro Solutions, Indonesia
19. Sena Systems Private Limited (Divested pursuant to sale of cyber security business w.e.f.6th May, 2021)
20. Servopt Consulting Private Limited
21. Spike Inc. (Divested pursuant to sale of cyber security business w.e.f.6th May, 2021)
22. SC Soft Pte. Ltd., Singapore
23. Neo.BNK, Singapore
24. Extrabox Pte Limited
25. Shenzhen SC Trading Co. Limited
26. SC Soft SDN BHD, Malaysia
27. SC Soft Technologies Private Limited



Aurionpro Solutions Limited

Statement of Unaudited Consolidated Financial Results for the Quarter ended June 30, 2021

(Rs.in lakhs)					
Sr No.	Particulars	Quarter ended			Year ended
		30-Jun-21	31-Mar-21	30-Jun-20	31-Mar-21
		Unaudited	Audited	Unaudited	Audited
1	Income				
	(a) Revenue from Operations	11,580.76	11,016.94	7,516.13	37,401.77
	(b) Other Income	94.66	99.80	150.90	297.45
	(c) Total Income [(a) + (b)]	11,675.42	11,116.74	7,667.03	37,699.22
2	Expenses				
	(a) Software, Hardware and Other Material Cost	4,299.56	3,884.39	1,383.14	10,791.45
	(b) Change in Inventories of Raw Materials, Finished Goods and Stock-in-Trade	(131.89)	(183.40)	212.32	63.70
	(c) Employee Benefits Expense	4,201.79	3,963.59	3,515.26	14,978.15
	(d) Finance Costs	214.78	375.09	427.07	1,579.78
	(e) Depreciation and Amortisation Expense	383.09	11,318.72	990.96	13,939.06
	(f) Other Expenses	765.95	976.46	758.45	3,191.97
	(g) Total Expenses [(a) to (f)]	9,733.28	20,334.85	7,287.20	44,544.11
3	Profit/ (Loss) before Exceptional Items and Tax [1 (c) - 2 (g)]	1,942.14	(9,218.11)	379.83	(6,844.89)
4	Exceptional Items	-	4,618.37	-	4,618.37
5	Profit / (Loss) before Tax [3-4]	1,942.14	(13,836.48)	379.83	(11,463.26)
6	Tax Expenses				
	(a) Current Tax	244.31	495.13	35.23	738.95
	(b) Deferred Tax Charge/ (Credit)	155.59	(474.46)	(52.82)	(445.66)
7	Profit/ (Loss) after Tax from continued Operations [5 - 6]	1,542.24	(13,857.15)	397.42	(11,756.55)
8	Profit/ (Loss) before Tax from Discontinued Operations	-	(7,202.82)	(57.97)	(7,443.82)
9	Tax Expenses of Discontinued Operations	-	-	-	-
10	Profit/ (Loss) after Tax from Discontinued Operations [8 - 9]	-	(7,202.82)	(57.97)	(7,443.82)
11	Other Comprehensive Income (Net of Tax)	(31.43)	273.20	(13.33)	274.29
12	Total Comprehensive Income for the period [7+10+11]	1,510.81	(20,786.77)	326.12	(18,926.08)
13	Profit/ (Loss) for the period attributable to				
	(a) Equity holders of the company	1,421.37	(14,187.84)	416.98	(12,194.87)
	(b) Non Controlling Interest	120.87	(6,872.13)	(77.53)	(7,005.50)
14	Total Comprehensive Income/ (Loss) attributable to				
	(a) Equity holders of the company	1,389.94	(13,914.64)	403.65	(11,920.58)
	(b) Non Controlling Interest	120.87	(6,872.13)	(77.53)	(7,005.50)
15	Paid-up Equity Share Capital (Face Value of Rs. 10 each)	2,280.02	2,280.02	2,280.02	2,280.02
16	Other Equity (excluding revaluation reserve)				31,366.70
17	Earnings per equity share (for continuing operation)				
	- Basic and Diluted (In Rs.)	6.23	(52.75)	1.99	(43.69)
	Earnings per equity share (for discontinuing operation)				
	- Basic and Diluted (In Rs.)	-	(9.48)	(0.16)	(9.79)
	Earnings per equity share (for continuing and discontinuing operation)				
	- Basic and Diluted (In Rs.)	6.23	(62.23)	1.83	(53.48)

* Earnings per equity share for the quarter ended is not annualised.
See accompanying notes to the financial results



2. Segment Information

(INR in lakhs)

Sr. No.	Particulars	Quarter ended			Year ended
		30-Jun-21	31-Mar-21	30-Jun-20	31-Mar-21
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue				
a	Information technologies and consultancy services	9,119.80	5,081.13	6,818.72	27,376.23
b	Sale of equipment and License	2,460.96	5,935.81	697.41	10,025.54
	Total (a+b)	11,580.76	11,016.94	7,516.13	37,401.77
2	Segment Results				
a	Information technologies and consultancy services	6,150.58	3,910.98	5,605.26	22,075.93
b	Sale of equipment and License	1,262.51	3,404.97	315.41	4,470.69
	Total (a+b)	7,413.09	7,315.95	5,920.67	26,546.62
Less:	Un-allocable expenses				
	Employee benefits expense	4,201.79	3,963.59	3,515.26	14,978.15
	Finance costs	214.78	375.09	427.07	1,579.78
	Depreciation and amortisation expenses	383.09	11,318.72	990.96	13,939.06
	Other expenses	765.95	976.46	758.45	3,191.97
Add:	Un-allocable income	94.66	99.80	150.90	297.45
	Total profit before tax	1,942.14	(9,218.11)	379.83	(6,844.89)

Assets and liabilities used in the Company's business are not identified to any of the reportable segments, as these are used interchangeably between segments. The Management believes that it is not practicable to provide segment disclosure relating to total assets and liabilities since a meaningful segregation of the available data is onerous.

- The Company has consolidated financial results of all its subsidiary companies/joint ventures as per Indian Accounting Standard 110- Consolidated Financial Statements.
- Other Expense includes foreign exchange (gain)/loss of INR 4.14 Lakhs for the quarter ended 30/06/2021 [Other Income includes foreign exchange (gain)/loss for Quarter ended 30/06/2020: (INR 100.28 Lakhs)].
- As required under IND AS 115 "Revenue from Contracts with Customers", unbilled revenue is accounted on estimated basis in respect of contracts where the contractual right to consideration is based on completion of contractual milestones as confirmed by technical team.
- The Company has made an exit from the Cyber Security business by divesting entire stake in the Cyberinc Corporation Inc, USA based on approval from the Audit Committee and the Board of Directors in their respective meetings held on 06/05/2021. The impact of the same had been given in the accounts for the quarter ended 31/03/2021 in accordance with Ind AS 105 - 'Non-Current Assets Held for Sale and Discontinued Operations'. In terms of the Regulation 24(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the members' approval for the same was obtained through postal ballot and result thereof had been declared on 14/06/2021.



7. The Company's standalone turnover, profit before tax, profit after tax and total comprehensive income is as under:

(INR in lakhs)

Particulars	Quarter Ended			Year Ended
	30-Jun-21	31-Mar-21	30-Jun-20	31-Mar-21
	Unaudited	Audited	Unaudited	Audited
Turnover	6,941.85	5,703.67	3,723.05	19,170.65
Profit/ (loss) before tax	720.87	(3,020.88)	138.85	(1,960.84)
Profit/ (loss) after tax	566.62	(3,226.80)	126.91	(2,453.22)
Total Comprehensive Income/ (Loss)	508.38	(2,944.97)	100.04	(2,226.48)

8. The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the Group towards Provident Fund and Gratuity. The effective date from which the changes are applicable is yet to be notified and the final rules are yet to be framed. The Group will carry out an evaluation of the impact and record the same in the financial statements in the period in which the Code becomes effective and the related rules are published.
9. The Group has examined the possible effects that may result from the COVID-19 pandemic on the carrying amounts of receivables, unbilled revenues, inventory, investments, right of use assets and intangible assets. While estimating the possible future uncertainties in the global economic conditions because of this pandemic, the Group, has used internal and external sources of information including credit reports, economic forecasts and consensus estimates from market sources. The Group has carried out sensitivity analysis on the assumptions used and based on current estimates, expects that the carrying amounts of the aforementioned assets will be realized. The impact of COVID-19 on the Group's financial results may differ from that estimated as at the date of approval of these financial results.
10. The figures for the earlier periods have been regrouped/ reclassified wherever necessary to make them comparable with those of the current period.
11. The figures for the quarter ended 31/03/2021 are the balancing figures between the audited figures in respect of the full financial year 2020-21 and the published unaudited year to date figures up to the third quarter ended 31/12/2020.
12. The Statutory Auditors of the Company have conducted limited review of the consolidated financial results for the quarter ended 30/06/2021 pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These consolidated financial results have been reviewed by the Audit Committee and thereafter approved the Board of Directors at their respective meetings held on 23/07/2021.

For Aurionpro Solutions Limited

**Place: Navi Mumbai
Date: 23/07/2021**




**Amit Sheth
Co-Chairman and Director**

CHOKSHI & CHOKSHI LLP
Chartered Accountants

Independent Auditor's Review Report on the Unaudited Standalone Financial Results of Aurionpro Solutions Limited for the quarter ended 30/06/2021, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors
Aurionpro Solutions Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Aurionpro Solutions Limited (the 'Company') for the quarter ended 30/06/2021 (the 'Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Regulations').
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 (the 'Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is free from material misstatement. A review is limited primarily to inquiries of the Company personnel responsible for financial and accounting matters and analytical procedures 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.
4. Based on our review conducted and procedure performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results, prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act, as amended, read with relevant rules issued there-under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For CHOKSHI & CHOKSHI LLP
Chartered Accountants
FRN - 101872W /W100045




Vineet Saxena
Partner
M. No. 100770
UDIN: 21100770AAAAGK2930

Place: Navi Mumbai
Date: 23/07/2021

Statement of Unaudited Standalone Financial Results for the Quarter ended June 30, 2021

		(Rs.in lakhs)			
Sr No.	Particulars	Quarter ended			Year ended
		30-Jun-21	31-Mar-21	30-Jun-20	31-Mar-21
		Unaudited	Audited	Unaudited	Audited
1	Income				
	(a) Revenue from Operations	6,941.85	5,703.67	3,723.05	19,170.65
	(b) Other Income	109.50	108.63	97.94	330.18
	(c) Total Income [(a) + (b)]	7,051.35	5,812.30	3,820.99	19,500.83
2	Expenses				
	(a) Software,Hardware and Other Material Cost	3,206.67	1,790.72	582.62	5,313.24
	(b) Change in Inventories of Raw Materials, Finished Goods and Stock-in-Trade	177.12	(175.05)	357.58	383.22
	(c) Employee Benefits Expense	2,213.23	1,970.40	1,823.75	7,624.57
	(d) Finance Costs	176.34	343.16	375.77	1,399.53
	(e) Depreciation and Amortisation Expense	246.81	233.64	368.69	1,123.68
	(f) Other Expenses	310.31	766.91	173.73	1,714.03
	(g) Total Expenses [(a) to (f)]	6,330.48	4,929.78	3,682.14	17,558.27
3	Profit/ (Loss) before Exceptional Items and Tax [(c) - 2 (g)]	720.87	882.52	138.85	1,942.56
4	Exceptional Items	-	3,903.40	-	3,903.40
5	Profit / (Loss) before Tax [3-4]	720.87	(3,020.88)	138.85	(1,960.84)
6	Tax Expenses				
	(a) Current Tax	164.54	150.29	10.03	354.12
	(b) Deferred Tax Charge/ (Credit)	(10.29)	55.63	1.91	138.26
7	Profit/ (Loss) after Tax [5 - 6]	566.62	(3,226.80)	126.91	(2,453.22)
8	Other Comprehensive Income (net of tax)	(58.24)	281.83	(26.87)	226.74
9	Total Comprehensive Income for the period [7+8]	508.38	(2,944.97)	100.04	(2,226.48)
10	Paid-up Equity Share Capital (Face Value of Rs. 10 each)	2,280.02	2,280.02	2,280.02	2,280.02
11	Other Equity (Excluding Revaluation Reserve)				19,110.78
12	Earnings per equity share*				
	-Basic (Rs.)	2.49	(14.15)	0.56	(10.76)
	-Diluted (Rs.)	2.49	(14.15)	0.56	(10.76)

* Earnings per equity share for the quarter ended are not annulised.

See accompanying notes to the financial results



Notes to the Standalone Financial Results:

1. Other Income include foreign exchange gain of INR 8.72 Lakhs for the quarter ended 30/06/2021 (Quarter ended 30/06/2020 INR 17.54 Lakhs).
2. Software development and other related expenses include purchase of material and license of INR 892.27 Lakhs for the quarter ended 30/06/2021(Quarter ended 30/06/2020: INR 103.06 Lakhs).
3. As required under Ind AS 115 "Revenue from Contracts with Customers", unbilled revenue is accounted on estimate basis in respect of contracts where the contractual right to consideration is based on completion of contractual milestones as confirmed by the technical team.
4. The Company has made an exit from the Cyber Security business by divesting entire stake in the Cyberinc Corporation Inc, USA based on approval from the Audit Committee and the Board of Directors in their respective meetings held on 06/05/2021. The impact of the same had been given in the accounts for the quarter ended 31/03/2021 in accordance with Ind AS 105 - 'Non-Current Assets Held for Sale and Discontinued Operations'. In terms of the Regulation 24(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the members' approval for the same was obtained through postal ballot and result thereof had been declared on 14/06/2021.
5. The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the Company towards Provident Fund and Gratuity. The effective date from which the changes are applicable is yet to be notified and the final rules are yet to be framed. The Company will carry out an evaluation of the impact and record the same in the financial statements in the period in which the Code becomes effective and the related rules are published.
6. The Company has examined the possible effects that may arise from the COVID-19 pandemic on the carrying amounts of receivables, unbilled revenues, inventory, investments, right of use assets and intangible assets. While estimating the possible future uncertainties in the global economic conditions because of this pandemic, the Company, has used internal and external sources of information including credit reports, economic forecasts and consensus estimates from market sources. The Company has carried out sensitivity analysis on the assumptions used and based on current estimates, expects that the carrying amounts of the aforementioned assets will be realized. The impact of COVID-19 on the Company's financial results may differ from that estimated as at the date of approval of these financial results.
7. The segment information, pursuant to the requirement of Ind AS 108 Operating Segments, is given as part of the consolidated financial results.
8. The figures for the earlier periods have been regrouped / reclassified wherever necessary to make them comparable with those of the current period.



9. The figures for the quarter ended 31/03/2021 are the balancing figures between the audited figures in respect of the full financial year 2020-21 and the published unaudited year to date figures up to the third quarter ended 31/12/2020.
10. The Statutory Auditors of the Company have conducted limited review of the standalone financial results for the quarter ended 30/06/2021 pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These standalone financials results have been reviewed by the Audit Committee and thereafter approved the Board of Directors at their respective meetings held on 23/07/2021.

For Aurionpro Solutions Limited



Amit Sheth
Co-Chairman and Director

Place: Navi Mumbai
Date: 23/07/2021

