



Limited Review Report

Review Report to
The Directors
TELESYS INFO-INFRA (I) LIMITED.

"We have reviewed the accompanying statement of unaudited financial results of M/s TELESYS INFO-INFRA (I) Limited ('The Company') for the quarter ended 30th September, 2019 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015. This statement is the responsibility of the Company's management and has been approved by the Board of Directors at their meeting held on 14th November, 2019. This statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the financial results based on our review.

We conducted review of the statement in accordance with the standard of Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by 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 company personnel and an analytical procedures applied to financial data thus provide less assurance than as audit. We have not performed an audit and accordingly, we do not express as audit opinion.

Based on our review Conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results for the quarter ended 30th September 2019 prepared in accordance with the generally accepted accounting standards specified and other recognized accounting practices and policies has not disclosed the information required to be disclosed in term of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contain any material misstatement.

For Parthasarathy Sankaran & Associates,
Chartered Accountants
FRN No .00092585

K A Parthasarathy

K.A. Parthasarathy

M. No. 09870

Dated: 14th November 2019

UDIN: 19009870AAAAAG6983



Statement of Standalone Unaudited Results for the Quarter and Quarter ended 30.09.2018

Note :

1. Profit/ Loss from discounting Operations, if any, included in the above shall be disclosed separately with details thereof.
2. 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 14th , November 2019. 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.
3. 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.
4. 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

A. Reconciliation of Net Profit after Tax as Previously reported under Indian GAAP and IND AS for the quarter ended 30 th September, 2019 is as under :

(Rs in Lacs)

Particulars	(Rs in Lacs)	
	Quarter Ended on 30.09.2019	Previous year ended as on 31.03.2019
Net Profit as per Previous GAAP	42.79	29.69
Less / Add :Adjustments	-	-
Net Profit for the period under Ind AS	42.79	29.69
Other comprehensive Income net of Tax	-	-
Total Comprehensive Income as per Ind AS	42.79	29.69

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

Particulars	(Rs in Lacs)
	Previous Year ended on
Equity as reported under Indian GAAP	1,000.99
Less/Add :Adjustments	-
Equity as reported under Indian AS	1,000.99

5. As per the defination 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.

6. To Facitate Comparison, figures of previous periods has been rearranged, wherever necessary.



Place : Chennai
Date : 14th November 2019

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

Rajendran Jayaram
Rajendhran Jayaram
Director



TELESYS INFO-INFRA (I) LIMITED

Regd. Office : NO. 5, Damodaran Street Keliys, Kilpauk Chennai - 600010

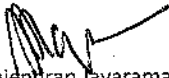
CIN NO.:-L70200TN1992PLC023621, E-Mail id:-telesys1992@yahoo.com,website:-www.telesys.co.in

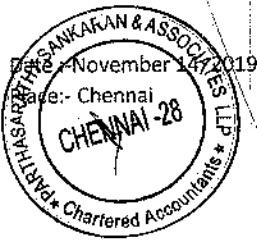
S.No	Particulars	Half year ended	For the quarter ended	
		30.09.2019	30.09.2019	30.09.2018
		unaudited	unaudited	unaudited
1	Total Income from Operations	114.83	57.76	70.34
2	Net Profit before Tax, Exceptional and Extraordinary items	60.39	42.79	4.80
3	Net Profit before Tax and after Exceptional and Extraordinary items	60.39	42.79	4.80
4	Net Profit after Tax, Exceptional and Extraordinary items	60.39	42.79	3.60
5	Total Comprehensive Income	60.39	42.79	3.60
6	Paid up Equity Share Capital (Face value Rs.10/- per share)	1,000.99	1,000.99	1,000.99
7	Earnings Per Share for the period (Face value Rs.10/- per share) (for continuing and discontinued operations) - not annualized			
	- Basic (Rs.)	0.60	0.43	0.04
	- Diluted (Rs.)	0.60	0.43	0.04

Notes:

- (a) The above is an extract of the detailed format of quarterly /Half yearly financial results filed with the Stock Exchanges under Regulation 52 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the quarterly /Half yearly financial results are available on the websites of the Stock Exchange(s) and the Company's website(www.telesys.co.in)
- (b) The comparative figures for the quarter ended 30th September, 2019 have been restated by the Management as per Ind AS and have not been subject to limited review.

for and on behalf of the Board of Telesys Info-Infra (I) Limited


Rajendran Jayaraman
Director





PARTHASARATHY, SANKARAN & ASSOCIATES LLP
Chartered Accountants

Statement of Asset and Liabilities		
Particulars		Six Months ended (dd-mm-yyy)
Date of start of reporting period		01-04-2019
Date of end of reporting period		30-09-2019
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Assets		
1	Non-current assets	
	Property, plant and equipment	13.834
	Capital work-in-progress	0.000
	Investment property	0.000
	Goodwill	0.000
	Other intangible assets	0.000
	Intangible assets under development	0.000
	Biological assets other than bearer plants	0.000
	Investments accounted for using equity method	0.000
	Non-current financial assets	
	Non-current investments	0.000
	Trade receivables, non-current	0.000
	Loans, non-current	2355.890
	Other non-current financial assets	0.000
	Total non-current financial assets	2369.724
	Deferred tax assets (net)	0.000
	Other non-current assets	0.000
	Total non-current assets	2369.724
2	Current assets	
	Inventories	0.000
	Current financial asset	
	Current investments	0.000
	Trade receivables, current	0.000
	Cash and cash equivalents	4.777
	Bank balance other than cash and cash equivalents	0.000
	Loans, current	0.000
	Other current financial assets	77.196
	Total current financial assets	81.973
	Current tax assets (net)	0.000
	Other current assets	0.000
	Total current assets	81.973
3	Non-current assets classified as held for sale	0.000
4	Regulatory deferral account debit balances and related deferred tax Assets	0.000
	Total assets	2451.697





PARTHASARATHY, SANKARAN & ASSOCIATES LLP

Chartered Accountants

Equity and liabilities		
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1000.990
	Other equity	698.939
	Total equity attributable to owners of parent	1699.929
	Non controlling interest	
	Total equity	1699.929
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	731.775
	Trade payables, non-current	0.000
	Other non-current financial liabilities	0.000
	Total non-current financial liabilities	731.775
	Provisions, non-current	
	Deferred tax liabilities (net)	3.239
	Deferred government grants, Non-current	0.000
	Other non-current liabilities	0.000
	Total non-current liabilities	735.014
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0.000
	Trade payables, current	0.000
	Other current financial liabilities	0.000
	Total current financial liabilities	0.000
	Other current liabilities	1.205
	Provisions, current	15.549
	Current tax liabilities (Net)	0.000
	Deferred government grants, Current	0.000
	Total current liabilities	16.754
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.000
4	Regulatory deferral account credit balances and related deferred tax liability	0.000
	Total liabilities	751.768
	Total equity and liabilities	2451.697
	Disclosure of notes on assets and liabilities	





TELESYS INFO - INFRA (I) LIMITED

(Formerly known as Telesys Software Ltd.)

CIN : L70200TN1992PLC023621

GSTIN:33AABCT1582G2ZJ

14th November, 2019

To,
The Secretary,
The Bombay Stock Exchange,
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001.

SUBJECT : BOARD MEETING OUTCOME

BSE CODE : 532315

Dear Sir,

This is to inform you that the Board Meeting of the Company was held today i.e. 14th November, 2019 at the registered of the company at 4.00 PM. The Board considered and approved the following:

- 1) Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015 the Audited Financial Results for Quarter ended 30th September 2019.
- 2) Limited Review Report there on for the quarter ended 30th September 2019.

Please acknowledge and take on record the same.

Thanking you,

Yours truly,
For and on behalf of Telesys Info-Infra (I) Limited
(Formerly known as Telesys Software Limited),

Rajendhiran Jayaram
Director
DIN: 01784664

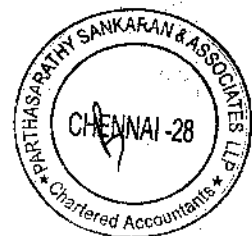


Financial Results – Ind-AS

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	01-07-2019	01-04-2019
B	Date of end of reporting period	30-09-2019	30-09-2019
C	Whether results are audited or unaudited	Unaudited	Unaudited
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		
	Revenue from operations		
	Other income	57.762	114.827
	Total income	57.762	114.827
2	Expenses		
(a)	Cost of materials consumed	0.000	0.000
(b)	Purchases of stock-in-trade	0.000	0.000
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.000	0.000
(d)	Employee benefit expense	9.956	24.282
(e)	Finance costs	0.000	0.002
(f)	Depreciation, depletion and amortisation expense	0.000	1.240
(f)	Other Expenses		
1	BSE Resisting Fees	0.000	3.733
2	Business Promotion	0.000	0.700
3	Commission	0.000	13.770
4	Consulting Charges	0.100	0.280
5	CDSL Fees	0.000	0.000
6	Security Charges	0.000	0.000
7	Travelling and Conveyance	2.040	3.461
8	Bad Debts Written off	0.000	0.000
9	Othe Expenses	2.872	6.970
	Total other expenses	5.012	28.914
	Total expenses	14.968	54.438
3	Total profit before exceptional items and tax	42.795	60.389
4	Exceptional items	0.000	0.000
5	Total profit before tax	42.795	60.389
6	Tax expense		
7	Current tax	0.000	0.000
8	Deferred tax	0.000	0.000
9	Total tax expenses	0.000	0.000
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.000	0.000
11	Net Profit Loss for the period from continuing operations	42.795	60.389
12	Profit (loss) from discontinued operations before tax	0.000	0.000
13	Tax expense of discontinued operations	0.000	0.000
14	Net profit (loss) from discontinued operation after tax	0.000	0.000



15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.000	0.000
16	Total profit (loss) for period	42.795	60.389
17	Other comprehensive income net of taxes	0.000	0.000
18	Total Comprehensive Income for the period	42.795	60.389
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	0.000	0.000
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.000	0.000
21	Details of equity share capital		
	Paid-up equity share capital	1000.990	1000.990
	Face value of equity share capital	10.000	10.000
22	Details of debt securities		
23	Reserves excluding revaluation reserve		698.939
24	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.428	0.603
	Diluted earnings (loss) per share from continuing operations	0.428	0.603
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.000	0.000
	Diluted earnings (loss) per share from discontinued operations	0.000	0.000
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	0.428	0.603
	Diluted earnings (loss) per share from continuing and discontinued operations	0.428	0.603
25	Debt equity ratio		
26	Debt service coverage ratio		
27	Interest service coverage ratio		
28	Disclosure of notes on financial results		



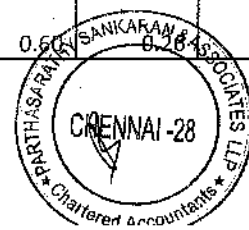
TELESYS INFO-INFRA (I) LIMITED

Regd. Office : New No. 72, Old No. 33, First Floor, Giri Road, T. Nagar, Chennai - 600017

CIN:L70200TN1992PLC023621

Unaudited Financial Results for the Quarter and Quarter Ended 30th September 2019

Part 1						
Statement of Standalone Unaudited Results for the Quarter and Quarter Ended 30.09.2019						
Particulars	Rs. In Lakhs			Rs. In Lakhs		Rs. In Lakhs
	Quarter Ended			Half Year Ended		Year Ended
	30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	(31.03.2019)
(Refer notes below)	UnAudited	UnAudited	UnAudited	UnAudited	UnAudited	Audited
1 Income from Operations						
(a) Revenue From Operations	-	-	25.00	-	25.00	50.00
(b) Other Income	57.76	57.76	45.34	114.83	92.49	222.40
Total Revenue	57.76	57.76	70.34	114.83	117.49	272.40
2 Expenses						
(a) Cost Of Materials Consumed	-	-	-	-	-	-
(b) Purchase of Stock In trade	-	-	-	-	-	-
(c) Change of Inventories of Finished Goods & WIP & Stock In trade	-	-	-	-	-	-
(d) Employees Benefit Expenses	9.96	16.20	16.51	24.28	31.00	58.24
(e) Finance Costs	0.00	-	0.00	0.00	0.00	-
(f) Depreciation and amortization expense	-	0.61	0.70	1.24	1.35	2.81
(g) Other Expenditure	5.01	24.08	48.33	28.92	58.14	176.28
TOTAL EXPENSES	14.97	40.89	65.54	54.44	90.49	237.33
3 Profit / (Loss) before Exceptional and Extra ordinary Items and taxes (1-2)	42.79	16.87	4.80	60.39	27.00	35.07
4 Exceptional items	-	-	-	-	-	-
5 Profit / (Loss) before Extraordinary items and taxes (3-4)	-	-	-	-	-	-
6 Extraordinary items	-	-	-	-	-	-
7 Profit / (Loss) before taxes(5-6)	42.79	16.87	4.80	60.39	27.00	35.07
8 Tax Expense						
Current Tax	-	-	1.20	-	1.20	5.38
Deferred Tax	-	-	-	-	-	-
9 Profit / (Loss) for the Period from Continuing Operations (7-8)	42.79	16.87	3.60	60.39	25.80	29.69
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 to profit & loss	-	-	-	-	-	-
(b) i) item that will be reclassified to profit or loss	-	-	-	-	-	-
ii) income tax relating to item that will be reclassified to profit & loss	-	-	-	-	-	-
11 Total comprehensive income for the period (IX+X) (Comprising of Profit/(loss) and other comprehensive income (9+10))	42.79	16.87	3.60	60.39	25.80	29.69
12 Paid up Equity share capital (Face value of Rs 10each)	1,000.99	1,000.99	1,000.99	1,000.99	1,000.99	1,000.99
13 Earning Per share EPS- in Rs.						
i) Basic and Diluted EPS before Extraordinary items - In Rs.	0.43	0.17	0.04	0.60	0.26	0.30
ii) Basic and Diluted EPS after Extraordinary items -In Rs.	0.43	0.17	0.04	0.60	0.26	0.30



TELESYS INFO-INFRA (I) LIMITED

Regd.Office : NO. 5, Damodaran Street Kellys, Kilpauk, Chennai - 600010

CIN NO.:-L70200TN1992PLC023621, E-Mail id:-telesys1992@yahoo.com,website:-www.telesys.co.in

S.No	Particulars	Half year ended	For the quarter ended	
		30.09.2018	30.09.2018	30.09.2017
		unaudited	unaudited	unaudited
1	Total Income from Operations	117.49	70.34	0.03
2	Net Profit before Tax,Exceptional and Extraordinary items	26.95	4.80	-19.07
3	Net Profit before Tax and after Exceptional and Extraordinary items	26.95	4.80	-19.07
4	Net Profit after Tax,Exceptional and Extraordinary items	20.21	3.60	-19.07
5	Total Comprehensive Income	20.21	3.60	-19.07
6	Paid up Equity Share Capital (Face value Rs.10/- per share)	1,000.99	1,000.99	1,000.99
7	Earnings Per Share for the period (Face value Rs.10/- per share) (for continuing and discontinued operations) - not annualized			
	- Basic (Rs.)	0.20	0.04	-0.19
	- Diluted (Rs.)	0.20	0.04	-0.19

Notes:

- (a) The above is an extract of the detailed format of quarterly /Half yearly financial results filed with the Stock Exchanges under Regulation 52 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the quarterly /Half yearly financial results are available on the websites of the Stock Exchange(s) and the Company's website(www.telesys.co.in).
- (b) The comparative figures for the quarter ended September 30, 2017 have been restated by the Management as per Ind AS.
- (c) The aforesaid standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 9th November 2018. The Statutory Auditors of the Company have conducted a Limited Review of the standalone financial results for quarter ended September 30 2018.

for and on behalf of the Board of
Telesys Info-Infra (I) Limited

Sd/-

Heerachand Jain
Director

Date :-November 9, 2018

Place:- Chennai