



SOUTHERN INFOSYS LTD.

#402-A, Arunachal Building, 19 Barakhamba Road, New Delhi - 110001, INDIA
Phone : +91-11-23354236, 43045402, Email : southerninfosys@gmail.com
CIN : L67120DL1994PLC059994, Web : www.southerninfosys.com

Date: 06.02.2025

To,
The Department of Corporate Services
Bombay Stock Exchange Limited
P J Towers, Dalal Street,
Mumbai- 400001

BSE Code: 540174

Subject: Outcome of Board Meeting held on February 6th, 2025.

Dear Sir / Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with Schedule III to the SEBI Regulations, we inform you that board of directors of the Company, at their meeting held on Thursday, 6th February, 2025 at 4:00 P.M. at its registered office, inter-alia, has considered and approved the following:

1. The Unaudited Standalone and Consolidated Financial Results as per the Indian Accounting Standards (IND AS) for the quarter and Nine months ended 31th December, 2024
2. The limited review report of the Statutory Auditors on Unaudited Financial Results (Standalone & Consolidated) for the quarter and Nine months ended 31th December, 2024.

The Board meeting commenced at 4:00 p.m. and concluded at 5:00 p.m.

Kindly take the above on your record and oblige.

Thanking you,
Yours faithfully,

For **Southern Infosys Limited**



(Kriti Bareja)
Company secretary and Compliance officer
M.No.: A51320

Limited Review Report on unaudited consolidated financial results of Southern Infosys Limited for the quarter and nine months ended 31 December 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Southern Infosys Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Southern Infosys Limited ("the Company") and its share of the net profit/(loss) after tax of its associate, for the quarter and nine months ended 31 December 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. This Statement includes the results of Southern Infosys Limited ("the Company") and its share of the net profit/(loss) after tax of its associate "Disha Capital Services Limited".
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and subject to the qualifications and consequential effects thereto not considered by the Company as referred to in notes attached in annexure 'A', nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The Statement includes the Company's share of net loss after tax of Rs. 2.74 lakhs for the quarter ended 31 December 2024 and the Company's share of net profit after tax of Rs. 0.10 lakhs for the period from 1 April 2024 to 31 December 2024, as considered in the unaudited consolidated financial results, in respect of one associate, based on its interim financial information which have not been reviewed. According to the information and explanations given to us by the Management, this interim financial information is not material to the Company.

Our conclusion on the Statement is not modified in respect of the above matter.

ANNEXURE 'A'

NOTES TO LIMITED REVIEW REPORT

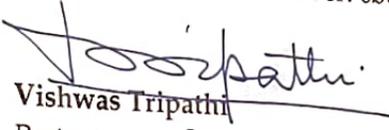
1. Other major observations as per the unaudited consolidated financial statement for the year ending March 31, 2024 which need to be read with this report:

Gratuity Provision is required in respect of employees as required under Payment of Gratuity Act, 1972 by following independent actuarial valuations as at the balance sheet date by using the project unit cost method as mandated by Ind AS 19, "Employee Benefits" prescribed under Companies (Indian Accounting Standards) Rules 2015, as amended. The Company has not made any provision for Gratuity and the same is in contravention of Ind AS 19, Employee



Benefits. We are unable to ascertain the financial implication of the same, the net profit for the year and cumulative net profits are overstated and the provisions are understated to that extent.

For V Sahai Tripathi & Co.
Chartered Accountants
Firm's Registration Number: 000262N


Vishwas Tripathi

Partner

Membership No. 086897

Place: New Delhi

Date: 6th February, 2025



UDIN: 25086897BM0G1022

SOUTHERN INFOSYS LIMITED

CIN I 67120DI 1994P1 C059994

402-A, Arunachal building, 19, Barakhamba Road, New Delhi-110001, Email: southerninfosys@gmail.com, Web: www.southerninfosys.com

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

Particulars	Quarter Ended			Nine Months Ended		(₹ in Lakhs)
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	Year Ended
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from Operations						
II. Other Income	609.88	20.05	363.15	803.74	1,012.83	1,855.00
III. Total Income (I + II)	618.09	26.14	367.50	824.25	1,026.71	1,877.41
IV. Expenses						
Cost of Material Consumed	-	-	-	-	-	-
Purchases of Stock-in-trade/services	-	-	-	-	-	-
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	559.65	-	331.50	712.60	924.84	1,719.08
Employee Benefits Expenses	-	-	-	-	-	-
Finance Costs	8.12	5.27	10.28	19.60	32.30	45.72
Depreciation and amortisation expenses	0.01	0.02	-	0.03	0.01	0.03
Other Expenses	2.93	3.62	2.23	8.81	6.67	7.61
Total Expenses (IV)	21.51	15.34	19.44	51.09	54.30	74.84
V. Profit/(Loss) before exceptional items and tax (III- IV)	592.25	24.25	363.45	792.19	1,018.18	1,847.28
VI. Exceptional items	25.54	1.59	4.35	32.09	8.53	30.13
VII. Profit/(Loss) before tax (V-VI)	25.54	1.59	4.35	32.09	8.53	30.13
VIII. Tax Expense						
(1) Current tax	-	-	-	-	-	-
(2) Deferred tax	7.84	0.87	-	9.39	-	6.71
(3) Earlier Year Tax Adjustment	0.24	(0.75)	0.07	(0.29)	0.22	0.04
IX. Profit/(Loss) for the period (VII-VIII)	5.28	-	0.07	5.28	-	-
X. Share in profit of associates	12.45	1.77	4.28	17.71	8.31	23.35
XI. Profit/(Loss) for the period (IX+X)	(2.74)	2.11	(2.73)	0.10	(1.22)	4.17
XII. Other Comprehensive Income	9.74	3.58	1.55	17.51	7.09	27.55
(A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
(B) (i) Items that will be classified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XIII. Total Comprehensive Income for the period (XI+XII) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)	9.74	3.58	1.55	17.51	7.09	27.55
XIV. Paid-up Equity share capital (of Rs. 10/- each)	502.00	502.00	502.00	502.00	502.00	502.00
XV. Other Equity						67.46
XVI. Earnings per equity share:						
(1) Basic (in Rs.)	0.19	0.08	0.03	0.35	0.14	0.55
(2) Diluted (in Rs.)	0.19	0.08	0.03	0.35	0.14	0.55

Notes:

- The above Unaudited Consolidated Financial Results for the quarter and nine months ended 31st December 2024 have been reviewed/recommended by the Audit Committee and approved and taken on record by the Board of Directors in their respective meetings held on 06-02-2025
- The Statutory Auditors have carried out limited review of the above financial results for the quarter and nine months ended 31st December 2024, as required under regulation 33 of the Listing Regulations.
- These financials results of the Company have been prepared in accordance with Indian Accounting Standard ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the accounting principles generally accepted in India.
- The figures of the previous period/year have been regrouped/reclassified, wherever considered necessary, to conform to the current period's classification.
- The company's business activity falls within a single segment, i.e., the trading of "IT hardware & software and related services" and therefore reporting of segment wise information is not available.

For Southern Infosys Limited

Siddharth Sharma
(Siddharth Sharma)
Whole Time Director
DIN: 07401382



Date: 06-Feb-2025
Place: New Delhi

UDIN - 25086897BM069L1022

V SAHAI TRIPATHI & CO
CHARTERED ACCOUNTANTS

8-E, Hansalaya, 15 Barakhamba Road,
Connaught Place, New Delhi - 110001
Tel. : +91-11-23319596, 23352449,
+91-11-23324045
E-Mail : vst@sahaitripathi.com

**Limited Review Report on Unaudited Standalone
Financial Results of Southern Infosys Limited for the
quarter and nine months ended 31 December, 2024
pursuant to the Regulation 33 of the SEBI (Listing
Obligations and Disclosure Requirements) Regulations,
2015, as amended**

To
The Board of Directors
Southern Infosys Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Southern Infosys Limited having its registered office at 402-A Arunachal Building, 19, Barakhamba Road, Connaught Place, New Delhi - 110001 (the "Company"), for the quarter and nine months ended December 31, 2024 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), as amended, including relevant circulars issued by SEBI from time to time.
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.
3. We concluded our review 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel 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 as above and subject to the audit qualifications and consequential effects thereto not considered by the company as referred in notes attached as per annexure 'A', nothing has come to our attention that causes us to believe that the Statement, prepared in accordance with the recognition and measurement principles laid down in aforesaid Indian accounting standards and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

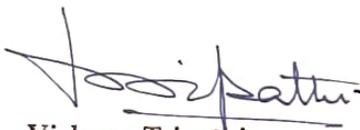
ANNEXURE 'A'

NOTES TO LIMITED REVIEW REPORT

1. Other major audit observations as per the audited standalone financial statement for the year ending March 31, 2024 which need to be read with this report: -

Gratuity Provision is required in respect of employees as required under Payment of Gratuity Act, 1972 by following independent actuarial valuations as at the balance sheet date by using the project unit cost method as mandated by Ind AS 19, "Employee Benefits" prescribed under Companies (Indian Accounting Standards) Rules 2015, as amended. The Company has not made any provision for Gratuity and the same is in contravention of Ind AS 19, Employee Benefits. We are unable to ascertain 'the financial implication of the same. The net profit for the year and cumulative net profits are overstated and the provisions are understated to that extent.

For V Sahai Tripathi & Co.
Chartered Accountants
Firm's Registration Number: 000262N



Vishwas Tripathi,
Partner
Membership No. 086897



Place: New Delhi
Date: 6th February, 2025
UDIN: 25086897BMDGQM7412

SOUTHERN INFOSYS LIMITED

CIN L67120DL1994PLC059994
402-A, Arunachal building, 19, Barakhamba Road, New Delhi-110001, Email: southerninfosys@gmail.com, Web: www.southerninfosys.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from Operations	609.88	20.05	363.15	803.74	1,012.83	1,855.66
II. Other Income	8.21	6.09	4.65	20.54	13.88	21.75
III. Total Income (I + II)	618.09	26.14	367.80	824.28	1,026.71	1,877.41
IV. Expenses						
Cost of Material Consumed						
Purchases of Stock-in-trade/services						
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	559.65	-	-	-	-	-
Employee Benefits Expenses			331.50	712.60	924.84	1,719.08
Finance Costs	8.12	5.27	-	-	-	-
Depreciation and amortisation expenses	0.01	0.02	10.28	19.66	32.36	45.72
Other Expenses	2.93	3.62	-	0.03	0.01	0.03
Total Expenses (IV)	21.54	15.34	2.23	8.81	6.67	7.61
V. Profit/(Loss) before exceptional items and tax (III- IV)	592.25	24.25	19.44	51.09	54.30	74.84
VI. Exceptional items	25.84	1.89	363.45	792.19	1,018.18	1,847.28
VII. Profit/(Loss) before tax (V-VI)	-	-	4.35	32.09	8.53	30.13
VIII. Tax Expense						
(1) Current tax	25.84	1.89	-	-	-	-
(2) Deferred tax			4.35	32.09	8.53	30.13
(3) Earlier Year Tax Adjustments	7.84	0.87	-	-	-	-
IX. Profit/(Loss) for the period (VII-VIII)	0.24	(0.75)	-	9.39	0.22	0.04
X. Other Comprehensive Income	5.28	-	0.07	(0.29)	-	6.71
(A) (i) Items that will not be reclassified to profit or loss	12.48	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	1.77	4.28	5.28	8.31	23.38
(B) (i) Items that will be classified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XI. Total Comprehensive Income for the period (IX+X) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)	12.48	1.77	4.28	17.71	8.31	23.38
XII. Paid up Equity Share Capital (of Rs. 10 each)						
XIII. Other Equity						
XIV. Earnings per equity share	502.00	502.00	502.00	502.00	502.00	502.00
(1) Basic						
(2) Diluted						
Notes:	0.25	0.03	0.09	0.35	0.17	0.47
	0.25	0.03	0.09	0.35	0.17	0.47

- The above Unaudited Standalone Financial Results for the quarter and nine months ended 31st December 2024 have been reviewed/recommended by the Audit Committee and approved and taken on record by the Board of Directors in their respective meetings held on 06-02-2025
- The Statutory Auditors have carried out limited review of the above financial results for the quarter and nine months ended 31st December 2024 as required under regulation 33 of the Listing Regulations.
- These financial results of the Company have been prepared in accordance with Indian Accounting Standard ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the accounting principles generally accepted in India.
- The companies business activity falls within a single segment, i.e., the trading of "IT hardware & software and related services" and therefore reporting of segment wise information is not available.
- The figures of the previous period/year have been regrouped/reclassified, wherever considered necessary, to conform to the current year's classification.

For Southern Infosys Limited

Siddharth Sharma
(Siddharth Sharma)
Whole Time Director
DIN: 07401382



Date: 06-02-2025
Place: New Delhi

UDIN: 25086897BM09QM7412