

October 24, 2024

Listing Department,
BSE Ltd.,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400 001
Scrip Code: **532633**

Listing Department,
National Stock Exchange of India Limited,
“Exchange Plaza”,
Bandra - Kurla Complex, Bandra (East),
Mumbai-400 051
Symbol: **ALLDIGI**

Dear Sir/ Madam,

Sub: Outcome of the Board meeting of the Company held on October 24, 2024

This has reference to our letter dated October 17, 2024 and subsequent letter dated October 21, 2024 giving Notice of Board Meeting inter alia to consider and approve the Unaudited Financial Results for the quarter and half-year ended September 30, 2024 and declaration of Interim Dividend for the financial year 2024-25.

In continuation to the same, the Board at its meeting held today, i.e., Thursday, October 24, 2024 transacted, inter alia, the following businesses:

1. Financial Results:

The Board has considered and approved the Un-audited Financial Results for the quarter and half-year ended September 30, 2024. In this regard, please find enclosed the Un-audited (Standalone and Consolidated) Financial Results along with limited Review Report issued by the Statutory Auditors of the Company, for the quarter and half-year year ended September 30, 2024.

2. Declaration of Interim Dividend:

The Board has declared an Interim Dividend of INR 30/- per equity share of face value of INR 10/- each for the financial year 2024-25.

Record date for the purpose of payment of Interim Dividend is fixed as Wednesday, November 06, 2024. The interim dividend will be paid on or before November 18, 2024, or within 30 days from the date of declaration as per the provisions of Companies Act, 2013, through electronic mode or by dividend warrants, as applicable.

3. Appointment of Mr. Avinash Jain as the Chief Financial Officer:

The Board has after taking into account the recommendations of the Nomination & Remuneration Committee appointed Mr. Avinash Jain as the Chief Financial Officer (Designated as Key Managerial Personnel and categorised as Senior Management) of the Company w.e.f October 25, 2024. A brief profile of Mr. Avinash Jain and other details required under Regulation 30 of the LODR read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, are given in the enclosed Annexure.

This disclosure is made in compliance with Regulation 30 and 42 of Listing Regulations and also will be made available on the Company's website: www.alldigitech.com.

The Meeting commenced at 04:00 P.M and concluded at 06:15 P.M.

We request you to take the above on record and oblige.

Yours Faithfully

For Alldigi Tech Limited

(Formerly known as Allsec Technologies Limited)

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NEERAJ
MANCHANDA
Date: 2024.10.24
18:23:15 +05'30'

Neeraj Manchanda

Company Secretary & Compliance Officer

Encls: - A/a

Details required under Regulation 30 of the LODR read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

S.No.	Particulars	Details
1.	Reason for change viz., appointment, resignation, removal, death or otherwise	Appointment of Mr. Avinash Jain as the Chief Financial Officer (Designated as Key Management Personnel and Categorised as Senior Management)
2.	Date of Appointment / cessation (as applicable) and term of appointment	October 25, 2024
3.	Brief Profile	<p>Mr. Avinash Jain is an Accounting & Finance Leader with over 22 years of expertise in accounting, finance and commercial aspects of business across Agri, IT, ITES, FMCG, Automobile & other manufacturing industries.</p> <p>By Qualification, Avinash Jain is a Chartered Accountant, ACMA, CGMA and MBA degree holder with a proven track record in transforming outcomes and delivering on tough productivity and savings targets.</p>
4.	Disclosure of relationships between Directors	NA

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF ALLDIGI TECH LIMITED (Formerly known as "Allsec Technologies Limited")

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **ALLDIGI TECH LIMITED (Formerly known as "Allsec Technologies Limited")** ("the Company"), for the quarter and six months ended 30 September 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 ("the Listing 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 Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.
4. Based on our review conducted as stated in paragraph 3 above, 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.

For **DELOITTE HASKINS & SELLS**
Chartered Accountants
(Firm's Registration No. 008072S)

Rekha Bai

Rekha Bai
Partner
(Membership No. 214161)
UDIN: 24214161BKEXEL2805

Chennai, 24 October 2024
RB/VS/YK/2024/26



Aldigi Tech Limited (formerly known as Allsec Technologies Limited)
Registered Office: 46-C, Velachery Main Road, Velachery, Chennai 600 042;
CIN No. L72300TN1998PLC041033

Statement of Standalone Unaudited Financial Results for the quarter and six months ended 30 September 2024

(INR in lakhs except earnings per share data)

Sl. No.	Particulars	Standalone					
		Quarter ended			Six months ended		Year ended
		30 September 2024	30 June 2024	30 September 2023	30 September 2024	30 September 2023	31 March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a) Revenue from operations	8,106	7,883	7,543	15,989	15,038	31,405
	b) Other income (Refer Note 9 and 12)	1,973	160	119	2,133	261	4,518
	Total Income (a + b)	10,079	8,043	7,662	18,122	15,299	35,923
2	Expenses						
	a) Employee benefits expense (Refer Note 10)	4,968	4,847	4,473	9,815	9,350	18,843
	b) Finance costs (Refer Note 10)	70	74	80	144	172	344
	c) Depreciation and amortisation expense	677	657	557	1,334	1,118	2,428
	d) Other expenses	1,200	1,203	1,629	2,403	3,017	6,031
	Total expenses (a + b + c + d)	6,915	6,781	6,739	13,696	13,657	27,646
3	Profit before exceptional items and tax (1-2)	3,164	1,262	923	4,426	1,642	8,277
4	Exceptional items (net) (Refer Note 3 and 4)	61	1,708	-	1,769	-	-
5	Profit before tax (3+4)	3,225	2,970	923	6,195	1,642	8,277
6	Tax expense						
	a) Current tax (Refer Note 11)	610	643	269	1,253	458	1,725
	b) Deferred tax	41	45	(67)	86	(61)	(85)
	Total tax expense (a+b)	651	688	202	1,339	397	1,640
7	Profit for the period / year (5-6)	2,574	2,282	721	4,856	1,245	6,637
8	Other comprehensive income						
	<i>Items that will not be reclassified subsequently to profit or loss</i>						
	Remeasurement of defined benefit plans	(29)	(24)	(53)	(53)	(48)	(83)
	Income tax relating to items that will not be reclassified to profit or loss	7	6	7	13	6	21
9	Other comprehensive income / (loss) for the period / year, net of taxes	(22)	(18)	(46)	(40)	(42)	(62)
10	Total comprehensive income for the period / year (7+8)	2,552	2,264	675	4,816	1,203	6,575
11	Paid-up equity share capital (Face value of INR 10/- per share)						1,524
12	Other Equity						18,281
13	Earning Per Share (EPS) (Face value of INR 10/-per share)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(annualised)
	(a) Basic (INR)	16.89	14.98	4.73	31.87	8.17	43.55
	(b) Diluted (INR)	16.89	14.98	4.73	31.87	8.17	43.55

See accompanying notes to the financial results.



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Aldigi Tech Limited (formerly known as Allsec Technologies Limited)
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CIN No. L72300TN1998PLC041033

Standalone Balance Sheet as at 30 September 2024

(INR in lakhs)

Particulars		As at 30 September 2024	As at 31 March 2024
		(Unaudited)	(Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	934	1,061
	(b) Right of use asset (ROUA)	2,171	2,158
	(c) Capital work in progress	38	-
	(d) Other intangible assets	1,305	1,423
	(e) Financial assets		
	(i) Investments	1,020	1,020
	(ii) Other financial assets	1,325	1,206
	(f) Deferred tax assets (net)	730	803
	(g) Income tax assets (net)	1,074	1,543
	(h) Other non-current assets	32	26
	Total non-current assets	8,629	9,240
2	Current assets		
	(a) Financial assets		
	(i) Investments	9,893	5,628
	(ii) Trade receivables	5,196	4,522
	(iii) Cash and cash equivalents	3,160	5,590
	(iv) Bank balances other than cash and cash equivalents above	26	28
	(v) Other financial assets	2,341	1,975
	(b) Other current assets	633	636
	(c) Assets classified as held for sale	-	801
	Total current assets	21,249	19,180
	Total Assets	29,878	28,420
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1,524	1,524
	(b) Other equity	20,811	18,281
	Total equity	22,335	19,805
2	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	1,298	1,182
	(b) Provisions	761	738
	Total non-current liabilities	2,059	1,920
3	Current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	1,092	1,192
	(ii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	56	6
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,819	3,148
	(iii) Other financial liabilities	445	862
	(b) Other current liabilities	507	584
	(c) Provisions	565	643
	(d) Liabilities directly associated with assets classified as held for sale	-	260
	Total current liabilities	5,484	6,695
	Total liabilities	7,543	8,615
	Total Equity and Liabilities	29,878	28,420

See accompanying notes to the financial results



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14. Unaudited Standalone Statement of Cash Flows

(All amounts are in Lakhs of Indian Rupees, unless otherwise stated)

Particulars	Six months ended 30 September 2024	Six months ended 30 September 2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before income tax	6,195	1,642
Adjustments to reconcile profit to net cash provided by operating activities :		
Exceptional items (net) (Refer Note 3 and 4)	(1,769)	-
Depreciation and amortisation expense	1,334	1,118
Unrealized foreign exchange (gain)/loss	(65)	11
Loss allowance for doubtful trade receivables (Net)	9	233
Finance costs	114	142
Fair Value (gain)/loss on financial assets (measured at Fair Value through Profit & Loss)	(308)	(192)
Interest Income	(18)	(10)
Dividend income received from Subsidiary	(1,763)	-
Operating profit before Working Capital changes	3,729	2,944
(Increase)/Decrease in Trade receivables	(483)	(549)
(Increase)/Decrease in other financial assets	(277)	(364)
(Increase)/Decrease in other assets	(3)	221
Increase/(Decrease) in trade payables	(470)	(257)
Increase/(Decrease) in other financial liabilities	166	163
(Decrease)/Increase in other liabilities	(77)	(18)
Increase/(Decrease) in provisions	(93)	68
Cash Generated from Operations	2,492	2,208
Net income tax paid (net)	(505)	(659)
Net cash flow generated from operating activities	1,987	1,549
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment, other intangible assets and intangible assets under development	(521)	(247)
Proceeds received on sale of LLC business (net)	1,720	-
Purchase of current investments	(3,975)	-
Interest received on fixed deposits	3	1
Dividend income received from subsidiary	1,763	-
Tax Expenses on Dividend received from subsidiary	(264)	-
Net cash used in Investing activities	(1,274)	(246)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Payment of Lease Liabilities	(787)	(739)
Interest paid	(114)	(142)
Dividend paid	(2,286)	-
Net cash flow used in Financing activities	(3,187)	(881)
Net (decrease)/increase in cash and cash equivalents	(2,474)	422
Effect of exchange differences on cash & cash equivalents held in foreign currency	44	28
Cash and cash equivalents at the beginning of the period	5,590	3,931
Cash and cash equivalents at the end of the period	3,160	4,381
Components of cash and cash equivalents		
Cash on hand	1	1
Balance with banks	3,159	4,380
Total cash and cash equivalents	3,160	4,381



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF ALLDIGI TECH LIMITED (Formerly known as "Allsec Technologies Limited")

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **ALLDIGI TECH LIMITED (Formerly known as "Allsec Technologies Limited")** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and six months ended 30 September 2024 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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. The Statement includes the results of the following entities:

Parent:

Allsec Technologies Limited (Formerly known as "Allsec Technologies Limited")

Subsidiaries:

- (a) Alldigi tech Inc. (Formerly known as "Allsectech Inc."), USA, (wholly owned subsidiary)
- (b) Allsectech Manila Inc., Philippines, (wholly owned subsidiary)



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, 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. We did not review the interim financial information of two subsidiaries included in the consolidated unaudited financial results, whose interim financial information reflect total assets of Rs. 12,127 lakhs as at 30 September 2024 total revenues of Rs. 10,482 lakhs and Rs. 20,939 lakhs for the quarter and six months ended 30 September 2024 respectively, total net profit after tax of Rs. 402 lakhs and Rs. 1,313 lakhs for the quarter and six months ended 30 September 2024 respectively, total comprehensive income of Rs. 389 lakhs and Rs. 1,300 lakhs for the quarter and six months ended 30 September 2024 respectively and net cash flows of Rs. 494 Lakhs for the six months ended 30 September 2024, as considered in the Statement. These interim financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

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

For **DELOITTE HASKINS & SELLS**
Chartered Accountants
(Firm's Registration No. 008072S)

Rekha Bai

Rekha Bai
Partner
(Membership No. 214161)
UDIN: 24214161BKEXEM7097

Chennai, 24 October 2024
RB/VS/YK/2024/27



Aldigi Tech Limited (formerly known as Alisec Technologies Limited)
Registered Office: 46-C, Velachery Main Road, Velachery, Chennai 600 042
CIN No. L72300TN1998PLC041033

Statement of Consolidated Unaudited Financial Results for the quarter and six months ended 30 September 2024

(INR in lakhs except earnings per share data)

Sl. No.	Particulars	Consolidated					
		Quarter ended			Six months ended		Year ended
		30 September 2024	30 June 2024	30 September 2023	30 September 2024	30 September 2023	31 March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a) Revenue from operations	13,143	12,932	11,236	26,075	21,987	46,937
	b) Other income (Refer Note 12)	(25)	284	245	259	450	690
	Total Income (a + b)	13,118	13,216	11,481	26,334	22,437	47,627
2	Expenses						
	a) Employee benefits expense (Refer Note 10)	7,575	7,515	6,244	15,090	12,519	26,361
	b) Finance costs (Refer Note 10)	104	108	92	212	194	441
	c) Depreciation and amortisation expense	1,012	982	757	1,994	1,452	3,358
	d) Other expenses	2,486	2,297	2,437	4,783	4,444	8,957
	Total expenses (a + b + c + d)	11,177	10,902	9,530	22,079	18,609	39,117
3	Profit before exceptional items and tax (1-2)	1,941	2,314	1,951	4,255	3,828	8,510
4	Exceptional items (net) (Refer Note 3 and 4)	61	1,708	-	1,769	-	-
5	Profit before tax (3+4)	2,002	4,022	1,951	6,024	3,828	8,510
6	Tax expense						
	a) Current tax (Refer Note 11)	747	782	394	1,529	688	2,195
	b) Deferred tax	41	45	(67)	86	(61)	(85)
	Total tax expense (a+b)	788	827	327	1,615	627	2,110
7	Profit for the period / year (5-6)	1,214	3,195	1,624	4,409	3,201	6,400
8	Other comprehensive income						
	(i) Items that will not be reclassified subsequently to profit or loss						
	Remeasurement of defined benefit plans	(42)	(24)	(58)	(66)	(48)	(110)
	Income tax relating to items that will not be reclassified to profit or loss	7	6	7	13	6	21
	(ii) Items that will be reclassified subsequently to profit or loss						
	Exchange differences in translating financial statements of foreign operations	290	(198)	(82)	92	(185)	(162)
9	Other comprehensive income / (loss) for the period / year, net of taxes	255	(216)	(133)	39	(227)	(251)
10	Total comprehensive income for the period / year (8+9)	1,469	2,979	1,491	4,448	2,974	6,149
11	Profit / (loss) attributable to:						
	Owners of the Company	1,214	3,195	1,624	4,409	3,201	6,400
	Non-controlling interests	-	-	-	-	-	-
12	Other comprehensive income / (loss) attributable to:						
	Owners of the Company	255	(216)	(133)	39	(227)	(251)
	Non-controlling interests	-	-	-	-	-	-
13	Total comprehensive income / (loss) attributable to:						
	Owners of the Company	1,469	2,979	1,491	4,448	2,974	6,149
	Non-controlling interests	-	-	-	-	-	-
14	Paid-up equity share capital (Face value of INR 10/- per share)						1,524
15	Other Equity						23,022
16	Earning Per Share (EPS) (Face value of INR 10/- per share)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(annualised)
	(a) Basic (INR)	7.97	20.97	10.66	28.93	21.01	42.00
	(b) Diluted (INR)	7.97	20.97	10.66	28.93	21.01	42.00

See accompanying notes to the financial results



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Alldigi Tech Limited (formerly known as Allsec Technologies Limited)
Registered Office: 46-C, Velachery Main Road, Velachery, Chennai 600 042
CIN No. L72300TN1998PLC041033

Consolidated Balance Sheet as at 30 September 2024

(INR in lakhs)

Particulars		As at 30 September 2024	As at 31 March 2024
		(Unaudited)	(Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	1,959	2,167
	(b) Right of use asset (ROUA)	3,763	4,148
	(c) Capital work in progress	39	-
	(d) Other intangible assets	1,370	1,507
	(e) Financial assets		
	(i) Other financial assets	1,618	1,467
	(f) Deferred tax assets (net)	730	803
	(g) Income tax assets (net)	1,075	1,543
	(h) Other non-current assets	32	26
	Total non-current assets	10,586	11,661
2	Current assets		
	(a) Financial assets		
	(i) Investments	9,893	5,628
	(ii) Trade receivables	7,409	6,573
	(iii) Cash and cash equivalents	6,236	8,172
	(iv) Bank balances other than cash and cash equivalents above	26	28
	(v) Other financial assets	3,369	2,966
	(b) Other current assets	895	933
	(c) Assets classified as held for sale	-	801
	Total current assets	27,828	25,101
	Total Assets	38,414	36,762
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1,524	1,524
	(b) Other equity	25,184	23,022
	Total equity	26,708	24,546
2	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	2,490	2,641
	(b) Provisions	998	927
	Total non-current liabilities	3,488	3,568
3	Current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	1,593	1,824
	(ii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	56	6
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	4,461	4,181
	(iii) Other financial liabilities	448	863
	(b) Other current liabilities	964	744
	(c) Provisions	565	643
	(d) Current Tax Liabilities	131	127
	(e) Liabilities directly associated with assets classified as held for sale	-	260
	Total current liabilities	8,218	8,648
	Total Liabilities	11,706	12,216
	Total Equity and Liabilities	38,414	36,762

See accompanying notes to the financial results

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CIN No. L72300TN1998PLC041033

15. Unaudited Consolidated Statement of Cash Flows (All amounts are in Lakhs of Indian Rupees, unless otherwise stated)		
Particulars	Six months ended 30 September 2024	Six months ended 30 September 2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before income tax	6,024	3,828
Adjustments to reconcile profit to net cash provided by operating activities :		
Exceptional items (net) (Refer Note 3 and 4)	(1,769)	-
Depreciation and amortisation expense	1,994	1,452
Unrealized foreign exchange (gain)/loss	93	(117)
Finance costs	176	163
Loss allowance for doubtful trade receivables (Net)	(9)	267
Fair Value (gain) / loss on financial assets (measured at Fair Value through Profit & Loss)	(317)	(197)
Interest Income	(37)	(11)
Operating profit before working capital changes	6,155	5,385
Working capital adjustments:		
(Increase)/Decrease in Trade receivables	(645)	(1,047)
(Increase)/Decrease in other financial assets	(338)	(591)
(Increase)/Decrease in other assets	32	209
Increase/(Decrease) in trade payables	139	(28)
Increase/(Decrease) in other financial liabilities	168	(79)
Increase/(Decrease) in other liabilities	220	200
Increase/(Decrease) in provisions	(58)	91
Cash Generated from Operations	5,673	4,140
Net income tax paid (net)	(778)	(957)
Net cash flow generated from operating activities	4,895	3,183
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment, Other intangible assets and Intangible assets under development	(677)	(792)
Proceeds received on sale of LLC business (net)	1,720	-
Purchase of current investments	(3,975)	-
Interest received on fixed deposits	22	2
Tax Expenses on Dividend income received by Aldigi Tech Limited ("the Parent") from Allsectech Manila Inc., Philippines ("the subsidiary")	(264)	-
Net cash flow generated from / (used in) Investing activities	(3,174)	(790)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Interest paid	(176)	(163)
Payment of Lease Liabilities	(1,192)	(1,070)
Dividend paid	(2,286)	-
Net cash flow used in Financing activities	(3,654)	(1,233)
Net (decrease)/increase in cash and cash equivalents	(1,933)	1,160
Effect of exchange differences on cash & cash equivalents held in foreign currency	(3)	30
Cash and cash equivalents at the beginning of the period	8,172	9,012
Cash and cash equivalents at the end of the period	6,236	10,202
Components of cash and cash equivalents		
Cash on hand	1	1
Balance with banks in current accounts	6,235	10,201
Total cash and cash equivalents	6,236	10,202

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Aldigi Tech Limited (formerly known as Allsec Technologies Limited)
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CIN No. L72300TN1998PLC041033

Notes:

- 1 The above consolidated and standalone unaudited financial results of Aldigi Tech Limited (formerly known as Allsec Technologies Limited) ("the Company") for the quarter and six months ended 30 September 2024 are prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 24 October 2024. The above unaudited financial results has also been subject to limited review by the statutory auditors of the Company and have issued an unmodified review report on these results.
- 3 On 06 February 2024, the Board of Directors of the Company approved the sale of its Labour Law Compliance (LLC) Division of Employee Experience Management (EXM) segment on a going concern basis by way of slump sale, subject to closing adjustments as defined in Business Transfer Agreement (BTA) dated 06 February 2024. During the quarter ended 30 June 2024, the Company has completed the sale of its LLC division on 30 April 2024 for a net sales consideration of Rs. 2,211 Lakhs with net assets transferred aggregating to Rs. 417 Lakhs. The gain of Rs. 1,708 Lakhs (net of expenditure incurred wholly and exclusively in connection with this sale of Rs. 86 Lakhs) is presented under exceptional item for the quarter ended 30 June 2024.

Accordingly, the financial results for the quarter ended 30 September 2024, quarter ended 30 June 2024 and six months ended 30 September 2024 are therefore, not comparable with those of the previous periods.

The details of operations related to LLC business is as follows:

Sl. No.	Particulars	Quarter ended			Six months ended		Year ended
		30 September 2024	30 June 2024	30 September 2023	30 September 2024	30 September 2023	
1	Total Income	-	204	645	204	1,356	2,504
2	Total Expense	-	144	480	144	1,020	2,001
3	Net Profit / (Loss) (1-2)	-	60	165	60	336	503

- 4 The Company has transferred certain customer contracts pertaining to payroll compliance business to the buyer to whom the LLC business was transferred in the previous quarter (refer note 3 above), pursuant to the request of those customers in order to avail all their statutory compliance services with one service provider. Subsequent to the quarter ended 30 September 2024, the Company has entered into an agreement agreeing the terms and conditions associated with such transfer of contracts along with the purchase consideration. Accordingly the gain on such transfer of Rs. 61 Lakhs has been disclosed under exceptional item for the quarter and six months ended 30 September 2024.
- 5 The name of the Company has been changed to "Aldigi Tech Limited" consequent to the approval granted by the shareholders at their 25th Annual General Meeting held on 02 August 2024 and is in accordance with the fresh Certificate of Incorporation issued by the Registrar of Companies dated 06 September 2024.
- 6 The consolidated results include the results of the Company and its wholly owned subsidiaries Aldigi Tech Inc., USA (formerly known as "Allsectech Inc.") and Allsectech Manila Inc., Philippines.
- 7 The Company declared an interim dividend of Rs. 30 per equity share of Rs.10 each pursuant to the approval of the Board of Directors at their meeting held on 24 October 2024.
- 8 The Shareholders of the Company at their meeting held on 02 August 2024 approved the final dividend of Rs. 15/- per equity share of Rs.10 each aggregating Rs. 2,286 lakhs. The record date for the payment was 5 July 2024 and the same was paid during the current quarter ended 30 September 2024.
- 9 Other income reporting in the standalone financial results includes dividend income of Rs.1,763 lakhs for the quarter and six months ended 30 September 2024 and Rs.3,973 lakhs for the year ended 31 March 2024, received from its wholly owned subsidiary, Allsectech Manila Inc., Philippines.
- 10 The Company/Group have reclassified net interest on defined benefit obligation from Employee benefits expense to Finance costs as this results in better representation of the costs according to the nature of expense. Pursuant to this change, the Employee benefits expense for six months ended 30 September 2024 is lower by Rs.30 lakhs and Rs. 36 lakhs at the standalone and consolidated unaudited financials results, respectively. Accordingly, Finance cost is higher by Rs.30 lakhs and Rs. 36 lakhs at the standalone and consolidated unaudited financials results, respectively. Also, the Employee benefits expense for quarter ended 30 September 2024 is lower by Rs.15 lakhs and Rs. 20 lakhs at the standalone and consolidated unaudited financials results, respectively. Accordingly, Finance cost is higher by Rs.15 lakhs and Rs. 20 lakhs at the standalone and consolidated unaudited financials results, respectively. Prior period figures presented have also been reclassified.
- 11 The Company has opted to avail deduction under Section 80M of Income Tax Act, 1961 in respect of dividend income received from its wholly owned subsidiary, Allsectech Manila Inc., Philippines amounting to Rs. 1,763 lakhs during the quarter and six months ended 30 September 2024 and Rs.3,973 lakhs during the year ended 31 March 2024. Consequently, the Company charged off foreign tax credit on the dividend income to 'current tax expense' which aggregates to Rs. 264 lakhs during the quarter and six months ended 30 September 2024 and Rs. 596 lakhs during the year ended 31 March 2024.

- 12 Statement of consolidated unaudited financial results includes the foreign exchange (loss) / gain under 'other income' as given below:

Sl. No.	Particulars	Quarter ended			Six months ended		Year ended
		30 September 2024	30 June 2024	30 September 2023	30 September 2024	30 September 2023	
1	Foreign exchange (loss) / gain	(232)	137	151	(95)	242	264

- 13 Previous period's figures have been reclassified wherever necessary to correspond with the current period's classification / disclosure.



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16. Segment Reporting:

Based on the "management approach" as defined in Ind AS 108 - Operating Segments, the Chief Operating Decision Maker evaluates the group performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly, information has been presented along these business segments viz. Customer Experience Management (CXM) and Employee Experience Management (EXM). The accounting principles used in the preparation of these financial results are consistently applied to record revenue and expenditure in individual segments.

STATEMENT OF UNAUDITED CONSOLIDATED SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2024

		Consolidated					
S.No.	Description	Quarter ended			Six months ended		Year ended
		30 September 2024	30 June 2024	30 September 2023	30 September 2024	30 September 2023	31 March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	SEGMENT REVENUES						
	Customer Experience Management (CXM)	9,670	9,479	7,422	19,149	14,563	31,540
	Employee Experience Management (EXM)	3,473	3,453	3,814	6,926	7,424	15,397
	Total revenue from operations	13,143	12,932	11,236	26,075	21,987	46,937
2.	SEGMENT RESULTS						
	Customer Experience Management (CXM)	1,307	1,448	868	2,755	1,795	4,292
	Employee Experience Management (EXM)	1,061	1,078	1,278	2,139	2,392	5,247
	Total segment results	2,368	2,526	2,146	4,894	4,187	9,539
	Finance cost	(104)	(108)	(92)	(212)	(194)	(441)
	Other unallocable income / (expenses), net	(323)	(104)	(103)	(427)	(165)	(588)
	Total profit before exceptional items and tax	1,941	2,314	1,951	4,255	3,828	8,510
	Exceptional items (net) (Refer Note 3 and 4)	(61)	(1,708)	-	(1,769)	-	-
	Total profit before tax	2,002	4,022	1,951	6,024	3,828	8,510
S.No.	Description	As at 30 September 2024	As at 30 June 2024	As at 30 September 2023	As at 31 March 2024		
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)		
3.	SEGMENT ASSETS						
	Customer Experience Management (CXM)	8,119	7,761	6,607	7,266		
	Employee Experience Management (EXM)	4,972	5,049	5,422	5,085		
	Unallocated	25,323	26,334	25,204	24,411		
	Total assets	38,414	39,144	37,233	36,762		
4.	SEGMENT LIABILITIES						
	Customer Experience Management (CXM)	3,331	2,550	2,546	2,635		
	Employee Experience Management (EXM)	1,803	1,640	1,235	1,711		
	Unallocated	6,572	7,429	7,510	7,870		
	Total liabilities	11,706	11,619	11,291	12,216		

Note:

(i) Segment information is presented for the 'consolidated financial results' as permitted under the 'Ind AS 108 - Operating Segments'

(ii) Assets used in the business and liabilities contracted have not been identified to its CXM and EXM segments separately, as the assets and support services are used interchangeably between the segments.

For and on behalf of the Board of Directors of
Aldigi Tech Limited

Ajit Isaac

Ajit Isaac
Chairman
DIN: 00087168



Place: Bengaluru
Date: 24 October 2024



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