

Newgen Software Technologies Limited CIN: L72200DL 1992PLC049074, E-44/13, Okhla Phase II, New Delhi 110020, India Tel: +91 11 46533200, 26384060, 26384146 Fax: +91 11 26383963

Date: 18th October 2022

To,	To,
BSE Limited	National Stock Exchange of India Limited
Phiroze Jeejeebhoy Towers,	Exchange Plaza, Plot No. C/1, G Block,
Dalal Street,	Bandra- Kurla Complex
Mumbai – 400001	Bandra (E), Mumbai – 400051
Ref.: Newgen Software Technologies Limited	Ref.: Newgen Software Technologies
(NEWGEN/INE619B01017)	Limited
Scrip Code - 540900	(NEWGEN/INE619B01017)

Sub.: Outcome of the Board Meeting held on 18th October 2022.

Dear Sir/Ma'am,

This is to inform you that the Board of Directors of the Company at its meeting held today i.e. Tuesday, 18th October 2022 which commenced at 12:00 Noon and concluded at 12:15 P.M., has inter-alia:

- Considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the second quarter and first half year ended 30th September 2022. Accordingly, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the aforesaid Financial Results along with Limited Review Reports thereon.
- 2. Re-appointed M/s Aijaz & Associates, Practicing Company Secretaries, as Secretarial Auditor of the Company for the Financial Year 2022-2023.

This is for your kind information and record.

Thanking You. For Newgen Software Technologies Limited

Aman Mourya Company Secretary

> Registered Office: A-6, Satsang Vihar Marg, Qutab Institutional Area, New Delhi 110067, India Tel: +91 11 40770100, 26964733, 26963571 Fax: +91 11 26856936 info@newgensoft.com www.newgensoft.com

Walker Chandiok & Co LLP Plot No. 19A, 2nd Floor Sector - 16A, Noida - 201 301 Uttar Pradesh, India T +91 120 485 5999 F +91 120 485 5902

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Newgen Software Technologies Limited

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Newgen Software Technologies Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), (refer Annexure 1 for the list of subsidiaries, included in the Statement) for the quarter ended 30 September 2022 and the consolidated year to date results for the period 1 April 2022 to 30 September 2022, 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), including relevant circulars issued by the SEBI from time to time.
- 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 Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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 the Standards on Auditing specified under section 143(10) of the Act, 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 SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.



Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker Chandiok & Co LLP is registered with limited liability with identification number AAC-2085 and has its registered office at L-41 Connaught Circus, Outer Circle, New Delhi, 110001, India

Chartered Accountants

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

4. Based on our review conducted and procedures performed 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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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 Walker Chandiok & Co LLP Chartered Accountants Firm Registration No: 001076N/N500013

Name

Neeraj Goel Partner Membership No. 099514 UDIN 22099514 BABTS 168

Place Date 18 October 2022



Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

Annexure 1

List of subsidiary companies included in the Statement

- 1. Newgen Software, Inc.
- 2. Newgen Computers Technologies Limited
- 3. Newgen Software Technologies PTE. Ltd.
- 4. Newgen Software Technologies (UK) Limited
- 5. Newgen Software Technologies Canada, Ltd.
- 6. Newgen Software Technologies Pty Ltd
- 7. Number Theory Software Private Limited



Walker Chandiok & Co LLP Plot No. 19A, 2nd Floor Sector - 16A, Noida - 201 301 Uttar Pradesh, India T +91 120 485 5999 F +91 120 485 5992

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Newgen Software Technologies Limited

- We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Newgen Software Technologies Limited ('the Company') for the quarter ended 30 September 2022 and the year to date results for the period 1 April 2022 to 30 September 2022, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
- 2. The 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 Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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 the Standards on Auditing specified under section 143(10) of the Act, 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.



Chartered Accountants

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Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

4. Based on our review conducted as 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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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 Walker Chandiok & Co LLP Chartered Accountants Firm Registration No: 001076N/N500013

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Neeraj Goel Partner Membership No. 099514 UDIN:22099514 BABUMO64

Place: Noida Date: 18 October 2022





Statement of Consolidated Financial Results of Newgen Software Technologies Limited for the quarter and half year ended 30 September 2022

wine of	1.0	Very	
(Amount	in	Runees	lakhs

			Quarter ended		Half yea	randad	Voor onded
		30 September	30 June	30 September	30 September	30 September	Year ended 31 March
Particu	lars	2022	2022	2021	2022	2021	2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income						
	Revenue from operations	22,611.84	18,789.53	18,549.61	41,401.37	34,503.17	77,896.15
	Other income	658.53	1,013.71	694.51	1,672.24	1,752.78	2,991.20
	Total income	23,270.37	19,803.24	19,244.12	43,073.61	36,255.95	80,887.35
п	Expenses	12,775.29	11,618.65	10,195.37	24,393.94	19,519.64	40,901.36
	Employee benefits expense Finance costs	115.54	83.79	56.84	199.33	19,519.04	349.16
	Depreciation and amortisation expenses	609.64	562.44	428.06	1,172.08	834.62	1,763.03
	Other expenses	6,078.93	5,243.77	3,694.03	11,322.70	8,047.60	17,528.44
	Total expenses	19,579.40	17,508.65	14,374.30	37,088.05	28,524.63	60,541.99
ш	Profit before tax	3,690.97	2,294.59	4,869.82	5,985.56	7,731.32	20,345.36
IV	Tax expense	0,070.77	2,27 1107	1,007102	51700100	1,101.02	20,0 10.00
	Current tax	693.68	556.09	267.09	1,249.77	1,278.31	3,369.64
	Deferred tax (credit) / charge	(30.18)	(179.02)	863.28	(209.20)	553.19	554.25
	Total tax expense	663.50	377.07	1,130.37	1,040.57	1,831.50	3,923.89
v	Net profit for the period / year	3,027.47	1,917.52	3,739.45	4,944.99	5,899.82	16,421.47
VI	Other comprehensive (loss)/income for the period / year						
	Items that will not be reclassified subsequently to profit or						
	loss	((9.(5)	((9.(5)	25.69	(127.20)	51.26	(216.50
	Remeasurement of defined benefit liability/(asset)	(68.65)	(68.65)	25.68	(137.30)	51.36	(316.59
	Income tax relating to items that will not be reclassified to profit or loss	23.99	23.99	(8.98)	47.98	(17.95)	110.63
	Net other comprehensive (loss)/income not to be reclassified		(
	subsequently to profit or loss	(44.66)	(44.66)	16.70	(89.32)	33.41	(205.96)
	Items that will be reclassified subsequently to profit or loss						
	Debt instruments through other comprehensive income - net						
	change in fair value	16.29	(328.13)	(51.44)	(311.84)	(28.68)	(95.89
	Income tax relating to items that will be reclassified to profit or						
	loss	(42.01)	114.66	15.88	72.65	7.93	33.51
	Exchange differences on translation of foreign operations	47.81	183.13	(47.12)	230.94	10.02	196.21
	Net other comprehensive income/(loss) to be reclassified						
	subsequently to profit or loss	22.09	(30.34)	(82.68)	(8.25)	(10.73)	133.83
	Other comprehensive (loss)/income for the period / year, net	(22.57)	(75.00)	(65.98)	(97.57)	22.68	(72.13)
	of income tax						
VII	Total comprehensive income for the period / year	3,004.90	1,842.52	3,673.47	4,847.42	5,922.50	16,349.34
VIII	Profit for the period / year attributable to						
	Shareholders of the Company	3,027.47	1,917.52	3,739.45	4,944.99	5,899.82	16,421.47
	Non-controlling interest	-	-	- 770.45	4,944.99	-	-
	Other comprehensive (loss)/income for the period / year	3,027.47	1,917.52	3,739.45	4,944.99	5,899.82	16,421.47
IX	attributable to						1
	Shareholders of the Company	(22.57)	(75.00)	(65.98)	(97.57)	22.68	(72.13
C	Non-controlling interest	-	-	-	-	-	-
		(22.57)) (75.00)	(65.98)	(97.57)) 22.68	(72.13
x	Total comprehensive income for the period / year attributable						
~	to						
	Shareholders of the Company	3,004.90	1,842.52	3,673.47	4,847.42	5,922.50	16,349.34
	Non-controlling interest	200100	1.010.55		1017.15	=	1(210.2
		3,004.90		3,673.47	4,847.42		16,349.34
XI	Paid up equity share capital (face value Rs. 10 each)	6,961.55	6,959.79	6,944.28	6,961.55	6,944.28	6,954.02
XII	Other equity						74,186.09
хш	Earnings per equity share of Rs. 10 each						
	Basic (in Rs.)	4.35	2.76	5.39	7.11	8.51	23.65
	Diluted (in Rs.)	4.33	2.74	5.33	7.07	8.43	23.50





Statement of Standalone Financial Results of Newgen Software Technologies Limited for the quarter and half year ended 30 September 2022

		luarter and half y	car chucu 50 t	September 2022		(Amount	in Rupees lakhs)
			Quarter ended		Half yea	r ended	Year ended
Partic	ulars	2022 2022		30 September 2021 (Unaudited)	30 September 2022 (Unaudited)	30 September 2021 (Unaudited)	31 March 2022 (Audited)
I	Income	(Onaddited)	(Onaddited)	(onaddiced)	(Onauditeu)	(chaddred)	(Audited)
1	Revenue from operations	20,175.85	16,770.13	16,943.56	36,945.98	31,401.41	71,078.57
	Other income	711.23	964.02	681.89	1,675.25	1,731.01	2,993.38
	Total income	20,887.08	17,734.15	17,625.45	38,621.23	33,132.42	74,071.95
	Expenses						1
	Employee benefits expense	10,363.52	9,653.92	8,793.05	20,017.44	16,767.01	34,890.01
	Finance costs	107.59	76.60	51.01	184.19	111.30	317.79
	Depreciation and amortisation expense	474.22	431.09	384.06	905.31	753.80	1,532.43
	Other expenses	6,581.72	5,358.84	3,865.01	11,940.56	8,389.02	18,076.59
	Total expenses	17,527.05	15,520.45	13,093.13	33,047.50	26,021.13	54,816.82
ш	Profit before tax	3,360.03	2,213.70	4,532.32	5,573.73	7,111.29	19,255.13
IV	Tax expense	596.54	512.99	198.91	1,109.53	1,121.77	3,090.56
	Current tax Deferred tax (credit) / charge	14.65	(183.64)	860.41	(168.99)	575.08	565.32
	Total tax expense	611.19	329.35	1,059.32	940.54	1,696.85	3,655.88
V	Net profit for the period / year Other comprehensive (loss)/income for the period /	2,748.84	1,884.35	3,473.00	4,633.19	5,414.44	15,599.25
VI	year						
	Items that will not be reclassified subsequently to profit or loss						
	Remeasurement of defined benefit liability/(asset)	(68.65)	(68.65)	25.68	(137.30)	51.36	(316.59
	Income tax relating to items that will not be reclassified to profit or loss	23.99	23.99	(8.98)	47.98	(17.95)) 110.63
	Net other comprehensive (loss)/income not to be reclassified subsequently to profit or loss	(44.66)	(44.66)	16.70	(89.32)	33.41	(205.96
	Items that will be reclassified subsequently to profit or loss Debt instruments through other comprehensive income - net change in fair value	16.29	(328.13)	(51.44)	(311.84)	(28.68) (95.89
	Income tax relating to items that will be reclassified to profit or loss	(42.01)	114.66	17.97	72.65	10.02	33.51
	Net other comprehensive (loss)/income to be						
	reclassified subsequently to profit or loss	(25.72)	(213.47)	(33.47)	(239.19)	(18.66) (62.38
	Other comprehensive (loss)/income for the period / year, net of income tax	(70.38)	(258.13)	(16.77)	(328.51)	14.75	(268.34
VII	Total comprehensive income for the period / year	2,678.46	1,626.22	3,456.23	4,304.68	5,429.19	15,330.91
VIII	Profit for the period / year attributable to						
	Shareholders of the Company	2,748.84	1,884.35	3,473.00	4,633.19	5,414.44	15,599.25
ıx	Other comprehensive (loss)/income for the period / year attributable to	2,748.84	1,884.35	3,473.00	4,633.19	5,414.44	15,599.25
	Shareholders of the Company	(70.38)					
х	Total comprehensive income for the period / year		1				
	attributable to						1
	Shareholders of the Company	2,678.46 2,678.46	1,626.22	3,456.23 3,456.23	4,304.68	5,429.19	
XI	Paid up equity share capital (face value Rs. 10	2,070.40	1,020.22	5,450.25	4,304.08	5,449.19	15,550.9
A	each)	6,961.55	6,959.79	6,944.28	6,961.55	6,944.28	6,954.02
vп	Other equity	0,701.55	0,757.19	5,744.20	0,701.55	0,777.20	69,940.50
							09,940.5
XIII	Earnings per equity share of Rs. 10 each			and the second		and the second se	
	Basic (in Rs.)	3.95		5.01	6.66		
	Diluted (in Rs.)	3.93	2.69	4.96	6.63	7.73	22.3



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Segment Reporting (consolidated) :

		-1				(Amount in	Rupees lakhs)
			Quarter ended		Half yea	r ended	Year ended
Particu	llars	30 September 2022 (Unaudited)	30 June 2022 (Unaudited)	30 September 2021 (Unaudited)	30 September 2022 (Unaudited)	30 September 2021 (Unaudited)	31 March 2022 (Audited)
I	Revenue by geographical segment	(0	(011111111)	(*******	(0	(,	()
	India	6,736,85	6,211,88	5,296.37	12,948.73	9,009.20	21,446.15
	EMEA	7,396.08	5,960.55	5,972.04	13,356.63	10,823.70	24,368.99
	APAC	3,325.31	2,020.66	2,391.29	5,345.97	4,187.13	10,755.83
	USA	5,153.60	4,596.44	4,889.91	9,750.04	10,483.14	21,325.18
	Total	22,611.84	18,789.53	18,549.61	41,401.37	34,503.17	77,896.15
	Less: Inter-segment revenue	-	-	-	-	-	-
	Net revenue from operations from external customers	22,611.84	18,789.53	18,549.61	41,401.37	34,503.17	77,896.15
п	Segment profit/(loss) before tax						
	India	1,580.05	313.93	1,476.96	1,893.98	1,519.51	4,073.79
	EMEA	1,671.67	1,618.08	1,674.52	3,289.75	2,117.41	8,109.57
	APAC	700.22	83.38	680.45	783.60	1,117.97	3,471.05
	USA	(176.33)	(149.11)	810.05	(325.44)	2,170.37	3,829.64
	Total	3,775.61	1,866.28	4,641.98	5,641.89	6,925.26	19,484.05
	Add: Other income	658.53	1,013.71	694.51	1,672.24	1,752.78	2,991.20
	Less: Unallocated expenditure	743.17	585.40	466.67	1,328.57	946.72	2,129.89
	Profit before tax	3,690.97	2,294.59	4,869.82	5,985.56	7,731.32	20,345.36
	Less: Tax expense	663.50	377.07	1,130.37	1,040.57	1,831.50	3,923.89
	Net profit after taxes	3,027.47	1,917.52	3,739.45	4,944.99	5,899.82	16,421.47
III	Segment assets						
	India	13,055.35	11,748.38	8,939.70	13,055.35	8,939.70	11,507.93
	EMEA	14,152.79	13,176.08	8,977.50	14,152.79	8,977.50	14,068.00
	APAC	6,644.44	6,282.15	4,272.58	6,644.44	4,272.58	7,266.85
	USA	11,078.92	11,582.33	10,534.55	11,078.92	10,534.55	11,942.72
	Total	44,931.50	42,788.94	32,724.33	44,931.50	32,724.33	44,785.50
	Add: Unallocated assets	69,873.76	72,185.91	61,225.13	69,873.76	61,225.13	65,918.09
	Total assets	1,14,805.26	1,14,974.85	93,949.46	1,14,805.26	93,949.46	1,10,703.59
IV	Segment liabilities			100.0000000.0000			
	India	8,095.75	7,475.84	5,650.19	8,095.75	5,650.19	6,311.42
	EMEA	7,073.30	7,844.92	6,820.03	7,073.30	6,820.03	9,361.85
	APAC	2,828.08	3,053.45	1,887.03	2,828.08	1,887.03	3,099.21
	USA	7,743.52	6,715.11	5,979.10	7,743.52	5,979.10	6,319.65
	Total	25,740.65	25,089.32	20,336.35	25,740.65	20,336.35	25,092.13
	Add: Unallocated liabilities	5,436.32	9,644.42	3,378.76	5,436.32	3,378.76	4,471.35
	Total liabilities	31,176.97	34,733.74	23,715.11	31,176.97	23,715.11	29,563.48

Note :- Unallocated assets, liabilities, revenue and expenses :

Certain assets, liabilities, revenue and expenses are not specifically allocable to individual segments as the underlying services are used interchangeably. The Company believes that it is not practicable to provide segment disclosures relating to such assets, liabilities, revenue and expenses and accordingly such assets, liabilities, revenue and expenses are separately disclosed as 'unallocated'.

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	nt Reporting (standalone) :					(Amount in	n Rupees lakhs)
			Quarter ended		Half yea	r ended	Year ended
Partic	ulars	30 September 2022 (Unaudited)	30 June 2022 (Unaudited)	30 September 2021 (Unaudited)	30 September 2022 (Unaudited)	30 September 2021 (Unaudited)	31 March 2022 (Audited)
1	Revenue by geographical segment India EMEA APAC USA Total	6,736.86 7,252.10 2,987.04 3,199.85 20,175.85	6,211.88 5,826.94 1,755.19 2,976.12 16,770.13	5,296.37 5,905.65 2,153.91 3,587.63 16,943.5 6	12,948.74 13,079.04 4,742.23 6,175.97 36,945.98	9,009.20 10,654.50 3,741.52 7,996.19 31,401.41	21,446.17 23,886.09 9,878.34 15,867.97 71,078.57
	Less: Inter-segment revenue Net revenue from operations from external customers	20,175.85	- 16,770.13	- 16,943.56	- 36,945.98	- 31,401.41	71,078.57
II	Segment profit/(loss) before tax India EMEA APAC USA	1,617.12 1,649.25 569.24 (443.67)	469.67 1,613.51 60.85 (308.94)	1,475.23 1,698.14 589.57 554.13	2,086.79 3,262.76 630.09 (752.61)	1,516.12 2,131.14 966.73 1,713.00	4,203.26 8,116.39 3,157.92 2,914.09
	Total Add: Other income Less: Unallocated expenditure Profit before tax	3,391.94 711.23 743.14 3,360.03	1,835.09 964.02 585.41 2,213.70	4,317.07 681.89 466.64 4,532.32	5,227.03 1,675.25 1,328.55 5,573.73	6,326.99 1,731.01 946.71 7,111.29	18,391.66 2,993.38 2,129.91 19,255.13
	Less: Tax expense Net profit after taxes	611.19 2,748.84	329.35 1,884.35	1,059.32 3,473.00	940.54 4,633.19	1,696.85	3,655.88
ш	Segment assets India EMEA APAC USA Total Add: Unallocated assets	12,922.10 13,649.23 4,647.76 3,238.47 34,457.56 69,873.76	12,029.87 12,902.25 3,970.43 4,447.94 33,350.49 72,185.91	8,905.84 8,600.50 2,986.54 4,247.85 24,740.73 61,225.15	12,922.10 13,649.23 4,647.76 3,238.47 34,457.56 69,873.76	8,905.84 8,600.50 2,986.54 4,247.85 24,740.73 61,225.15	11,189.09 13,633.07 5,082.23 4,927.68 34,832.07 65,918.10
IV	Total assets Segment liabilities India EMEA APAC	1,04,331.32 7,696.50 6,665.93 2,123.72	1,05,536.40 7,514.45 7,682.27 1,970.47	85,965.88 5,647.25 6,553.12 1,564.92	1,04,331.32 7,696.50 6,665.93	85,965.88 5,647.25 6,553.12	
	APAC USA Total Add: Unallocated liabilities Total liabilities	2,123.72 3,568.88 20,055.03 5,436.32 25,491.35	2,945.56 20,112.75 9,644.42 29,757.17	1,564.92 2,301.33 16,066.62 3,378.78 19,445.40	2,123.72 3,568.88 20,055.03 5,436.32 25,491.35	1,564.92 2,301.33 16,066.62 3,378.78 19,445,40	2,375.89 19,384.23 4,471.42

Note :- Unallocated assets, liabilities, revenue and expenses:

Certain assets, liabilities, revenue and expenses are not specifically allocable to individual segments as the underlying services are used interchangeably. The Company believes that it is not practicable to provide segment disclosures relating to such assets, liabilities, revenue and expenses are accordingly such assets, liabilities, revenue and expenses are separately disclosed as 'unallocated'.

Technolog Software LoGMON *



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(Unudified) (Unudified) (Unudified) (Unudified) SSETS (Unudified) (Unudified) (Unudified) (Unudified) SNETS (Unudified) (Unudified) (Unudified) (Unudified) (Unudified) Other function assets (13,312) (10,113,30) (13,3406,86 (10,073,33) (13,3406,86 (10,073,33) (13,3406,86 (10,073,33) (13,3406,86 (10,073,33) (13,310,73) (13,340,86,86) (12,24,21,89) (23,27,76)	Statement of Assets and Liabilities of N as at 30 Sen		nologies Limited			
As at 30 September 2022 (Unaudited) As at 31 March 2022 (Unaudited) As at 30 September 2022 (Unaudited) As at 30 September 30 September 30 September 30 September 30 Septe				<u> </u>		
articulars 30 September 2022 (Unaudited) 31 March 2022 (Unaudited) 30 March 2022 (Unaudited) 30 March 2022 (Unaudited) 31 March 2022 (Unaudited) 31 March 2022 (Unaudited) SSETS Superity plant ad equipment Septers plant ad equipment Septers plant ad equipment Septers plant ad equipment 16.037.85 (0.272.39 16.272.39 (0.272.39 15.925.87 (0.273.31 16.171.37 (0.273.31 Sight-Gues zards Goodwill 6.56.56 4.280.97 6.211.93 3.340.06 1.612.337.57 13.030.06 1.041.02 Sight-Gues zards Goodwill 1.841.50 1.283.31 2.837.31 1.340.06.06 10.073.73 11.435.53 10.077.05 1.435.53 Other Financia lasses 1.911.68 1.557.33 1.927.05 1.435.53 1.927.05 1.435.53 Corrent assets 1.911.68 1.937.01 1.815.5 1.937.01 1.815.64.93.02 Corrent assets 2.283.14 2.278.73 9.946.30 9.237.76 9.946.30 9.237.77 5.655.30 5.379.33 Other functional assets 2.283.14 2.288.78 9.414.12 3.537.73 1.815.54.30 5.517.93.30 Other func						
Non-current assets Image: Control of	Particulars	30 September 2022	31 March 2022	30 September 2022	31 March 2022	
https://part.and.equipment 16.077.85 16.272.39 11.925.87 16,71.7.7 construct assets 6,555.00 4,824.97 6,211.91 4,412.87 construct in subsidiaries - - 2,907.68 2,278.02 rinangible assets 1,448.00 1,611.22 35.75 13.00 other Financial assets - - 2,907.68 2,278.02 Other Financial assets 13.91.127 10,111.30 13.466.56 10.037.33 Other Financial assets 13.97 1,528.28 16.37.67 1.289.90 Other renearies (seq) 1.91.97 1,527.23 36.072.04 42,42.189 36.267.23 Current assets 13.07 18.15 13.97 18.15 13.97 18.15 Current assets 12.48.2 23.83.14 27.87.07 9,49.8.30 9,237.77 Total non-current assets 11.48.65 10.37.97 7.5.62.53 5.5.73.93 Other financial assets 14.24.18 17.37.17 18.84.53 11.5.37.31 1.5.83.91	ASSETS					
Spital work-in-progress 504 02 - 594 03 - Spital-order assets 6,555 00 4,242 47 6,21101 4,412 87 Goodvill 1,283 31 283 31 283 31 283 31 - - 12,000 Investment is subsidiaries - - 2,007,68 2,786 22 - - 2,007,68 2,786 22 Other Financial assets 13,411 27 10,111.30 13,406 86 10,0873 33 1,778,15 1,488 53 Dother mon-current assets 13,97 18,15 13,377 18,15 13,377 18,15 Total non-current assets 2,498,30 2,2377,6 9,498,30 9,237,71 18,854,30 Other mon-current assets 2,498,31,46 2,2377,6 9,498,30 9,237,71 18,854,30 Other mon-current assets 2,498,30 2,237,76 9,498,30 12,242,18 12,22,209,44 42,213,22 12,24,18 12,22,357,55 13,257,53 13,257,53 13,257,53 13,257,53 14,257,53 14,231,8 17,224,18 12,237,65 <td>Non-current assets</td> <td></td> <td></td> <td></td> <td></td>	Non-current assets					
Sight-Occus assis 6,565 60 4,824 97 6,211 91 4,412 87 inangibia sest 1,468 00 1,611.22 35 75 13.00 inangibia sest 1,468 00 1,611.22 35 75 13.00 Other Financial assets 11.911.48 1,537 83 1.778.15 1,185.55 Other Financial assets 11.911.48 1,537 83 1.778.15 1,185.55 Other Financial assets 13.97 16.157 1.289.90 36.2672.04 42.42.421.89 36.2672.94 42.42.421.89 36.2672.94 42.42.421.89 36.2672.94 42.42.421.89 36.2672.94 42.42.421.89 36.267.52 55.50 55.5		Concerning and the second seco	16,272.39	A construction of the second sec	16,171.37	
Cardwill intraghlic assets 283.31 282.31 - - Intraghlic assets 1.468.00 1.61.122 35.75 13.00 Other Financial assets 13.43.127 10.01.13 13.468.66 10.0977.88 Other financial assets 19.91.48 1.587.83 1.778.15 1.488.54 Income tax assets (net) 1.919.70 1.362.87 1.637.67 1.289.00 Other non-current assets 42.135.20 36.072.04 42.421.89 36.267.53 Investments 9.498.30 9.237.76 9.498.30 9.237.75 1.81.8 Investments 2.49.85 10.357.07 5.65.50 5.57.93 1.		and the second se	-	and an an an an an and an	-	
inangible seets 1,48.00 1,61.22 35.75 13.00 insertement in subsidiaries 2,907.68 2,778.27 2,78.27 innone that assets (net) 1,911.48 1,597.68 1,778.15 1,080.57 income tax assets (net) 1,919.70 1,362.87 1,637.67 1,229.90 Other Fono-current assets 13.97 1.815 1,397 1,815 francial assets 13.97 1.815 1,397 1,815 francial assets 23,637.204 42,421.89 36,667.204 42,421.89 36,667.204 42,421.89 36,667.204 42,421.89 36,667.204 42,421.89 36,667.204 42,421.89 36,667.204 42,421.89 36,667.204 42,421.89 36,667.204 42,421.89 36,667.204 42,421.89 36,667.204 42,421.89 36,667.204 42,421.89 36,667.204 42,421.89 36,667.204 42,421.89 36,667.204 42,421.89 36,667.204 42,421.81 43,627.217.71 18,185.20 1,737.17 17,81.84.20 17,721.71 18,186.30 17,723.618 <td< td=""><td>0</td><td></td><td></td><td>6,211.91</td><td>4,412.87</td></td<>	0			6,211.91	4,412.87	
investment in subsidiaries investment is subsidiaries index sets income tax assets (net) income tax assets (net) inc				-	12.00	
Financial assets Image: Control Financial Assets Image: Contro Financial Assets Image: Contro Financial Assets	0		1,611.22	and better of the second	and the second sec	
Other Financial assets 13,41127 10,11.130 13,406.86 10,907.33 Deferred tax assets (net) 1911.48 15,578.83 1,778.15 1,488.53 Income tax assets (net) 13,97 18,15 13,97 18,15 13,97 18,15 13,97 18,15 13,97 18,15 13,97 18,15 13,97 18,15 13,97 18,15 13,97 18,15 13,97 18,15 13,97 18,15 13,97 18,15 13,97 18,15 13,97 18,15 13,97 18,15 13,97 18,15 13,927 7 7 18,215 13,927 13,621,52 14,242,18 17,37,17 18,864.33 17,737,17 18,864.33 13,737,17 18,864.33 12,523,16 14,242,18 17,236,15 14,924.18 17,236,15 14,924.18 17,236,15 14,924.18 17,236,15 12,862,45 12,862,45 12,862,45 12,823,45 12,823,45 12,832,45 12,832,45 12,832,45 12,832,45 12,832,45 12,832,45 12,832,45 12,835,45		-	-	2,907.08	2,780.27	
Deferred tax assets (net) 1,914 1,578,15 1,488,54 Income tax assets (net) 1,919,70 1,362,87 1,31,97 1,81,5 Total non-current assets 42,135,20 36,072,04 42,421,89 36,267,52 Current assets 9,498,30 9,237,76 9,498,30 9,237,76 9,498,30 9,237,76 9,498,30 9,237,76 9,498,30 9,237,76 9,498,30 35,379,36 0,373,30 5,523,30 5,379,36 0,373,30 5,523,30 5,379,36 0,379,30 0,357,379,36 0,379,30 0,357,37 5,623,30 5,379,36 0,377,30 5,623,30 5,379,36 0,379,37 0,360,37,30 5,623,30 5,379,36 0,379,37 0,357,37 5,623,30 5,379,36 0,379,31 1,43,34,18 1,733,51,11 1,84,354,31 1,733,51,11 1,84,354,31 1,236,26,31 1,333,391 8,61,66 1,74,74,11 1,333,391 8,61,66 1,433,41 1,333,391 8,61,66 1,434,41 1,333,391 8,61,66 1,436,65 1,44,60,37,47 1,44,331,352 1,40,40,11 1,43		13 /31 27	10 111 30	13 406 86	10 087 33	
income tax setss (net) 1.97 1.328 1.337 1.328 9.90 Other non-current assets 1.97 18.15 1.97 18.15 1.97 18.15 1.97 18.15 1.97 18.15 1.97 18.15 1.97 18.15 1.97 18.15 1.97 18.15 1.97 18.15 1.97 1.84 1.92 3.627.52 3.627.52 3.627.52 3.627.52 3.627.53 1.98 3.627.53 1.845.53 1.93.53 1.93.53 1.93.53 1.92.53 3.627.52 3.627.53 1.94.65 1.94.65 1.92.53			and the second se	100 m 20 100 00 100 00 100 00 100 00 100 00 100 00	100000000000000000000000000000000000000	
Other non-current assets 13.97 18.15 13.97 18.15 Total non-current assets 42,135.20 36,072.04 42,421.89 36,267.52 Current assets 9,498.30 9,237.76 9,498.30 9,237.76 9,498.30 9,237.76 Investments 9,498.30 9,237.76 9,498.30 9,237.76 9,498.30 9,237.76 Cash and cash equivalents 11,486.59 10.357.07 5,625.30 5,379.30 Other functional assets 11,238.18 17,236.15 14,234.18 17,236.15 Cash and cash equivalents 12,882 20.92 418.12 36,57 Other functional assets 72,670.06 74,631.55 61,909.40 64,482.66 Total current assets 72,670.06 74,631.55 61,909.40 64,482.66 Total current assets 1,14,805.26 1,10,703.59 1,04,331.32 1,00,750.17 Foratal current assets 72,670.06 74,611.65 6,954.02 6,961.55 6,954.02 Foratal current assets 73,000.0 71,878.42 69,904.0					- 0040-0040-0040-0010-000	
Total non-current assets 42,135.20 36,072.04 42,421.89 36,267,52 Current assets investments 9,498.30 9,237,76 9,498.30 9,237,76 Cash and cash equivalents 11,886.59 10,357,07 5,625,30 5,379,35 Other bank balances 11,886,59 10,357,07 5,625,30 5,379,35 Other financial assets 9,800,08 8,804,50 12,862,45 12,353,16 14,234,18 17,235,16 14,234,18 17,235,16 14,234,18 17,235,16 14,234,18 17,236,16 14,234,18 17,236,16 14,234,18 17,236,16 14,234,18 17,236,16 14,234,18 17,236,16 14,234,18 17,236,16 14,234,18 17,236,16 14,234,18 17,236,16 14,234,18 17,336,12 12,802,45 12,802,45 12,802,45 12,802,45 12,802,45 12,802,45 12,802,45 12,802,45 12,832,45 12,832,45 12,932,63 10,90,750,17 50,656,7 74,818,00 74,933,932 76,894,55 14,942,412,899,99 76,894,55 14,942,41,93,94,94 16,994,94,54<			1. C.			
Current assets 9,498.30 9,237.76 9,498.30 9,237.76 Trade receivables 25,831.46 27,887.83 17,737.17 18,864.33 Cash and cash equivalents 11,486.59 10,357.07 5,625.30 5,379.30 Other bank balances 11,426.59 10,357.07 5,625.30 5,379.30 Other bank balances 12,82 20.92 418.12 13,53.91 Loans 12,82 20.92 418.12 365.75 Other trank balances 12,862.30 14,931.32 100,750.17 Total current assets 12,862.40 12,872.40 14,431.32 100,750.17 EQUITY AND LLABILITIES 11,4805.26 11,0703.59 1,04,431.32 100,750.17 Equity 5,665.74 74,186.09 71,878.42 69,940.55 Stare capital 6,961.55 6,954.02 6,961.55 6,954.02 Financial liabilities 3,090.00 1,479.35.2 2,859.92 1,231.00 - Barrowings 3,300.00 1,479.35.2 2,859.92 1,231.00						
Financial assets 9,498.30 9,237.76 9,498.30 9,237.76 Investments 9,498.30 9,237.76 9,498.30 9,237.76 Trade receivables 11,486.59 10,357.07 5,625.30 5,379.30 Other bank balances 11,428.59 10,357.07 5,625.30 5,379.30 Other bank balances 11,428.59 10,357.07 5,625.30 5,379.30 Other bank balances 11,428.59 10,357.07 5,625.30 5,379.30 Other bank balances 11,428.50 12,82.6 14,82.245 12,537.67 Other functional assets 7,800.08 8,804.50 12,82.62.45 12,806.33 1,04,331.32 1,00,750.17 EQUITY AND LIABILITIES 11,44.805.26 1,10,703.59 1,04,331.32 1,00,750.17 Equity 76,666.74 77,4160.09 71,878.42 69,940.50 6,961.55 6,954.02 6,961.55 6,954.02 6,961.55 6,954.02 6,961.55 6,954.02 6,961.55 6,954.02 6,961.55 6,954.02 6,961.55 6,994.92 72,899.		12,100.20	00,072.01	12,121105	50,207.52	
Financial assets 9,498.30 9,237.76 9,498.30 9,237.76 Investments 9,498.30 9,237.76 9,498.30 9,237.76 Trade receivables 11,486.59 10,357.07 5,625.30 5,379.30 Other bank balances 11,428.59 10,357.07 5,625.30 5,379.30 Other bank balances 11,428.59 10,357.07 5,625.30 5,379.30 Other bank balances 11,428.59 10,357.07 5,625.30 5,379.30 Other bank balances 11,428.50 12,82.6 14,82.245 12,537.67 Other functional assets 7,800.08 8,804.50 12,82.62.45 12,806.33 1,04,331.32 1,00,750.17 EQUITY AND LIABILITIES 11,44.805.26 1,10,703.59 1,04,331.32 1,00,750.17 Equity 76,666.74 77,4160.09 71,878.42 69,940.50 6,961.55 6,954.02 6,961.55 6,954.02 6,961.55 6,954.02 6,961.55 6,954.02 6,961.55 6,954.02 6,961.55 6,954.02 6,961.55 6,994.92 72,899.	Current assets					
Trade receivables 25,811.46 27,887,83 17,737,17 18,864.30 Cash and cash equivalents 11,486.59 10,357,07 5,625.30 5,379.30 Other bank balances 11,242,18 17,236.16 14,234.18 17,236.16 14,234.18 17,236.16 11,280.26 12,862.45 14,82.68 10,87.31 1,33.391 861.66 64.482.68 10,87.31 1,33.391 861.66 64.482.68 10,87.31 1,33.91 861.66 64.482.68 10,87.31 1,38.29 1,00,750.17 10,87.50.17 10,87.50.17 10,87.50.17 10,87.50.17 10,87.50.17 10,87.50.17 11,86.43 10,87.50.17 10,87.50.17 10,87.50.17 10,87.50.17 10,87.50.17 10,87.50.17 10,87.50.17 10,87.50.17 10,87.50.17 10,87.50.17 10,87.50.17 11,86.51 10,87.51.11 10,87.57 11,87.57 11,87.	Financial assets					
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Other bank balances 14/234,18 17,236,16 14/234,18 17,236,16 Loans 12.82 20.92 418,12 365,72 Other financial assets 1,806,63 1,884,50 1,236,15 61,909,43 1,333,91 861,66 Total current assets 72,670,00 74,631,55 61,909,43 64,482,66 64,822,66 Total current assets 1,14,805,26 1,10,703,59 1,04,331,32 1,00,750,17 EQUITY AND LIABILITIES 6,961,55 6,954,02 6,961,55 6,954,02 6,961,55 6,954,02 Share capital 6,961,55 6,954,02 71,878,42 69,940,95 74,889,97 76,894,52 Total equity attributable to the owners of the Company 83,628,29 81,140,11 78,839,97 76,894,55 Financial liabilities 3,000,60 1,493,52 2,859,92 1,231,02 Cherred tax liabilities 3,000,60 1,493,52 2,859,92 1,231,02 Provisions 3,217,224 3,345,11 3,672,41 3,303,8 Total outstanding dues to micro enterprises	Trade receivables	25,831.46	27,887.83	17,737.17	18,864.30	
Lons 12.82 20.92 418.12 156.57 Other financial assets 9,800.08 8,804.50 12,862.45 12,357.51 Other current assets 72,670.06 74,631.55 61,909.43 64,482.65 TOTAL ASSETS 1,14,805.26 1,10,703.59 1,04,331.32 1,00,750.17 EQUITY AND LIABILITIES 1,14,805.26 1,10,703.59 1,04,331.32 6,940.57 Coher capital 6,961.55 6,954.02 6,961.55 6,954.02 6,964.55 Other capity 76,666.74 74,186.09 71,878.42 69,940.57 Total capity attributable to the owners of the Company 83,628.29 81,140.11 78,839.97 76,894.52 Financial liabilities 3,090.60 1,493.52 2,859.92 1,231.03 Forevings 3,090.60 1,493.52 2,859.92 1,231.03 Otal non-current liabilities 7,602.43 5,683.47 6,971.42 4,992.09 Current liabilities 195.87 188.55 195.87 188.55 195.87 188.55 Borr	Cash and cash equivalents	11,486.59	10,357.07	5,625.30	5,379.36	
Other financial assets 9,800.03 8,804.50 12,802.45 12,537.65 Other current assets 1,806.63 1,087.31 1,533.91 861.66 Total current assets 72,670.06 74,631.55 61,909.43 64,482.66 TOTAL ASSETS 1,14,805.26 1,10,703.59 1,04,331.32 1,00,750.17 EQUITY AND LIABILITIES 6,961.55 6,961.55 6,961.55 6,964.02 6,961.55 6,964.02 Share capital 6,961.55 6,961.55 6,964.02 6,961.55 6,954.02 6,961	Other bank balances	14,234.18	17,236.16	14,234.18	17,236.15	
Other current assets 1,806.63 1,087.31 1,533.91 861.64 Total current assets 72,670.06 74,631.55 61,909.43 64,482.65 TOTAL ASSETS 1,14,805.26 1,07.03.59 1,04,331.32 1,00,750.17 EQUITY AND LIABILITIES 6,961.55 6,954.02 6,961.55 6,954.02 6,961.55 6,954.02 Other capital 76,666.74 74,186.09 71,878.42 69,940.55 6,954.02 6,961.55 6,954.02 6,961.55 6,954.02 6,961.55 6,954.02 76,894.52 76,897.142 4390.09 4	Loans	12.82	20.92	418.12	365.75	
Total current assets 72,670.06 74,631.55 61,909.43 64,482.65 TOTAL ASSETS 1,14,805.26 1,10,703.59 1,04,331.32 1,00,750.17 EQUITY AND LIABILITIES 6,961.55 6,954.02 6,961.55 6,954.02 Share capital 6,961.55 6,954.02 6,961.55 6,954.02 Total equity attributable to the owners of the Company 83,628.29 81,140.11 78,839.97 76,894.55 Financial liabilities 3,090.60 1,493.52 2,859.92 1,231.02 - Lease liabilities 3,090.60 1,493.52 2,859.92 1,231.02 Provisions 3,712.24 3,345.1 3,672.41 3,308.45 Total non-current liabilities 7,602.43 5,683.47 6,971.42 4,992.02 Current liabilities 195.87 188.55 195.87 188.55 195.87 188.55 Borrowings 10 ustanding dues to micro enterprises and small enterprises 3,301 75.27 33.01 75.27 - Total outstanding dues to micro enterprises and small enterprises 3,177.09 4,110.6	Other financial assets		and the second second second		12,537.67	
TOTAL ASSETS 1,14,805.26 1,10,703.59 1,04,331.32 1,00,750.17 EQUITY AND LIABILITIES 5,054.02 6,961.55 6,954.02 6,961.55 <t< td=""><td></td><td></td><td></td><td></td><td>861.66</td></t<>					861.66	
EQUITY AND LIABILITIES 6,961.55 6,954.02 6,961.55 6,954.02 Share capital 76,666.74 74,186.09 71,878.42 69,940.50 Other equity 76,666.74 74,186.09 71,878.42 69,940.50 Financial liabilities 83,628.29 81,140.11 78,839.97 76,894.55 Financial liabilities 3,009 430.18 439.09 430.18 439.09 430.18 - Borrowings 439.09 430.18 439.09 430.18 439.09 430.13 - Lease liabilities 3,000.60 1,493.52 2,859.92 1,231.02 Deferred tax liabilities 3,012.24 3,345.11 3,672.41 3,330.84 Total non-current liabilities 7,602.43 5,683.47 6,971.42 4,992.02 Current liabilities 195.87 188.55 195.87 188.55 195.87 188.55 Lease liabilities 195.87 188.55 195.87 188.55 195.87 188.55 Other financial liabilities 33.01 75.27 3		there is a second s				
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		23,074.04	23,000.01	10,017.75	10,000.00	
	Total liabilities	31,176.97	29,563.48	25,491.35	23,855.65	
A A A A A A A A A A A A A A A A A A A	TOTAL EQUITY AND LIABILITIES	1,14,805.26	1,10,703.59	1,04,331.32	1,00,750.17	





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for the half year ended 5	0 September 2022	The state of the s	
			ount in Rupees lakhs,
	For the half		For the year ended
Particulars	30 September 2022 (Unaudited)	30 September 2021 (Unaudited)	31 March 2022 (Audited)
A Cash Daws from operating activities	(Unaddited)	(Unaudited)	(Addited)
A. Cash flows from operating activities Profit before tax	5,985.56	7,731.32	20,345.36
Adjustments for:	3,703.30	7,751.52	20,343.30
Depreciation and amortisation	1,172.08	834.62	1,763.03
Gain on sale of property, plant and equipment	(1.94)	(1.09)	(8.05
Loss allowance on trade receivables & unbilled revenue	1,179.79	807.42	1,896.93
Liabilities/ provision no longer required written back	(608.67)	(64.60)	(56.90
Unrealised foreign exchange gain	479.79	(478.69)	(280.5
Share based payment - equity settled	740.43	122.45	548.20
Finance costs	157.49	89.55	207.04
Fair value changes of financial assets at FVTPL	(50.99)	(52.68)	(75.39
Profit on sale of mutual funds (net) at FVTPL	(25.03)	(39.59)	(146.79
(Profit)/loss on redemption of bonds at FVTOCI	(25:05)	(0.07)	24.80
Interest income	(976.50)	(726.70)	(1,508.53
Profit on lease termination	(770.50)	(120.10)	(0.43
Operating cash flow before working capital changes	8,052.01	8,221.94	22,708.72
Decrease/(increase) in trade receivables	1,817.34	5,784.27	(5,312.11
Decrease/(increase) in loans	8.43	(21.73)	(12.21
(Increase)/decrease in other financial assets	(1,055.18)	750.26	(1,199.13
(Increase) in other assets	(1,006.02)	(476.34)	(290.94
Increase in provisions	245.14	256.14	355.68
Increase/(decrease) in other financial liabilities	480.39	3.64	(635.10
(Decrease)/increase in other liabilities	(1,088.58)	(2,051.84)	1,965.88
Increase in trade payables	124.76	794.55	1,486.23
Cash generated from operations	7,578.29	13,260.89	19,066.90
Income taxes paid (net)	(1,872.02)	(2,822.95)	(4,790.3)
Net cash generated from operating activities (A)	5,706.27	10,437.94	14,276.65
B. Cash flows from investing activities			
Acquisition or construction of property plant and equipment including			
intangible assets, capital work-in-progress and capital advances	(1,115.44)	(428.10)	(1,269.09
Proceeds from sale of property plant and equipment	2.49	1.20	10.74
Purchase of mutual funds and bonds	(4,500.00)	(6,000.00)	(16,374.10
Proceeds from redemption of mutual funds and bonds	4,003.63	5,500.58	15,408.22
Loan to body corporate	-	-	(241.0
Interest received from bonds	213.07	88.42	259.7
Interest received from bank deposits	331.92	407.66	1,157.3
Investment in subsidiary company, net of cash acquired	-	-	(688.5
Investment in bank deposits (net of maturities)	(80.55)	(2,084.72)	(6,322.4)
Net cash used in investing activities (B)	(1,144.88)	(2,514.96)	(8,059,2
C. Cash flows from financing activities			
(Repayment of) / proceeds from short-term borrowings (net)	(3.13)	=	
Repayment of lease liabilities	(493.54)	(456.28)	(859.4
Securities premium on issue of shared under ESOP scheme	18.79	-	•
Dividend paid	(3,149.98)	(2,448.45)	(2,448.4
Gain on transfer of equity shares by Newgen ESOP trust	29.56	68.17	107.3
Net cash used in financing activities (C)	(3,598.30)	(2,836.56)	(3,200.5
Net increase in cash and cash equivalents $(A + B + C)$	963.09	5,086.42	3,016.9
Cash and cash equivalents at the beginning of the period / year	10,357.07	7,174.94	7,174.9
Effect of exchange differences on translation of foreign currency cash and cash equivalents	166.43	14.83	165.2
Cash and cash equivalents at the end of the period / year	11,486.59	12,276.19	10,357.0





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Standalone Statement of Cashflows of Newgen Software Technologies Limited for the half year ended 30 September 2022

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Statement of Standalone and Consolidated Financial Results of Newgen Software Technologies Limited for the quarter and half year ended 30 September 2022

Notes:

- 1 The above financial results for the quarter and half year ended 30 September 2022 were reviewed by the Audit Committee in their meeting held on 18 October 2022 and approved by the Board of Directors in their meeting held on 18 October 2022. Standalone and Consolidated financial results of the Company for the quarter and half year ended 30 September 2022 are prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and relevant rules thereunder.
- 2 The auditors have carried out limited review of Standalone and Consolidated results of the Company for the quarter and half year ended 30 September 2022. There are no qualifications in the Auditor's report on these financial results.
- 3 A Scheme of Amalgamation u/s 230-232 of the Companies Act, 2013 which provides for the merger of Number Theory Software Private Limited (NTSPL), a wholly owned subsidiary with the Company, has been approved by the Shareholders and unsecured creditors of the Company in their respective meetings convened by NCLT on 24 September 2022, subject to requisite approval(s). The second motion application has been filed and is pending with NCLT.
- 4 Previous period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification/disclosure.

For and on behalf of the Board of Directors of Newgen Software Technologies Limitedechnologies Diwakar Nigam Chairman & Managing Director DIN: 00263222 6MON Place: New Delhi

Date: 18 October 2022