

November 08, 2023

To, BSE Limited Listing Dept. / Dept. of Corporate Services Phiroze Jeejeebhoy Towers Dalal Street Mumbai – 400001

Security Code: 526544 Security ID: SCANPGEOM

Dear Sir/ Madam,

## Sub: Outcome of the meeting of the Board of Directors of Scanpoint Geomatics Limited (the "Company")

With reference to captioned subject, Board of Directors of the Company has, at its meeting held today, inter alia considered and approved-

1. Auditor's Limited Review Report on Unaudited Standalone and Consolidated Financial Results for the Quarter and half year ended on September 30, 2023 and Unaudited Standalone and Consolidated Financial Results for the Quarter and half year ended on September 30, 2023.- **Annexure-I** 

This disclosure is being made in compliance with Regulation 29 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The meeting of Board of Directors of the Company commenced at 04:00 P.M. and the meeting concluded at 04:55 P.M.

You are requested to kindly take the same on record and disseminate. Yours Sincerely, For, Scanpoint Geomatics Limited

Mr. Kantilal Vrajlal Ladani Whole-time Director DIN: 00016171

**Encl: Annexure I** 

SPARKS & CO. CHARTERED ACCOUNTANTS AHMEDABAD | MUMBAI

Limited Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to, The Board of Directors, SCANPOINT GEOMATICS LIMIED,

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of SCANPOINT GEOMATICS LIMITED (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and half year ended September 30, 2023 and for the period from July 01, 2023 to September 30, 2023 (the "Statement"), being submitted by the Parent Company pursuant to the requirements 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 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 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. 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 Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, 2015, as amended, to the extent applicable. PARKS &

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casparksco@gmail.com

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- 4. The Statement includes the results of the following entity: Subsidiary: Jyacad Solutions Private Limited
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
  - 6. The consolidated unaudited financial results includes the interim financial results of the subsidiary, whose interim financial results reflect total revenue of Rs. NIL and Rs. NIL total net loss after tax and total comprehensive income/ loss of Rs. NIL and loss of Rs. 0.023 lacs for the quarter ended September 30, 2023 and for the period from April 01, 2023 to September 30, 2023 respectively, as considered in the consolidated unaudited financial results of the Group. According to the information and explanations given to us by the management, these interim financial results are not material to the Group.

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

8 For, SPARKS & Co. Chartered Accountants (FR No. 101458W) 8742

CA Snehal R. Shah Partner (M. No. 113347) UDIN: 231433478&QVZ05966

Date: 08.11.2023 Place: Ahmedabad

## Unaudited Financial Results (Consolidated) for the quarter and half year ended September 30, 2023

							(Rs. in Lakh
Sr.		The Rest of the Re	Quarter Ended	the sub-second conversion and an exception of the second second	Half Yea	and the state of the	Year Ended
No.	Particulars	30-09-23	30-06-23	30-09-22	30-09-23	30-09-22	31-03-23
-	Revenue from Operations	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. 11	Revenue from Operations Other Income	347.48	343.42	330.56	690.90	694.52	1700.
II.	Total Income (I + II)	13.95	11.94	12.53	25.89	21.51	41.1
III.		361.43	355.36	343.09	716.79	716.03	1,741.4
IV.	Expenses:						
	Cost of Materials Consumed	-	-	-	-	-	50.0
	Purchases of Stock-in-Trade		-	-	-	-	-
	Changes in inventories of finished goods work-in-progress and	-	-	-	-	-	-
	Employee benefits expense Travel expense	117.52 15.54	119.64 14.98	146.69 26.05	237.16 30.52	327.88 53.82	644.
	Finance costs	42.62	34.79	41.28	77.41	78.46	105.0 170.1
	Depreciation and amortisation expense	31.24	31.23	30.37	62.47	60.42	170.
	Other expenses	136.71	137.66	82.40	274.37	159.75	547.3
	Total expenses (IV)	343.63	338.30	326.80	681.93	680.33	1,638.8
V.	Profit before Exceptional Items and tax (III - IV)	17.80	17.06	16.29	34.86	35.71	102.
VI.	Exceptional Items	-		-	-	-	-
VII.	Profit before Tax (V-VI)	17.80	17.06	16.29	34.86	35.71	102.5
	Tax expense:						
	(1) Current tax	10.21	7.82	5.29	18.03	12.38	37.1
	(2) Deferred tax	(3.47)	(13.56)	(1.66)	(17.03)	(7.27)	(0.5
	(3) MAT Credit Entitlement	(0.17)	(10.00)	(1.00)	(11.00)	(1.27)	7.9
IX	Profit for the period (VII-VIII)	11.05	22.80	12.65	33.86	30.60	57.9
	Profit for the period attributable to:			12100	00.00	00.00	011
	Owner of the Company	11.04	22.78	12.64	33.82	30.57	57.9
	Non-Controlling Interest	0.01	0.02	0.01	0.03	0.03	0.0
X	Other Comprehensive Income/(Expense) (Net of Tax)						
	A. (i) Items that will not be reclassifled to profit or loss			-	-		-
	Remeasurement of the net defined benefit liability/asset,Net	-	_				4
	Fair value changes on Investments, Net	-	-	-	-	-	1.4
			-	-	-		15.
	B. (i) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	
	Total Other Comprehensive Income, net of tax	-	-		-		14.6
XI	Total Comprehensive Income / (Expenses) (after Tax) (IX+X)	11.05	22.80	12.65	33.86	30.60	72.6
	Profit for the period attributable to:						
	Owner of the Company	11.04	22.78	12.64	33.82	30.57	72.5
	Non-Controlling Interest	0.01	0.02	0.01	0.03	0.03	0.0
XII	Paid up Equity Share Capital (Face value of Rs. 2/- per share)	1,386.14	1,386.14	1,386.94	1,386.14	1,386.94	1,386.1
		1,000.14	1,000.14	1,000.04	1,000.14	1,000.04	1,000.1
	Other Equity	-	-	-	7,128,45	7,068.25	7,110.9
	Other Equity			-	7,120.45	7,000.25	7,110.8
XIII	Earnings per equity share:		d				
~	(1) Basic	0.02	0.03	0.02	0.05	0.04	0.0
	(2) Diluted	0.02	0.03	0.02	0.05	0.04	0.0
		0.02	0.05	0.02	0.05	0.04	0.0
OTES	S:						
211-1							
	The above results were reviewed by Audit Committee and an	proved & take	n on record by	the Board of I	Directors at the	ir meeting held	d on
1	November 08, 2023			nte) Pogulatio	ne 2015 the S	tatuton Audit	are of the
1	November 08, 2023	tion & Disclos		rits) Regulatio	15, 2015, 116 5	naturory Audit	ns of the
	November 08, 2023 In accordance with Regulation 33 of the SEBI (Listing Obliga		ure Requireme	, ,			
	November 08, 2023		ure Requireme	, ,			
2	November 08, 2023 In accordance with Regulation 33 of the SEBI (Listing Obliga Company have carried out Limited Review of the above unat						
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2	November 08, 2023 In accordance with Regulation 33 of the SEBI (Listing Obliga Company have carried out Limited Review of the above unau The Company operates in a single segment. The figures for the previous period have been regrouped / re	udited results.			m comparable	with those of t	he current
2	November 08, 2023   In accordance with Regulation 33 of the SEBI (Listing Obligate Company have carried out Limited Review of the above unauted The Company operates in a single segment.   The Company operates in a single segment.   The figures for the previous period have been regrouped / reperiod.	udited results.				1	
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2 3 4 ace:	November 08, 2023 In accordance with Regulation 33 of the SEBI (Listing Obliga Company have carried out Limited Review of the above unau The Company operates in a single segment. The figures for the previous period have been regrouped / re period. Ahmedabad	udited results.		ry, to make the	For S	1	matics Limi

Whole Director DIN: 00016171

	Particulars	As at 30.09.2023 (Unaudited)	As at 31.03.2023 (Audited)
A	Assets	(onduriou)	(, (a a f o a )
A (I)	Non-current Assets		
(a)	Property, Plant & Equipment	211.28	237.1
(b)	Intangiable Assets under development	9,301.54	8,497.3
(C)	Intangible Assets	199.14	232.6
(d)	Financial Assets		
	i) Investments	195.70	195.7
(e)	Other Non Current Assets	603.20	603.2
	Sub total of Non-current Assets	10,510.86	9,766.0
A (II)	Current Assets		
(a)	Inventories	-	-
(b)	Financial Assets		
	i) Trade Receivables	1,194.28	1,369.4
	ii) Cash & Cash Equivalents	49.85	33.8
	iii) Bank Balance other than Cash & Cash Equivalents		
		0.18	0.1
	iv) Loans	50.93	53.8
	v) Others Financial Assets	5,155.24	4,773.3
(c)	Other Current Assets	91.70	121.3
	Sub total of Current Assets	6,542.19	6,351.9
	Total Assets	17,053.06	16,118.0
	Equity and Liabilities	17,055.00	10,110.0
B (I)	Equity		
(a)	Equity Share Capital	1,386.14	1,386.1
(b)	Other Equity	7,128.45	7,110.9
	Total Equity	8,514.60	8,497.0
-	Liabilities		
B (II)	Non-current Liabilities		
(a)	Financial	E 101 60	4 400 -
(h)	i) Borrowings Provisions	5,131.63 76.45	4,190.7
(b)		CONTRACTOR OF THE OWNER	
-	Total Non-current liabilities	5,208.07	4,270.0
B (III)			
(a)	Financial	477.50	
	i) Trade Payable	177.50	75.1
	ii) Other Financial Liabilities	1,969.74	1,930.6
(1-)	iii) Borrowings Other Current Liabilities	1,095.16	1,192.8
(b)	Provisions	54.16 1.64	99.
(c) (d)	Current Tax Liabilities	32.19	3.9 49.2
(u)	Total Current Liabilities	3,330.39	3,350.9
	Total Liabilities	8,538.46	And a second
	Total Equity and Liabilities	17,053.06	7,620.9
			bint Geomatics Limit
		Geomatic (L)	

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Place:Ahmedabad Date:November 08, 2023

Whole Director DIN: 00016171

Cash f	23	(Rs. In Lakhs	
	DARTICULARS	For the Six Mo	onth Ended
	PARTICULARS	30-09-23	30-09-22
A.	Cash Flow from Operating Activities		The second s
	Net Profit/(Loss) before Tax	34.86	35.7
	Adjustments for:		
	Add:		
	Depreciation	62.47	60.4
	Interest Paid	77.41	78.4
	Less:		
	Interest Received	25.27	16.64
	Operating Profit/(Loss) before Working Capital Changes Adjustments for:	149.47	157.9
	Trade Receivable	475.40	001.11
	Loans	175.18	231.1
	Other financial assets	2.94	(6.89
	Other non current assets	(399.98)	105.3
	Other Current Assets	-	-
	Provisions	29.63	94.9
	Trade payables	(4.74) 102.33	(2.4)
	Other financial liabilities	39.12	(371.8)
	Other current liabilities	(45.43)	(403.82 (3.42
	Net Cash Generated by operating activities (A)	48.50	(199.02
_			
В.	Cash Flow from Investing Activities		
	Intangible Asset under development	(804.20)	(783.6
	Purchase of Intangible Assests	(2.30)	(9.35
	Purchase of property, plant and equipment	(0.76)	(74.6*
	Net Cash used in Investing Activities (B)	(807.26)	(867.60
C.	Cash Flow from Financing Activities		
	Interest Recieved	25.27	16.64
	Proceeds from issue of share capital (incl.securities premium)	(16.32)	0.92
	Borrowing	843.27	1,137.67
	Less:		
	Loan to subsidiary	0.00	-
	Interest paid	77.41	(78.46
	Net Cash used in Financing Activities ©	774.80	1,076.77
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	16.04	10.14
	Cash and Cash Equivalent as at the beginning of the period	33.98	12.46
IOTEO	Cash and Cash Equivalent as at the end of period	50.02	22.60
OTES	Previous year's figure has been regrouped/rearranged wherever necessa		

3) . The above cash flow has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS) 7 - Statement of Cash Flows.

Place:Ahmedabad Date:November 08, 2023

For Scanpoint Geomatics Limited Ahmedabad ulum Mr. Kanti V. Ladani Whole Director DIN: 00016171

SPARKS & CO. CHARTERED ACCOUNTANTS AHMEDABAD | MUMBAI

Limited Review Report on Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and **Disclosure Requirements) Regulations, 2015** 

**Review Report to,** The Board of Directors. SCANPOINT GEOMATICS LIMIED.

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of SCANPOINT GEOMATICS LIMIED ("the Company") for the Quarter and half year ended 30th September, 2023 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 Board of Directors, has been prepared 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, 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 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 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.



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KS F.R.No 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

For, SPARKS & Co. Chartered Accountants (FR No. 101458W) 8,2802

CA Snehal R. Shah Partner (M. No. 113347) UDIN: 231133478678072M2175

Date: 08.11.2023 Place: Ahmedabad

-		and the local division of the local division	Contract of the local division of the local		and the second statement of the second statement of the	the local plan ment with the sub-statement down in the	(Rs. in Lakh
Sr.		In the local distance in the second se	Quarter Ended	and the second	Half Yea	NAMES AND ADDRESS OF TAXABLE PARTY AND ADDRESS OF TAXABLE PARTY.	Year Ende
No.	Particulars	30-09-23	30-06-23	30-09-22	30-09-23	30-09-22	31-03-23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from Operations	347.48	343.42	330.56	690.90	694.52	
11.	Other Income	13.95	11.94	12.53	25.89	21.51	41.1
III.	Total Income (I + II)	361.43	355.36	343.09	716.79	716.03	1,741.4
IV.	Expenses: Cost of Materials Consumed						50.0
	Purchases of Stock-in-Trade		-		-		-
	Changes in inventories of finished goods work-in-progress and	-	-	-	-	-	-
	Employee benefits expense	117.52	119.64	146.69	237.16	327.88	644.5
	Travel expense	15.54	14.98	26.05	30.52	53.82	105.0
	Finance costs	42.62	34.79	41.28	77.41	78.46	170.2
	Depreciation and amortisation expense	31.24	31.23	30.37	62.47	60.42	
	Other expenses	136.71	137.64	82.35	274.35	159.69	And in case of the local division in which the local divis
	Total expenses (IV)	343.63	338.28	326.75	681.91	680.27	1,638.4
V.	Profit before Exceptional Items and tax (III - IV)	17.80	17.08	16.34	34.88	35.76	103.0
VI.	Exceptional Items	-	-	-	-	-	-
VII.	Profit before Tax (V-VI)	17.80	17.08	16.34	34.88	35.76	103.0
VIII.		10.21	7.82	5.31	18.03	12.39	37.1
	(1) Current tax (2) Deferred tax	(3.47)	(13.56)	(1.66)	(17.03)	(7.27)	(0.5
	(3) Tax Adjustment of Previous Year	(0.47)	(10.00)	(1.00)	(17.00)	(1.21)	7.9
IX	Profit for the period (VII-VIII)	11.06	22.82	12.69	33.88	30.64	58.4
X	Other Comprehensive Income/(Expense) (Net of Tax)			12.00	00.00		
~	A. (i) Items that will not be reclassified to profit or loss			-	-		-
	Remeasurement of the net defined benefit liability/asset,Net						
		-	-	-	-	-	1.4
	Fair value changes on Investments, Net B. (i) Items that will be reclassified subsequently to profit or loss		-	-	-		13.4
		-	-	-	-	-	
	Total Other Comprehensive Income, net of tax	-	-	-	-	-	14.6
XI	Total Comprehensive Income / (Expenses) (after Tax) (IX+X)	11.06	22.82	12.69	33.88	30.64	73.1
		1.000.11	1 000 11	4 000 04	1 000 11	4 000 04	4 000 4
XII	Paid up Equity Share Capital (Face value of Rs. 2/- per share)	1,386.14	1,386.14	1,386.94	1,386.14	1,386.94	1,386.1
	Other Equity	-	-	-	7,133.92	7,073.31	7,116.3
					.,		
XIII	Earnings per equity share:	0.00	0.00	0.00	0.05	0.04	0.0
	(1) Basic	0.02	0.03	0.02	0.05	0.04	0.0
	(2) Diluted	0.02	0.03	0.02	0.05	0.04	0.0
OTE	S:						
	The above unaudited financial results have been reviewed b meeting held on November 08, 2023	y Audit Comm	ittee and appr	oved & taken o	n record by the	e Board of Dire	ectors at thei
	In accordance with Regulation 33 of the SEBI (Listing Obliga		ure Requirem	ents) Regulatio	ns, 2015, the S	Statutory Audit	ors of the
	2 Company have carried out Limited Review of the above una	udited results.					
:	The Company operates in a single segment.						
	The figures for the previous period have been regrouped / re	earranged whe	rever necessa	ry, to make the	m comparable	with those of	the current
	:Ahmedabad			1	Geom For	Scanpoint Geo	matics Limit
	November 08, 2023			oins	Ahmedabad	Alleul	en
				due	Anneuabau	Mr.	Kanti V. Lad
				1	5 # 6%	1	Whole Direct DIN: 00016

	Scanpoint Geomatics		20 2022
	Unaudited Standalone Statement of Assets and L	labilities as at Septembe	(Rs. In Lakhs
	Particulars	As at 30.09.2023 (Unaudited)	As at 31.03.2023 (Audited)
A	Assets		
A (I)	Non-current Assets		
(a)	Property, Plant & Equipment	211.28	237.16
(b)	Intangiable Assets under development	9,173.65	8,369.44
(C)	Intangible Assets	199.14	232.66
(d)	Financial Assets		
	i) Investments	196.70	196.70
(e)	Other Non Current Assets	603.20	603.20
	Sub total of Non-current Assets	10,383.97	9,639.10
A (II)	Current Assets		
(a)	Inventories	-	-
(b)	Financial Assets		
	i) Trade Receivables	1,194.28	1,369.4
	ii) Cash & Cash Equivalents	49.78	33.7
	iii) Bank Balance other than Cash & Cash Equivalents		
		-	-
	iv) Loans	183.26	186.18
	v) Others Financial Assets	5,155.24	4,773.30
(c)	Other Current Assets	91.70	121.33
	Sub total of Current Assets	6,674.27	6,484.00
	Total Aposto	47.059.24	46 400 4
	Total Assets	17,058.24	16,123.1
3	Equity and Liabilities		
B (I)	Equity		
(a)	Equity Share Capital	1,386.14	1,386.1
(b)	Other Equity	7,133.92	7,116.3
	Total Equity	8,520.07	8,502.5
-	Liabilities		
B (II)	Non-current Liabilities		
(a)	Financial	5 404 00	1 100 7
(1.)	i) Borrowings	5,131.63	4,190.7
(b)	Provisions	76.45	79.2
	Total Non-current liabilities	5,208.07	4,270.0
B (III)	Current Liabilities		
(a)	Financial	477.04	75.0
	i) Trade Payable	177.34	75.0
	ii) Other Financial Liabilities	1,969.61	1,930.4
(b)	iii) Borrowings Other Current Liabilities	1,095.16 54.16	1,192.8 99.5
(b)	Provisions	1.64	
(C)	Current Tax Liabilities	32.19	3.5 49.2
(d)		And it is not set of the set of t	And the second statement of the se
	Total Current Liabilities	3,330.10 8,538.17	3,350.6 7,620.6
	Total Liabilities	17,058.24	16,123.1
	Total Equity and Liabilities		pint Geomatics Limite
		12 19	
		15 Abmodahad FIL	alulum
		Ahmedabad)	Mr. Kanti V. Lada
Place:	hmedabad	13	Whole Directo
	ovember 08, 2023	15 × 60	DIN: 0001617

Cash flow (Standalone) Statements for the period ended September 30,2023			(Rs. In Lakhs)	
		For the Six Mo	onth Ended	
	PARTICULARS	30-09-23	30-09-22	
A.	Cash Flow from Operating Activities			
	Net Profit/(Loss) before Tax	34.88	35.76	
	Adjustments for:			
	Add:	62.47	60.42	
	Depreciation Interest Paid	77.41	78.46	
	Less:	77.41	70.40	
	Interest Received	25.27	16.64	
	Operating Profit/(Loss) before Working Capital Changes	149.49	158.00	
	Adjustments for:	140.40	100.00	
	Trade Receivable	175.18	231.12	
	Loans	2.92	(6.90	
	Other financial assets	(399.98)	105.39	
	Other non current assets	- 1	-	
	Other Current Assets	29.63	94.91	
	Provisions	(4.75)	(2.46	
	Trade payables	102.34	(371.98	
	Other financial liabilities	39.12	(403.69	
	Other current liabilities	(45.43)	(3.42	
	Net Cash Generated by operating activities (A)	48.52	(199.03	
В.	Cash Flow from Investing Activities			
	Intangible Asset under development	(804.21)	(783.65	
	Purchase of Intangible Assests	(2.30)	(9.3	
	Purchase of property, plant and equipment	(0.76)	(74.61	
	Net Cash used in Investing Activities (B)	(807.27)	(867.67	
C.	Cash Flow from Financing Activities			
	Interest Recieved	25.27	16.64	
	Proceeds from issue of share capital (incl.securities premium)	(16.32)	0.92	
	Borrowing	843.26	1,137.67	
	Less:	0.00		
	Loan to subsidiary Interest paid	77.41	78.46	
	Net Cash used in Financing Activities ©	774.80	1,076.77	
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	16.06	10.14	
	Cash and Cash Equivalent as at the beginning of the period	33.73	11.71	
	Cash and Cash Equivalent as at the end of period	49.78	21.8	
NOTE				
	1) Previous year's figure has been regrouped/rearranged wherever necess	sarv to conform to current	vear's classification	

3) . The above cash flow has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS) 7 - Statement of Cash Flows.

Place:Ahmedabad Date:November 08, 2023

For Scanpoint Geomatics Limited Ulleni Ahmedabad Britur Mr. Kanti V. Ladani Whole Director DIN: 00016171