

21st October, 2021

To,
The Manager,
Dept. of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001

Dear Sir/Madam,

Sub: Outcome of the Board Meeting-Reg.

Ref: BSE Scrip Code: 532372

With reference to the above stated subject, we bring to your kind notice that the Board of Directors of the Company at their meeting held on Thursday, 21st October, 2021, *inter-alia*, transacted the following items of businesses:

1. Approved the Un-Audited Financial Results (Standalone, Consolidated and Segment) for the quarter and half year ended 30th September, 2021.
2. Authorisation under regulation 30 (5) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the contact details of the Key Managerial Personnel ("KMP") who have been severally authorized by Board of Directors of the Company, for the purpose of determining materiality of an event or information to the Stock Exchanges from time to time under the said regulation is as follows:

Name of the KMP	Designation	Contact Details
Mr. M.V. Srinivasa Rao	Whole Time Director & CFO	Email: investors@virinchi.com Phone:040-4819 9999
Mr. V. Satyanarayana	Executive Director	Email: investors@virinchi.com Phone:040-4819 9999
Mr. K. Ravindranath Tagore	Company Secretary & Compliance Officer	Email: tagore@virinchi.com Phone:040-4819 9999



A copy of this letter is being hosted on the Company's website at www.virinchi.com.

We request you to take the above information on record.

The meeting commenced at 7.30 PM and concluded at 8.10 PM.

Thanking you,

Yours faithfully,
For **Virinchi Limited**


K. Ravindranath Tagore
Company Secretary
M.No.A18894

Encl: As above

Virinchi Ltd
8-2-672/5&6, 4th Floor, Ilyas Mohammed Khan Estate
Road No.1, Banjara Hills, Hyderabad-500034
E-mail:investor@virinchi.com CIN: L72200TG1990PLC011104

www.virinchi.com

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QTR AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

Rs. In Lacs

S.No.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	
I	Revenue from operations	Un-Audited	Un-Audited	Un - Audited	Un-Audited	Un - Audited	Audited
II	Other Income	8,189.13	11,629.93	9898.96	19,819.06	17767.09	35400.79
III	Total Income	361.81	4.19	120.17	366.00	136.28	1117.85
IV	Expenses:	8,550.94	11,634.12	10,019.14	20,185.06	17903.37	36518.64
	a) Increase/(decrease) in stock in trade and WIP	151.05	(10.56)	(150.05)	140.50	(213.07)	(296.26)
	b) Consumption of Raw materials	0.00	0.00	0.00	0.00	0.00	0.00
	c) Purchase of traded goods	552.00	1,381.89	932.45	1,933.89	1411.12	2605.63
	d) Employees Cost	2,574.93	2,673.35	2829.55	5,248.28	5611.77	10990.49
	e) Depreciation and amortisation	1,204.85	1,246.00	1081.84	2,450.85	2192.17	4820.72
	f) Finance Cost	690.13	719.23	400.60	1,409.36	887.16	3208.68
	g)Administrative Expenditure	2,525.99	4,246.89	4172.23	6,772.88	7102.10	12548.45
V	Profit Before Tax (III-IV)	7,698.94	10,256.81	9,266.63	17,955.75	16991.26	33877.71
	Exceptional Items	852.00	1,377.31	752.51	2,229.31	912.10	2640.93
	Prior period Items	0.00	0.00	0.00	0.00	0.00	484.62
VI	Profit Before Tax and after Exceptional Items	852.00	1,377.31	752.51	2,229.31	912.10	2156.31
	Tax Expense	260.00	349.89	129.48	609.88	228.66	634.27
	a. Current Tax	569.72	513.22	556.52	1,082.94	325.00	1254.75
	b. Deferred tax	829.72	863.10	686.00	1,692.82	553.66	1889.02
VII	Net Profit After Tax (V-VI)	22.28	514.21	66.51	536.48	358.45	267.29
VIII	Minority Interest	(0.39)	1.68	3.48	1.29	3.48	(7.34)
IX	Other Comprehensive Income						
X	a. Items that will be reclassified to profit or loss (Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.00
XI	Total other Comprehensive Income(VII+VIII+IX)	22.66	512.53	63.03	535.19	354.97	259.95
XII	Paid Up Share Capital (face value of Rs. 10/-) (In lakh Units)	3,900.02	3,897.02	3272.07	3,900.02	3272.07	3669.35
	Earnings per equity share:						
	1)Basic	0.06	1.32	0.19	1.37	1.08	0.72
	2)Diluted	0.06	1.32	0.19	1.37	1.08	0.70

Date: 21st October, 2021

Place: Hyderabad

For Virinchi Limited

M.V.Srinivasa Rao

Whole Time Director

DIN: 00816334



UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QTR AND HALF YEAR ENDED 30TH SEPTEMBER, 2021 In Rs. Lacs

S.No.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED 31.03.2021 Audited
		30.09.2021 Un-Audited	30.06.2021 Un-Audited	30.09.2020 Un - Audited	30.09.2021 Un-Audited	30.09.2020 Un - Audited	
I	Revenue from operations	3011.51	3192.07	3366.30	6203.58	6725.86	13295.30
II	Other Income	280.23	78.46	127.28	358.68	136.28	502.33
III	Total Income	3291.73	3270.53	3493.58	6562.26	6862.14	13797.63
IV	Expenses						
	a) Increase/(decrease) in stock in trade and WIP	0.00	0.00	0.00	0.00	0.00	0.00
	b) Consumption of Raw materials	0.00	0.00	0.00	0.00	0.00	0.00
	c) Purchase of traded goods	181.46	0.00	0.00	181.46	0.00	0.00
	d) Employees Cost	1051.51	1003.21	1061.07	2054.72	2349.19	4548.83
	e) Depreciation and amortisation	424.11	458.73	403.51	882.84	790.75	1848.62
	f) Finance Cost	149.45	165.34	121.60	314.80	253.62	735.84
	g) Administrative Expenditure	1015.43	1347.84	1356.14	2363.27	2597.81	5221.11
	Total	2821.97	2975.13	2942.31	5797.10	5991.37	12354.40
V	Profit Before Tax (III-IV)	469.76	295.41	551.27	765.17	870.77	1443.22
	Exceptional Items						
	Prior period Items	0.00	0.00	0.00	0.00	0.00	137.40
	Profit Before Tax and after Exceptional Items	469.76	295.41	551.27	765.17	870.77	1305.83
VI	Tax Expense						
	a. Current Tax	91.44	108.11	133.86	199.55	204.93	389.91
	b. Deferred tax	119.88	27.15	174.51	147.03	205.90	56.66
	Total Tax Expense	211.32	135.26	308.36	346.58	410.83	446.57
VII	Net Profit After Tax (V-VI)	258.44	160.15	242.91	418.59	459.94	859.26
VIII	Other Comprehensive Income						
	a. Items that will be reclassified to profit or loss (Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.00
	Total other Comprehensive Income(VII+VIII)	258.44	160.15	242.91	418.59	459.94	859.26
IX	Paid Up Share Capital (Face value of Rs. 10/-) (In lakh Units)	3,900.02	3897.02	3272.07	3,900.02	3272.07	3699.35
X	Earnings Per equity share:						
	1) Basic	0.66	0.41	0.74	1.07	1.41	2.32
	2) Diluted	0.66	0.41	0.74	1.07	1.41	2.31

Date: 21st October, 2021
Place: Hyderabad

For Virinchhi Limited
M.V. Srinivasa Rao
Whole Time Director
DIN: 00816334



Virinchi Ltd
 8-2-672/5&6, 4th Floor, Ilyas Mohammed Khan Estate
 Road No.1, Banjara Hills, Hyderabad-500034
 E-mail:investors@virinchi.com CIN: L72200TG1990PLC011104



Segment Wise Information

Rs. In Lacs

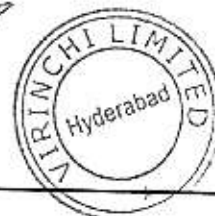
Description	Consolidated					Standalone						
	Quarter Ended 30.09.2021	Quarter Ended 30.06.2021	Quarter Ended 30.09.2020	Half Year Ended 30.09.2021	Half Year Ended 30.09.2020	Year Ended 31.03.2021	Quarter Ended 30.09.2021	Quarter Ended 30.06.2021	Quarter Ended 30.09.2020	Half Year Ended 30.09.2021	Half Year Ended 30.09.2020	Year Ended 31.03.2021
Segment Revenue	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
Software Product Revenues	2,911.39	3,109.70	3,480.16	6,021.09	6,783.47	13,543.68	2,894.29	3,066.98	3,313.53	5,961.27	6,612.42	12,999.89
Software Services Revenues	1,427.42	1,262.45	1,282.06	2,689.87	2,786.74	5,476.51	-	-	-	-	-	-
Health Care Services	3,733.10	7,132.69	5,083.97	10,865.79	8,083.43	16,085.19	-	-	-	-	-	-
IT Enabled Services	117.22	125.09	52.77	242.31	113.44	295.41	117.22	125.09	52.77	242.31	113.44	295.41
Reconciliation Items												
Less: Inter Segment Revenue												
Net sales/Income from Operations	8,189.14	11,629.93	9,898.96	19,819.07	17,767.08	35,400.79	3,011.51	3,192.07	3,366.30	6,203.58	6,725.86	13,295.30
Segment Result (Profit from Ordinary Activities before Interest & Tax)												
Software Product	353.44	286.21	413.90	639.65	836.38	1,462.42	328.44	371.03	540.84	699.47	977.90	1,650.15
Software Services	362.26	125.84	46.43	488.10	174.42	336.57						
Health Care Services	454.07	1,568.04	567.86	2,123.11	641.98	2,906.18						
IT Enabled Services	10.55	11.26	4.75	21.81	10.21	26.59	10.55	11.26	4.75	21.81	10.21	26.59
Total	1,180.32	2,092.35	1,032.94	3,272.67	1,662.99	4,731.76	338.99	382.29	545.59	721.28	988.11	1,676.74
Interest Expenditure	690.13	719.23	400.60	1,409.36	887.16	3,208.68	149.45	165.34	121.60	314.79	253.62	735.84
Other un-allocable Income net off un-allocable Expenditure	361.81	4.19	120.17	366.00	136.27	1,117.85	280.23	78.46	127.28	358.69	136.28	502.33
Total Profit Before Tax	852.00	1,377.31	752.51	2,229.31	912.10	2,640.93	469.76	295.41	551.27	765.17	870.77	1,443.23

Statement of Assets and Liabilities as at 30th September, 2021						Rs. In Lacs	
Sl.No	Particulars	Standalone		Consolidated			
		As At	As At	As At	As At		
		30.09.2021	31.03.2021	30.09.2021	31.03.2021		
		Un-Audited	Audited	Un-Audited	Audited		
I	ASSETS						
	Non-Current Assets						
	Fixed Assets						
	Property, Plant and Equipment	6,248	6,757	30,572	31,967		
	Right to Use Asset	2,660	2,798	7,406	9,188		
	Capital Work-In-Progress	1,109	1,092	1,275	1,092		
	Intangible Assets	6,806	7,104	10,683	8,301		
	Financial Assets						
	Non-Current Investments	6,475	6,455	49	36		
	Long Term Loans and Advances	5,253	5,252	534	755		
	Other Non Current Assets	17	17	84	85		
	Total Non-Current Assets	28,568	29,476	50,603	51,425		
	Current Assets						
	Inventories	-	-	1,109	1,236		
	Financial Assets						
	Trade Receivables	3,020	2,865	8,478	7,700		
	Cash and cash equivalents	1,567	426	3,102	1,902		
	Short term loans and advances	5,857	5,416	4,212	4,698		
	Other current assets	1,051	1,138	2,943	1,769		
	Total Current Assets	11,496	9,844	19,844	17,305		
	TOTAL ASSETS	40,063	39,320	70,447	68,730		
II	EQUITY AND LIABILITIES						
	Equity						
	Equity Share Capital	3,900	3,699	3,900	3,699		
	Other Equity	25,629	24,827	34,128	33,811		
	Money Received Against Share Wa	-	127	-	127		
	Non Controlling Interest	-	-	(57)	(58)		
	Total Equity	29,529	28,653	37,971	37,579		
	Liabilities						
	Non Current liabilities						
	Financial Liabilities						
	Borrowings	1,992	2,075	10,324	9,877		
	Deferred Tax Liabilities(Net)	247	229	433	398		
	Long term provisions	4,233	4,143	11,883	10,921		
	Total Non Current Liabilities	6,471	6,447	22,640	21,196		
	Current Liabilities						
	Financial Liabilities						
	Borrowings	2,918	2,786	6,713	6,171		
	Trade Payable	248	103	879	825		
	Provisions	898	1,330	2,244	2,959		
	Total Current Liabilities	4,064	4,220	9,836	9,955		
	Total Equity & Liabilities	40,063	39,320	70,447	68,730		

Place: Hyderabad
 Date: 21st October, 2021

For Virinchi Limited


 M.V. Srinivasa Rao
 Whole Time Director
 DIN: 00816334



Virinchi Ltd

8-2-672/5&6, 4th Floor, Ilyas Mohammed Khan Estate

Road No.1, Banjara Hills, Hyderabad-500034

E-mail:investors@virinchi.com CIN: L72200TG1990PLC011104

virinchi
www.virinchi.com

Consolidated Cash Flow Statement for the Half Year Ended 30th September, 2021 (Un-Audited)

Rs. In Lacs

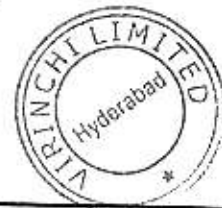
Particulars	As at	As at	As at
	30.09.2021	30.09.2020	31.03.2021
A. Cash Flow from Operating Activities:	Un-Audited	Un-Audited	Audited
Net Profit/ (Loss) before tax	2,229.31	912.10	2,640.93
<u>Adjustments for:</u>			
Depreciation	2,446.10	2,191.40	4,801.74
Amortised Expenses	4.75	-	18.98
Interest expenses	1,409.36	887.16	3,208.49
Changes in Reserves on account of Leased Assets			(2,636.51)
Operating Profit before Working Capital Changes	6,089.52	3,990.66	8,033.63
<u>Working Capital Changes</u>			
Trade and other receivables Including Inventory	(1,120.91)	(331.81)	(404.95)
Trade and Other payables	1,000.45	189.60	2,454.36
Cash Generated from Operations	5,969.06	3,848.45	10,083.04
Interest paid	1,409.36	887.16	3,208.49
Taxation for the year	1,692.82	228.66	1,889.02
Net Cash from Operating Activities	2,866.88	2,732.63	4,985.53
B. Cash Flow from Investing Activities:			
Purchase of Fixed Assets	(1,834.86)	(2,672.76)	(6,221.17)
Right to use asset	-	-	(9,188.27)
Investment	(12.25)	-	(6.33)
Net Cash used in Investing Activities	(1,847.11)	(2,672.76)	(15,415.77)
C. Cash Flow From Financial Activities:			
Proceeds from Equity Shares	457.00	-	1,372.10
Loans & Advances, Forex Difference and others	(602.19)	824.24	553.94
Net Proceeds from Long Term Borrowings	325.00	(538.46)	9,539.09
Net Cash used in Financing Activities	179.81	285.78	11,465.13
Net increase in cash and cash equivalents	1,199.57	345.65	1,034.90
Cash and Cash equivalents as at Beginning of the Year	1,902.12	867.23	867.23
Cash and Cash equivalents as on 30.09.2021	3,101.70	1,212.88	1,902.12

Date: 21st October, 2021

Place: Hyderabad

For Virinchi Limited

M.V. Srinivasa Rao
M.V. Srinivasa Rao
Whole Time Director
DIN: 00816334



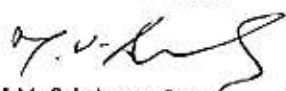
Standalone Cash Flow Statement for the Half Year Ended 30th September, 2021 (Un-Audited) Rs. In Lacs

Particulars	As at	As at	As at
	30.09.2021	30.09.2020	31.03.2021
	Un-Audited	Un-Audited	Audited
A. Cash Flow from Operating Activities:			
Net Profit/ (Loss) before tax	765.17	870.77	1,443.23
Adjustments for:			
Depreciation	882.24	790.75	1,839.30
Amortised Expenses	0.61	-	9.32
Changes in Reserves on account of Leased Assets	-	-	(616.84)
Interest expenses	314.80	253.62	735.84
Operating Profit before Working Capital Changes	1,962.81	1,915.14	3,410.84
Working Capital Changes			
Trade and other receivables including Inventory	(511.09)	92.99	(1,620.43)
Trade and Other payables	(139.14)	(843.58)	(878.95)
Cash Generated from Operations	1,312.58	1,164.55	911.46
Interest paid	314.80	253.62	735.84
Taxation for the year	199.55	204.93	389.91
Net Cash from Operating Activities	798.23	706.00	(214.29)
B. Cash Flow from Investing Activities:			
Fixed Assets	46.69	(936.23)	(1,731.00)
Right to use asset	-	-	(2,798.47)
Investment	(20.00)	-	(201.00)
Net Cash used in Investing Activities	26.69	(936.23)	(4,730.47)
C. Cash Flow From Financial Activities:			
Proceeds from Equity Shares	583.67	(0.00)	1,416.23
Share Warrants and its forfeiture	(126.67)	-	126.67
Net Proceeds from Long Term Borrowings	(140.52)	284.32	3,494.32
Net Cash used in Financing Activities	316.48	284.32	5,037.22
Net increase in cash and cash equivalents	1,141.39	54.09	92.46
Cash and Cash equivalents as at Beginning of the Year	425.90	333.44	333.44
Cash and Cash equivalents as on 30.09.2021	1,567.29	387.53	425.90

Date: 21st October, 2021

Place: Hyderabad

For Virinchi Limited


 M.V. Srinivasa Rao
 Whole Time Director
 DIN: 00816334



Notes

1. The above Un-Audited Financial Results for the Quarter and Half year ended 30th September, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 21st October, 2021. These results have been subjected to limited review carried out by the Statutory Auditors.
2. The above Un-Audited Financial Results have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of 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.
3. The Consolidated Results include results of all subsidiaries including the main contributing subsidiary companies, viz., Virinchi Health Care Private Limited, KSoft Systems Inc.
4. The Company and its subsidiaries operate in 3 major Segments Viz., Software Products, Software Services and Health Care Services.
5. Segment Capital employed – As certain assets of the Company including Software products facilities, development facilities and treasury assets and liabilities are often deployed interchangeably across segments, it is impractical to allocate these assets and liabilities to each segment. Hence the details for capital employed have not been disclosed in the above table.
6. The Company has allotted 30,000 Equity shares to the eligible employees of the Company upon conversion of Stock Options granted pursuant to Employee Stock Option Scheme.
7. The above financial results are available on the stock exchange website www.bseindia.com and company's website www.virinchi.com
8. Previous year's/period's figures are rearranged/ regrouped wherever necessary.

Date: 21st October, 2021
Place: Hyderabad

For Virinchi Limited



M.V. Srinivasa Rao
Whole Time Director
DIN: 00816334





P C N & ASSOCIATES
CHARTERED ACCOUNTANTS
Plot No. 12, "N Heights"
Ground Floor, Software Layout Unit
Cyberabad, Hyderabad - 500 081.

Tel. : (91-40) 2311 9499
E-mail : pcnassociates@yahoo.com

Independent Auditor's Review Report on the Quarterly Unaudited Ind AS Consolidated Financial 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
Virinchi Limited

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Virinchi Limited (the "Holding Company") and its subsidiaries (the "Holding Company" and its subsidiaries together referred to as "the Group"), for the quarter and half year ended 30th September, 2021 ("the Statement"), being submitted by the "Holding Company" pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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, 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.

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). 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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CHARTERED ACCOUNTANTS
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Ground Floor, Software Layout Unit
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Tel. : (91-40) 2311 9499
E-mail : pcnassociates@yahoo.com

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.

"The Statement" includes the Ind AS financial results of the following entities:

- I. Virinchi Health Care Private Limited
- II. Ksoft Systems Inc
- III. Qfund Technologies Private Limited
- IV. Virinchi Learning Private Limited
- V. Virinchi Media & Entertainment Private Limited.
- VI. Tyohar Foods Private Limited.
- VII. Virinchi Infra & Reality Private Limited
- VIII. Tensor Fields Consultancy Services Private Limited
- IX. Virinchi Combinatorics & Systems Biology Private Limited
- X. V23 Medical Solutions Private Limited
- XI. Virinchi Capital Private Limited
- XII. Subsidiary with controlling interest
Asclepius Consulting & Technologies Private Limited

Based on our review conducted and procedures performed as stated above and based on the considerations of the review reports of 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.





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We didn't review the interim financial results and other unaudited financial information in respect of 11 subsidiaries, whose interim Ind AS financial results and other financial information reflect total assets of Rs. 15,934.10 Lakhs as at 30.09.2021 and total revenue of Rs. 3,524.27 Lakhs, total net profit/(loss) after tax of Rs. 334.52 Lakhs for the period from 01-04-2021 to 30-09-2021, as considered in the consolidated unaudited financial results. These unaudited interim financial results and other unaudited financial information have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries is based solely on such unaudited interim financial results and other unaudited financial information.

Our conclusion on the Statement in respect of matters stated above is not modified with respect to our reliance on the financial results certified by the Management

For P C N & Associates
Chartered Accountants

Firm's Registration No: 016016S

M. Mohana Saradhi



M. Mohana Saradhi
Partner

Membership No. 244686
UDIN: 21244686AAAADH1437

Place: Hyderabad
Date: 21.10.2021.



P C N & ASSOCIATES
CHARTERED ACCOUNTANTS
Plot No. 12, "N Heights"
Ground Floor, Software Layout Unit
Cyberabad, Hyderabad - 500 081.

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Independent Auditor's Review Report on the Quarterly Unaudited Ind AS Standalone Financial 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
Virinchi Limited

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Virinchi Limited ("the Company") for the quarter and half year ended 30th September 2021 ("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 read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019

The preparation of "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 the Indian Accounting Standard 34 ("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. Our responsibility is to issue a report on the Statement based on our review.

We have conducted our review 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.





P C N & ASSOCIATES

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Based on our review conducted, 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 P C N & Associates

Chartered Accountants

Firm's Registration No: 016016S

ex. of 8



M. Mohana Saradhi

Partner

M.No. 244686

UDIN: 21244686AAAADG1477

Place: Hyderabad

Date: 21.10.2021