

Independent Auditor's limited review report on unaudited consolidated financial results of SIS Limited (formerly known as "Security and Intelligence Services (India) Limited)" for the quarter and half year ended September 30, 2022 under Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations, 2015')

### To the Board of Directors of

# SIS Limited

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of SIS Limited (formerly known as "Security and Intelligence Services (India) Limited") ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), its joint ventures for the quarter and half year ended September 30, 2022 attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ('the Listing Regulations, 2015').
- 2. This statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34, "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations 2015. 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. A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143 (10) of the 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 Circular no. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, 2015, as amended, to the extent applicable.

- 4. The Statement includes the financial results of the entities as mentioned in the Annexure below.
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration 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 principle 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 the

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Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the financial results of 33 subsidiaries included in the Statement, whose financial results reflect total assets of Rs. 37,450.78 million as at September 30, 2022, total revenue of Rs. 18,087.22 million and Rs. 36,009.52 million, total net profit/ (loss) after tax of Rs. 533.79 million and Rs. 1,143.39 million and total comprehensive income/ (loss) of Rs. 606.84 million and Rs. 1,346.49 million for the quarter and half year ended September 30, 2022, respectively, and cash inflows (net) of Rs. 150.81 million for the half year ended September 30, 2022. The consolidated financial results also include the Group share of net profit/ (loss) of Rs 21.57 million and Rs 25.41 million and total comprehensive income /(loss) of Rs 22.13 million and Rs 28.85 million for the quarter and half year ended September 30, 2022 in respect of 4 joint ventures. These financial results have been reviewed by other auditors whose reports have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and joint venture is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

We also did not review the standalone financial results of 2 foreign subsidiaries whose financial results reflect total assets of Rs.419.77 million as at September 30, 2022, total revenues of Nil, total net profit/ (loss) after tax of Nil and total comprehensive income/ (loss) of Nil for the quarter and half year ended September 30, 2022, respectively, and cash inflows (net) of Nil for the half year ended September 30, 2022 included in the statement which have been prepared by the management of respective subsidiaries and furnished to us by the management. In our opinion and according to the information and explanations given to us by the Management, these financial results are not material to the Group.

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

7. The unaudited consolidated financial results for the corresponding quarter ended June 30, 2022, quarter and half year ended September 30, 2021 included in the statement are based on the previously issued financial results of the Company, prepared in accordance with the Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act 2013 read with relevant rules issued there under, which were reviewed by predecessor auditor, whose report dated July 26, 2022 and October 27, 2021 respectively, expressed an unmodified opinion on those unaudited financial results. The audited consolidated financial results for the year ended March 2021 included in the statement were audited by predecessor auditor whose report dated May 4, 2022 expressed an unmodified opinion.

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

For S S Kothari Mehta & Company

**Chartered Accountants** 

Firm Reg. No. – 000756N

Naveen Aggarwal

Partner

Membership No. - 094380

UDIN No. - 22094380BBUHCD8992

Place: New Delhi

Date: November 2, 2022

**NEW DELHI** 



# **Annexure to Auditor's Limited Review Report**

### List of Subsidiaries

- 1. Service Master Clean Limited
- 2. Tech SIS Limited
- 3. Terminix SIS India Private Limited
- 4. SIS Business Support Services and Solutions Private Limited
- 5. Dusters Total Solutions Services Private Limited
- 6. SIS Synergistic Adjacencies Ventures Private Limited (formerly known as SISCO Security Services Private Limited)
- 7. SLV Security Services Private Limited
- 8. Rare Hospitality and Services Private Limited
- 9. Uniq Security Solutions Private Limited (formerly known as Uniq Detective and Security Services Private Limited)
- 10. Uniq Detective and Security Services (Tamilnadu) Private Limited
- 11. Uniq Detective and Security Services (AP) Private Limited
- 12. Uniq Facility Services Private Limited
- 13. SIS Alarm Monitoring and Response Services Private Limited
- 14. ADIS Enterprises Private Limited
- 15. ONE SIS Solutions Private Limited
- 16. SIS Security International Holdings Pte. Ltd. (formerly known as SIS International Holdings Limited)
- 17. SIS Security Asia Pacific Holdings Pte. Ltd. (formerly known as SIS Asia Pacific Holdings Limited)
- 18. SIS Australia Holdings Pty Ltd
- 19. SIS Australia Group Pty Ltd
- 20. SIS Group International Holdings Pty Ltd
- 21. MSS Strategic Medical and Rescue Pty Ltd
- 22. SIS MSS Security Holdings Pty Ltd
- 23. MSS Security Pty Ltd
- 24. Australian Security Connections Pty Ltd
- 25. Southern Cross Protection Pty Ltd
- 26. Askara Pty Ltd
- 27. Charter Security Protective Services Pty Ltd
- 28. MSS AIG Ptv Ltd
- 29. Platform 4 Group Ltd
- 30. SIS Henderson Holdings Pte Ltd
- 31. Henderson Security Services Pte Ltd
- 32. Henderson Technologies Pte Ltd
- 33. Triton Security Services Ltd
- 34. Safety Direct Solutions Ptv Ltd
- 35. Safety Direct Solutions Pty Ltd NZ

### **List of Joint Ventures:**

- 1. SIS Cash Services Private Limited
- 2. SIS Prosegur Holdings Private Limited
- 3. SIS Prosegur Cash Logistics Private Limited
- 4. Habitat Security Pty Limited



SIS Limited

Registered office: Annapoorna Bhawan, Telephone Exchange Road, Kurji, Patna - 800010

CIN: L75230BR1985PLC002083

nent of consolidated financial results for the great of consolidated financial results for the

SI	Particulars	recial results for the quarter and six months ended September 30, 2022  (Figures in INR million except per share data)								
No			Quarter ended		Six mont	Year ended				
		September 30, 2022	June 30, 2022	September 30, 2021	September 30, 2022	September 30, 2021	March 31, 2022			
	•	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)			
	Income	TOTAL STREET,								
1	a) Revenue from operations     b) Other income	27,676.60	26,781.80	24,309.26	54,458.40	48,102.17	1,00,590.76			
	c) Other gain / (loss)	43.54	40.12	57.07	83.66	161.09	282.07			
	Total Income $(a + b + c)$	37.54	27.30	27.06	64.84	38.49	244.72			
	Expenses	27,757.68	26,849.22	24,393.39	54,606.90	48,301.75	1,01,117.55			
	a) Cost of materials consumed	145.00	124.02	07.00		100 10				
	b) Purchases of inventories	145.89	124.02	97.29	269.91	177.94	398.50			
	c) Changes in inventories	104.83	50.47	128.81	155.30	204.47	429.03			
2	d) Employee benefits expense	18.65	18.41	11.63	37.06	-9.78	-31.32			
	e) Finance costs	22,780.97	21,468.99	19,066.29	44,249.96	37,597.02	78,112.45			
		275.41	246.65	246.71	522.06	492.31	983,67			
	f) Depreciation and amortization expenses g) Other expenses	330.98	285.94	264.49	616.92	534.32	1,115.51			
	Total expenses $(a+b+c+d+e+f+g)$	3,528.68	3,912.69	3,774.73	7,441.37	7,688.60	16,697.11			
	10tal expenses ( a + b + c + a + e + 1 + g )	27,185.41	26,107.17	23,589.95	53,292.58	46,684.88	97,704.95			
	Profit / (loss) before toy and exceptional items (1									
3	Profit / (loss) before tax and exceptional items (1-2)	572.27	742.05	803.44	1 314.32	1,616.87	3,412.60			
4	Share of profit / (loss) of associates / joint ventures	21.57	20.18638016303	666600000000000000000000000000000000000		- 92				
	Profit before / (loss) or associates / joint ventures	21.57	3.84	-7.54	25.41	-13.89	26.01			
5	(3+4)	593.84	745.89	795.90	1,339.73	1,602.98	3,438.61			
6	Exceptional items			(200,200,000,000	1,000,110	1,002.50	3,430.01			
7	Profit / (loss) before tax (5-6)	- 			+	(24)	4			
8	Tax expense / (credit)	593.84	745.89	795.90	1,339.73	1,602.98	3,438.61			
O	Current tax	1 ( 00								
	Deferred tax	16.90	183.35	258.10	200,25	614.76	761.16			
		-97.39	-262.90	-146.05	-360.29	-290.62	-581.82			
9	Total tax expense / (credit)	-80.49	-79.55	112.05	-160.04	324.14	179.34			
10	Profit / (loss) for the period (7-8)	674.33	825.44	683.85	1,499.77	1,278.84	3,259.27			
10	Other comprehensive income									
	Items that will be reclassified to profit or loss:									
	a) Foreign exchange gain / (loss) on monetary items	-319.04	-289.36	-251.40	-608.40	-230.32	250.20			
	included in Net Investment in a foreign subsidiary	517.01	207.50	-231,40	-008.40	-230.32	250.33			
	b) Income tax relating to these items			-	=	181				
	Items that will not be reclassified to profit or loss:	SE 2/00/09	12							
	a) Remeasurement of defined benefits plan	16.14	83.38	-10.32	99.52	2.07	-83.01			
	b) Income tax relating to these items	-4.06	-20.99	2.60	-25.05	-0.52	20.89			
	c) Share of other comprehensive income of associates	0.56	2.88	23	3.44		3.91			
	/ joint ventures	0.50	2.00	2	3.44	1.00	3.91			
	Other comprehensive income / (loss) for the period	-306.40	-224.09	-259.12	-530.49	-228.77	102 12			
	(net of taxes)	000.10	224.07	-237.12	-330.49	-228.77	192.12			
11	Total comprehensive income / (loss) for the period	367.93	601.35	424.73	969.28	1,050.07	2 451 20			
12	(9+10)					126229186308662	3,451.39			
12	Non-controlling interests	-	1.13	1.45	1.13	4.30	9.88			
13	Total comprehensive income / (loss) attributable to	367.93	600.22	423.28	968.15	1,045.77	3,441.51			
	Owners (11-12)		300.22	723,20	200.13	1,043.77	3,441.51			
14	Paid-up equity share capital (face value of INR 5/-	735.87	735.20	734.28	735.87	734.28	725.16			
15	per share)		1200 (400)	PROPERTY OF	800,750,68845450	- MUCHES	735.16			
1.7	Reserves i.e. Other equity	21,049.31	20,648.61	17,478.84	21,049.31	17,478.84	19,977.36			
16	Earnings Per Share (EPS) (INR. 5/- each)	(Not	(Not	(Not	(Not	(Not	(Annualized)			
		annualised)	annualised)	annualised)	Annualised)	Annualised)	(Annualised)			
	(a) Basic (INR)	4.58	5.61	4.65	10.20	8.65	22.09			
	(b) Diluted (INR)	4.54	5.56	4.60	10.11	8.55	21.87			

Please see the accompanying notes to the financial results





# SIS Limited

Registered office : Annapoorna Bhawan, Telephone Exchange Road, Kurji, Patna – 800010
CIN: L75230BR1985PLC002083
Statement of consolidated assets and liabilities as at September 30, 2022

		(Figu September 30,	res in INR million)
	Particulars		March 31, 2022
A	ASSETS	(Unaudited)	(Audited)
А	Non – current assets		
	Property, plant and equipment	2 024 01	2.701.01
	Capital work-in-progress	3,024.91	2,791.81
	Goodwill	54.10 10,987.99	23.22
	Other intangible assets	1,681.40	11,646.63
	Intangible assets under development	262.34	1,576.92 211.39
	Investments in joint ventures	437.50	410.24
	Financial assets	457.50	410.24
	(i) Investments	613,11	549.82
	(ii) Other non-current financial assets	647.58	712.81
	Deferred tax assets (net)	3,163,90	2,911.03
	Income tax assets (net)	3,163.61	2,395.03
	Other non – current assets	46.13	31.83
	Total non – current assets	24,082,57	23,260.73
	Current assets	21,002.57	23,200.73
	Inventories	303.75	340.25
	Financial assets	303.75	540.25
	(i) Investments	3.11	2.93
	(ii) Trade receivables	14,782.66	13,912.96
	(iii) Cash and cash equivalents	6,965.53	6,840.15
	(iv) Bank balances other than in (iii) above	497.47	543.94
	(v) Other current financial assets	6,895.60	5.115.82
	Other current assets	1,405.69	943.65
	Assets classified as held for distribution to shareholders of subsidiary	2.22	2.22
	Total current assets	30,856.03	27,701.92
	Total assets	54,938.60	50,962.65
8	EQUITY AND LIABILITIES Equity Equity share capital Other equity Equity attributable to owners	735.87 21,049.31 21,785.18	735.16 19,977.36 <b>20,712.52</b>
	Non-controlling interests	4	30.61
	Total equity	21,785.18	20,743.13
	Liabilities		
	Non – current liabilities		
	Financial liabilities (i) Borrowings		
	(ia) Lease Liabilities	5,956.06	6,068.80
	(ii) Other Financial Liabilities	877.02	900.08
	Provisions	49.13	E
	Deferred tax liabilities (net)	1,657.03	1,699.61
	Total non- current liabilities	413.26	369.93
	Current liabilities	8,952.50	9,038.42
	Financial liabilities		
	(i) Borrowings	8,927.55	7,214.47
	(ia) Lease liabilities	358.36	324.78
	(ii) Trade payables	250.50	324.70
	<ul> <li>Total outstanding dues of micro enterprises and small enterprises</li> </ul>	81.75	39.23
	<ul> <li>Total outstanding dues of creditors other than micro enterprises and small enterprises</li> </ul>	446.64	543.38
	(iii) Other current financial liabilities	8,863.42	7,449.00
- 1	Other current liabilities	1,778.11	1,745.15
	Provisions	3,742.27	3,857,94
	Current tax liabilities (net)		4.33
	Liabilities classified as held for distribution to shareholders of subsidiary	2.82	2.82
	Total current liabilities	24,200.92	21,181.10
	Total liabilities	33,153.42	30,219.52
	Total equity and liabilities	54,938.60	50,962.65
		2,700.00	30,702.03





### SIS Limited

Registered office: Annapoorna Bhawan, Telephone Exchange Road, Kurji, Patna - 800010
CIN: L75230BR1985PLC002083

Consolidated statement of cash flows for the six months ended September 30, 2022

		(Figu	res in INR million)
	Particulars	September 30,	September 30,
		2022	2021
	CLOW BY AWA PROSE CANA	(Unaudited)	(Unaudited)
A	CASH FLOWS FROM OPERATING ACTIVITIES		
ll	Profit before tax	1,339.73	1,602.98
ΙI	Adjusted for:		-
ΙI	Depreciation and amortization expenses	616.92	534.32
ΙI	Unrealised Foreign exchange (gain) / loss	-41.82	-32.37
	Net (gain) / loss on sale of property, plant and equipment	-22.96	-6.11
ΙI	Finance costs	522.06	492.31
ll	Interest income classified as investing cash flows	-83.73	-161.11
ΙI	Provision for doubtful debts	110.74	77.08
ΙI	Employee stock option compensation expense	42.18	55.27
ll	Other non-cash items	-25.00	13.89
	Operating profit / (loss) before changes in working capital	2,458.12	2,576.26
	Changes in working capital:	N. 245-211-20	
ll	Decrease / (increase) in trade receivables	-1,332.43	252.53
ll	Decrease / (increase) in inventories	34.86	-22.53
ll	Decrease / (increase) in other current assets	-575.49	-95.13
	Decrease / (increase) in other current financial assets	-1,809.76	-952.11
ll	(Decrease) / increase in trade payables	-38.57	-195,96
	(Decrease) / increase in provisions	221.33	330.02
	(Decrease) / increase in other current liabilities	31.70	-157.23
	(Decrease) / increase in other current financial liabilities	1698.15	453.34
ll	Decrease / (increase) in other non-current assets	2.58	-31.67
	Decrease / (increase) in other non-current financial assets	57.48	7.86
ll	(Decrease) / increase in other non-current financial liabilities	-19.89	20.00
	Cash (used in) / generated from operations	728.08	2,185.38
ll	Direct tax (paid), net of refunds	<del>-</del> 975.27	-1,197.48
	Net cash inflow / (outflow) from operating activities	-247.19	987.90
_	AND AND ADDRESS AN		
В	CASH FLOWS FROM INVESTING ACTIVITIES		
	Purchase of property plant and equipment and changes in capital work-in-progress	-706.59	-423.92
	Proceeds from sale / disposal of property, plant and equipment	53.84	30.14
	Investments made	-346.45	-1,777.79
	(Investment) in / matured fixed deposits (net)	84.33	1,531.49
	Acquisition of subsidiary's non-controlling interest	-7.77	1.00
	Decrease / (increase) in restricted balances	-26.47	-5,47
	Interest received	71.39	154.21
	Dividend received	1.34	2.21
	Net cash inflow / (outflow) from investing activities	-876.38	-489.13
	CACH ELONIC EDON EDIANONIC A CONTINUENT		
C	CASH FLOWS FROM FINANCING ACTIVITIES		
	Proceeds from issue of share capital (net of share issue expenses)	0.70	1.59
	Buy back of equity shares including transaction cost and tax	100	-1,241.57
	Foreign exchange gain / (loss) realized	-0.24	-2.61
1	Proceeds from term loans	781.01	1,391.86
	Repayment of term loans	-388.37	-223.91
	Bonds/debentures issued / (repaid/redeemed)	-	-1500.00
	Interest paid Changes in lease liability	-359.74	-476.38
	Changes in rease Hability	104 45	-180.37
		-184.45	100.57
	Net cash inflow / (outflow) from financing activities	-184.45 -151.09	-2,231.39
n l	Net cash inflow / (outflow) from financing activities	-151.09	
D	Net cash inflow / (outflow) from financing activities  Net increase / (decrease) in cash and cash equivalents (A+B+C)	-151.09 -1274.66	-2,231.39 -1,732.62
E	Net cash inflow / (outflow) from financing activities  Net increase / (decrease) in cash and cash equivalents (A+B+C)  Cash and cash equivalents at the beginning of the period	-151.09 -1274.66 1951.72	-2,231.39
	Net cash inflow / (outflow) from financing activities  Net increase / (decrease) in cash and cash equivalents (A+B+C)	-151.09 -1274.66	-2,231.39 -1,732.62





or the purpose of consolidated statement of cash flows, cash and cash equivalents comprises of followings:						
	September 30, 2022	September 30, 2021				
Cash and cash equivalents at the end of the period	6,965.53	7,402.46				
Cash credit at the end of the period	-6,484.59	-4,978.90				
Balances as per statement of cash flows	480.94	2,423,56				

### Notes to the consolidated financial results:

- The Statement of consolidated financial results ("the Statement") of SIS Limited (the "Parent" or "Company") including its subsidiaries (collectively known as the "Group"), its joint venture entities for the quarter and six months ended September 30, 2022 have been reviewed by the Audit Committee and, thereafter, approved by the Board of Directors at its meeting held on November 02, 2022.
- The Limited Review, as required under Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed and the related Report does not have any impact on the above 'Results and Notes' for the quarter and six Months ended 30th September, 2022 which needs to be explained.
- The consolidated results have been prepared in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS")
  as notified under the Companies (Indian Accounting Standards) Rules, 2015 as prescribed in Section 133 of the Companies Act, 2013 read
  with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 and other recognized accounting practices and policies.
- 4. During the quarter ended September 30, 2022, upon exercise of vested stock options by the eligible employees, the Parent has allotted 1,34,800 equity shares of INR 5 each. Consequent to the said allotments, the paid-up equity share capital of the Parent stands increased to INR 735,870,650 divided into 147,174,130 equity shares of INR 5 each.
- 5. The Board of Directors of the Company, at its meeting held on June 29, 2022, has approved a proposal to buy-back upto 1,454,545 equity shares of face value of INR 5/- each of the Company for an aggregate amount not exceeding INR 800 million, being 0.99% of the total paid up equity share capital of the Company as on March 31, 2022, at INR 550 per equity share. Subsequently, the shareholders of the Company approved the Buyback through postal ballot on August 12, 2022, and August 30, 2022 was fixed as the Record Date for the Buyback. The buyback offer opened on October 4, 2022 and closed on October 18, 2022.
- The shareholders, in their meeting held on August 30, 2022, have approved the appointment of Mr. Uday Singh (DIN: 02858520) as an Independent Director of the Company for a period of 5 years effective July 26, 2022
- During the quarter ended September 30, 2022, the Company, through its wholly owned subsidiary, acquired 85% of outstanding equity shares of Safety Direct Solutions Pty Ltd ("SDS") for an aggregate consideration of INR 270.50 million.
- During the quarter ended September 30, 2022, Mr. Amrendra Prasad Verma (DIN: 00236108), Mr. Devdas Apte (DIN: 03350583) and Mr. Rajan Krishnanath Medhekar (DIN: 07940253), ceased to be Independent Directors of the Company upon completion of their second term at the close of business hours on September 24, 2022.

For and on behalf of the Board of Directors of

Okhla, Phace-I, New Delhi-11002

Tel.011-4646444

SIS Limited

Ravindra Kishore Sinha

Place: New Delhi

Date: November 02, 2022

NEW DELHI

### SIS Limited

Registered office : Annapoorna Bhawan, Telephone Exchange Road, Kurji, Patna - 800010 CIN: L75230BR1985PLC002083

Consolidated segment-wise revenue, results, assets and liabilities for the quarter and six months ended September 30, 2022

	(Figures in INR million)							
		Quarter ended		Six months ended		Year ended		
Particulars	September 30,	June 30,	September 30,	September 30,	September 30,	March 31,		
	2022	2022	2021	2022	2021	2022		
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)		
Segment revenue								
Security services - India	11,491.23	10,588.29	9,453.26	22,079.52	18,258.78	38,569.25		
Security services - International	11,613.21	12,050.99	11,563.40	23,664.20	23,570.87	48,405.23		
Facilities management	4,723.82	4,265.05	3,363.30	8,988.87	6,413.45	13,946.86		
Less: Inter- segment elimination	-151.66	-122.53	-70.70	-274.19	-140.93	-330.58		
Total revenue from operations	27,676.60	26,781.80	24,309.26	54,458.40	48,102.17	1,00,590.76		
Segment EBITDA								
Security services - India	512.74	417.13	391,49	929.87	832.91	1,656.50		
Security services - International	378.84	596.30	684.72	975.14	1,325.49	2,691.69		
Facilities management	206.58	193.80	154.30	400.38	285.52	635.63		
Less: Inter- segment elimination	-0.58	-0.01		-0.59	1.2	1.17		
Total EBITDA	1,097.58	1,207.22	1,230.51	2,304.80	2,443.92	4,984.99		
Share of net profit / (loss) from associates / joint ventures	21.57	3.84	-7.54	25.41	-13.89	26.01		
Other income and gains	81.08	67.42	94.23	148.50	206.41	276.67		
Other gains / (losses) and effect of entries resulting from consolidation and business combination accounting	-15.42	-9.23	-40.12	-24.65	-67.31	142.02		
Finance costs	-275.24	-246.65	-246.71	-521.89	-492.31	-983.67		
Depreciation	-315.73	-276.71	-234.47	-592.44	-473.84	-1,007.41		
Unallocated corporate expenses	8	16.		-	=			
Exceptional items	_	100	20	i i	_	-		
Total profit before tax	593.84	745.89	795.90	1,339,73	1,602.98	3,438.61		

Particulars	As at September 30, 2022	As at June 30, 2022	As at September 30, 2021	As at September 30, 2022	As at September 30, 2021	As at March 31, 2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment assets					, ,	
Security services - India	24,050.43	23,363.84	20,315.56	24,050.43	20,315.56	21,623.80
Security services - International	22,993.20	24,229.83	22,403.18	22,993.20	22,403.18	22,786.60
Facilities management	7,894.97	5,079.78	5,778.15	7,894.97	5,778.15	6,552.25
Unallocated		19 <del>7</del> 4	5 de la composition della comp	10 <b>%</b> 0000 10000000	-	- 0,002.20
Total	54,938.60	52,673.45	48,496.89	54,938.60	48,496,89	50,962.65
Segment liabilities						
Security services - India	14,700.94	14,438.61	12,207.82	14,700.94	12,207.82	12,836.54
Security services - International	14,165.05	12,563.54	14,841.85	14,165.05	14,841.85	13,805.32
Facilities management	4,287.43	4,287.50	3,209.03	4,287.43	3,209.03	3,577.66
Unallocated	Ě	1.7			-	
Total	33,153.42	31,289.65	30,258.70	33,153.42	30,258.70	30,219.52

The Group is currently focused on three business groups, viz., Security Services (India), Security Services (International) and Facility Management. The Group's organizational structure and governance processes are designed to support effective management of multiple businesses while retaining focus on each one of them. The Operating Segments have been reported in a manner consistent with the internal reporting provided to the Group Management Committee, which is the Chief Operating Decision Maker.

A-28 & 29, Okhla, Phase-I, New Delhi-110020 Tel.011-46464444



The business groups comprise the following:

Security Services (India) – Guarding, Electronic security and home alarm monitoring and response services

A-28 & 29, Okhla, Phase-I, New Delhi-110020 Tel.011-46464444

Security Services (International) – Guarding, Mobile patrols, Emergency medical response and rescue, Loss prevention and allied services

Facilities Management – Housekeeping, Cleaning, Facility operation & management and Pest control services

For and on behalf of the Board of Directors of

SIS Limited

Ravindra Kishore Sinha Chairman

Place: New Delhi

Date: November 02, 2022

