

Date: 13<sup>th</sup> November, 2024

To The Listing Manager Listing Department, The Bombay Stock Exchange Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001.	To The Listing Manager, Listing Department, Metropolitan Stock Exchange of India Limited, Building A, Unit 2054, 2nd Floor. piramal Agasrya Corporate park, L.B.S Road, Kurla West, Mumbai - 400070. India
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**Sub: Un-Audited Financial results For the Quarter and Half year ended 30.09.2024 & Limited Review Report**

**Ref: Scrip Code: 511658 (NETTLINX)**

Dear Sir,

With reference to the above cited subject, Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith statement containing standalone and consolidated Un-Audited Financial Results for the Quarter and half year ended 30<sup>th</sup> September, 2024 which have been reviewed by the Audit Committee at its meeting held on 13<sup>th</sup> November, 2024 at 11.00 A.M and Approved by the Board of Directors of the company at its meeting held on 13<sup>th</sup> November, 2024 at the registered office of the company, Hyderabad along with Limited Review Report.

Please take the same on record and acknowledge.

Thanking you,

Yours faithfully,  
For Nettlinx Limited



Sai Ram Gandikota  
Company Secretary & Compliance Officer

### INDEPENDENT AUDITORS' REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS.

To

The Board of Directors of Nettlinx Limited

1. We have reviewed the accompanying statement or unaudited Standalone Financial results of the NETTLINX LIMITED ("the Company") for the Quarter and half year ended September, 2024 ("the statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI [Listing obligations and Disclosure Requirements] Regulations, 2015 read with SEBI Circular No.CIR/CFD/CMD1/44/2019 dated March 29, 2019. The results included in the statement are the responsibility of Company's management and has been approved by the Board of Directors.
2. The Preparation of Statement 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and SEBI Circular No. CIR/CPD/CMD1/44/2019 dated March 29, 2019 is the Responsibility of the company's management and has been approved by the Board of Directors of the Company. 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. 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 provides less assurance than an audit. We have not performed an audit, and accordingly, we do not express an audit opinion
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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains




any material misstatements subject to the matters mentioned in the Emphasis of Matter paragraph.

5. Emphasis of Matter:

Our conclusion is not modified in respect of the above matters.



For NIRANJAN & NARAYAN  
Chartered Accountants  
Firm Registration No.005899S

  
P. VENUMADHAVA RAO  
Partner

Mem.No.202785  
UDIN: 24202785BKEPTK2468

Place: Hyderabad  
Date: 13-Nov-2024

NETTLINX LIMITED(Scrip Code: BSE-NETTLINX | 511658 | )

Registered office: 5-9-22,3rd Floor, My Home Sarovar Plaza, Secretariat Road, Saifabad, Hyderabad - 500 063 Telangana State. India

CIN: L67120TG1994PLC016930

| Tel :+91-40-23232200 | Fax. +91-40-23231610, URL : www.nettlinx.com, E-mail:info@nettlinx.org

**PART I Statement of Unaudited Financial Results for the Quarter and Half year ended 30th September 2024**

All amounts in Indian Rupees Lakhs, except share data

Sl.No.	Particulars  (Refer Notes below)	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		30-Sep-24 (Unaudited)	30-Jun-24 (Unaudited)	30-Sep-23 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-23 (Unaudited)	31-Mar-24 Audited
1	Income from operations	469.90	473.48	471.60	943.38	937.92	1,998.33
2	Other income	1.41	0.29	0.18	1.70	0.34	4.49
3	<b>Total Income (1+2)</b>	<b>471.31</b>	<b>473.77</b>	<b>471.78</b>	<b>945.08</b>	<b>938.26</b>	<b>2,002.82</b>
4	<b>EXPENSES</b>						
	Cost of Access Charges,License Fees and Network Equipment	114.14	120.69	106.30	234.83	204.51	442.79
	Employee benefits expense	77.96	77.57	79.02	155.53	130.20	307.07
	Finance costs	28.19	29.28	25.92	57.47	46.30	98.88
	Depreciation and amortization expense	22.50	22.21	23.55	44.71	46.10	92.57
	Administrative and Other expenses	67.78	40.17	50.98	107.95	98.63	184.05
	<b>Total expenses (4)</b>	<b>310.58</b>	<b>289.92</b>	<b>285.77</b>	<b>600.50</b>	<b>525.73</b>	<b>1,125.37</b>
5	Profit/(loss) before exceptional items and tax (3-4)	160.73	183.85	186.00	344.58	412.52	877.45
6	Exceptional items	-	-	-	-	-	-
7	Profit/ (loss) before exceptions items and tax(5-6)	160.73	183.85	186.00	344.58	412.52	877.45
8	Tax expense						
	(1) Current tax	31.75	50.49	51.06	82.24	112.95	241.83
	(2) Prior Period Taxes	13.87	-	-	13.87	-	1.90
	(3) Deferred tax	(0.08)	(0.52)	0.11	(0.60)	(0.28)	(0.14)
	<b>Total tax</b>	<b>45.55</b>	<b>49.97</b>	<b>51.17</b>	<b>95.52</b>	<b>112.67</b>	<b>243.60</b>
9	Profit (Loss) for the period from continuing operations (7-8)	115.18	133.87	134.84	249.06	299.85	633.85
10	Extra ordinary Items (net of tax)						
11	Profit/(loss) for the period (9+10)	115.18	133.87	134.84	249.06	299.85	633.85
12	Other comprehensive income (net of tax)						
	Items that will not be reclassified to profit & loss						
	Actuarial gains/(losses) on post- employment benefit obligations						
	Net (loss)/ gain on Fair Value Through OCI (FVTOCI) equity						37.02
	Income Tax on items that will not be reclassified to profit or loss						(10.30)
	Total items that will not be reclassified to profit or loss						26.72
13	<b>Total Comprehensive Income for the period (11+12)</b>	<b>115.18</b>	<b>133.87</b>	<b>134.84</b>	<b>249.06</b>	<b>299.85</b>	<b>660.57</b>
14	Minority Interest*						
	<b>Net Profit / (Loss) after taxes, minority interest</b>	<b>115.18</b>	<b>133.87</b>	<b>134.84</b>	<b>249.06</b>	<b>299.85</b>	<b>660.57</b>
15	Paid-up equity share capital (Face Value of Rs.10/-each)	2,417.66	2,417.66	2,417.66	2,417.66	2,417.66	2,417.66
16	Earnings per share (before extraordinary items) (Face value of Rs.10/-each) (not annualized)						
	a) Basic (in Rs.)	0.48	0.55	0.56	1.03	1.24	2.62
	b) Diluted (in Rs.)	0.48	0.55	0.56	1.03	1.24	2.62
	Earnings per share (after extraordinary items) (Face value of Rs.10/-each) (not annualized)						
	a) Basic (in Rs.)	0.48	0.55	0.56	1.03	1.24	2.62
	b) Diluted (in Rs.)	0.48	0.55	0.56	1.03	1.24	2.62

Date : 13-Nov-2024

Place: Hyderabad



By order of the Board  
For NETTLINX LIMITED

*[Signature]*  
Dr.Manohar Loka Reddy  
Managing Director  
DIN:00140229

NETTLINX LIMITED(Scrip Code: BSE-NETTLINX | 511658 | )

Registered office: 5-9-22,3rd Floor, My Home Sarovar Plaza, Secretariat Road, Saifabad, Hyderabad - 500 063 Telangana State. India

CIN: L67120TG1994PLC016930

Tel :+91-40-23232200 | Fax. +91-40-23231610, URL : www.nettlinx.com, E-mail:info@nettlinx.org

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30,2024

Amount in (Rs. Lakhs)

Particulars	As at Sept 30, 2024	As at March 31, 2024	As at Sept 30, 2023
<b>A. ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, plant and equipment	791.05	785.08	797.86
(b) Capital work-in-progress		-	
(c) Right to use Assets	8.86	17.72	26.58
(d) Other intangible assets	2.80	3.30	3.80
(e) Financial assets			
(i) Investments	3,839.07	3,839.07	3,802.06
(ii) Other financial assets	91.79	48.27	55.31
<b>Total non-current assets</b>	<b>4,733.58</b>	<b>4,693.45</b>	<b>4,685.61</b>
<b>Current assets</b>			
(a) Financial assets			
(i) Trade receivables	1,692.83	1,272.23	704.13
(ii) Cash and cash equivalents	27.66	40.55	6.61
(iii) Loans			-
(iv) Other financial assets	13.31	11.91	12.37
(b) Other current assets	174.82	79.15	413.25
<b>Total current assets</b>	<b>1,908.62</b>	<b>1,403.84</b>	<b>1,136.35</b>
<b>Total Assets</b>	<b>6,642.20</b>	<b>6,097.29</b>	<b>5,821.97</b>
<b>A. EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity share capital	2,417.66	2,417.66	2,417.66
(b) Other equity	2,488.19	2,335.85	1,975.13
<b>Total equity</b>	<b>4,905.85</b>	<b>4,753.51</b>	<b>4,392.79</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
(a) Financial liabilities	34.27	47.44	763.65
(i) Borrowings	8.52	17.05	27.64
(b) Provisions	17.81	17.81	18.44
(c) Deferred tax liabilities (net)	22.30	22.89	12.45
<b>Total non-current liabilities</b>	<b>82.90</b>	<b>105.20</b>	<b>822.18</b>
<b>Current liabilities</b>			
(a) Financial liabilities			
(i) Borrowings	1,331.92	965.84	285.79
(ii) Trade payables			-
- Total outstanding dues of micro enterprises and small enterprises			-
- Total outstanding dues of creditors other than micro enterprises	94.39	76.71	110.56
(iii) Other financial liabilities	65.82	41.66	40.59
(b) Other current liabilities	77.29	67.68	62.84
(c) Provisions	1.78	1.78	0.89
(d) Current tax liabilities (net)	82.24	84.92	106.33
<b>Total current liabilities</b>	<b>1,653.45</b>	<b>1,238.59</b>	<b>607.00</b>
<b>Total Equity and Liabilities</b>	<b>6,642.20</b>	<b>6,097.29</b>	<b>5,821.97</b>

By order of the Board  
For NETTLINX LIMITED



*[Signature]*

Dr. Manohar Loka Reddy  
Managing Director  
DIN:00140229

Date :13-11-2024  
Place:Hyderabad

## NETTLINX LIMITED

5-9-22,3rd floor,My Home Sarovar Plaza,Secretriat Road,Saifabad,Hyderabad,Pin-500063

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## Standalone cash flow statement for the Half year ended 30th September, 2024

Amount in (Rs. Lakhs)

	PARTICULARS	30th September,2024	31st March,2024	30th September,2023
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
	Net profit /Loss before tax and extra-ordinary items	344.57	877.45	412.52
	<b>Adjustments For :</b>			
	Depreciation	44.71	92.57	46.10
	Finance costs	54.54	95.06	41.00
	Interest - Income	(1.69)	(4.49)	(0.34)
	<b>Operating Profit /Loss Before working Capital Charges</b>	<b>442.13</b>	<b>1,060.60</b>	<b>499.28</b>
	<b>Adjustments For :</b>			
	(increase)/ Decrease in Trade receivables	(420.60)	(1,043.96)	(475.86)
	(increase)/ Decrease in Loans and advances	(1.41)	(0.41)	(0.88)
	(increase)/ Decrease in Other Current Assets	(95.67)	342.80	8.70
	increase/(Decrease) in Trade payables	17.69	(2.10)	31.76
	increase/ (Decrease) in Other Current Liabilities	33.78	14.92	9.02
	Increase/ (Decrease) in Provisions	-	0.26	-
	<b>Movements in working capital- Total</b>	<b>(466.22)</b>	<b>(688.48)</b>	<b>(427.25)</b>
	<b>Cash Flows From Operating Activities</b>	<b>(24.08)</b>	<b>372.12</b>	<b>72.03</b>
	Direct Taxes	98.79	207.59	55.39
	<b>Net Cash Flow from operating Activities</b>	<b>(122.87)</b>	<b>164.54</b>	<b>16.63</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
	Purchase of Fixed Assets	(41.32)	(127.63)	(103.28)
	Disposal of Fixed Assets	-	2.03	2.03
	Decrease/ (Increase) in Investment	-	(310.00)	(310.00)
	increase/ Decrease in Other Non-Current Assets	(43.52)	(2.32)	(9.36)
	Interest Received	1.69	4.49	0.34
	<b>Net Cash Flow From Investing Activities</b>	<b>(83.15)</b>	<b>(433.43)</b>	<b>(420.27)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
	Money received against share warrants	-	186.88	186.88
	increase/ (Decrease) in Equity Share Capital	-	32.50	32.50
	increase/ (Decrease) in Non-Current Liabilities	(21.70)	(695.09)	31.70
	increase/ (Decrease) in Short Tem Borrowings	366.08	833.84	153.78
	Dividend paid to company's shareholders	(96.71)	-	-
	Finance costs Paid	(54.54)	(95.06)	(41.00)
	<b>Net Cash Flows from Financing Activities</b>	<b>193.13</b>	<b>263.06</b>	<b>363.86</b>
	<b>Net Increase / Decrease in Cash + Cash equivalents</b>	<b>(12.89)</b>	<b>(5.83)</b>	<b>(39.78)</b>
	<b>Opening Balance</b>	<b>40.55</b>	<b>46.38</b>	<b>46.38</b>
	<b>Closing Balance</b>	<b>27.66</b>	<b>40.55</b>	<b>6.61</b>

By order of the Board  
For NETTLINX LIMITED

Dr. Manohar Loka Reddy

Managing Director

DIN:00140229

Date : 13-11-2024

Place: Hyderabad

### **INDEPENDENT AUDITORS' REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS.**

To

The Board of Directors of Nettlinx Limited

1. We have reviewed the accompanying statement or unaudited Consolidated Financial results of the NETTLINX 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, 2024 ("the statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI [Listing obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No.CIR/CFD/CMD1/44/2019 dated March 29,2019. The results included in the statement are the responsibility of Company's management and has been approved by the Board of Directors.
2. The Preparation of Statement 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 is the Responsibility of the parent company's management and has been approved by the Board of Directors of the Parent Company. 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. 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 provides less assurance than an audit. We have not performed an audit, and accordingly, we do not express an audit opinion
4. The Statement includes the results of the following entities:  
**Parent:**  
(i) Nettlinx Limited  
**Subsidiaries:**  
(i) Nettlinx Realty Private Limited, India (wholly owned subsidiary company)  
— No Operating Income during the period



- (ii) Sri Venkateswara Green Power Projects Limited, India (subsidiary company) — No Operating Income during the period
- (iii) Nettlinx Inc, USA (wholly owned subsidiary company)
- (iv) Sailon SE, Germany (subsidiary company) — No Operations during the period
- (v) Nettlinx Technologies Private Limited.(Subsidiary of Nettlinx Realty Private Limited)

5. Emphasis of Matter:

Our opinion is not modified in respect of these matters.

- 6. 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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatements subject to the matters mentioned in the Emphasis of Matter paragraph.
- 7. We did not review the quarterly interim financial information of 4 subsidiaries included in the quarterly consolidated financial results, whose interim financial information reflects total revenue of Rs, 2,59,52,244/- for the Quarter ended September 30, 2024, and total profit/(Loss) after tax of Rs.(57,02,121) for the Quarter ended September 30, 2024 respectively which are certified by the management.

For NIRANJAN & NARAYAN  
Chartered Accountants  
Firm Registration No.005899S





P.VENUMADHAVA RAO  
Partner

Mem.No.202785

UDIN:24202785BKEPTL4396

Place: Hyderabad.  
Date: 13-Nov-2024



**NETTLINX LIMITED(Scrip Code: BSE-NETTLINX | 511658 | )**

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**Part I Consolidated Statement of Unaudited Financial Results for the Quarter and Half year ended 30th September 2024**

**All amounts in Indian Rupees Lakhs, except share data**

Sl.No.	Particulars  (Refer Notes below)	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-24 (Unaudited)	30-Jun-24 (Unaudited)	30-Sep-23 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-23 (Unaudited)	31-Mar-24 Audited
1	Income from operations	726.04	721.27	744.00	1,447.31	1,449.97	3,274.93
2	Other income	4.79	0.46	2.02	5.25	4.03	13.95
3	<b>Total Income (1+2)</b>	<b>730.83</b>	<b>721.72</b>	<b>746.02</b>	<b>1,452.56</b>	<b>1,454.00</b>	<b>3,288.88</b>
4	<b>EXPENSES</b>						
	Cost of Access Charges,License Fees and Network Equipment	274.10	173.51	163.92	447.61	311.30	740.83
	Employee benefits expense	144.57	230.56	212.03	375.12	405.96	849.60
	Finance costs	28.81	29.79	26.48	58.60	47.08	100.54
	Depreciation and amortization expense	25.82	23.82	25.25	49.64	49.38	99.20
	Administrative and Other expenses	149.53	101.01	79.58	250.54	155.15	369.15
	<b>Total expenses (4)</b>	<b>622.83</b>	<b>558.69</b>	<b>507.26</b>	<b>1,181.52</b>	<b>968.87</b>	<b>2,159.32</b>
5	Profit/(loss) before exceptional items and tax (3-4)	<b>108.00</b>	<b>163.03</b>	<b>238.76</b>	<b>271.04</b>	<b>485.13</b>	<b>1,129.56</b>
6	Exceptional items	-	-	-	-	-	-
7	Profit/ (loss) before exceptions items and tax(5-6)	<b>108.00</b>	<b>163.03</b>	<b>238.76</b>	<b>271.04</b>	<b>485.13</b>	<b>1,129.56</b>
8	Tax expense						
	(1) Current tax	31.76	51.74	70.97	83.50	135.65	312.36
	(2) Prior Period Taxes	17.30	-	-	17.30	-	1.97
	(3) Deferred tax	1.69	(0.52)	(0.15)	1.17	(0.40)	0.29
	<b>Total tax</b>	<b>50.75</b>	<b>51.23</b>	<b>70.82</b>	<b>101.97</b>	<b>135.25</b>	<b>314.62</b>
9	Profit (Loss) for the period from continuing operations (7-8)	<b>57.26</b>	<b>111.81</b>	<b>167.93</b>	<b>169.06</b>	<b>349.88</b>	<b>814.94</b>
10	Extra ordinary Items (net of tax)	-	-	-	-	-	-
11	<b>Profit/(loss) for the period (9+10)</b>	<b>57.26</b>	<b>111.81</b>	<b>167.93</b>	<b>169.06</b>	<b>349.88</b>	<b>814.94</b>
12	<b>Other comprehensive income (net of tax)</b>						
	Items that will not be reclassified to profit & loss						
	Actuarial gains/(losses) on post- employment benefit obligations	-	-	-	-	-	-
	Net (loss)/ gain on Fair Value Through OCI (FVTOCI) equity	-	-	-	-	-	246.61
	Income Tax on items that will not be reclassified to profit or loss	-	-	-	-	-	(64.79)
	Total items that will not be reclassified to profit or loss	-	-	-	-	-	181.82
13	<b>Total Comprehensive Income for the period (11+12)</b>	<b>57.26</b>	<b>111.81</b>	<b>167.93</b>	<b>169.06</b>	<b>349.88</b>	<b>996.76</b>
14	Minority Interest*	(0.31)	(0.20)	(0.11)	(0.51)	(0.98)	(0.73)
	<b>Net Profit / (Loss) after taxes, minority interest</b>	<b>57.56</b>	<b>112.01</b>	<b>168.04</b>	<b>169.57</b>	<b>350.86</b>	<b>997.49</b>
15	Paid-up equity share capital (Face Value of Rs.10/-each)	<b>2,417.66</b>	<b>2,417.66</b>	<b>2,417.66</b>	<b>2,417.66</b>	<b>2,417.66</b>	<b>2,417.66</b>
16	Earnings per share (before extraordinary items) (Face value of Rs.10/-each) (not annualized)						
	a) Basic (in Rs.)	<b>0.24</b>	<b>0.46</b>	<b>0.70</b>	<b>0.70</b>	<b>1.45</b>	<b>3.37</b>
	b) Diluted (in Rs.)	<b>0.24</b>	<b>0.46</b>	<b>0.70</b>	<b>0.70</b>	<b>1.45</b>	<b>3.37</b>
	Earnings per share (after extraordinary items) (Face value of Rs.10/-each) (not annualized)						
	a) Basic (in Rs.)	<b>0.24</b>	<b>0.46</b>	<b>0.70</b>	<b>0.70</b>	<b>1.45</b>	<b>3.37</b>
	b) Diluted (in Rs.)	<b>0.24</b>	<b>0.46</b>	<b>0.70</b>	<b>0.70</b>	<b>1.45</b>	<b>3.37</b>



By order of the Board  
For NETTLINX LIMITED

**Dr. Manohar Loka Reddy**  
Managing Director  
DIN:00140229

Date : 13-Nov-2024

Place: Hyderabad

## CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30,2024

Amount in(Rs.Lakhs)

Particulars	As at Sept 30, 2024	As at March 31, 2024	As at Sept 30, 2023
<b>A. ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, plant and equipment	1,032.72	992.97	1,056.73
(b) Capital work-in-progress	1,870.29	1,870.29	1,870.29
(c) Right to use Assets	8.86	17.72	26.58
(d) Goodwill	-	-	-
(e) Other intangible assets	2.80	3.30	3.80
(f) Financial assets	-	-	-
(i) Investments	1,513.84	1,513.84	1,272.67
(ii) Other financial assets	92.69	49.17	56.21
(g) Deferred tax assets (net)	126.16	127.34	74.61
(h) Other non-current assets	231.00	231.00	231.00
Total non-current assets	<b>4,878.37</b>	<b>4,805.63</b>	<b>4,591.90</b>
<b>Current assets</b>			
(a) Inventories	278.40	309.79	289.98
(b) Financial assets	-	-	-
(i) Trade receivables	1,934.05	1,699.12	981.47
(ii) Cash and cash equivalents	126.48	182.71	77.77
(iii) Other bank balances	58.84	12.44	12.44
(iv) Loans	-	-	-
(v) Other financial assets	514.46	453.96	421.47
(c) Other current assets	712.34	608.87	907.12
Total current assets	<b>3,624.56</b>	<b>3,266.90</b>	<b>2,690.25</b>
<b>Total Assets</b>	<b>8,502.94</b>	<b>8,072.53</b>	<b>7,282.15</b>
<b>A. EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity share capital	2,417.66	2,417.66	2,417.66
(b) Other equity	2,713.66	2,625.63	1,865.21
Equity attributable to owners of the Company	<b>5,131.33</b>	<b>5,043.29</b>	<b>4,282.88</b>
Non-controlling interests	831.17	830.92	829.13
<b>Total equity</b>	<b>5,962.50</b>	<b>5,874.21</b>	<b>5,112.00</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
(a) Financial liabilities			
(i) Borrowings	77.78	61.23	985.15
(ii) Other Financial Liability	8.52	17.05	27.64
(b) Provisions	17.81	17.81	18.44
(c) Trade Payable	-	-	-
(d) Deferred tax liabilities (net)	-	-	-
(e) Other non current liabilities	-	-	-
Total non-current liabilities	<b>104.11</b>	<b>96.08</b>	<b>1,031.23</b>
<b>Current liabilities</b>			
(a) Financial liabilities			
(i) Borrowings	1,761.99	1,382.46	291.40
(ii) Advances	-	-	-
(iii) Trade payables	-	-	-
- Total outstanding dues of micro enterprises and small enterprises	-	-	-
- Total outstanding dues of creditors other than micro enterprises and small enterprises	244.46	206.46	158.98
(iii) Other financial liabilities	117.71	93.55	157.78
(b) Other current liabilities	228.26	264.18	402.11
(c) Provisions	1.78	1.78	0.89
(d) Current tax liabilities (net)	82.11	153.81	127.75
Total current liabilities	<b>2,436.32</b>	<b>2,102.24</b>	<b>1,138.91</b>
<b>Total Equity and Liabilities</b>	<b>8,502.94</b>	<b>8,072.53</b>	<b>7,282.15</b>

For NETTLINX LIMITED



*(Signature)*  
Dr. Manohar Loka Reddy  
Managing Director  
DIN:00140229

Date : 13-11-2024  
Place: Hyderabad

## NETTLINX LIMITED

5-9-22,3rd floor,My Home Sarovar Plaza,Secretariat Road,Saifabad,Hyderabad,Pin-500063

## Statement of Consolidated Cash Flows for the Half year ended Sept 30, 2024

Amount in (Rs.Lakhs)

Particulars	For Half Year Ended 30/09/2024	For Year Ended 31/03/2024	For Half Year Ended 30/09/2023
<b>Cash Flows From Operating Activities</b>			
Profit Before Tax for the year	271.04	1129.56	485.13
Adjustments for:	-	-	-
Depreciation and amortization expense	49.64	99.20	49.38
Finance costs	54.54	95.06	41.00
Interest income	1.69	(4.49)	(0.34)
	-	-	-
<b>Operating Cash Flows Before Working Capital Changes</b>	<b>376.92</b>	<b>1,319.34</b>	<b>575.17</b>
<b>Movements in working capital</b>			
<b>Adjustments for (increase) / decrease in operating assets:</b>			
Trade receivables	(193.05)	(1,354.24)	(636.58)
Inventories	-	-	-
Loans and advances	(8.57)	(1.40)	(0.88)
Other current assets	(124.00)	255.58	9.12
	-	-	-
<b>Adjustments for increase / (decrease) in operating liabilities:</b>			
Trade payables	(4.00)	133.56	86.07
Other current liabilities	(0.15)	16.25	35.75
Other Liabilities & Provisions	(8.51)	23.19	(0.57)
	-	-	-
<b>Movements in working capital- Total</b>	<b>(338.29)</b>	<b>(927.06)</b>	<b>(507.09)</b>
<b>Cash Flows From Operating Activities</b>	<b>38.62</b>	<b>392.29</b>	<b>68.07</b>
Net Tax Paid	172.50	211.09	59.94
<b>Net Cash Generated From Operating Activities (A)</b>	<b>(133.87)</b>	<b>181.20</b>	<b>8.13</b>
<b>B. Cash Flows From Investing Activities</b>			
Purchase of Fixed Assets	(80.04)	(144.23)	(118.74)
Sale of Property,Plant and Equipment	-	50.81	2.03
Long Term Loans & Advances	-	(120.00)	(120.00)
increase/ Decrease in Other Non-Current Assets	(43.52)	(2.32)	(9.36)
Investments	-	(220.00)	(190.00)
Interest Income received	(1.69)	4.49	0.34
Increase/Decrease in Capital Work in Progress	-	-	-
Foreign Exchange effect	15.95	8.61	(22.46)
<b>Net Cash Generated/ Used in Investing Activities (B)</b>	<b>(109.30)</b>	<b>(422.64)</b>	<b>(458.19)</b>
<b>C. Cash Flows From Financing Activities</b>			
Money received against share warrants	-	186.88	186.88
Change in Equity Share capital	-	32.50	32.50
Increase in Share premium	-	-	-
Proceeds from Long Term borrowings	-	-	-
Proceeds from Short Term borrowings	-	(687.75)	153.78
Repayments from Long Term borrowings	-	-	-
Repayments from ShortTerm borrowings	366.08	833.84	-
Dividend paid to company's shareholders	(96.71)	-	-
Finance Costs Paid	(54.54)	(95.06)	(41.00)
Movement in Non current Liabilities	18.52	-	41.92
<b>Net Cash Generated From/ (Used in) Financing Activities (C)</b>	<b>233.34</b>	<b>270.40</b>	<b>374.08</b>
<b>Net Increase/ (Decrease) in Cash and Cash Equivalents (A + B + C)</b>	<b>(9.84)</b>	<b>28.96</b>	<b>(75.98)</b>
<b>Cash and Cash Equivalents at the Beginning of the year</b>	<b>195.15</b>	<b>166.19</b>	<b>166.19</b>
<b>Cash and Cash Equivalents at the End of the year</b>	<b>185.31</b>	<b>195.15</b>	<b>90.21</b>



For NETTLINX LIMITED

Dr. Manohar Loka Reddy

Managing Director

DIN: 00140229

Place: Hyderabad

Date: 13-11-2024

NETTLINX LIMITED(Scrip Code: BSE-NETTLINX | 511658 | )

Registered office: 5-9-22,3rd Floor, My Home Sarovar Plaza, Secretariat Road, Saifabad, Hyderabad  
- 500 063, Telangana State. India. CIN: L67120TG1994PLC016930  
| Tel :+91-40-23232200 | Fax. +91-40-23231610, URL : [www.nettlinx.com](http://www.nettlinx.com), E-mail:[info@nettlinx.org](mailto:info@nettlinx.org)

**Notes:**

1. In terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, the above Un-Audited Standalone and Consolidated Financial Results have been reviewed by the Audit Committee and thereafter were approved by the Board of Directors in their respective meetings held on November 13, 2024. M/s. Nirajan & Narayan, Chartered Accountants, the Statutory Auditors of the Company have given the Limited Review report with unmodified opinion on the financial results of the Company for the Quarter and half year ended 30<sup>th</sup> September, 2024.

2. The above statement has been prepared in accordance with the Indian Accounting Standards notified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

3. The Company is primarily engaged in the ISP Provider services. Accordingly, ISP services is the only reportable business segment as per Ind-AS 108, "Operating Segment" — Segment Reporting.

4. The Company has adopted Indian Accounting Standard (Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder from April 01, 2017 and accordingly these Financial Results (including figures for all periods) have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other accounting principles generally accepted in India.

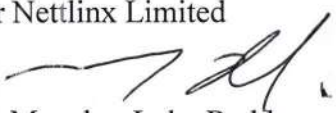
5. Tax expenses include Current Tax, Deferred Tax and Adjustment of Taxes for the previous period, if any.

6. Previous period / year figures have been rearranged / regrouped, reclassified and restated wherever considered necessary.

7. The Company has not discontinued any of its operations during the period under audit.

9. The results for the Quarter and Year ended September 30, 2024 are available on the websites of BSE Limited (JRL: [www.bseindia.com](http://www.bseindia.com)) and the Metropolitan Stock Exchange of India Limited (URL: [www.msei.in](http://www.msei.in)) and on the Company's website (URL: [www.nettlinx.com](http://www.nettlinx.com)).

Yours Faithfully,  
For Nettlinx Limited

  
Dr. Manohar Loka Reddy  
Managing Director  
DIN :00140229

