

## COMPUAGE INFOCOM LIMITED

Regd. Off: D-60/1602 &amp; G-60/1602, Lotus Corporate Park, Grahm Firth Steel Compound, Western Exp. Highway, Goregaon-East, Mumbai-400 063.

Tel: 022-67114444. Fax: 022-67114445. Website: www.compuageindia.com

CIN: L09999MH1999PLC135914

## STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2022

₹ in Lakhs except EPS)

Sl.No	PARTICULARS	STANDALONE					CONSOLIDATED				
		Quarter ended	Quarter ended	Half year ended	Half year ended	Year ended	For the quarter ended on	For the quarter ended on	Half year ended	Half year ended	Year ended
		30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	30/09/2022	30/06/2022	30/09/2021	30/09/2022	31/03/2022
		Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	1,24,179.48	94,204.08	1,12,123.59	2,18,383.56	1,78,093.01	4,20,750.18	1,24,179.48	94,204.08	1,12,123.59	4,20,750.18
II	Other Income	151.70	104.56	490.11	256.26	1,644.96	151.70	104.56	490.11	256.26	1,644.96
III	Total Income (I + II)	1,24,331.19	94,308.63	1,12,613.70	2,18,639.82	1,79,022.12	4,22,395.14	1,24,331.19	94,308.63	1,12,613.70	4,22,395.14
IV	Expenses:										
a	Cost of Goods Sold	1,18,461.21	89,807.63	1,07,316.36	2,08,268.85	1,70,612.18	4,03,153.63	1,18,461.21	89,807.63	1,07,316.36	4,03,153.63
b	Employee Benefit expense	851.85	797.88	898.76	1,649.73	1,673.08	3,476.85	851.85	797.88	898.76	3,476.85
c	Finance costs	2,232.00	1,716.77	1,952.84	3,948.77	7,442.99	2,232.00	1,716.77	1,952.84	3,948.77	7,442.99
d	Depreciation and amortisation exp	76.43	78.81	78.16	155.24	160.65	340.69	76.43	78.81	78.16	340.69
e	Other Expenses	1,559.72	1,063.62	1,409.53	2,623.34	2,010.77	4,314.77	1,559.72	1,063.62	1,408.81	4,316.90
	Total Expenses	1,23,181.21	93,464.72	1,11,655.65	2,16,645.93	1,77,933.88	4,18,728.93	1,23,181.21	93,464.72	1,11,654.93	4,18,731.06
V	Profit before Extraordinary items and Tax (III - IV)	1,149.97	843.91	958.05	1,993.89	1,088.24	3,666.21	1,149.97	843.91	958.77	3,664.08
VI	Exceptional items	-	-	-	-	-	-	-	-	-	-
VII	Profit before Tax (V - VI)	1,149.97	843.91	958.05	1,993.89	1,088.24	3,666.21	1,149.97	843.91	958.77	3,664.08
VIII	Tax Expense including Deferred	309.44	227.86	203.96	537.30	231.89	989.23	309.44	227.86	203.96	989.23
IX	Profit (loss) for the period from continuing operations (VII-VIII)	840.53	616.06	754.09	1,456.59	856.35	2,676.98	840.53	616.06	754.81	2,674.85
X	Profit (loss) from discontinued op	-	-	-	-	-	-	-	-	-	-
XI	Tax Expense of discontinued oper	-	-	-	-	-	-	-	-	-	-
XII	Profit (loss) from discontinuing operations after tax (X - XI)	-	-	-	-	-	-	-	-	-	-
XIII	Profit (loss) for the period (IX + X)	840.53	616.06	754.09	1,456.59	856.35	2,676.98	840.53	616.06	754.81	2,674.85
XIV	Other Comprehensive Income										
	(a) Items that will not be reclassified to Profit & Loss										
	-Remeasurement of Defined Employee Benefit Plans	-	-	-	-	17.80	-	-	-	-	17.80
	- Income Tax relating to above items	-	-	-	-	(4.48)	-	-	-	-	(4.48)
	(b) Items that will be reclassified to Profit & Loss										
	- Foreign Currency Translation difference	-	-	-	-	(20.61)	-	-	-	-	(20.61)
	- Income Tax relating to above items	-	-	-	-	5.19	-	-	-	-	5.19
	Other Comprehensive Income, Net of Tax	-	-	-	-	(2.10)	-	-	-	-	(2.10)
XV	Total Comprehensive Income for the period (XIII+XIV)(C comprising Profit/Loss) and Other	840.53	616.06	754.09	1,456.59	856.35	2,674.88	840.53	616.06	754.81	2,672.75
XVI	Earnings per equity share (For Continuing operation) (EPS).										
	Basic and diluted EPS (Rs.)	1.29	0.95	1.16	2.24	1.32	4.12	1.29	0.95	1.16	4.11
XVII	Earnings per equity share (For discontinued operation)										
	Basic and diluted EPS (Rs.)	-	-	-	-	-	-	-	-	-	-
XVIII	Earnings per equity share (For discontinued & continuing operation)										
	Basic and diluted EPS (Rs.)	1.29	0.95	1.16	2.24	1.32	4.12	1.29	0.95	1.16	4.11



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For Compuage Infocom Limited

Atul Mehta  
Chairman and Managing Director

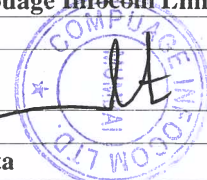
# COMPUAGE INFOCOM LIMITED

## Statement of Standalone and Consolidated Assets and Liabilities as on September 30, 2022

(Rs.in Lakhs)

Particulars	Stanalone		Consolidated	
	30-Sep-22	31-Mar-22	30-Sep-22	31-Mar-22
<b>A. ASSETS</b>				
1. Non-current assets				
a) Property, plant and equipment	4,728.57	4,855.19	4,728.57	4,855.19
b) Intangible assets	0.47	0.65	0.47	0.65
c) Financial assets				
(i) Investments	133.03	158.22	57.13	82.32
(ii) Others financial assets	332.69	448.05	332.69	448.05
<b>Total non-current assets</b>	<b>5,194.76</b>	<b>5,462.11</b>	<b>5,118.86</b>	<b>5,386.21</b>
2. Current assets				
a) Inventories	35,154.39	43,697.63	35,154.39	43,697.63
b) Financial assets				
(i) Trade receivables	70,800.41	52,083.26	70,800.41	52,083.26
(ii) Cash and cash equivalents	522.80	507.21	525.84	510.05
(iii) Bank balances other than (ii) above	8,962.70	7,958.35	8,962.70	7,958.35
(iv) Loans	335.61	393.12	335.61	393.12
(v) Other financial assets	441.78	804.00	441.78	804.00
c) Current tax assets (net)	-	-	-	-
d) Other current assets	6,176.92	6,805.37	6,620.70	7,219.46
<b>Total current assets</b>	<b>1,22,394.60</b>	<b>1,12,248.94</b>	<b>1,22,841.42</b>	<b>1,12,665.87</b>
<b>TOTAL ASSETS</b>	<b>1,27,589.36</b>	<b>1,17,711.05</b>	<b>1,27,960.28</b>	<b>1,18,052.08</b>
<b>B. EQUITY AND LIABILITIES</b>				
Equity				
a) Equity share capital	1,299.52	1,299.52	1,299.52	1,299.52
b) Other equity	24,753.73	23,427.09	24,799.64	23,473.00
<b>Total equity</b>	<b>26,053.25</b>	<b>24,726.61</b>	<b>26,099.15</b>	<b>24,772.52</b>
Liabilities				
1. Non-current liabilities				
a) Financial liabilities				
(i) Borrowings	4,145.64	4,779.81	4,145.64	4,779.81
b) Provisions	206.91	206.91	206.91	206.91
c) Deferred tax liabilities (net)	421.77	421.77	421.77	421.77
<b>Total non-current liabilities</b>	<b>4,774.32</b>	<b>5,408.49</b>	<b>4,774.32</b>	<b>5,408.49</b>
2. Current liabilities				
a) Financial liabilities				
(i) Borrowings	45,158.29	45,608.12	45,686.80	46,101.28
(ii) Trade payables				
Total outstanding dues of micro and small enterprises	-	-	-	-
Total outstanding dues of creditors other than micro and small enterprises	43,401.20	33,970.80	43,401.20	33,970.80
(iii) Other financial liabilities	5,967.07	6,014.18	5,763.57	5,816.14
b) Other current liabilities	1,775.17	1,783.81	1,775.17	1,783.81
c) Provisions	30.00	30.00	30.00	30.00
d) Current tax liabilities (net)	430.06	169.04	430.06	169.04
<b>Total current liabilities</b>	<b>96,761.80</b>	<b>87,575.95</b>	<b>97,086.81</b>	<b>87,871.07</b>
<b>Total liabilities</b>	<b>1,01,536.12</b>	<b>92,984.44</b>	<b>1,01,861.13</b>	<b>93,279.56</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,27,589.36</b>	<b>1,17,711.05</b>	<b>1,27,960.28</b>	<b>1,18,052.08</b>

For Compuage Infocom Limited

Place:

Atul Mehta

Date: November 14, 2022

Chairman and Managing Director



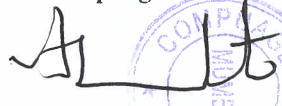
**COMPUAGE INFOCOM LIMITED**  
**Statement of standalone Cash Flows for the half year ended September 30, 2022**

	Particulars	September 30, 2022	March 31, 2022
<b>A.</b>	<b>Cash Flows From Operating Activities</b>		
	Profit before tax	1,993.89	3,666.21
	<u>Adjustment For:</u>		
	Depreciation and amortisation expenses	155.24	340.69
	Unrealised Exchange Rate Difference (Net)	-	(23.40)
	Finance costs	3,948.77	7,442.99
	Interest income from financial assets measured at amortised cost	(256.26)	(1,627.95)
	Loss / (Gain) on Sale of Property, Plant & Equipment	-	-
	<b>Operating Profit Before Working Capital Changes</b>	<b>5,841.64</b>	<b>9,798.54</b>
	<b>Changes in working capital:</b>		
	Decrease/(Increase) In Inventories	8,543.24	(11,758.83)
	Decrease/(Increase) In Trade Receivables	(18,717.15)	3,392.64
	Decrease/(Increase) In Current Loans	57.51	677.10
	Decrease/(Increase) In Other Current Assets	628.45	3,326.64
	Decrease/(Increase) In Other Financial Assets	362.22	822.58
	Increase /(Decrease) In Trade Payables	9,430.40	9,597.20
	Increase /(Decrease) In Other Financial Liabilities	(47.11)	1,088.63
	Increase /(Decrease) In Other Current Liabilities	(8.64)	(1,797.96)
	Increase /(Decrease) In Non Current provisions	-	40.14
	<b>Total</b>	<b>248.93</b>	<b>5,388.14</b>
	Income tax paid (net of refund)	(275.78)	(600.37)
	<b>Net Cash Inflow/(Outflow) From Operating Activities (A)</b>	<b>5,814.80</b>	<b>14,586.31</b>
<b>B.</b>	<b>Cash Flows From Investing Activities</b>		
	Purchase of Property, plant and equipment	(28.94)	(484.44)
	Sale/Purchase of Property, plant and equipment	-	-
	Sale/(Purchase) of Non-Current Investments	25.19	15.80
	Proceeds from / (Payment of) fixed deposits	(888.99)	(1,541.54)
	Interest received on financial assets measured at amortised cost	256.26	1,627.95
	<b>Net Cash Inflow/(Outflow) From Investing Activities (B)</b>	<b>(636.48)</b>	<b>(382.23)</b>
<b>C.</b>	<b>Cash Flows From Financing Activities</b>		
	Proceeds from / (Repayment of) Current Borrowings	(449.83)	(4,572.62)
	Proceeds from / (Repayment of) Non Current Borrowings	(634.17)	(2,330.65)
	Interest Paid	(3,948.77)	(7,442.99)
	Dividend on Equity shares	(129.95)	(129.95)
	<b>Net Cash Inflow/(Outflow) From Financing Activities ( C )</b>	<b>(5,162.72)</b>	<b>(14,476.21)</b>
	<b>Net Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)</b>	<b>15.59</b>	<b>(272.13)</b>
	Cash And Cash Equivalents As At Beginning Of The Year	507.21	779.34
	Cash And Cash Equivalents As At End Of The Year	<b>522.80</b>	<b>507.21</b>

- i) The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in the Ind AS 7 - Statement of Cash Flows as notified under the Companies (Indian Accounting Standards) Rules, 2015.

Plac Mumbai  
Date: November 14, 2022

For Compuage Infocom Limited

  
**Atul Mehta**  
Chairman and Managing Director

**COMPUAGE INFOCOM LIMITED**  
**Statement of Consolidated Cash Flows for the half year ended September 30, 2022**

	Particulars	September 30, 2022	March 31, 2022
<b>A.</b>	<b>Cash Flows From Operating Activities</b>		
	Profit before tax	1,993.89	3,664.08
	<u>Adjustment For:</u>		
	Depreciation and amortisation expenses	155.24	340.69
	Unrealised Exchange Rate Difference (Net)	-	(18.34)
	Finance costs	3,948.77	7,442.99
	Interest income from financial assets measured at amortised cost	(256.26)	(1,627.95)
	Loss / (Gain) on Sale of Property, Plant & Equipment	-	-
	<b>Operating Profit Before Working Capital Changes</b>	<b>5,841.64</b>	<b>9,801.47</b>
	<b>Changes in working capital:</b>		
	Decrease/(Increase) In Inventories	8,543.24	(11,758.83)
	Decrease/(Increase) In Trade Receivables	(18,717.15)	3,392.64
	Decrease/(Increase) In Current Loans	57.51	677.10
	Decrease/(Increase) In Other Current Assets	598.76	3,310.83
	Decrease/(Increase) In Other Financial Assets	362.22	822.58
	Increase /(Decrease) In Trade Payables	9,430.40	9,597.20
	Increase /(Decrease) In Other Financial Liabilities	(52.57)	1,082.86
	Increase /(Decrease) In Other Current Liabilities	(8.64)	(1,797.96)
	Increase /(Decrease) In Non Current provisions	-	40.14
	<b>Total</b>	<b>213.79</b>	<b>5,366.56</b>
	Income tax paid (net of refund)	(275.79)	(600.37)
	<b>Net Cash Inflow/(Outflow) From Operating Activities (A)</b>	<b>5,779.64</b>	<b>14,567.66</b>
<b>B.</b>	<b>Cash Flows From Investing Activities</b>		
	Purchase of Property, plant and equipment	(28.94)	(484.44)
	Sale of Property, plant and equipment	-	-
	Sale/(Purchase) of Non-Current Investments	25.19	15.80
	Proceeds from / (Payment of) fixed deposits	(888.99)	(1,541.54)
	Interest received on financial assets measured at amortised cost	256.26	1,627.95
	<b>Net Cash Inflow/(Outflow) From Investing Activities (B)</b>	<b>(636.48)</b>	<b>(382.23)</b>
<b>C.</b>	<b>Cash Flows From Financing Activities</b>		
	Proceeds from / (Repayment of) Current Borrowings	(414.48)	(4,554.15)
	Proceeds from / (Repayment of) Non Current Borrowings	(634.17)	(2,330.65)
	Interest Paid	(3,948.77)	(7,442.99)
	Dividend on Equity shares	(129.95)	(129.95)
	<b>Net Cash Inflow/(Outflow) From Financing Activities ( C )</b>	<b>(5,127.37)</b>	<b>(14,457.74)</b>
	<b>Net Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)</b>	<b>15.79</b>	<b>(272.31)</b>
	Cash And Cash Equivalents As At Beginning Of The Year	510.05	782.36
	Cash And Cash Equivalents As At End Of The Year	<b>525.84</b>	<b>510.05</b>

- i) The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in the Ind AS 7 - Statement of Cash Flows as notified under the Companies (Indian Accounting Standards) Rules, 2015.

For Compuage Infocom Limited



Atul Mehta  
Chairman and Managing Director

Plac Mumbai

Date: November 14, 2022