COMPUCOM

Software Limited

No.: CSL/BSE/NSE/24-25/

To,

1) BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai-400001. Email- <u>corp.compliance@bseindia.com</u> Stock Code: 532339

 2) National Stock Exchange of India Ltd Exchange Plaza, 5th Floor, Plot No. C-1, G Block, Bandra Kurla Complex, Bandra (E), Mumbai-400051 Email- <u>cmlist@nse.co.in</u> Stock Code: COMPUSOFT

Sub: - Outcome of Board Meeting held on Monday, 11th November 2024 pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

Dear Sir/Ma'am,

The Board of Directors in their meeting held on Monday, 11th November 2024 at the registered office of the Company situated at IT-14-15, EPIP, Sitapura, Jaipur– 302022 (Rajasthan) which commenced at 4:00 P.M. and concluded at 5:30 P. M., inter alia transacted following businesses:

- Approved the un-audited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended on 30th September 2024 along with the Statement of Assets and Liabilities as on 30th September 2024 and Cash Flow Statement for the half year ended on 30th September 2024 pursuant to Regulation 33 of Listing Regulations (enclosed herewith as an **Annexure-I**) Further, the extract of the Un-Audited Standalone and Consolidated Financial results of the Company for the quarter and half year ended on 30th September 2024 would also be published in the newspapers in compliance with Regulation 47 of Listing Regulations.
- 2. Took on record the Limited Review Report on Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended on 30th September 2024 (enclosed herewith as an **Annexure-II**).

Further, in accordance with the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and Company's Code of conduct for Prohibition of Insider Trading, the "Trading Window" for trading in the shares of the Company will open from 14th November 2024 for the Directors and Key Management Personnel/Designated Persons and their immediate relatives/Connected Persons of the Company.

The Financial Results shall also be made available on the website of the company at https://compucom.co.in/investors/financial-filings/

You are requested to take note of the above. Thanking You, For Compucom Software Limited

(Varsha Ranee Choudhary) Company Secretary and Compliance Officer ACS: 39034 Encl: a/a IT: 14-15 EPIP, Sitapura, Jaipur –302022 (Rajasthan) (India) Tel. 91-141-2770131, 5115901-02 Fax: 91-141-2770335, 5115905 Email: <u>fin@compucom.co.in</u> CIN: L72200RJ1995PLC009798

Date: - 11.11.2024

(BY BSE LISTING CENTRE)

(BY NSE NEAPS)

											(1	Rs. in lakh
Particulars			Star	ndalone			Consolidated					
	Quarter ended		Half Year ended		Year ended	Quarter ended			Half Year ended		Year ende	
	30-Sep-24 Unaudited	30-Jun-24 Unaudited	30-Sep-23 Unaudited	30-Sep-24 Unaudited	30-Sep-23 Unaudited	31-Mar-24 Audited	30-Sep-24 Unaudited	30-Jun-24 Unaudited	30-Sep-23 Unaudited	30-Sep-24 Unaudited	30-Sep-23 Unaudited	31-Mar-2 Audited
. Revenue from operations	725.36	709.85	2,754.87	1,435.21	3,601.81	6,381.29	857.46	738.24	2,948.33	1,595.70	3,918.04	7,031.6
Other income	142.31	99.42	124.18	241.73	180.46	368.87	165.95	117.42	131.35	283.37	193.63	407.7
III Total income (i+II) V. Expenses	867.67	809.27	2,879.05	1,676.94	3,782.27	6,750.16	1,023.41	855.66	3,079.68	1,879.07	4,111.67	7,439.4
a) Purchase of stock in trade	-	-	867.61	-	3,014.71	3040.65	-	-	867.61	-	3,014.71	3,040.6
b) Changes in inventories of finished goods, work in	17.78	-	-	17.78	-	(10.83)	17.78	5.36	-	23.14	(1.336.98)	(10.8
progress and products for sale c) Employee benefit expenses	118.82	122.88	810.12 188.67	241.70	(1,336.98) 375.56	606.86	188.84	191.62	810.12 244.10	380.46	(1,336.98) 484.55	837.3
d) Finance costs	93.30	71.98	51.20	165.28	75.28	213.09	94.52	72.74	51.89	167.26	76.07	215.
e) Depreciation and amortization expense	148.19	152.32	150.28	300.51	312.57	616.00	152.49	156.41	154.35	308.90	320.65	632.
f) Learning Solution Execution Charges	314.56	287.77	271.14	602.33	592.87	1,174.48	136.76	104.06	60.81	240.83	208.19	427.
g) Other Expenditure Total Expenses	96.43 789.08	62.24 697.19	122.93 2,461.95	158.67	193.07 3,227.08	462.21 6,102.46	330.21 920.60	339.42 869.61	393.81 2,582.69	669.62 1,790.21	717.52	1,560.0
V Profit before exceptional items and tax (III-IV)	78.59	112.08	417.10	190.67	555.19	647.70	102.81	(13.95)	496.99	88.86	626.96	737.
VI) Exceptional Items VII Profit before extraordinary items and tax (V-	-	-	-	-		-		-	· ·	-		-
/1)	78,59	112.08	417.10	190.67	555.19	647.70	102.81	(13.95)	496.99	88.86	626.96	737.6
VIII Extraordinary Items IX Profit before tax (VII-VIII) X Tax Expenses	78.59	112.08	417.10	190.67	555.19	647.70	102.81	(13.95)	496.99	88.86	626.96	737.0
a) Cuffent Tax	31.53	82.51	137.57	114.04	198.14	212.40	31.53	82.51	137.57	114.04	209.36	226.4
b) Deferred Tax	(40.59)	(19.74)	(10.18)	(60.33)	(20.87)	(16.26)	(44.29)	(20.17)	(11.47)	(64.46)	(22.86)	(25.3
c) Tax Expense relating to earlier years (Net)	9.68	-	-	9.68	7.12	(22.38)	9.68		· · · · ·	9.68	7.12	(22.4
XI Profit/(Loss) for the period from continuing operations (IX-X)	77.97	49.31	289.71	127.28	370.80	473.94	105.89	(76.29)	370.89	29.60	433.34	558.9
XII Profit/(Loss) from discontinued operations			-	-		-	-	-		-	-	-
XIII Tax Expense of discontinued operations	-		-	-		-	-		-	-	-	
XIV Profit /Loss from discontinued operations												
after tax) (XII-XIII) XV) Profit/(Loss) for the period (XI+XIV)	77.97	49.31	289.71	127.28	370.80	473.94	105.89	(76.29)	370.89	29.60	433.34	558.9
Attributable to : (a) Shareholders of the company							105.89	(76.29)	342.48	29.60	411.46	530.5
(b) Non controlling interest							-	-	28.41	-	21.88	28.4
XVI Other Comprehensive Income							-					
(A) (i) Items that will not be reclassified to profit												1
or loss	(37.35)	37.75	6.72	0.40	13.45	151.01	(35.12)	39.98	7.76	4.87	15.52	159.9
(ii) Income tax relating to Items that will not be	10.87	(10.99)	(1.96)	(0.12)	(3.92)	(43.97)	10.29	(11.57)	(2.24)	(1.28)	(4.46)	(46.)
reclassified to profit or loss (B) (i) Items that will be reclassified to profit or	10.07	(10.99)	(1.80)	(0.12)	(0.92)	(43.87)	10.23	(11.07)	(6.64)	(1.20)	(4.40)	(40.
oss				-	-	-	-	-	· · ·		-	
(ii) Income tax relating to Items that will be												
reclassified to profit or loss Total Other Comprehensive Income	(26.48)	26.76	4.76	0.28	9.53	107.04	(24.83)	28.41	5.52	3.59	11.06	113.
XVII) Total Comprehensive Income (XV+XVI)	51.49	76.07	294.47	127.56	380.33	580.98	81.06	(47.88)	376.41	33.19	444.40	672.
(a) Shareholders of the company							81.06	(47.88)	347.73	33.19	421.98	643.
(b) Non controlling interest Earning per share (in Rs.)									28.68	-	22.42	29.
Basic	0.10	0.06	0.37	0.16	0.47	0.60	0.13	(0.10)	0.43	0.04	0.52	
Diluted	0.10	0.06	0.37	0.16	0.47	0.60	0.13	(0.10)	0.43	0.04 1.582.50	0.52	1,582.
Paid-up Equity Capital (F.V. Rs 2/- each) Reserve excluding revaluation reserves as per	1.582.50	1,582.50	1,582.50	1.582.50	1.582.50	12508.10	1,002.00	1,302.30	1,302.50	1.002.00	1.002.00	12627
palance sheet of previous accounting year												
Segmentwise revenue, results and capital												
employed Segment Revenue												
- Software & E-Governance Services	26.19	26.19	141.53	52.38	271.82	311.68	26.19	26.19	141.53	52.38	271.82	
- Learning Solutions	662.81	649.29	2,547.19	1,312.10	3,215.51	5,908.04	662.81	649.29	2,547.19	1,312.10	3,215.51	5,906.
- Wind Power Generation	33.72	32.68	66.15	66.40	114.48	157.79	33.72	32.68	66.15	66.40	114.48	
- Hotel	2.64	1.69	-	4.33	-	3.78	2.04 132.70	0.95 29.13	193.46	2.99 161.83	316.23	3. 652.
- Others Total Segment Revenue	725.36	709.85	2,754.87	1,435.21	3,601.81	6,381.29	857.46	738.24	2,948.33	1,595.70	3,918.04	7,031.
Other income (inclding exceptional items)	142.31	99.42	124.18	241.73	180.46	368.87	165.95	117.42	131.35	283.37	193.63	
Total Revenue Segment pet profit	867.67	809.27	2,879.05	1,676.94	3,782.27	6,750.16	1,023.41	855.66	3,079.68	1,879.07	4,111.67	1,439.
Segment net profit - Software Services	(9.15)	(7.80)	43.77	(16.95)	50.22	44.69	(9.15)	(7.80)	43.77	(16.95)	50.22	44.
- Learning Solutions	(42.48)	36.09	233.35	(6.39)	311.94	278.79	(42.48)	36.09	233.35	(6.39)	311.94	278.
 Wind Power Generation 	(2.53)	(5.58)	24.88	(8.11)	30.62	(8.49)	(2.53)	(5.58)	24.88	(8.11)	30.62	
- Hotel	(0.91)	(1.41)	-	(2.32)	-	(0.25)	(0.91) 0.58	(1.41) (144.03)	72.72	(2.32) (143.45)	58.60	(0.51.
- Others Total Segment profit	(55.07)	21.30	302.00	(33.77)	392.78	314.74	(54.49)	(144.03)	374.72	(177.22)	451.38	365.
Other income (inclding exceptional items)	142.31	99.42	124.18	241.73	180.46	368.87	165.95	117.42	131.35	283.37	193.63	407.
Total profit	87.24	120.72	426.18	207.96	573.24	683.61	111.46	(5.31)	506.07	106.15	645.01	
Unallocable expenses	8.65 78.59	8.64 112.08	9.08 417.10	17.29 190.67	18.05 555.19	35.91 647.70	8.65 102.81	8.64 (13.95)	9.08 496.99	17.29 88.86	18.05 626.96	
Profit before tax Segment capital employed (See note 3)	NA	NA	417.10 NA	NA NA	NA	NA	NA	NA	NA	NA	NA	NA

	Standalone		Consolidated	
Particulars	As at	As at	As at	As at
	30-Sep-24 Unaudited	31-Mar-24 Audited	30-Sep-24 Unaudited	31-Mar-2 Audited
SETS	Unaudited	Audited	onaudited	Aduited
ASSETS				
. Non-current assets		0 500 07	2.285.25	2.629.0
.) Property, Plant & Equipments	2,164.41 1,954.20	2,503.07 1,675.56	1.954.20	1.675.
.) Capital work in progress	21.01	22.53	30.93	33.
.) Intangible Assets .) Financial Assets	2			
	2,567.12	1,305.27	6.20	4.
(i) Trade Receivables	446.61	446.61	446.61	446
(iii) Other Financial Assets	175.21	98.70	1,275.21	255
.) Deferred tax assets (net)	111.22	51.01	121.64	58
.) Non current tax assets	763.27	902.61	763.27	902
.) Other non-current assets	150.09 8,353.14	252.12 7.257.48	183.13 7,066.44	285 6.290
Sub-total-Non-current assets	0,353.14	1,201.40	7,000.44	0,250
. Current assets				
.) Inventories		17.78	-	23
b.) Financial assets	7.884.26	6,955.75	8,147.02	7,122
i) Trade Receivables	30.38	63.58	188.59	307
ii.) Cash and Cash Equivalents iii.) Bank Balances other than (ii) above	4,700.94	4,673.99	5.302.83	5.090
m.) Bank Balances one man (n) souve	-	-	400.00	400
v) other financial asset	75.92	91.75	93.05	101
.) Current Tax Assets (Net)	448.41	378.10	483.93	399
1.) Other current assets	458.40	515.74	543.66	578
Sub-total-current assets	13,598.31	12,696.69	15,159.08	14,021
TOTAL - ASSETS	21,951.45	19,954.17	22,225.52	20,312
UITY AND LIABILITIES				
3. EQUITY AND LIABILITIES				
I. Equity a.) Equity Share Capital	1,582.50	1,582.50	1,582.50	1,582
a) Other Equity	12,319.16	12,508.10	12,344.26	12,627
Equity attributable to owners of compucom software limited	13,901.66	14,090.60	13,926.76	14,210
Von-controlling interest				
Total Equity			13,926.76	14,210
2. Won-current Liabilities				
a.) Financial Liabilities	0.08	0.08	0.08	0
#) Trade Payable Other than dues of SME	577.03	577.03	577.03	577
iii) Other Financial Liabilities	275.28	91.17	287.15	10:
ii.) Other Financial Liabilities b.) Provisions	83.27	73.89	155.79	13
Sub-total-Non current liabilities	935.66	742.17	1,020.05	817
Sub-total-you current habilities	1			
Current liabilities			5,939.47	3,86
Current liabilities	5 0 20 47	3 963 50	0,000.47	5,00.
Current liabilities	5,939.47	3,863.52		1
Current liabilities	5,939.47	3,863.52	11.48	1
Current liabilities		147.16	109.65	175
Current liabilities a.) Financial Labilities i.) Borrowings A) Total outstanding dues of micro enterprises and small enterprises B) Total outstanding dues of creditors other than micro enterprises and small enterprises	11.48 81.29 528.62	147.16 636.57	109.65 543.06	650
Current liabilities a.) Financial Liabilities i.) Borrowings B.) Trade purables A) Total outstanding dues of micro enterprises and small enterprises B) Total outstanding dues of creditors other than micro enterprises and small enterprises II) other Financial Liabilities	11.48 81.29 528.62 59.68	147.16 636.57 85.77	109.65 543.06 102.48	650 120
Current liabilities a. Financial Liabilities (1) Borrowings A) Total outstanding dues of micro enterprises and small enterprises B) Total outstanding dues of creditors other than micro enterprises and small enterprises II) Other current liabilities b.) Other current liabilities c.) Providens	11.48 81.29 528.62 59.68 167.15	147.16 636.57 85.77 175.98	109.65 543.06 102.48 246.13	650 126 255
Current liabilities a.) Financial Liabilities i.) Borrowings Marcel Custanding dues of micro enterprises and small enterprises B) Total outstanding dues of micro enterprises and small enterprises B) Total outstanding dues of micro enterprises and small enterprises B) Total outstanding dues of micro enterprises and small enterprises B) Total outstanding dues of micro enterprises and small enterprises B) Total outstanding dues of micro enterprises and small enterprises B) Total outstanding dues of micro enterprises and small enterprises Contemport itabilities c) Provisions d) Current tax liabilities	11.48 81.29 528.62 59.68 167.15 326.44	147.16 636.57 85.77 175.98 212.40	109.65 543.06 102.48 246.13 326.44	65 12 25 21
Current liabilities a.) Financial Liabilities () Borrowings A) Total outstanding dues of micro enterprises and small enterprises B) Total outstanding dues of creditors other than micro enterprises and small enterprises iii.) Other Financial Liabilities b.) Other current liabilities c) Provision d) Current tax liabilities Sub-total-current liabilities	11.48 81.29 528.62 59.68 167.15	147.16 636.57 85.77 175.98	109.65 543.06 102.48 246.13	65 12 25 21
Current liabilities a.) Financial Liabilities i.) Borrowings Marcel Custanding dues of micro enterprises and small enterprises B) Total outstanding dues of micro enterprises and small enterprises B) Total outstanding dues of micro enterprises and small enterprises B) Total outstanding dues of micro enterprises and small enterprises B) Total outstanding dues of micro enterprises and small enterprises B) Total outstanding dues of micro enterprises and small enterprises B) Total outstanding dues of micro enterprises and small enterprises Contemport itabilities c) Provisions d) Current tax liabilities	11.48 81.29 528.62 59.68 167.15 326.44	147.16 636.57 85.77 175.98 212.40	109.65 543.06 102.48 246.13 326.44	650 120 255 212 5,28

NOTES:
1. The above results have been reviewed by the Audit Committee, approved and taken on record by the Board of Directors of the Company at its meeting held on November 11, 2024. A limited review of the same has also been carried out by the Statutory Auditors of the Company.

Previous periods figures have been regrouped/rearranged wherever necessary.
 Segregation of capital employed between segments (except wind power generation segment, wherein the capital employed is Rs. 1,047.37 lacs) is not practicable as most of the fixed assets and liabilities are not identifiable with particular segments and are used interchangeably.

4. The above financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act., 2013 read with rule 3 of the Companies (Indian Accounting Standards) rules, 2015 as amended.

5. Quarterly results may not be true indicators of annual results as quarterly results/annual results may vary due to peculiar nature of Govt. co d incon

Compucom Software Limited Regd. Office: IT 14-15, EPIP, SITAPURA, JAIPUR-302022 Unaudited Statement of Cash Flows

6. Statement of Cash Flow is attached in Annexure A.

Place: Jaipur Date : November 11, 2024

Results can also be seen on Annexure A ny's

SOFTW -IICOL gran 2 om Software Limited 1 JAIPUR õ ndra Kumar Surana Managing Director DIN : 00340866 *

Rs In Lakhs

		C				
Particulars	Six months ended		Year ended	Six months ended		Year ended
	30-Sep-24 Unaudited		31-Mar-24 Audited	30-Sep-24 Unaudited	30-Sep-23	31-Mar-2
Cash Flow from Operating Activities	Ollauditeu	onaudited	Audited	Unaudited	Unaudited	Audited
Profit BeforeTax	190.67	555.19	647.70	88.86	626.96	737.6
Adjustments to reconcile profit to net cash provided by operating activities :	130.07	555.15	047.70	00.00	020.90	131.0
Interest expenses	166.99	62.75	190.49	168.97	63.54	192.4
Interest Income	(185.39)		(323.15)	(228.23)	(172.55)	(363.1
Depreciation	300.51	312.57	616.00	308.90	320.65	632.5
Provision for Gratuity	11.25	32.62	29.78	24.93	44.74	56.4
Profit on sale of fixed assets	(34.48)		25.10	0.0000000000000000000000000000000000000	44.74	30.4
Fair value adjustment		1 1	-	(34.48)	-	
Operating Profit before Working Capital Changes	(1.85) 447.70	(1.00) 803.85	(2.20)	(1.86)	(1.01)	
Net changes in assets and liabilities	447.70	603.65	1,158.62	327.09	882.33	1,253.6
Trade Receivables	(928.50)	(2.896.24)	(4151.96)	(4 004 74)	(0.000.04)	111010
Inventory	(928.30)	(1,336.98)	(4151.96)	(1,024.74) 23.14	(2,999.64)	
Other Current & Non Current Assets	244.23	(1,338.58)	314.91	199.57	(1,336.98) (361.90)	
Current & Non Current Liabilities	(14.62)	(283.54)				
Cash Generated from Operations	(14.62) (233.41)	(3,693.74)	(548.10) (3,237.36)	(13.51)	69.85	(531.2
Income Tax Paid	(233.41) (9.68)		(187.32)	(488.45)	(3,746.34)	
Net Cash Flow from Operations	(243.09)	(7.12) (3,700.86)	(3,424.68)	(9.68) (498.13)	(7.12) (3,753.46)	(201.2 (3,319.3
Cash Flow from Investing Activities :						
Interest Income	185,39	158.28	323.15	228.23	172.55	363.1
Purchase of Fixed Assets	(284.49)	(167.17)	(436.13)	(286.80)	(172.36)	(448.7
Loans and advances made	-	- 1	- 1	- 1	1 - 1	(400.0
Sale of fixed assets	80.00	-		80.00		
Sale in Shares, Mutual funds and NSC		-	19.87	-		19.8
Investment in Shares, Mutual funds and NSC	(1,260.00)	-	(846.45)			(418.9
Increase / Decrease in unpaid dividend a/c & FDRs having maturity more than 3 months	(26.95)	(1,483.80)	(1700.76)	(212.74)	(1,300.37)	(1685.
Increase / Decrease in FDRs having maturity more than 12 months	(76.51)	(389.35)	30.51	(1,019.94)	(399.38)	(90.8
Net Cash flow From Investing Activities	(1,382.56)	(1,882.04)	(2,609.81)	(1,211.25)	(1,699.56)	(2,661.
Cash Flows from Financing Activities :						
Interest expenses	(166.99)	(62.75)	(190.49)	(168.97)	(63.54)	(192.4
(Decrease)/Increase in Loan Funds	2,075.94	2,852.78	3759.21	2,075.95	2,852.78	3759.2
Dividend Paid (Including Dividend Tax)	(316.50)	-	(316.50)	(316.50)	-,	(316.5
Net Cash Flow From Financing Activities	1,592.45	2,790.03	3,252.22	1,590.48	2,789.24	3,250.
Net Increase/(Decrease) in Cash and Cash Equivalents	(33.20)	(2,792.87)	(2.782.27)	(118.90)	(2,663.78)	(2,730.2
Cash and Cash Equivalents at the beginning of the year	63.58	2.845.85	2845.85	307.49	3,037.73	3,037.7
Cash and Cash Equivalents at the end of the year	30.38	52.98	63.58	188.59	373.95	307.4





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S. Misra & Associates Chartered Accountants 3-C, III Floor, Tilak Bhawan, Tilak Marg, C-Scheme, Jaipur-302005 Ph. +91-9929555000,0141-4004382,83,84 e-mail : admin@casma.co.in, smisra@casma.co.in

Independent Auditor's Limited Review Report for the Quarter ended and Year to Date Unaudited Standalone Financial Results of Compucom Software Limited ("the Company") pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

To, The Board of Directors, Compucom Software Limited Jaipur

- 1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Compucom Software Limited** ("the Company") for the quarter ended on **September 30, 2024**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
- 2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Financial Statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and



Page 1 of 2

S. Misra & Associates

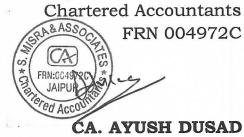
Chartered Accountants

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 stated 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 misstatement.

Place: Jaipur Date: November 11, 2024

FOR S MISRA & ASSOCIATES



Partner Membership No. 431973 UDIN: 24431973BKERRU1015



S. Misra & Associates Chartered Accountants 3-C, III Floor, Tilak Bhawan, Tilak Marg, C-Scheme, Jaipur-302005 Ph. +91-9929555000, 0141-4004382,83,84 e-mail : admin@casma.co.in, smisra@casma.co.in

Independent Auditors' Limited Review Report for the Quarter ended and year to date Unaudited Consolidated Financial Results of Compucom Software Limited pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

To, The Board of Directors, Compucom Software Limited Jaipur

- 1. We have reviewed the accompanying Statement of Consolidated Financial Results of **Compucom Software Limited** ("the Parent") and its subsidiary **CSL Infomedia Private Limited** (the Parent and its subsidiaries together referred to as "the Group") for the Quarter ended **September 30, 2024** ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 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 Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant



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matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

- 4. The Statement includes the results of the following entity
 - CSL Infomedia Private Limited.
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the subsidiary auditors and 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.

Place: Jaipur Date: November 11, 2024

FOR S MISRA & ASSOCIATES

AS Chartered Accountants FRN 004972C FRN:00497 IAIPUR ed Accou CA. AYUSH DUSAD Partner

Membership No. - 431973 UDIN: 24431973BKERRV1028