

# COMPUCOM

## Software Limited

IT: 14-15 EPIP, Sitapura, Jaipur -302022  
(Rajasthan) (India)  
Tel. 91-141-2770131, 5115901-02  
Fax: 91-141-2770335, 5115905  
Email: [fin@compucom.co.in](mailto:fin@compucom.co.in)  
CIN: L72200RJ1995PLC009798

No.: CSL/BSE/NSE/CSE/21-22/

Date: - 12.11.2021

To,

1) BSE Limited

Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai-400001.  
Email- [corp.compliance@bseindia.com](mailto:corp.compliance@bseindia.com)  
Stock Code: 532339

(BY BSE LISTING CENTRE)

2) National Stock Exchange of India Ltd

Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex, Bandra (E), Mumbai-400051  
Email- [cmlist@nse.co.in](mailto:cmlist@nse.co.in)  
Stock Code: COMPUSOFT

(BY NSE NEAPS)

3) The Calcutta Stock Exchange Limited

7, Lyons Range, Dalhousie  
Kolkata: 700001  
West Bengal  
Email- [listing@csl-india.com](mailto:listing@csl-india.com)  
Stock Code: 13335

(BY E-MAIL)

Sub: - Outcome of Board Meeting held on Friday, 12<sup>th</sup> November 2021 pursuant to Regulation 30 of 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 Friday, 12<sup>th</sup> November, 2021 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 5:20 P. M., inter alia transacted following businesses:

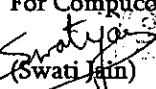
1. Approved the un-audited Standalone and Consolidated Financial Results for the quarter and half year ended on 30<sup>th</sup> September 2021 along with the Statement of Assets and Liabilities as on that date and Cash Flow Statement for the half year ended on 30<sup>th</sup> September 2021 pursuant to Regulation 33 of Listing Regulations (enclosed herewith)  
Furthermore, the extract of the Un-Audited Financial results 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 30<sup>th</sup> September 2021 (enclosed herewith).

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 15<sup>th</sup> November, 2021 for the Designated Persons of the Company and their immediate relatives.

You are requested to take note of above.

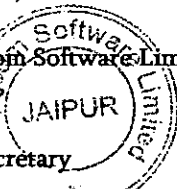
Thanking You,

For Compucom Software Limited

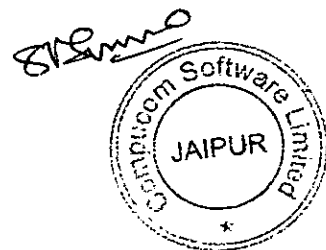
  
(Swati Jain)  
Company Secretary

FCS: 8728

Encl: a/a



Compucom Software Limited												
Regd. Office: IT 14-15, EPIP, SITAPURA, JAIPUR-302022												
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/ HALF YEAR ENDED ON SEPTEMBER 30, 2021												
email : <a href="mailto:cs@compucom.co.in">cs@compucom.co.in</a> , website : <a href="http://www.compucom.co.in">www.compucom.co.in</a> , CIN : L72200RJ1995PLC009795												
(Rs. in lakhs)												
Particulars	Standalone (India Operations)						Consolidated (India Operations)					
	Quarter ended			Half Year ended			Quarter ended			Half Year ended		
	30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21	30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from operations	600.79	571.68	375.15	1,172.47	731.71	1,576.22	879.98	597.88	408.81	1,277.98	816.13	1,727.02
II Other income	460.88	506.62	78.06	868.60	155.93	755.99	488.42	510.53	85.10	978.85	175.28	808.79
III Total Income (I+II)	1,061.77	1,080.30	453.21	2,142.07	887.64	2,332.21	1,148.40	1,108.51	493.91	2,256.81	991.41	2,535.81
IV Expenses												
a) Purchase of stock in trade	-	-	-	-	-	18.53	-	-	-	-	-	18.53
b) Changes in inventories of finished goods, work in progress and products for sale	-	-	-	-	-	(15.24)	-	-	-	-	-	(15.24)
c) Employee benefit expenses	208.86	207.09	184.26	415.95	345.32	779.87	247.54	243.04	221.59	490.58	417.61	898.71
d) Finance costs	13.22	8.48	11.50	22.70	25.88	54.94	13.61	10.06	12.15	23.87	26.57	57.12
e) Depreciation and amortization expense	54.30	54.21	35.41	108.51	70.83	149.06	58.20	58.12	38.71	116.32	77.37	102.43
f) Learning Solution Execution Charges	248.55	248.31	128.64	497.86	257.91	880.73	186.74	186.16	87.14	382.90	194.91	513.99
g) Other Expenditure	134.53	85.02	54.21	219.55	104.21	331.25	218.76	187.11	86.58	405.87	226.81	639.69
Total Expenses	659.46	605.11	414.02	1,264.57	804.13	1,977.14	724.85	694.49	466.17	1,419.34	945.47	2,273.23
V Profit before exceptional items and tax (III-IV)	402.31	475.19	37.19	877.50	83.51	357.07	423.55	414.02	27.74	837.57	45.94	262.58
VI Exceptional items	-	-	-	-	-	-	-	-	-	-	-	-
VII Profit before extraordinary items and tax (V-VI)	402.31	475.19	37.19	877.50	83.51	357.07	423.55	414.02	27.74	837.57	45.94	262.58
VIII Extraordinary items	-	-	-	-	-	-	-	-	-	-	-	-
IX Profit before tax (VII-VIII)	402.31	475.19	37.19	877.50	83.51	357.07	423.55	414.02	27.74	837.57	45.94	262.58
X Tax Expenses												
a) Current Tax	108.83	104.80	5.63	214.43	12.75	54.42	109.64	104.79	5.63	214.43	12.75	54.42
b) Deferred Tax	0.52	10.36	8.73	10.88	15.27	20.59	0.29	10.11	8.41	10.40	14.86	18.69
c) Tax Expense relating to earlier years (Net)	14.97	-	-	14.97	-	26.75	14.97	-	-	14.97	-	26.96
XI Profit/(Loss) for the period from continuing operations (IX-X)	277.19	360.03	22.83	637.22	55.49	255.31	298.65	299.12	13.70	597.77	18.53	182.51
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)	277.19	360.03	22.83	637.22	55.49	255.31	298.65	299.12	13.70	597.77	18.53	182.51
Attributable to:												
(a) Shareholders of the company	-	-	-	-	-	-	291.15	320.44	16.90	611.59	31.47	194.99
(b) Non controlling interest	-	-	-	-	-	-	7.50	(21.32)	(3.20)	(13.82)	(12.94)	(32.45)
XVI Other Comprehensive Income												
(A) (i) Items that will not be reclassified to profit or loss	(3.95)	(3.95)	(0.55)	(7.90)	(1.10)	(15.79)	(3.28)	(3.28)	(0.93)	(6.56)	(1.82)	(13.13)
(ii) Income tax relating to items that will not be reclassified to profit or loss	1.02	1.03	0.14	2.05	0.28	4.11	0.85	0.85	0.21	1.70	0.41	3.42
(B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	(2.83)	(2.92)	(0.41)	(5.85)	(0.82)	(11.68)	(2.43)	(2.43)	(0.72)	(4.86)	(1.21)	(9.71)
Total Other Comprehensive Income	(2.83)	(2.92)	(0.41)	(5.85)	(0.82)	(11.68)	(2.43)	(2.43)	(0.72)	(4.86)	(1.21)	(9.71)
XVII Total Comprehensive Income (XV+XVI)	274.26	357.11	22.42	631.37	54.67	243.63	296.22	296.69	12.98	592.91	17.32	182.80
(a) Shareholders of the company	-	-	-	-	-	-	288.54	317.84	16.29	605.38	30.39	184.59
(b) Non controlling interest	-	-	-	-	-	-	7.68	(21.15)	(3.31)	(13.47)	(13.07)	(31.79)
Earnings per share (In Rs.)												
(i) Basic	0.35	0.46	0.03	0.81	0.07	0.32	0.37	0.40	0.02	0.77	0.04	0.25
(ii) Diluted	0.35	0.46	0.03	0.81	0.07	0.32	0.37	0.40	0.02	0.77	0.04	0.25
Paid-up Equity Capital (P.V. Rs 2/- each)	1,582.50	1,582.50	1,582.50	1,582.50	1,582.50	1,582.50	1,582.50	1,582.50	1,582.50	1,582.50	1,582.50	1,582.50
Reserve excluding revaluation reserves as per balance sheet of previous accounting year	-	-	-	-	-	11,003.64	-	-	-	-	-	11,105.90
Segmentwise revenue, results and capital employed												
Segment Revenue												
- Software & E-Governance Services	176.93	163.10	132.75	340.03	259.08	573.55	176.93	163.10	132.75	340.03	259.08	573.55
- Learning Solutions	346.13	343.63	179.93	898.76	357.75	830.37	346.13	343.63	179.93	898.76	357.75	830.37
- Wind Power Generation	77.73	64.95	62.47	142.66	114.88	174.30	77.73	64.95	62.47	142.66	114.88	174.30
- Others	-	-	-	-	-	-	79.19	26.30	33.66	105.49	84.42	148.80
Total Segment Revenue	600.79	571.68	375.15	1,172.47	731.71	1,578.22	679.98	597.98	408.81	1,277.98	816.13	1,727.02
Other Income (net)	460.88	506.62	78.06	868.60	155.93	755.99	488.42	510.53	85.10	978.85	175.28	808.79
Total Revenue	1,061.77	1,080.30	453.21	2,142.07	887.64	2,332.21	1,148.40	1,108.51	493.91	2,256.81	991.41	2,535.81
Segment net profit												
- Software Services	(13.86)	(10.33)	(10.52)	(24.19)	(18.25)	(103.42)	(13.86)	(10.33)	(10.52)	(24.19)	(18.25)	(103.42)
- Learning Solutions	(81.39)	(34.13)	(35.59)	(95.52)	(83.31)	(252.49)	(81.39)	(34.13)	(35.59)	(95.52)	(83.31)	(252.49)
- Wind Power Generation	23.64	18.02	14.90	41.66	22.47	(12.31)	23.64	18.02	14.90	41.66	22.47	(12.31)
- Others	-	-	-	-	-	-	13.80	(83.98)	(18.49)	(49.28)	(56.92)	(147.29)
Total Segment profit	(51.61)	(26.44)	(31.21)	(78.05)	(57.09)	(388.22)	(51.61)	(26.44)	(31.21)	(78.05)	(57.09)	(388.22)
Other Income	460.88	506.62	78.06	868.60	155.93	755.99	488.42	510.53	85.10	978.85	175.28	808.79
Total Profit	409.37	482.18	44.85	889.55	88.84	387.77	436.81	421.01	35.40	851.62	61.27	263.26
Unallocable expenses	7.06	6.99	7.96	14.05	15.33	30.70	7.06	6.99	7.96	14.05	15.33	30.70
Profit before tax	402.31	475.19	37.19	877.50	83.51	357.07	423.55	414.02	27.74	837.57	45.94	262.58
Segment capital employed ( See note 3)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA



**Statement of Assets and Liabilities**  
as at September 30, 2021

Rs. in Lakhs

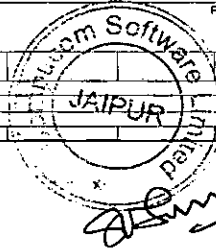
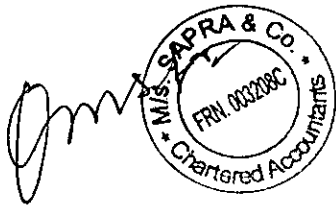
Particulars	Standalone		Consolidated	
	As at	As at	As at	As at
	30-Sep-21 Unaudited	31-Mar-21 Audited	30-Sep-21 Unaudited	31-Mar-21 Audited
<b>ASSETS</b>				
<b>A. ASSETS</b>				
<b>1. Non-current assets</b>				
a.) Property, Plant & Equipments	1,212.67	1,315.65	1,338.34	1,447.66
b.) Capital work in progress	2,680.81	1,177.80	2,680.81	1,177.80
c.) Intangible Assets	1.79	1.06	18.60	20.22
d.) Intangible Assets under development			24.95	24.98
e.) Investment in subsidiaries	455.00	455.00		
<b>f.) Financial Assets</b>				
(i) Investments	309.96	150.89	310.42	151.33
(ii) Trade Receivables	843.05	843.05	843.05	843.05
(iii) Other Financial Assets	685.71	30.62	719.91	142.48
g.) Deferred tax assets (net)	161.78	170.61	156.98	165.58
h.) Non-current tax assets	527.14	529.11	527.14	529.11
i.) Other non-current assets	80.07	104.07	80.57	104.55
<b>Sub-total-Non-current assets</b>	<b>6,957.98</b>	<b>4,778.78</b>	<b>6,699.90</b>	<b>4,606.68</b>
<b>2. Current assets</b>				
a.) Inventories	15.24	15.24	20.60	20.60
<b>b.) Financial assets</b>				
(i) Trade Receivables	3,244.68	2,787.49	3,343.79	2,844.98
(ii) Cash and Cash Equivalents	315.35	2,289.81	502.24	2,540.40
(iii) Bank Balances other than (ii) above	3,732.40	3,053.62	3,937.72	3,324.81
(iv) Other financial asset	58.78	68.53	68.36	69.93
c.) Current Tax Assets (Net)	629.11	706.68	590.81	753.16
d.) Other current assets	788.54	434.50	857.64	488.65
<b>Sub-total-current assets</b>	<b>8,074.11</b>	<b>9,392.75</b>	<b>9,419.26</b>	<b>10,072.53</b>
<b>TOTAL - ASSETS</b>	<b>15,632.09</b>	<b>14,171.51</b>	<b>16,119.26</b>	<b>14,679.41</b>
<b>EQUITY AND LIABILITIES</b>				
<b>B. EQUITY AND LIABILITIES</b>				
<b>1. Equity</b>				
a.) Equity Share Capital	1,582.50	1,582.50	1,582.50	1,582.50
b.) Other Equity	11,397.84	11,003.84	11,474.91	11,105.60
<b>Equity attributable to owners of compucum software limited</b>	<b>12,980.34</b>	<b>12,586.34</b>	<b>13,057.41</b>	<b>12,688.40</b>
Non-controlling interest			266.41	299.87
<b>Total Equity</b>			<b>13,343.82</b>	<b>12,988.27</b>
<b>2. Non-current Liabilities</b>				
<b>a.) Financial Liabilities</b>				
(i) Borrowings		217.75		217.75
(ii) Trade Payable, Other than dues of SME	577.03	577.03	577.03	577.03
(iii) Other Financial Liabilities	67.54	67.54	69.03	69.03
b.) Provisions	147.42	132.04	169.85	153.12
<b>Sub-total-Non current liabilities</b>	<b>791.99</b>	<b>694.36</b>	<b>815.91</b>	<b>1,016.83</b>
<b>Current liabilities</b>				
<b>a.) Financial Liabilities</b>				
(i) Borrowings	858.83	3.39	891.33	3.39
(ii) Trade payables				
A) Total outstanding dues of micro enterprises and small enterprises	155.81	18.42	155.81	18.42
B) Total outstanding dues of creditors other than micro enterprises and small enterprises	32.21	34.53	70.39	73.52
(iii) Other Financial Liabilities	12.60	12.63	12.60	12.83
b.) Other current liabilities	205.68	145.76	232.85	188.82
c.) Provisions	326.29	321.66	327.59	323.01
d.) Current tax liabilities	268.84	54.42	268.83	54.42
<b>Sub-total-current liabilities</b>	<b>1,859.76</b>	<b>590.81</b>	<b>1,959.59</b>	<b>674.21</b>
<b>Total Current liabilities</b>				
<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>15,632.09</b>	<b>14,171.51</b>	<b>16,119.26</b>	<b>14,679.41</b>

**NOTES:**

- 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 12, 2021. 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. 1,608 lacs) is not practicable as most of the fixed assets and liabilities are not identifiable with particular segments and are used interchangeably.
- In view of pandemic relating to COVID-19, the Company is closely monitoring and assessing the situation for possible impact on the Standalone and Consolidated financial results for the quarter ended on 30th September, 2021. The company is of the view that based on its present assessment this situation does not materially impact these Standalone and Consolidated financial results. However, after COVID-19 getting new tenders/projects under different segments in which the company is operating and completion of under construction Hotel Project (new segment) as scheduled may be uncertain.
- The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The company will assess the impact of the code when it comes into effect and will record any related impact in the period the Code becomes effective.
- Statement of Cash Flow is attached in Annexure A.


Place: Jaipur  
Date: November 12, 2021

For Compucom Software Limited  
Suresh Kumar Surana  
Managing Director  
DIN: 00340866

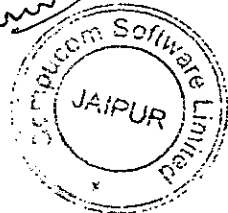


Annexure A						
Compucom Software Limited						
Regd. Office: IT 14-15, EPIP, SITAPURA, JAIPUR-302022						
Unaudited Statement of Cash Flows						
Rs. in Lakhs						
For the period ended September 30, 2021						
Particulars	Standalone			Consolidated		
	Six months ended		Year ended	Six months ended		Year ended
	30-Sep-21 Unaudited	30-Sep-20 Unaudited	31-Mar-21 Audited	30-Sep-21 Unaudited	30-Sep-20 Unaudited	31-Mar-21 Audited
<b>Cash Flow from Operating Activities</b>						
Profit Before Tax	877.50	83.51	357.07	837.57	45.94	282.58
Adjustments to reconcile profit to net cash provided by operating activities:						
Interest expenses	10.36	23.57	30.84	11.33	24.28	32.89
Interest Income	(187.40)	(151.27)	(315.00)	(177.77)	(171.87)	(356.79)
Depreciation	108.51	70.83	149.06	119.32	77.36	182.43
Provision for Gratuity	19.83	18.88	43.51	22.46	19.35	46.77
Profit on sale of Fixed Assets						
Profit on sale of investment						
Fair value adjustment	(9.07)	(2.82)	(6.23)	(9.09)	(2.83)	(6.27)
<b>Operating Profit before Working Capital Changes</b>	<b>839.73</b>	<b>40.91</b>	<b>259.25</b>	<b>800.62</b>	<b>(7.37)</b>	<b>143.81</b>
Decrease/(Increase) in Trade Receivables (Current and Non Current)	(447.19)	338.85	1,873.92	(499.81)	344.33	1,877.19
Decrease/(Increase) in Inventory (Current and Non Current)			(15.24)			(15.24)
Decrease/(Increase) in Other Current & Non Current Assets	(130.87)	183.97	116.90	(247.33)	165.50	84.69
Increase/(Decrease) in Current & Non Current Liabilities	186.75	157.43	(42.56)	170.67	131.95	(20.98)
<b>Cash Generated from Operations</b>	<b>448.42</b>	<b>731.16</b>	<b>2,182.27</b>	<b>225.35</b>	<b>634.41</b>	<b>2,069.27</b>
Income Tax Paid	(14.97)		(53.50)	(14.87)		(53.70)
<b>Net Cash Flow from Operations</b>	<b>433.45</b>	<b>731.16</b>	<b>2,138.77</b>	<b>210.38</b>	<b>634.41</b>	<b>2,015.57</b>
<b>Cash Flow from Investing Activities:</b>						
Interest Income	187.40	151.27	315.00	177.77	171.87	356.79
Purchase of Fixed Assets	(1,508.37)	(219.41)	(637.38)	(1,508.37)	(219.91)	(876.35)
Sale of Fixed Assets						
Investment in Shares, Mutual funds and NSC	(150.00)		(100.00)	(150.00)		(100.00)
Sale in Shares, Mutual funds and NSC						
Increase / Decrease in unpaid dividend a/c & FDRs having maturity more than 3 months	(658.79)	(1,295.26)	(324.15)	(812.91)	(1,300.90)	(212.38)
FDRs having maturity more than 12 months	(655.10)	401.58	1,033.45	(578.53)	437.16	996.20
<b>Net Cash flow From Investing Activities</b>	<b>(2,804.86)</b>	<b>(981.84)</b>	<b>286.91</b>	<b>(2,870.04)</b>	<b>(911.38)</b>	<b>364.26</b>
<b>Cash Flows from Financing Activities:</b>						
Interest expenses	(10.36)	(23.57)	(30.84)	(11.33)	(24.28)	(32.89)
(Decrease)/Increase in Loan Funds	637.69	(28.92)	(855.58)	670.21	(28.10)	(855.58)
Dividend Paid (Including Dividend Tax)	(237.38)	(237.38)	(237.38)	(237.38)	(237.38)	(237.38)
<b>Net Cash Flow From Financing Activities</b>	<b>389.95</b>	<b>(289.87)</b>	<b>(1,123.80)</b>	<b>421.50</b>	<b>(289.76)</b>	<b>(1,125.85)</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>(1,981.46)</b>	<b>(520.55)</b>	<b>1,301.88</b>	<b>(2,038.16)</b>	<b>(566.73)</b>	<b>1,253.98</b>
Cash and Cash Equivalents at the beginning of the year	2,296.81	994.93	994.93	2,540.40	1,286.42	1,286.42
<b>Cash and Cash Equivalents at the end of the year</b>	<b>315.35</b>	<b>474.38</b>	<b>2,296.81</b>	<b>502.24</b>	<b>719.69</b>	<b>2,540.40</b>
Cash and cash equivalents as per above comprises of the following:						
Cash and cash equivalents	315.35	474.38	2,296.81	502.24	719.69	2,540.40
Balance as per statement of cash flows	315.35	474.38	2,296.81	502.24	719.69	2,540.40

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*Sharma*





**SAPRA & CO.**  
**CHARTERED ACCOUNTANTS**

6/389, SFS, MANSAROVAR, JAIPUR (RAJ.)-302020  
CONTACT NO.: +919929032250, E-MAIL: sapraop@rediffmail.com

**LIMITED REVIEW REPORT**

To  
The Board of Directors  
Compucom Software Limited  
Jaipur

**Sub: Unaudited Standalone Financial Results for the quarter ended September 30, 2021 and for the period from April 1, 2021 to September 30, 2021.**

**Ref: Limited Review of Financial Results**

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Compucom Software Limited** ("the Company") for the quarter ended on **September 30, 2021** and year to date result for the period from **April 01, 2021 to September 30, 2021** ("the Statement"). 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.

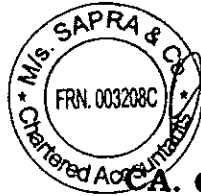
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to 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 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.

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 52 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.

**FOR SAPRA & COMPANY**  
Chartered Accountants  
FRN 003208C



Place: Jaipur  
Date: November 12, 2021

**CA. OM PRAKASH SAPRA**  
Proprietor  
Membership No.072372  
UDIN: 21072372AAAABA7792



**SAPRA & CO.**  
**CHARTERED ACCOUNTANTS**

6/389, SFS, MANSAROVAR, JAIPUR (RAJ.)-302020  
CONTACT NO.: +919929032250, E-MAIL: sapraop@rediffmail.com

**Independent Auditors' Review Report on Quarterly 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**

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 (the Parent and its subsidiaries together referred to as "the Group") for the Quarter ended **September 30, 2021** and for the period from **April 01, 2021 to September 30, 2021** ("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 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.

6. We did not review the interim financial results of subsidiary included in the consolidated unaudited financial results, whose interim financial results reflect total assets of Rs. 946.96 lacs as at September 30, 2021 and total revenues of Rs. 256.01 lacs and total net profit/(loss) after tax of Rs. (39.45) lacs and total comprehensive income/(loss) of Rs. (38.47) lacs for the quarter ended September 30, 2021 and for the period from April 01, 2021 to September 30, 2021 respectively and cash flow of Rs. (56.71) lacs for the period from April 1, 2021 to September 30, 2021, as results of the entities included in the Group. These interim 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, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.





Our opinion on the consolidated financial results is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditor.

**FOR SAPRA & COMPANY**  
Chartered Accountants  
FRN- 003208C



*Om Prakash Sapra*

**CA OM PRAKASH SAPRA**  
Proprietor  
Membership No. - 072372  
UDIN: 21072372AAAABB3988

Place: Jaipur  
Date: November 12, 2021