

Speed  
Reliability  
Value Performance

## COMPUAGE INFOCOM LTD

12<sup>th</sup> November, 2020

To,  
The Corporate Services Dept.,  
BSE Ltd.,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001.

National Stock Exchange of India Ltd.,  
Exchange Plaza,  
C-1, Block G, Bandra Kurla Complex,  
Bandra (E),  
Mumbai - 400 051.

Security Code: 532456  
ISIN: INE070C01037

Symbol: COMPINFO

**Sub: Outcome of the Board Meeting held on Thursday, 12<sup>th</sup> November, 2020**

Dear Sir/Ma'am,

Pursuant to the provisions of Schedule III, Part A, Sub-regulation 4 of Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform that a meeting of the Board of Directors of the Company was held today i.e. on Thursday, 12<sup>th</sup> November, 2020, which commenced at 5:00 p.m. and concluded at 5:25 p.m. through Audio / Visual / Video Conferencing System, inter-alia, transacted the following items of the business:

1. Considered and approved the Standalone and Consolidated Unaudited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2020.
2. Took note of the Limited Review Report issued by Chartered Accountants, M/s. Bhogilal C. Shah & Co., for the quarter ended 30<sup>th</sup> September, 2020.
3. Took note of Statement of Assets and Liabilities for the half year ended 30<sup>th</sup> September, 2020.

Kindly take the same on records and oblige.

Thanking you,

Yours faithfully,  
For Compuage Infocom Ltd.

Anmol Jolly  
Company Secretary  
Place: Mumbai



Encl:

1. Standalone and Consolidated Unaudited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2020
2. Limited Review Report on Standalone and Consolidated Unaudited Financial Results for the quarter ended 30<sup>th</sup> September, 2020
3. Statement of Assets and Liabilities for the half year ended 30<sup>th</sup> September, 2020



**COMPUAGE INFOCOM LIMITED**

Regd. Off: D-601/602 & G-601/602, Lotus Corporate Park, Graham Firth Steel Compound, Western Exp. Highway, Goregaon-East, Mumbai-400 063.  
Tel: 022-67114444. Fax: 022-67114445. Website: www.compuageindia.com  
CIN: L99999MH1999PLC15914

**Statement of Standalone & Consolidated Unaudited Financial Results for the Quarter and Half Year Ended 30th September 2020**

(Rs. in Lakhs except EPS)

Sr.No	PARTICULARS	STANDALONE												(CONSOLIDATED)											
		Quarter Ended			Half Ended			Quarter Ended			Half Ended			Quarter Ended			Half Ended								
		30/09/2020	30/06/2020	30/09/19	30/09/20	30/09/19	31/03/2020	30/09/20	30/06/2020	30/09/19	30/09/20	30/06/2020	30/09/19	30/09/20	30/06/2020	30/09/19	31/03/2020								
		Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited									
I	Revenue from operations	108769.02	55412.85	128846.92	164181.87	423250.77	108769.02	55412.85	128846.92	164181.87	423250.77	108769.02	55412.85	128846.92	164181.87	423250.77									
II	Other Income	251.56	689.30	378.83	940.86	1672.63	251.56	689.30	378.83	940.86	1672.63	251.56	689.30	378.83	940.86	1672.63									
III	<b>Total Income (I + II)</b>	<b>1,09,020.58</b>	<b>56,102.15</b>	<b>1,29,225.75</b>	<b>1,65,122.73</b>	<b>4,24,923.40</b>	<b>1,09,020.58</b>	<b>56,102.15</b>	<b>1,29,225.75</b>	<b>1,65,122.73</b>	<b>4,24,923.40</b>	<b>1,09,020.58</b>	<b>56,102.15</b>	<b>1,29,225.75</b>	<b>1,65,122.73</b>	<b>4,24,923.40</b>									
IV	Expenses:																								
a	Cost of Goods Sold	104497.86	53167.86	123732.55	157665.72	405437.19	104497.87	53167.86	123732.55	157665.72	405437.19	104497.87	53167.86	123732.55	157665.72	405437.19									
b	Employee Benefit expense	846.60	902.31	926.65	1748.91	3851.92	846.60	902.31	926.65	1748.91	3851.92	846.60	902.31	926.65	1748.91	3851.92									
c	Finance costs	1544.63	1225.00	1572.99	2769.63	6085.07	1544.63	1225.00	1572.99	2769.63	6085.07	1544.63	1225.00	1572.99	2769.63	6085.07									
d	Depreciation and amortisation expense	90.54	91.83	110.26	182.37	410.05	90.54	91.83	110.26	182.37	410.05	90.54	91.83	110.26	182.37	410.05									
e	Other Expenses	1144.14	692.00	1590.71	1836.14	5109.97	1144.14	692.00	1590.71	1836.14	5109.97	1144.14	692.00	1590.71	1836.14	5109.97									
	<b>Total Expenses</b>	<b>1,08,123.77</b>	<b>56,079.00</b>	<b>1,27,933.16</b>	<b>1,64,202.77</b>	<b>4,20,903.20</b>	<b>1,08,123.78</b>	<b>56,079.00</b>	<b>1,27,933.16</b>	<b>1,64,202.77</b>	<b>4,20,903.20</b>	<b>1,08,123.78</b>	<b>56,079.00</b>	<b>1,27,933.16</b>	<b>1,64,202.77</b>	<b>4,20,903.20</b>									
V	<b>Profit before Exceptional and Extraordinary Items and Tax (III - Total Expenses)</b>	<b>896.81</b>	<b>23.15</b>	<b>1,292.59</b>	<b>919.96</b>	<b>4,020.20</b>	<b>896.80</b>	<b>23.15</b>	<b>1,292.59</b>	<b>919.96</b>	<b>4,020.20</b>	<b>896.80</b>	<b>23.15</b>	<b>1,292.59</b>	<b>919.96</b>	<b>3,995.13</b>									
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00									
VII	<b>Profit before Tax (V - VI)</b>	<b>896.81</b>	<b>23.15</b>	<b>1,292.59</b>	<b>919.96</b>	<b>4,020.20</b>	<b>896.80</b>	<b>23.15</b>	<b>1,292.59</b>	<b>919.96</b>	<b>4,020.20</b>	<b>896.80</b>	<b>23.15</b>	<b>1,292.59</b>	<b>919.96</b>	<b>3,995.13</b>									
VIII	Tax Expense including Deferred Tax	215.70	5.55	254.32	221.25	944.18	215.70	5.55	254.32	221.25	944.18	215.70	5.55	254.32	221.25	944.18									
IX	<b>Profit (loss) for the period from continuing operations (VII - VIII)</b>	<b>681.11</b>	<b>17.60</b>	<b>1,038.17</b>	<b>698.71</b>	<b>3,076.02</b>	<b>681.11</b>	<b>17.60</b>	<b>1,038.17</b>	<b>698.71</b>	<b>3,076.02</b>	<b>681.11</b>	<b>17.60</b>	<b>1,038.17</b>	<b>698.71</b>	<b>3,050.95</b>									
X	Profit (loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00									
XI	Tax Expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00									
XII	<b>Profit (loss) from discontinued operations after tax (X - XI)</b>	<b>681.11</b>	<b>17.60</b>	<b>1,038.17</b>	<b>698.71</b>	<b>3,076.02</b>	<b>681.11</b>	<b>17.60</b>	<b>1,038.17</b>	<b>698.71</b>	<b>3,076.02</b>	<b>681.11</b>	<b>17.60</b>	<b>1,038.17</b>	<b>698.71</b>	<b>3,050.95</b>									
XIII	Other Comprehensive Income																								
XIV	(a) Items that will be reclassified to Profit & Loss																								
	- Remeasurement of Defined Employee Benefit Plans	0.00	0.00	0.00	0.00	27.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00									
	- Income Tax relating to above items	0.00	0.00	0.00	0.00	-6.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-6.80									
	(b) Items that will be reclassified to Profit & Loss																								
	- Foreign Currency Translation difference	0.00	0.00	0.00	0.00	-311.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-311.59									
	- Income Tax relating to above items	0.00	0.00	0.00	0.00	78.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.42									
	<b>Other Comprehensive Income, net of tax</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-212.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-212.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-212.97</b>									
XV	<b>Total Comprehensive Income for the period (XII + XIV) comprising Profit (loss) and Other Comprehensive Income for the period</b>	<b>681.11</b>	<b>17.60</b>	<b>1,038.17</b>	<b>698.71</b>	<b>2,863.05</b>	<b>681.11</b>	<b>17.60</b>	<b>1,038.17</b>	<b>698.71</b>	<b>2,863.05</b>	<b>681.11</b>	<b>17.60</b>	<b>1,038.17</b>	<b>698.71</b>	<b>2,837.98</b>									
XVI	Earnings per equity share (For Continuing operation) (EPS)	1.05	0.03	1.60	1.08	4.41	1.05	0.03	1.60	1.08	4.41	1.05	0.03	1.60	1.08	4.37									
XVII	Earnings per equity share (For discontinued operation)																								
XVIII	Basic and diluted EPS (Rs.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00									
XVIII	Earnings per equity share (For discontinued & continuing operation)																								
XVIII	Basic and diluted EPS (Rs.)	1.05	0.03	1.60	1.08	4.41	1.05	0.03	1.60	1.08	4.41	1.05	0.03	1.60	1.08	4.37									




**Notes:**

1. These standalone financial results have been prepared in accordance with the Indian Accounting Standards ( Ind AS) notified by the Ministry of Corporate Affairs and prescribed under Section 135 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India. This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. The Company operates only in one reportable segment. The company is engaged in Trading in Computer parts and peripherals, Software and Telecom products. The company also provides Product Support Services for Information Technology Products.
3. The COVID-19 spread has severely impacted businesses around the world. In many countries, including India, there has been severe disruption to regular business operations due to lockdown restrictions and other emergency measures imposed by the Government. The Company has resumed its operations in a phased manner as per Government Directives. Management believes that it has taken into account all the possible impact of known events arising from the pandemic in the preparation of the above results. However, the estimated impact of the pandemic might vary from the date of approval of the above results and the Company will continue to monitor any material changes to further economic conditions.
4. The Company elected to exercise the option permitted under Section 115BAA of the Income tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019. Accordingly, the Company has recognised provision for income tax for the year ended 31st March, 2020 and re-measured its Deferred Tax Assets basis the rate prescribed in the said Section.
5. The above financial results were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 12th November, 2020. The above results have been subjected to limited review by the Statutory Auditor of the Company.
6. Standalone and Consolidated Statement of Assets and Liabilities & Cash flows forms part of the notes.
7. Previous period figures have been regrouped/re-stated wherever necessary.

**Place : Mumbai**

**Dated : 12th November 2020**

**For Compugae Infocomm Limited**



**Atul Mehta**  
**Chairman and Managing Director**



# **BHOGILAL C. SHAH & CO.**

## **CHARTERED ACCOUNTANTS**

2A, Shree Pant Bhuvan, 1<sup>st</sup> floor, Sandhurst Bridge, Mumbai 400 007.  
Phone : 2361 0939

### **PARTNERS :**

<b>VIRENDRA B. SHAH</b>	<b>B.Com, L.L.B., F.C.A.</b>
<b>SNEHAL V. SHAH</b>	<b>B.Com., F.C.A., M.M. (U.S.A.)</b>
<b>SURIL V. SHAH</b>	<b>B.Com., A.C.A., M.B.A. (U.S.A.)</b>

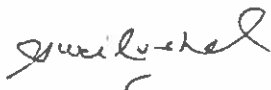
### **Limited Review Report to the Board of Directors of Compugae Infocom Limited**

We have reviewed the accompanying statement of unaudited financial results of Compugae Infocom Limited for the period ended 30<sup>th</sup> September 2020. 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 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 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 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.

*For Bhogilal C. Shah & Co.*  
*Chartered Accountants*  
*(Firm Regn. No. 101424W)*



**Suril Shah**  
**Partner**

**Membership No. 42710**  
**UDIN : 20042710AAAACK3258**  
Mumbai, November 12, 2020



# **BHOGILAL C. SHAH & CO.**

## **CHARTERED ACCOUNTANTS**

2A, Shree Pani Bhuvan, 1<sup>st</sup> floor, Sanchurst Bridge, Mumbai 400 007.  
Phone : 2361 0939

### **PARTNERS :**

<b>VIRENDRA B. SHAH</b>	<b>B.Com., L.L.B., F.C.A.</b>
<b>SNEHAL V. SHAH</b>	<b>B.Com., F.C.A., M.M. (U.S.A.)</b>
<b>SURIL V. SHAH</b>	<b>B.Com., A.C.A., M.B.A. (U.S.A.)</b>

### **Limited Review Report to the Board of Directors of Compuage Infocom Limited**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Compuage Infocom Limited ("the Parent") and its subsidiary (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended 30<sup>th</sup> September 2020 ("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. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30<sup>th</sup> June 2019 as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

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 Standard 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 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. 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.

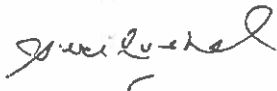
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

1. Compuage Infocom Ltd.
2. Compuage Infocom (S) Pte. Ltd.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, 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.

*For Bhogilal C. Shah & Co.*  
*Chartered Accountants*  
*(Firm Regn. No. 101424W)*



**Suril Shah**  
**Partner**  
**Membership No. 42710**  
**UDIN : 200-42710AAAACL2198**  
Mumbai, November 12, 2020



# COMPUAGE INFOCOM LIMITED

## Statement of Standalone and Consolidated Assets and Liabilities

Particulars	Standalone		Consolidated	
	30-Sep-20	31-Mar-20	30-Sep-20	31-Mar-20
	Unaudited	Audited	Unaudited	Audited
<b>ASSETS</b>				
<b>Non-current assets</b>				
Property, plant and equipment	4,841.68	5,009.28	4,841.68	5,009.28
Intangible assets	0.83	1.02	0.83	1.02
<b>Financial assets:</b>				
Investments	123.54	148.55	48.12	73.13
Others financial assets	-	1.81	-	1.81
<b>Total non-current assets</b>	<b>4,966.05</b>	<b>5,160.66</b>	<b>4,890.63</b>	<b>5,085.24</b>
<b>Current assets</b>				
Inventories	24,990.78	33,795.26	24,990.78	33,795.26
<b>Financial assets:</b>				
Trade receivables	51,124.40	55,425.77	51,262.15	55,425.77
Cash and cash equivalents	549.60	911.50	552.94	914.90
Bank balances other than above	7,266.87	7,052.01	7,266.87	7,052.01
Loans	501.57	506.46	501.57	506.46
Other financial assets	1,097.57	1,122.20	1,097.57	1,122.20
Current tax assets (net)	681.74	558.01	681.74	558.01
Other current assets	8,543.59	9,238.89	8,985.86	9,690.88
<b>Total current assets</b>	<b>94,756.12</b>	<b>1,08,610.10</b>	<b>95,339.48</b>	<b>1,09,065.49</b>
<b>TOTAL ASSETS</b>	<b>99,722.17</b>	<b>1,13,770.76</b>	<b>1,00,230.11</b>	<b>1,14,150.73</b>
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
Equity share capital	1,299.52	1,299.52	1,299.52	1,299.52
Other equity	19,467.87	18,899.11	19,493.72	18,924.96
<b>Total equity</b>	<b>20,767.39</b>	<b>20,198.63</b>	<b>20,793.24</b>	<b>20,224.48</b>
<b>Liabilities</b>				
<b>Non-current Liabilities</b>				
<b>Financial Liabilities:</b>				
Borrowings	3,985.79	2,136.13	3,985.79	2,136.13
Provisions	184.88	184.88	184.88	184.88
Deferred tax liabilities (net)	411.23	411.23	411.23	411.23
<b>Total non-current liabilities</b>	<b>4,581.90</b>	<b>2,732.24</b>	<b>4,581.90</b>	<b>2,732.24</b>
<b>Current Liabilities</b>				
<b>Financial liabilities:</b>				
Borrowings	44,286.26	44,598.46	44,765.77	45,088.49
Trade payables	22,287.61	39,260.98	22,287.61	39,260.98
Other financial liabilities	6,198.53	3,472.84	6,201.11	3,336.93
Other current liabilities	1,570.48	3,477.61	1,570.48	3,477.61
Provisions	30.00	30.00	30.00	30.00
<b>Total current liabilities</b>	<b>74,372.88</b>	<b>90,839.89</b>	<b>74,854.97</b>	<b>91,194.01</b>
<b>Total liabilities</b>	<b>78,954.78</b>	<b>93,572.13</b>	<b>79,436.87</b>	<b>93,926.25</b>
<b>Total equity and liabilities</b>	<b>99,722.17</b>	<b>1,13,770.76</b>	<b>1,00,230.11</b>	<b>1,14,150.73</b>

For Compuage Infocom Limited

Atul Mehta

Chairman and Managing Director



Place: Mumbai

Date: 12th November, 2020.



<b>COMPUAGE INFOCOM LIMITED</b>			
<b>Standalone Statement of Cash Flows for the period ended September 30, 2020</b>			
(₹ In Lakhs)			
	September 30, 2020	March 31, 2020	
<b>A. Cash Flows From Operating Activities</b>			
Profit before tax	919.96	4,020.20	
<b>Adjustment For:</b>			
Depreciation and amortisation expenses	182.37	419.05	
Unrealised Exchange Rate Difference (Net)	-	(317.85)	
Finance costs	2,769.63	6,085.07	
Interest income from financial assets measured at amortised cost	(940.86)	(1,661.52)	
Dividend received on current investments	-	(2.36)	
Loss on Sale of Investment	-	-	
Loss on Sale of Property, Plant & Equipment	-	-	
<b>Operating Profit Before Working Capital Changes</b>	<b>2,931.10</b>	<b>8,542.56</b>	
<b>Changes in working capital:</b>			
Decrease/(Increase) In Inventories	8,804.48	(3,656.24)	
Decrease/(Increase) In Trade Receivables	4,301.37	9,033.62	
Decrease/(Increase) In Current Loans	4.89	19.53	
Decrease/(Increase) In Other Current Assets	695.30	688.90	
Decrease/(Increase) In Other Financial Assets	24.63	(370.77)	
Increase/(Decrease) In Trade Payables	(16,973.37)	(11,487.94)	
Increase/(Decrease) In Other Financial Liabilities	2,725.69	(558.58)	
Increase/(Decrease) In Other Current Liabilities	(1,907.13)	916.64	
Increase/(Decrease) In Current provisions	-	(24.16)	
Increase/(Decrease) In Non Current provisions	-	(14.07)	
<b>Total</b>	<b>(2,324.14)</b>	<b>(5,453.07)</b>	
Income tax paid (net of refund)	(345.01)	(1,255.21)	
<b>Net Cash Inflow/(Outflow) From Operating Activities (A)</b>	<b>261.94</b>	<b>1,834.28</b>	
<b>B. Cash Flows From Investing Activities</b>			
Purchase of Property, plant and equipment	(14.58)	(37.77)	
Purchase of intangible assets	-	-	
Sale of Property, plant and equipment	-	-	
Sale/(Purchase) of Current Investments (net)	-	250.92	
Sale/(Purchase) of Non-Current Investments	26.82	(25.01)	
Proceeds from / (Payment of) fixed deposits	(214.86)	290.71	
Interest received on financial assets measured at amortised cost	940.86	1,661.52	
Dividend Received on Current Investments	-	2.36	
Loss on Sale of Investment	-	-	
<b>Net Cash Inflow/(Outflow) From Investing Activities (B)</b>	<b>738.24</b>	<b>2,142.73</b>	
<b>C. Cash Flows From Financing Activities</b>			
Proceeds from / (Repayment of) Equity Infusion	-	-	
Proceeds from / (Repayment of) Current Borrowings	(312.20)	(978.13)	
Proceeds from / (Repayment of) Non Current Borrowings	1,849.66	(150.96)	
Interest Paid	(2,769.63)	(6,085.07)	
Dividend on Equity shares (including dividend distribution tax)	(129.90)	(312.81)	
<b>Net Cash Inflow/(Outflow) From Financing Activities (C)</b>	<b>(1,362.07)</b>	<b>(7,526.97)</b>	
<b>Net Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)</b>	<b>(361.90)</b>	<b>(3,549.96)</b>	
Cash And Cash Equivalents As At Beginning Of The Year	911.50	4,461.46	
Cash And Cash Equivalents As At End Of The Year	<b>549.60</b>	<b>911.50</b>	

i) AS 7 - Statement of Cash Flows as notified under the Companies (Indian Accounting Standards) Rules, 2015.

ii) Cash flows from operating activities includes ₹ 23.11 Lakhs (March 31, 2020 : ₹ 65.49 Lakhs) being expenses towards Corporate Social Responsibility initiatives.

For Compuage Infocom Limited



Place : Mumbai  
Dated : November 12, 2020

Atul Mehta  
Chairman & Managing Director

<b>COMPUGAE INFOCOM LIMITED</b>			
<b>Consolidated Statement of Cash Flows for the period ended September 30, 2020</b>			
(₹ In Lakhs)			
	Particulars	September 30, 2020	March 31, 2020
<b>A.</b>	<b>Cash Flows From Operating Activities</b>		
	Profit before tax	919.95	3,995.13
	<b>Adjustment For:</b>		
	Depreciation and amortisation expenses	182.37	419.05
	Unrealised Exchange Rate Difference (Net)	-	(308.39)
	Finance costs	2,769.63	6,085.07
	Interest income from financial assets measured at amortised cost	(940.86)	(1,661.52)
	Dividend received on current investments	-	(2.36)
	Loss on Sale of Investment	-	-
	Loss on Sale of Property, Plant & Equipment	-	-
	<b>Operating Profit Before Working Capital Changes</b>	<b>2,931.10</b>	<b>8,526.98</b>
	<b>Changes in working capital:</b>		
	Decrease/(Increase) In Inventories	8,804.48	(3,656.24)
	Decrease/(Increase) In Trade Receivables	4,163.62	9,033.62
	Decrease/(Increase) In Current Loans	4.89	19.53
	Decrease/(Increase) In Other Current Assets	705.02	672.34
	Decrease/(Increase) In Other Financial Assets	24.63	(370.77)
	Increase /(Decrease) In Trade Payables	(16,973.37)	(11,487.94)
	Increase /(Decrease) In Other Financial Liabilities	2,864.18	(565.60)
	Increase /(Decrease) In Other Current Liabilities	(1,907.13)	916.63
	Increase /(Decrease) In Current provisions	-	(24.16)
	Increase /(Decrease) In Non Current provisions	-	(14.07)
	<b>Total</b>	<b>(2,313.69)</b>	<b>(5,476.66)</b>
	Income tax paid (net of refund)	(345.01)	(1,255.21)
	<b>Net Cash Inflow/(Outflow) From Operating Activities (A)</b>	<b>272.40</b>	<b>1,795.11</b>
<b>B.</b>	<b>Cash Flows From Investing Activities</b>		
	Purchase of Property, plant and equipment	(14.58)	(37.77)
	Purchase of intangible assets	-	-
	Sale of Property, plant and equipment	-	-
	Sale/(Purchase) of Current Investments (net)	26.82	250.92
	Sale/(Purchase) of Non-Current Investments	-	(25.01)
	Proceeds from / (Payment of) fixed deposits	(214.86)	290.71
	Interest received on financial assets measured at amortised cost	940.86	1,661.52
	Dividend Received on Current Investments	-	2.36
	Loss on Sale of Investment	-	-
	<b>Net Cash Inflow/(Outflow) From Investing Activities (B)</b>	<b>738.23</b>	<b>2,142.73</b>
<b>C.</b>	<b>Cash Flows From Financing Activities</b>		
	Proceeds from / (Repayment of) Equity Infusion	-	-
	Proceeds from / (Repayment of) Current Borrowings	(322.72)	(937.39)
	Proceeds from / (Repayment of) Non Current Borrowings	1,849.66	(150.96)
	Interest Paid	(2,769.63)	(6,085.07)
	Dividend on Equity shares (including dividend distribution tax)	(129.90)	(312.81)
	<b>Net Cash Inflow/(Outflow) From Financing Activities (C)</b>	<b>(1,372.59)</b>	<b>(7,486.23)</b>
	<b>Net Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)</b>	<b>(361.96)</b>	<b>(3,548.39)</b>
	Cash And Cash Equivalents As At Beginning Of The Year	914.90	4,463.29
	Cash And Cash Equivalents As At End Of The Year	<b>552.94</b>	<b>914.90</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.
- ii) Cash flows from operating activities includes ₹ 23.11 Lakhs (March 31, 2020 : ₹ 65.49 Lakhs) being expenses towards Corporate Social Responsibility initiatives.



For Compugae Infocom Limited

Atul Mehta  
Chairman & Managing Director

Place : Mumbai  
Dated : November 21, 2020