



Speed  
Reliability  
Value Performance

## COMPUAGE INFOCOM LTD

23<sup>rd</sup> January, 2023

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

Security Code: 532456  
ISIN: INE070C01037

### **Sub: Outcome of the Board Meeting held on Monday, 23<sup>rd</sup> January, 2023**

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 you that a meeting of the Board of Directors of the Company was held today, i.e., on Monday, 23<sup>rd</sup> January, 2023, which commenced at 12 noon and concluded at 12:30 p.m. through Video Conferencing / Other Audio Visual Means, inter-alia, transacted and approved the following items of the business:

1. Considered and approved the Standalone and Consolidated Unaudited Financial Results for the quarter and nine months ended 31<sup>st</sup> December, 2022.
2. Considered and took note of the Limited Review Report issued by Chartered Accountants, M/s. Bhogilal C. Shah & Co., for the quarter ended 31<sup>st</sup> December, 2022.

Kindly take the same on records and oblige.

Thanking you,

Yours faithfully,

For Compuage Infocom Limited,

*Hasti Pala*

Hasti Pala  
Company Secretary



Place: Mumbai

Encl.: As above.

**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: L99999MH1999PLC135914

**STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2022**

(₹.in Lakhs except EPS)

Sr.No	PARTICULARS	STANDALONE						CONSOLIDATED											
		Quarter ended			Nine months ended			Year ended			For the quarter ended on			Nine months ended			Year ended		
		31/12/2022	30/09/2022	31/12/2021	31/12/2022	31/12/2021	31/03/2022	31/12/2022	30/09/2022	31/12/2021	31/12/2022	31/12/2021	31/03/2022	31/12/2022	31/12/2021	31/03/2022			
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited				
I	Revenue from operations	116,666.79	124,179.48	113,749.39	335,050.35	291,842.40	420,750.18	116,666.79	124,179.48	113,749.39	335,050.35	291,842.40	420,750.18						
II	Other Income	94.77	151.70	426.61	351.03	1,355.72	1,644.96	94.77	151.70	426.61	351.03	1,355.72	1,644.96						
III	<b>Total Income (I + II)</b>	<b>116,761.56</b>	<b>124,331.19</b>	<b>114,176.00</b>	<b>335,401.38</b>	<b>293,198.12</b>	<b>422,395.14</b>	<b>116,761.56</b>	<b>124,331.19</b>	<b>114,176.00</b>	<b>335,401.38</b>	<b>293,198.12</b>	<b>422,395.14</b>						
IV	Expenses:																		
a	Cost of Goods Sold	111,443.36	118,461.21	108,796.48	319,712.20	279,408.66	403,153.63	111,443.36	118,461.21	108,796.48	319,712.20	279,408.66	403,153.63						
b	Employee Benefit expense	767.55	851.85	810.53	2,417.28	2,483.61	3,476.85	767.55	851.85	810.53	2,417.28	2,483.61	3,476.85						
c	Finance costs	1,817.85	2,232.00	1,927.08	5,766.62	5,404.28	7,442.99	1,817.85	2,232.00	1,927.08	5,766.62	5,404.28	7,442.99						
d	Depreciation and amortisation expense	76.73	76.43	94.10	231.97	254.75	340.69	76.73	76.43	94.10	231.97	254.75	340.69						
e	Other Expenses	1,491.01	1,559.72	1,460.21	4,114.36	3,470.98	4,314.77	1,491.01	1,559.72	1,460.16	4,114.36	3,470.21	4,316.90						
	<b>Total Expenses</b>	<b>115,596.49</b>	<b>123,181.21</b>	<b>113,088.40</b>	<b>332,242.43</b>	<b>291,022.28</b>	<b>418,728.93</b>	<b>115,596.49</b>	<b>123,181.21</b>	<b>113,088.35</b>	<b>332,242.43</b>	<b>291,021.50</b>	<b>418,731.06</b>						
V	<b>Profit before Exceptional and Extraordinary Items and Tax (III - IV)</b>	<b>1,165.07</b>	<b>1,149.97</b>	<b>1,087.60</b>	<b>3,158.95</b>	<b>2,175.84</b>	<b>3,666.21</b>	<b>1,165.07</b>	<b>1,149.97</b>	<b>1,087.66</b>	<b>3,158.95</b>	<b>2,176.62</b>	<b>3,664.08</b>						
VI	Exceptional items																		
VII	<b>Profit before Tax (V - VI)</b>	<b>1,165.07</b>	<b>1,149.97</b>	<b>1,087.60</b>	<b>3,158.95</b>	<b>2,175.84</b>	<b>3,666.21</b>	<b>1,165.07</b>	<b>1,149.97</b>	<b>1,087.66</b>	<b>3,158.95</b>	<b>2,176.62</b>	<b>3,664.08</b>						
VIII	Tax Expense including Deferred	315.62	309.44	311.61	852.92	543.50	989.23	315.62	309.44	311.61	852.92	543.50	989.23						
IX	<b>Profit (loss) for the period from continuing operations (VII-VIII)</b>	<b>849.45</b>	<b>840.53</b>	<b>775.99</b>	<b>2,306.04</b>	<b>1,632.34</b>	<b>2,676.98</b>	<b>849.45</b>	<b>840.53</b>	<b>776.05</b>	<b>2,306.04</b>	<b>1,633.12</b>	<b>2,674.85</b>						
X	Profit (loss) from discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-						
XI	Tax Expense of discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-						
XII	<b>Profit (loss) from discontinued operations after tax (X - XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>						
XIII	<b>Profit (loss) for the period (IX + XII)</b>	<b>849.45</b>	<b>840.53</b>	<b>775.99</b>	<b>2,306.04</b>	<b>1,632.34</b>	<b>2,676.98</b>	<b>849.45</b>	<b>840.53</b>	<b>776.05</b>	<b>2,306.04</b>	<b>1,633.12</b>	<b>2,674.85</b>						
XIV	Other Comprehensive Income																		
	(a) Items that will not be reclassified to Profit & Loss																		
	-Remeasurment 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						
	<b>Other Comprehensive Income, Net of Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2.10)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2.10)</b>						
XV	<b>Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit(Loss) and Other</b>	<b>849.45</b>	<b>840.53</b>	<b>775.99</b>	<b>2,306.04</b>	<b>1,632.34</b>	<b>2,674.88</b>	<b>849.45</b>	<b>840.53</b>	<b>776.05</b>	<b>2,306.04</b>	<b>1,633.12</b>	<b>2,672.75</b>						
XVI	Earnings per equity share (For Continuing operation) (EPS).																		
	Basic and diluted EPS (Rs.)	0.99	1.29	1.19	2.69	2.51	3.12	0.99	1.29	1.19	2.69	2.51	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.)	0.99	1.29	1.19	2.69	2.51	3.12	0.99	1.29	1.19	2.69	2.51	4.11						





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

## **CHARTERED ACCOUNTANTS**

2A, Shree Pant Bhuvan, 1st floor, Sandhurst Bridge, Mumbai 400 007.

Phone : 2361 0939

### **PARTNERS :**

**SNEHAL V. SHAH B.Com., F.C.A., M.M. (U.S.A.)**

**SURIL V. SHAH B.Com., A.C.A., M.B.A. (U.S.A.)**

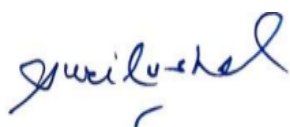
### **Limited Review Report to the Board of Directors of Compugae Infocom Limited**

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Compugae Infocom Limited for the period ended 31<sup>st</sup> December, 2022. 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 provide 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 M/s. Bhogilal C. Shah & Co.,  
Chartered Accountants  
(Firm Regn. No.101424W)**



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**Suril Shah**

**Partner**

**Membership No.: 42710**

**UDIN: 23042710BGXSRV9568**

**Place: Mumbai**

**Date: 23<sup>rd</sup> January, 2023**



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

## **CHARTERED ACCOUNTANTS**

2A, Shree Pant Bhuvan, 1st floor, Sandhurst Bridge, Mumbai 400 007.

Phone : 2361 0939

### **PARTNERS :**

**SNEHAL V. SHAH B.Com., F.C.A., M.M. (U.S.A.)**

**SURIL V. SHAH B.Com., A.C.A., M.B.A. (U.S.A.)**

### **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 subsidiary together referred to as "the Group"), for the period ended 31<sup>st</sup> December, 2022 ("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 period ended 31<sup>st</sup> December, 2021, 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 the circular issued by 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 Limited
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 M/s. Bhogilal C. Shah & Co.,  
Chartered Accountants  
(Firm Regn. No.101424W)**



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**Suril Shah**  
**Partner**  
**Membership No.: 42710**  
**UDIN: 23042710BGXSRW6863**

**Place: Mumbai**  
**Date: 23<sup>rd</sup> January, 2023**