

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
CIN: L72200RJ1995PLC009798

No.: CSL/BSE/NSE/CSE/22-23/

Date: - 10.11.2022

To,

1) BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai-400001.

Email- 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

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

Stock Code: 13335

(BY E-MAIL)

Sub: - Outcome of Board Meeting held on Thursday, 10th November 2022 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 Thursday, 10th November, 2022 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 30th September 2022 along with the Statement of Assets and Liabilities as on that date and Cash Flow Statement for the half year ended on 30th September 2022 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 30th September 2022 (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 13th November, 2022 for the Designated Persons of the Company and their immediate relatives.

You are requested to take note of above.

Thanking You

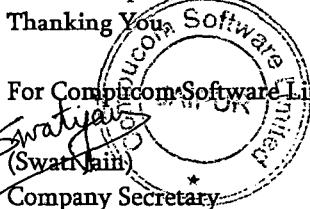
For Compucom Software Limited

(Swati Jain)

Company Secretary

FCS: 8728

Encl: a/a



Compucom Software Limited

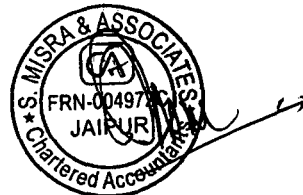
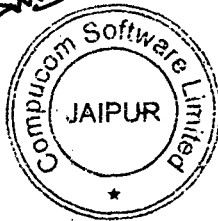
Regd. Office: IT 14-15, EPIP, SITAPURA, JAIPUR-302022

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/ HALF YEAR ENDED ON SEPTEMBER 30, 2022

(Rs. in lakhs)

Particulars	Standalone (India Operations)						Consolidated (India Operations)					
	Quarter ended			Half Year ended			Quarter ended			Half Year ended		
	30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22	30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from operations	1,005.89	957.74	600.79	1,963.63	1,172.47	2,683.57	1,094.12	995.93	679.98	2,090.05	1,277.98	2,965.26
II Other income	69.01	59.01	460.98	128.02	969.60	2,180.44	77.61	65.69	468.42	143.30	978.95	2,207.51
III Total Income (I+II)	1,074.90	1,016.75	1,061.77	2,091.65	2,142.07	4,864.01	1,171.73	1,061.62	1,148.40	2,233.35	2,256.91	5,172.77
IV. Expenses												
a) Purchase of stock in trade	-	-	-	-	-	-	-	-	-	-	-	-
b) Changes in inventories of finished goods, work in progress and products for sale	-	-	-	-	-	-	-	-	-	-	-	-
c) Employee benefit expenses	248.78	255.73	208.86	504.51	415.95	927.46	292.34	306.74	247.54	599.08	490.58	1,086.33
d) Finance costs	5.42	7.53	13.22	12.95	22.70	46.91	5.49	7.79	13.61	13.27	23.67	48.67
e) Depreciation and amortization expense	169.10	169.03	54.30	338.14	108.51	316.50	172.70	172.81	58.20	345.52	116.32	331.55
f) Learning Solution Execution Charges	403.38	339.26	248.55	742.64	497.86	1,169.96	248.86	172.57	186.74	421.43	382.90	855.92
g) Bad debts and SLA deduction	77.17	-	-	77.17	-	118.63	77.17	-	-	77.17	-	118.63
g) Other Expenditure	101.19	152.08	134.53	253.26	219.55	495.41	290.07	308.96	218.76	599.03	405.87	958.26
Total Expenses	1,005.04	923.63	659.46	1,928.67	1,264.57	3,074.87	1,086.63	968.87	724.85	2,055.50	1,419.34	3,399.36
V Profit before exceptional items and tax (III-IV)	69.86	93.12	402.31	162.98	877.50	1,789.14	85.10	92.75	423.55	177.85	837.57	1,773.41
VI) Exceptional Items	98.50	-	-	98.50	-	-	98.50	-	-	98.50	-	-
VII Profit before extraordinary items and tax (V-VI)	168.36	93.12	402.31	261.48	877.50	1,789.14	183.60	92.75	423.55	276.35	837.57	1,773.41
VIII Extraordinary Items	-	-	-	-	-	-	-	-	-	-	-	-
IX Profit before tax (VII-VIII)	168.36	93.12	402.31	261.48	877.50	1,789.14	183.60	92.75	423.55	276.35	837.57	1,773.41
X Tax Expenses												
a) Current Tax	32.39	29.70	109.63	62.09	214.43	392.60	32.39	29.70	109.64	62.09	214.43	392.60
b) Deferred Tax	8.80	2.57	0.52	11.37	10.88	69.74	8.37	2.14	0.29	10.50	10.40	69.12
c) Tax Expense relating to earlier years (Net)	-	-	14.97	-	14.97	39.69	-	-	14.97	-	14.97	39.70
XI Profit/(Loss) for the period from continuing operations (IX-X)	127.17	60.85	277.19	188.02	637.22	1,287.11	142.84	60.91	298.65	203.76	597.77	1,271.99
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)	127.17	60.85	277.19	188.02	637.22	1,287.11	142.84	60.91	298.65	203.76	597.77	1,271.99
Attributable to :												
(a) Shareholders of the company	-	-	-	-	-	-	137.36	60.89	291.15	198.25	611.59	1,276.75
(b) Non controlling interest	-	-	-	-	-	-	5.48	0.02	7.50	5.51	(13.82)	(4.76)
XVI Other Comprehensive Income												
(A) (i) Items that will not be reclassified to profit or loss	7.75	7.75	(3.95)	15.50	(7.90)	30.98	7.75	7.75	(3.28)	15.48	(6.56)	30.97
(ii) Income tax relating to Items that will not be reclassified to profit or loss	(2.01)	(2.01)	1.02	(4.02)	2.05	(8.05)	(2.01)	(2.01)	0.85	(4.03)	1.70	(8.05)
(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	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Comprehensive Income	5.74	5.74	(2.93)	11.48	(5.85)	22.93	5.74	5.74	(2.43)	11.45	(4.86)	22.92
XVII) Total Comprehensive Income (XV+XVI)	132.91	66.59	274.26	199.50	631.37	1,310.04	148.58	66.65	296.22	215.21	592.91	1,294.91
(a) Shareholders of the company	-	-	-	-	-	-	143.10	66.63	288.54	209.71	606.38	1,299.68
(b) Non controlling interest	-	-	-	-	-	-	5.48	0.02	7.68	5.50	(13.47)	(4.77)
Earning per share (in Rs.)												
(1) Basic	0.16	0.08	0.35	0.24	0.81	1.63	0.17	0.08	0.37	0.25	0.77	1.61
(1) Diluted	0.16	0.08	0.35	0.24	0.81	1.63	0.17	0.08	0.37	0.25	0.77	1.61
Paid-up Equity Capital (F.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	-	-	-	-	-	12076.50	-	-	-	-	-	12,168.21
Segmentwise revenue, results and capital employed												
Segment Revenue												
- Software & E-Governance Services	248.32	249.07	176.93	497.39	340.03	800.84	248.32	249.07	176.93	497.39	340.03	800.84
- Learning Solutions	692.18	636.89	346.13	1,329.07	689.76	1,682.78	692.18	636.89	346.13	1,329.07	689.76	1,682.78
- Wind Power Generation	65.39	71.78	77.73	137.17	142.68	199.95	65.39	71.78	77.73	137.17	142.68	199.95
- Others	-	-	-	-	-	-	88.23	38.19	79.19	126.42	105.49	281.69
Total Segment Revenue	1,005.89	957.74	600.79	1,963.63	1,172.47	2,683.57	1,094.12	995.93	679.98	2,090.05	1,277.98	2,965.26
Other income (including exceptional items)	167.51	59.01	460.98	226.52	969.60	2,180.44	176.11	65.69	468.42	143.30	978.95	2,207.51
Total Revenue	1,173.40	1,016.75	1,061.77	2,190.15	2,142.07	4,864.01	1,270.23	1,061.62	1,148.40	2,233.35	2,256.91	5,172.77
Segment net profit												
- Software Services	2.45	9.59	(13.86)	12.05	(24.19)	(80.26)	2.45	9.59	(13.86)	12.05	(24.19)	(80.26)
- Learning Solutions	(11.42)	8.87	(61.39)	(2.56)	(95.52)	(291.48)	(11.42)	8.87	(61.39)	(2.56)	(95.52)	(291.48)
- Wind Power Generation	18.27	24.03	23.64	42.30	41.66	9.16	18.27	24.03	23.64	42.30	41.66	9.16
- Others	-	-	-	-	-	-	6.84	(7.05)	13.80	(0.41)	(49.28)	(42.80)
Total Segment profit	9.30	42.49	(51.61)	51.79	(78.05)	(362.58)	15.94	35.44	(37.81)	51.38	(127.33)	(405.38)
Other income (including exceptional items)	167.51	59.01	460.98	226.52	969.60	2,180.44	176.11	65.69	468.42	143.30	978.95	2,207.51
Total profit	176.81	101.50	409.37	278.31	891.55	1,817.86	331.95	101.13	430.61	194.68	851.62	1,802.13
Unallocable expenses	8.45	8.38	7.06	16.83	14.05	28.72	8.45	8.38	7.06	16.83	14.05	28.72
Profit before tax	168.36	93.12	402.31	261.48	877.50	1,789.14	85.10	92.75	423.55	177.85	837.57	1,773.41
Segment capital employed (See note 3)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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Statement of Assets and Liabilities
as at September 30, 2022

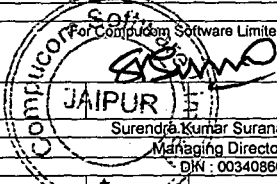
Rs. In Lakhs

Particulars	Standalone		Consolidated	
	As at	As at	As at	As at
	30-Sep-22 Unaudited	31-Mar-22 Audited	30-Sep-22 Unaudited	31-Mar-22 Audited
ASSETS				
A. ASSETS				
1. Non-current assets				
a.) Property, Plant & Equipments				
b.) Capital work in progress	3,052.80	3,285.28	3,169.83	3,407.57
c.) Intangible Assets	1,500.90	1,383.79	1,500.90	1,383.79
f.) Financial Assets	27.09	28.60	40.81	43.03
(i) Investments				
(ii) Trade Receivables	772.93	769.64	318.41	315.11
(iii) Other Financial Assets	446.61	446.61	446.61	446.61
g.) Deferred tax assets (net)	125.70	478.21	125.70	511.50
h.) Non current tax assets	77.42	92.82	73.98	88.51
i.) Other non-current assets	812.39	645.87	812.39	645.87
Sub-total-Non-current assets	303.48	231.94	305.01	236.48
	7,119.32	7,342.76	6,793.44	7,058.47
2. Current assets				
a.) Inventories				
b.) Financial assets	15.24	15.24	20.80	20.80
i.) Trade Receivables	3,171.80	3,158.66	3,323.96	3,273.42
ii.) Cash and Cash Equivalents	721.60	874.77	933.88	1,201.54
iii.) Bank Balances other than (ii) above	4,014.68	3,216.19	4,328.70	3,458.59
iv.) other financial asset	47.60	53.25	59.68	60.13
c.) Current Tax Assets (Net)	369.41	436.97	449.37	496.79
d.) Other current assets	1,183.80	914.29	1,257.42	971.23
Sub-total-current assets	9,524.13	8,669.27	10,373.61	9,482.30
TOTAL - ASSETS	16,643.45	16,012.03	17,167.05	16,540.77
EQUITY AND LIABILITIES				
B. EQUITY AND LIABILITIES				
1. Equity				
a.) Equity Share Capital	1,582.50	1,582.50	1,582.50	1,582.50
b.) Other Equity	11,959.49	12,076.50	12,061.42	12,168.21
Equity attributable to owners of compucom software limited	13,541.99	13,659.00	13,643.92	13,750.71
Non-controlling interest			300.61	295.10
Total Equity			13,944.53	14,045.81
2. Non-current Liabilities				
a.) Financial Liabilities				
i.) Borrowings				
ii.) Trade Payable- Other than dues of SME	577.03	577.03	577.03	577.03
iii.) Other Financial Liabilities	88.35	196.94	97.72	205.09
b.) Provisions	181.00	183.65	210.53	189.65
Sub-total-Non current liabilities	846.38	937.62	885.28	971.77
Current liabilities				
a.) Financial Liabilities				
i.) Borrowings	424.48	600.72	424.48	600.72
ii.) Trade payables				
A) Total outstanding dues of micro enterprises and small enterprises	6.35	5.69	6.35	1.93
B) Total outstanding dues of creditors other than micro enterprises and small enterprises	96.63	45.47	111.70	78.96
iii.) Other Financial Liabilities	1,057.50	205.07	1,110.86	252.40
b.) Other current liabilities	22.55	27.50	36.28	57.53
c.) Provisions	387.88	333.36	387.88	334.05
d.) Current tax liabilities	259.69	197.60	259.69	197.60
Sub-total-current liabilities	2,255.08	1,415.41	2,337.24	1,523.19
Total Current liabilities				
TOTAL-EQUITY AND LIABILITIES	16,643.45	16,012.03	17,167.05	16,540.77

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 10, 2022. 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.
- A sum of Rs. 77.17 lakhs has been debited to P & L Account on account of Bad debts relating to wind mill income. The company had booked the income in earlier years period in terms of the contract. However, Andhra Pradesh Electricity Regulatory Commission by its order has reduced power tariff.
- 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.
- Exceptional item is derecognition of liability which was decided not to be paid as the vendor had not fulfilled his part of commitment.
- Statement of Cash Flow is attached in Annexure A.

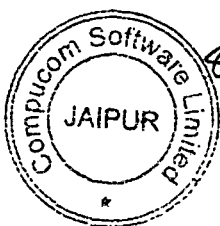
Place: Jaipur
Date: November 10, 2022


 Surendra Kumar Surana
 Managing Director
 DKN : 00340866

Results can also be seen on company's website www.compucom.co.in



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, 2022						
Particulars	Standalone			Consolidated		
	Six months ended		Year ended	Six months ended		Year ended
	30-Sep-22 Unaudited	30-Sep-21 Unaudited	31-Mar-22 Audited	30-Sep-22 Unaudited	30-Sep-21 Unaudited	31-Mar-22 Audited
Cash Flow from Operating Activities						
Profit Before Tax	261.48	877.50	1,789.14	276.35	837.57	1,773.41
Adjustments to reconcile profit to net cash provided by operating activities :						
Interest expenses	7.25	10.36	25.97	7.58	11.33	27.73
Interest Income	(112.30)	(167.40)	(328.32)	(128.70)	(177.77)	(347.68)
Depreciation	338.14	108.51	316.50	345.52	116.32	331.55
Provision for Gratuity	32.84	19.83	63.44	35.67	22.46	67.69
Profit on sale of Fixed Assets	-	-	-	-	-	-
Profit on sale of investment	-	-	-	-	-	-
Fair value adjustment	(3.29)	(9.07)	(13.75)	(3.30)	(9.09)	(13.78)
Operating Profit before Working Capital Changes	524.12	839.73	1,854.98	533.12	800.82	1,838.92
Decrease/(Increase) in Trade Receivables (Current and Non Current)	(13.24)	(447.19)	148.07	(50.54)	(498.81)	80.69
Decrease/(Increase) in Inventory (Current and Non Current)	-	-	-	-	-	-
Decrease/(Increase) in Other Current & Non Current Assets	(434.35)	(130.87)	(464.22)	(473.37)	(247.33)	(499.80)
Increase/(Decrease) in Current & Non Current Liabilities	845.23	186.75	144.60	821.52	170.67	196.34
Cash Generated from Operations	921.76	448.42	1,683.43	830.73	225.35	1,616.15
Income Tax Paid	-	(14.97)	(289.11)	-	(14.97)	(289.12)
Net Cash Flow from Operations	921.76	433.45	1,394.32	830.73	210.38	1,327.03
Cash Flow from Investing Activities :						
Interest Income	112.30	167.40	326.32	128.70	177.77	347.68
Purchase of Fixed Assets	(241.25)	(1,508.37)	(2,498.76)	(242.47)	(1,508.37)	(2,475.24)
Sale of Fixed Assets	-	-	-	-	-	-
Investment in Shares, Mutual funds and NSC	-	(150.00)	(150.00)	-	(150.00)	(150.00)
Sale in Shares, Mutual funds and NSC	-	-	-	-	-	-
Increase / Decrease in unpaid dividend a/c & FDRs having maturity more than 3 months	(798.49)	(658.79)	(162.57)	(870.10)	(612.91)	(133.78)
FDRs having maturity more than 12 months	352.50	(655.10)	(447.59)	365.80	(578.53)	(369.02)
Net Cash flow From Investing Activities	(574.94)	(2,804.86)	(2,932.60)	(598.07)	(2,670.04)	(2,780.36)
Cash Flows from Financing Activities :						
Interest expenses	(7.25)	(10.36)	(25.97)	(7.58)	(11.33)	(27.73)
(Decrease)/Increase in Loan Funds	(176.24)	637.69	379.59	(176.24)	670.21	379.58
Dividend Paid (Including Dividend Tax)	(316.50)	(237.38)	(237.38)	(316.50)	(237.38)	(237.38)
Net Cash Flow From Financing Activities	(499.99)	389.95	116.24	(500.32)	421.50	114.47
Net Increase/(Decrease) in Cash and Cash Equivalents	(153.17)	(1,981.46)	(1,422.04)	(267.66)	(2,038.16)	(1,338.86)
Cash and Cash Equivalents at the beginning of the year	874.77	2,296.81	2,296.81	1,201.54	2,540.40	2,540.40
Cash and Cash Equivalents at the end of the year	721.60	315.35	874.77	933.88	502.24	1,201.54
Components of Cash and Cash Equivalents:						
Cash on hand	8.06	8.38	13.53	9.41	9.38	14.33
Bank balance in current account	256.44	56.33	36.48	325.61	65.63	192.92
Bank balance in deposit account	457.10	250.65	824.76	598.86	427.24	894.29
	721.60	315.35	874.77	933.88	502.24	1,201.54

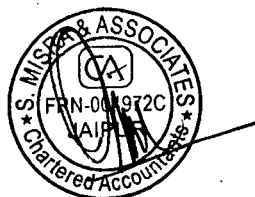




Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of Compucom Software Limited ("the Company") pursuant to the Regulations 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

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, 2022** and year to date result for the period from **April 01, 2022 to September 30, 2022** ("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.
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 & 52 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 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 & 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.
5. The comparative financial information of the Company for the corresponding quarter and period ended September 30, 2021 and June 30, 2022 included in these standalone financial results, were reviewed by the predecessor auditor and the standalone financial statements of the Company for the year ended March 31, 2022, were audited by predecessor auditor who expressed an unmodified opinion on those financial information vide reports dated on November 12, 2021, July 23, 2022 and May 24 2022 respectively.

FOR S MISRA & ASSOCIATES

Chartered Accountants

FRN 004972C



A handwritten signature in black ink, appearing to read "Sachindra Misra".

CA. SACHINDRA MISRA

Partner

Membership No.073776

UDIN: 22073776BCRXSA9669

Place: Jaipur

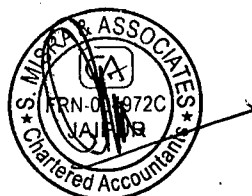
Date: November 10, 2022



Independent Auditors' Review Report on Quarterly and year to date Unaudited Consolidated Financial Results of Compucom Software Limited pursuant to Regulation 33 and 52 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 (the Parent and its subsidiaries together referred to as "the Group") for the Quarter ended **September 30, 2022** and for the period from **April 01, 2022 to September 30, 2022** ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 & 52 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 & 52 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. 132.06 lacs as at September 30, 2022 and total revenues of Rs. 489.12 lacs and total net profit/(loss) after tax of Rs. 15.73 lacs and total comprehensive income/(loss) of Rs. 15.73 lacs for the quarter ended September 30, 2022 and for the period from April 01, 2022 to September 30, 2022 respectively and cash flow of Rs. 212.28 lacs for the period from April 1, 2022 to September 30, 2022, 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.



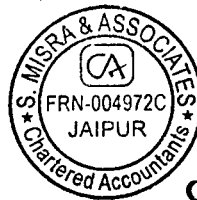
Our opinion on the consolidated financial results is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditor.

7. The comparative financial information of the Company for the corresponding quarter and period ended September 30, 2021 and June 30, 2022 included in these standalone financial results, were reviewed by the predecessor auditor and the standalone financial statements of the Company for the year ended March 31, 2022, were audited by predecessor auditor who expressed an unmodified opinion on those financial information vide reports dated on November 12, 2021, July 23, 2022 and May 24 2022 respectively.

FOR S MISRA & ASSOCIATES

Chartered Accountants

FRN- 004972C



A handwritten signature in black ink, appearing to read "Sachindra Misra".

CA. SACHINDRA MISRA

Partner

Membership No. - 073776

UDIN: 22073776BCRYOQ3655

Place: Jaipur

Date: November 10, 2022