

Sr.No	PARTICULARS	STANDALONE						CONSOLIDATED					
		Quarter Ended		Half Year Ended		Quarter Ended		Half Year Ended		Half Year Ended			
		30/09/2021	30/06/2021	30/09/20	30/09/21	30/09/20	30/09/21	30/09/20	30/09/21	30/09/20	31/03/2021		
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
I	Revenue from operations	112123.59	65969.42	108769.02	178093.01	164181.87	372978.67	112123.59	12123.59	490.11	164181.87	372978.67	
II	Other Income	490.11	439.00	251.56	929.11	940.86	1716.42	490.11	490.11	439.00	940.86	1739.54	
III	Total Income (I + II)	112,613.70	66,408.42	1,09,020.58	1,79,022.12	1,65,122.73	3,74,695.09	1,12,613.70			1,65,122.73	3,74,718.21	
IV	Expenses:												
a	Cost of Goods Sold	107316.36	63295.81	104497.86	170612.18	157665.72	357723.57	107316.36			157665.72	357723.57	
b	Employee Benefit expense	898.76	774.32	846.60	1673.08	1748.91	3485.37	898.76			1748.91	3485.37	
c	Finance costs	1952.84	1524.36	1544.63	3477.20	2769.63	6294.71	1952.84			2769.63	6294.71	
d	Depreciation and amortisation exp	78.16	82.49	90.54	160.65	182.37	359.31	78.16			182.37	359.31	
e	Other Expenses	1409.53	601.24	1144.14	2010.77	1836.14	4063.58	1408.81			1836.14	4065.99	
	Total Expenses	1,11,655.65	66,278.23	1,08,123.77	1,77,933.88	1,64,202.77	3,71,926.54	1,11,654.93			1,64,202.77	3,71,928.95	
	Profit before Exceptional and Extraordinary Items and Tax (III - IV)	958.05	130.19	896.81	1,088.24	919.96	2,768.55	958.77			919.96	2,789.26	
V	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
VI	Profit before Tax (V - VI)	958.05	130.19	896.81	1,088.24	919.96	2,768.55	958.77			919.96	2,789.26	
VIII	Tax Expense including Deferred T	203.96	27.93	215.70	231.89	221.25	721.11	203.96			221.25	721.11	
IX	Profit (loss) for the period from continuing operations (VII-VIII)	754.09	102.27	681.11	856.35	698.71	2,047.44	754.82			698.71	2,068.15	
X	Profit (loss) from discontinued operations	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	
XII	Profit (loss) from discontinuing operations after tax (X - XI)	754.09	102.27	681.11	856.35	698.71	2,047.44	754.82			698.71	2,068.15	
XIII	Profit (loss) for the period (IX + XII)												
XIV	Other Comprehensive Income												
	(a) Items that will be reclassified to Profit & Loss												
	- Remeasurement of Defined Employee Benefit Plans	0.00	0.00	0.00	0.00	0.00	43.81	0.00			0.00	43.81	
	- Income Tax relating to above items	0.00	0.00	0.00	0.00	0.00	-11.02	0.00			0.00	(11.02)	
	(b) Items that will be reclassified to Profit & Loss												
	- Foreign Currency Translation difference	0.00	0.00	0.00	0.00	0.00	65.81	0.00			0.00	65.81	
	- Income Tax relating to above items	0.00	0.00	0.00	0.00	0.00	-16.56	0.00			0.00	(16.56)	
	Other Comprehensive Income, net of tax	0.00	0.00	0.00	0.00	0.00	82.04	0.00			0.00	82.04	
	Total Comprehensive Income for the period (XIII+XIV) comprising Profit/(Loss) and Other Comprehensive Income for the period	754.09	102.27	681.11	856.35	698.71	2,129.48	754.82			698.71	2,150.19	
XV	Earnings per equity share (For Continuing operation) (EPS)												
XVI	Basic and diluted EPS (Rs.)	1.16	0.16	1.05	1.32	1.08	3.28	1.16			1.08	3.31	
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	



Notes:

1. The Company has adopted Indian Accounting Standard ("Ind AS") from April 1, 2017 with a transition date of April 1, 2016 and accordingly these results have been prepared in accordance with the recognition and measurement principles of the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), as amended by the Companies (Indian Accounting Standards) (Amended Rules), 2016 prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India. The statements are prepared in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
2. The format for the above results as prescribed in SEBI's Circular No. CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply Circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to companies that are required to comply with Ind AS.
3. 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
4. The global widespread of COVID-19 has been a fluid and challenging situation facing all the industries. The Company has taken all possible effective measures to limit and keep the impact of COVID-19 under control, in order to ensure business continuity with minimal disruption. The Company continues to pay close attention to the development of COVID-19 and will further evaluate and actively respond to such impact on the financial position and financial performance of the Company.
5. Effective April 1, 2019, the Company adopted Ind AS 116. Leases and applied the standard to all lease contracts existing on April 1, 2019. However, as all the leases are short-term leases or low value leases, the Company has not recognized any right-of-use asset and corresponding lease liability for any of the lease arrangements during the year.
6. The above financial results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on Friday, November 12, 2021. The Statutory Auditors have carried out Limited Review of the above results for the quarter & half year ended 30th September 2021.
7. Standalone and Consolidated Statement of Assets and Liabilities & Cash flows forms part of the notes.
8. Previous period figures have been regrouped/revised wherever necessary.

For Compuage Infocom Limited
Atul Mehta

Chairman and Managing Director



Place : Mumbai
Dated : 12th November 2021

COMPUAGE INFOCOM LIMITED

Statement of Standalone and Consolidated Assets and Liabilities as on September 30, 2021

RS. IN LAKHS

Particulars	Standalone		Consolidated	
	30-Sep-21	31-Mar-21	30-Sep-21	31-Mar-21
	Unaudited	Audited	Unaudited	Audited
ASSETS				
<u>Non-current assets</u>				
Property, plant and equipment	4,556.20	4,711.35	4,556.20	4,711.35
Intangible assets	464.60	0.74	464.60	0.74
<u>Financial assets:</u>				
Investments	48.12	171.23	48.12	98.12
Others financial assets	2.32	488.54	2.32	488.54
Total non-current assets	5,071.24	5,371.86	5,071.24	5,298.75
<u>Current assets</u>				
Inventories	31,220.13	31,938.80	31,220.13	31,938.80
<u>Financial assets:</u>				
Investments	-	-	-	-
Trade receivables	53,032.93	55,475.90	53,032.93	55,475.90
Cash and cash equivalents	574.09	779.34	577.16	782.36
Bank balances other than above	7,927.59	6,376.32	7,927.59	6,376.32
Loans	533.11	1,070.22	533.11	1,070.22
Other financial assets	1,885.32	1,626.58	1,885.32	1,626.58
Current tax assets (net)	113.49	185.12	113.49	185.12
Other current assets	7,571.85	10,132.01	7,976.36	10,530.29
Total current assets	1,02,858.52	1,07,584.29	1,03,266.10	1,07,985.59
TOTAL ASSETS	1,07,929.75	1,12,956.15	1,08,337.33	1,13,284.34
EQUITY AND LIABILITIES				
<u>Equity</u>				
Equity share capital	1,299.52	1,299.52	1,299.52	1,299.52
Other equity	21,608.55	20,882.16	21,655.04	20,927.93
Total equity	22,908.07	22,181.68	22,954.56	22,227.45
<u>Liabilities</u>				
<u>Non-current Liabilities</u>				
<u>Financial Liabilities:</u>				
Borrowings	6,574.94	7,110.46	6,577.17	7,110.46
Provisions	184.57	184.57	184.57	184.57
Deferred tax liabilities (net)	387.78	387.78	387.78	387.78
Total non-current liabilities	7,147.29	7,682.81	7,149.52	7,682.81
<u>Current Liabilities</u>				
<u>Financial liabilities:</u>				
Borrowings	44,302.72	50,180.74	44,785.05	50,655.43
Trade payables	23,018.18	24,373.60	23,018.18	24,373.60
Other financial liabilities	6,689.11	4,925.55	6,689.11	4,733.28
Other current liabilities	3,834.39	3,581.77	3,710.92	3,581.77
Provisions	30.00	30.00	30.00	30.00
Total current liabilities	77,874.40	83,091.66	78,233.26	83,374.08
Total liabilities	85,021.68	90,774.47	85,382.77	91,056.89
Total equity and liabilities	1,07,929.75	1,12,956.15	1,08,337.33	1,13,284.34

For Compuage Infocom Limited

Atul Mehta

Chairman and Managing Director



Place: Mumbai

Date: Nov 12, 2021.

COMPUAGE INFOCOM LIMITED			
Statement of Standalone Cash Flows for the year ended September 30, 2021			
			(₹ In Lakhs)
Particulars		Sept 30, 2021	March 31, 2021
A. Cash Flows From Operating Activities			
Profit before tax		1,088.24	2,768.55
Adjustment For:			
Depreciation and amortisation expenses		160.65	359.31
Unrealised Exchange Rate Difference (Net)		-	68.12
Finance costs		3,477.20	6,294.71
Interest income from financial assets measured at amortised cost		(929.11)	(1,656.72)
Dividend received on current investments		-	-
Loss / (Gain) on Sale of Property, Plant & Equipment		-	(1.65)
Operating Profit Before Working Capital Changes		3,796.99	7,832.32
Changes in working capital:			
Decrease/(Increase) In Inventories		718.67	1,856.46
Decrease/(Increase) In Trade Receivables		2,442.97	(50.13)
Decrease/(Increase) In Current Loans		537.11	(563.76)
Decrease/(Increase) In Other Current Assets		2,560.16	(893.12)
Decrease/(Increase) In Other Financial Assets		(258.74)	(504.38)
Increase / (Decrease) In Trade Payables		(1,355.42)	(14,887.38)
Increase / (Decrease) In Other Financial Liabilities		1,763.56	1,436.23
Increase / (Decrease) In Other Current Liabilities		252.62	104.16
Increase / (Decrease) In Current provisions		-	-
Increase / (Decrease) In Non Current provisions		-	43.50
Total		6,660.92	(13,458.42)
Income tax paid (net of refund)		(160.27)	(399.25)
Net Cash Inflow/(Outflow) From Operating Activities (A)		10,297.64	(6,025.35)
B. Cash Flows From Investing Activities			
Purchase of Property, plant and equipment		(469.36)	(61.41)
Sale of Property, plant and equipment		-	1.96
Sale/(Purchase) of Current Investments (net)		-	-
Sale/(Purchase) of Non-Current Investments		123.11	(24.99)
Proceeds from / (Payment of) fixed deposits		(1,065.05)	188.96
Interest received on financial assets measured at amortised cost		929.11	1,656.72
Dividend Received on Current Investments		-	-
Net Cash Inflow/(Outflow) From Investing Activities (B)		(482.19)	1,761.24
C. Cash Flows From Financing Activities			
Proceeds from / (Repayment of) Current Borrowings		(5,878.02)	5,582.28
Proceeds from / (Repayment of) Non Current Borrowings		(535.52)	4,974.33
Interest Paid		(3,477.20)	(6,294.71)
Dividend on Equity shares (including dividend distribution tax)		(129.95)	(129.95)
Net Cash Inflow/(Outflow) From Financing Activities (C)		(10,020.70)	4,131.95
Net Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)		(205.25)	(132.16)
Cash And Cash Equivalents As At Beginning Of The Year		779.34	911.50
Cash And Cash Equivalents As At End Of The Year		574.09	779.34

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.



For Compauge Infocom Limited

(Signature)

Place : Mumbai

Dated : Nov 12, 2021

Atul Mehta

Chairman & Managing Director

COMPUAGE INFOCOM LIMITED

Statement of Consolidated Cash Flows for the year ended September 30, 2021

(₹ In Lakhs)

Particulars	Sept 30, 2021	March 31, 2021
A. Cash Flows From Operating Activities		
Profit before tax	1,088.96	2,789.26
<u>Adjustment For:</u>		
Depreciation and amortisation expenses	160.65	359.31
Unrealised Exchange Rate Difference (Net)	-	65.02
Finance costs	3,477.20	6,294.71
Interest income from financial assets measured at amortised cost	(929.11)	(1,656.72)
Loss / (Gain) on Sale of Property, Plant & Equipment	-	(1.65)
Operating Profit Before Working Capital Changes	3,797.71	7,849.93
Changes in working capital:		
Decrease/(Increase) In Inventories	718.67	1,856.46
Decrease/(Increase) In Trade Receivables	2,442.97	(50.13)
Decrease/(Increase) In Current Loans	537.11	(563.76)
Decrease/(Increase) In Other Current Assets	2,553.93	(839.41)
Decrease/(Increase) In Other Financial Assets	(258.74)	(504.38)
Increase /(Decrease) In Trade Payables	(1,355.42)	(14,887.38)
Increase /(Decrease) In Other Financial Liabilities	1,955.83	1,379.87
Increase /(Decrease) In Other Current Liabilities	129.15	104.16
Increase /(Decrease) In Non Current provisions	-	43.50
Total	6,723.49	(13,461.07)
Income tax paid (net of refund)	(160.27)	(399.25)
Net Cash Inflow/(Outflow) From Operating Activities (A)	10,360.93	(6,010.39)
B. Cash Flows From Investing Activities		
Purchase of Property, plant and equipment	(469.36)	(61.41)
Sale of Property, plant and equipment	-	1.96
Sale/(Purchase) of Non-Current Investments	50.00	(24.99)
Proceeds from / (Payment of) fixed deposits	(1,065.05)	188.96
Interest received on financial assets measured at amortised cost	929.11	1,656.72
Net Cash Inflow/(Outflow) From Investing Activities (B)	(555.30)	1,761.24
C. Cash Flows From Financing Activities		
Proceeds from / (Repayment of) Current Borrowings	(5,870.38)	5,566.94
Proceeds from / (Repayment of) Non Current Borrowings	(533.29)	4,974.33
Interest Paid	(3,477.20)	(6,294.71)
Dividend on Equity shares (including dividend distribution tax)	(129.95)	(129.95)
Net Cash Inflow/(Outflow) From Financing Activities (C)	(10,010.83)	4,116.61
Net Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)	(205.20)	(132.54)
Cash And Cash Equivalents As At Beginning Of The Year	782.36	914.90
Cash And Cash Equivalents As At End Of The Year	577.16	782.36

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.



For Compuage Infocom Limited

(Signature)

Atul Mehta

Chairman & Managing Director

Place : Mumbai

Dated : Nov 12, 2021