

nd Half Year Ended 30th September 2020

(Rs. in Lakhs except EPS)

Sr.No	ARTICLE	STANDALONE				CONSOLIDATED					
		Quarter Ended		Half Ended		Quarter Ended		Half Ended			
		30/09/2020	30/06/2020	30/09/19	30/09/20	30/09/20	30/06/2020	30/09/19	30/09/20	30/09/19	31/03/2020
I	Revenue from operations	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
II	Other Income	108769.02	55412.85	128846.92	164181.87	221466.89	423250.77	1672.63	108769.02	940.86	1672.63
III	Total Income (I + II)	251.56	689.30	378.83	940.86	721.39	424,923.40	1672.63	251.56	940.86	1672.63
IV	Expenses:										
a	Cost of Goods Sold	104497.86	53167.86	123732.55	157665.72	212588.22	405437.19	104497.87	53167.86	123732.55	157665.72
b	Employee Benefit expense	846.60	902.31	926.65	1748.91	1959.39	3851.92	846.60	902.31	926.65	3851.92
c	Finance costs	1544.63	1225.00	1572.99	2769.63	2823.29	6085.07	1544.63	1225.00	1572.99	2769.63
d	Depreciation and amortisation expense	90.54	91.83	110.26	182.37	217.98	419.05	90.54	91.83	110.26	419.05
e	Other Expenses	1144.14	692.00	1590.71	1836.14	2649.71	5109.97	1144.14	692.00	1590.71	5109.97
	Total Expenses	1,08,123.77	56,079.00	1,27,933.16	1,64,202.77	2,20,238.59	4,20,903.20	1,08,123.78	56,079.00	1,27,933.16	1,64,202.77
V	Profit before Exceptional and Extraordinary Items and Tax (III - V)	896.81	23.15	1,292.59	919.96	1,949.69	4,020.20	896.80	23.15	1,292.59	919.96
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before Tax (V - VI)	896.81	23.15	1,292.59	919.96	1,949.69	4,020.20	896.80	23.15	1,292.59	919.96
VIII	Tax Expense including Deferred Tax	215.70	5.55	254.42	221.25	487.42	944.18	215.70	5.55	254.42	944.18
IX	Profit (loss) for the period from continuing operations (VII-VIII)	681.11	17.60	1,038.17	698.71	1,462.27	3,076.02	681.11	17.60	1,038.17	698.71
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
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
XII	Profit (loss) from discontinued operations after tax (X - XI)	681.11	17.60	1,038.17	698.71	1,462.27	3,076.02	681.11	17.60	1,038.17	698.71
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	27.00	0.00	0.00	0.00	27.00
	- Income Tax relating to above items	0.00	0.00	0.00	0.00	0.00	-6.80	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	0.00	-311.59	0.00	0.00	0.00	-311.59
	-Income Tax relating to above items	0.00	0.00	0.00	0.00	0.00	78.42	0.00	0.00	0.00	78.42
	Other Comprehensive Income, net of tax	0.00	0.00	0.00	0.00	0.00	-212.97	0.00	0.00	0.00	-212.97
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit/Loss) and Other Comprehensive Income for the Earnings per equity share (For Continuing operation) (EPS).	681.11	17.60	1,038.17	698.71	1,462.27	2,863.05	681.11	17.60	1,038.17	698.71
XVI	Basic and diluted EPS (Rs.)	1.05	0.03	1.60	1.08	2.25	4.41	1.05	0.03	1.60	1.08
XVII	Earnings per equity share (For discontinued operation)										
XVIII	Basic and diluted EPS (Rs.)	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	Basic and diluted EPS (Rs.)	1.05	0.03	1.60	1.08	2.25	4.41	1.05	0.03	1.60	1.08

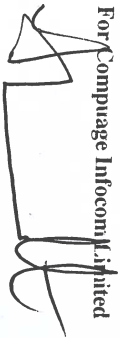


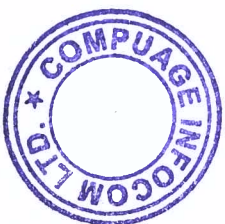
Notes:

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 133 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/restated wherever necessary.

Place : Mumbai

Dated : 12th November 2020

For Compuage Infocom Limited

Atul Mehta
Chairman and Managing Director



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
ASSETS				
Non-current assets				
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
Financial assets:				
Investments	123.54	148.55	48.12	73.13
Others financial assets	-	1.81	-	1.81
Total non-current assets	4,966.05	5,160.66	4,890.63	5,085.24
Current assets				
Inventories	24,990.78	33,795.26	24,990.78	33,795.26
Financial assets:				
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
Total current assets	94,756.12	1,08,610.10	95,339.48	1,09,065.49
TOTAL ASSETS	99,722.17	1,13,770.76	1,00,230.11	1,14,150.73
EQUITY AND LIABILITIES				
Equity				
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
Total equity	20,767.39	20,198.63	20,793.24	20,224.48
Liabilities				
Non-current Liabilities				
Financial Liabilities:				
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
Total non-current liabilities	4,581.90	2,732.24	4,581.90	2,732.24
Current Liabilities				
Financial liabilities:				
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
Total current liabilities	74,372.88	90,839.89	74,854.97	91,194.01
Total liabilities	78,954.78	93,572.13	79,436.87	93,926.25
Total equity and liabilities	99,722.17	1,13,770.76	1,00,230.11	1,14,150.73

Place: Mumbai
Date: 12th November, 2020.

For Compuage Infocom Limited

Atul Mehta

Atul Mehta
Chairman and Managing Director



COMPUAGE INFOCOM LIMITED
Standalone Statement of Cash Flows for the period ended September 30, 2020

		(₹ In Lakhs)	
	Particulars	September 30, 2020	March 31, 2020
A.	Cash Flows From Operating Activities		
	Profit before tax	919.96	4,020.20
	Adjustment For:		
	Depreciation and amortisation expenses	182.37	419.05
	Unrealised Exchange Rate Difference (Net)	-	(317.88)
	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	-	-
	Operating Profit Before Working Capital Changes	2,931.10	8,542.56
	Changes in working capital:		
	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)
	Total	(2,324.14)	(5,453.07)
	Income tax paid (net of refund)	(345.01)	(1,255.21)
	Net Cash Inflow/(Outflow) From Operating Activities (A)	261.94	1,834.28
B.	Cash Flows From Investing Activities		
	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	-	-
	Net Cash Inflow/(Outflow) From Investing Activities (B)	738.24	2,142.73
C.	Cash Flows From Financing Activities		
	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)
	Net Cash Inflow/(Outflow) From Financing Activities (C)	(1,362.07)	(7,526.97)
	Net Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)	(361.90)	(3,549.96)
	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	549.60	911.50

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



Atul Mehta
Chairman & Managing Director

Place : Mumbai
Dated : November 12, 2020

COMPUAGE INFOCOM LIMITED			
Consolidated Statement of Cash Flows for the period ended September 30, 2020			
		(₹ In Lakhs)	
	Particulars	September 30, 2020	March 31, 2020
A.	Cash Flows From Operating Activities		
	Profit before tax	919.96	3,995.13
	<u>Adjustment For:</u>		
	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	-	-
	Operating Profit Before Working Capital Changes	2,931.10	8,526.98
	Changes in working capital:		
	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)
	Total	(2,313.69)	(5,476.66)
	Income tax paid (net of refund)	(345.01)	(1,255.21)
	Net Cash Inflow/(Outflow) From Operating Activities (A)	272.40	1,795.11
B.	Cash Flows From Investing Activities		
	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	-	-
	Net Cash Inflow/(Outflow) From Investing Activities (B)	738.23	2,142.73
C.	Cash Flows From Financing Activities		
	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)
	Net Cash Inflow/(Outflow) From Financing Activities (C)	(1,372.59)	(7,486.23)
	Net Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)	(361.96)	(3,548.39)
	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	552.94	914.90

- 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 Compauge Infocom Limited

Atul Mehta

Atul Mehta
Chairman & Managing Director

Place : Mumbai
Dated : November 21, 2020