

August 14, 2023

The Manager/Secretary

BSE Limited

P. J. Towers, 1st Floor

Dalal Street,

Mumbai --- 400 001

Scrip Code in BSE: **536073**

Sub : Submission of Un-audited Financial Results along with Auditors' Limited Review Report thereon — Pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Dear Sir,

Pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 we are please to enclose the following :-

1. Un-audited Financial Results for the First Quarter ended June 30, 2023.
2. Limited Review Report dated August 14, 2023 from the Statutory Auditor of the Company.

You are requested to please consider and take on record the aforesaid disclosure as required host on the portal of the BSE for information of the general public and investors of the Company.

The Meeting of the Board of Directors of the Company commenced at 1:00 P.M and concluded at 1:30 P.M.

This is for your kind records and information.

Thanking you,
Yours faithfully,

For **Silverpoint Infratech Limited**

Puja Jain

Puja Jain

(Company Secretary)

M No. 38570

SILVERPOINT INFRA TECH LIMITED

REGISTERED OFFICE : "YASHODA CHAMBER", 85, BENTICK STREET, 5TH FLOOR, ROOM NO. 6, LALBAZAR, KOLKATA - 700001

Statement of Un-Audited Financial Results for the Quarter Ended 30th June' 2023

(₹ IN LACS)

| Sr. No. | Particulars | 3 Months ended | Preceding 3 months ended | Corresponding 3 Months ended in the previous year | Year to date figures for current period ended | Year to date figures for the previous period ended |
|---------|--|--------------------------|--------------------------|---|---|--|
| | | 30.06.2023 Un-Audited | 31.03.2023 Audited | 30.06.2022 Un-Audited | 30.06.2023 Un-Audited | 31.03.2023 Audited |
| 1 | Income from Operations | | | | | |
| | (a) Net Sales/Income from Operations (Net of excise duty) | - | 150.00 | - | - | 199.83 |
| | (b) Other Operating Income | - | - | - | - | - |
| | Total income from Operations (net) | - | 150.00 | - | - | 199.83 |
| 2 | Expenses | | | | | |
| | (a) Cost of Operations | - | - | - | - | - |
| | (b) Purchase of stock-in-trade | - | 146.25 | - | - | 174.90 |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | - | - | - | - | - |
| | (d) Employee benefits expense | 2.09 | 7.52 | 0.29 | 2.09 | 8.78 |
| | (e) Finance Costs | - | - | - | - | - |
| | (f) Depreciation and amortisation expense | - | 0.19 | - | - | 0.19 |
| | (g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) | 7.01 | 3.91 | 2.92 | 7.01 | 11.35 |
| | Total Expenses | 9.10 | 157.87 | 3.21 | 9.10 | 195.22 |
| 3 | Profit (+)/ Loss (-) from Ordinary Activities before tax (1-2) | (9.10) | (7.87) | (3.21) | (9.10) | 4.61 |
| 4 | Tax expense | | | | | |
| | (a) Current Tax | - | 1.22 | - | - | 1.22 |
| | (b) Deferred Tax (Asset)/Liabilities | - | (0.02) | - | - | (0.02) |
| | (c) Expenses Related to Earlier Year | - | - | - | - | (4,239.38) |
| 5 | Net Profit (+)/ Loss (-) from Ordinary Activities after tax (3-4) | (9.10) | (9.07) | (3.21) | (9.10) | 4,242.79 |
| 6 | (a) Extraordinary items | - | - | - | - | - |
| 7 | Net Profit / (Loss) for the period (5 - 6) | (9.10) | (9.07) | (3.21) | (9.10) | 4,242.79 |
| 8 | Other Comprehensive Income | | | | | |
| | (a) Amount of item that will not be reclassified to profit or loss | - | - | - | - | - |
| | (b) Income tax on items that will not be reclassified to profit or loss | - | - | - | - | - |
| | (c) Item that will be reclassified to profit or loss | - | - | - | - | - |
| | (d) Income tax on items that will be reclassified to profit or loss | - | - | - | - | - |
| 9 | Total Comprehensive income | - | - | - | - | - |
| 10 | Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] | (9.10) | (9.07) | (3.21) | (9.10) | 4,242.79 |
| 11 | Paid-up equity share capital ((Face Value of ₹ 10/- each) | 1,978.90 | 1,978.90 | 1,978.90 | 1,978.90 | 1,978.90 |
| 12 | Earnings Per Share (before extraordinary items) (of ₹ 10/- each) (not annualised): | | | | | |
| | (a) Basic | (0.05) | (0.05) | (0.02) | (0.05) | 21.44 |
| | (b) Diluted | - | - | - | - | - |
| | Earnings Per Share (after extraordinary items) (of ₹ 10/- each) (not annualised): | | | | | |
| | (a) Basic | (0.05) | (0.05) | (0.02) | (0.05) | 21.44 |
| | (b) Diluted | - | - | - | - | - |

Notes :

- The above financial results were reviewed by the Audit Committee and taken on record by the Board of Directors in its meeting held on August 14, 2023.
- These Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- These results have been prepared in accordance with the Ind-AS notified under the Companies (Indian Accounting Standards) Rules, 2015 and are available on the Company's website.
- The figures for the corresponding (previous year) period's figures have been re-grouped/re-arranged wherever necessary to make them comparable.
- The Limited Review, as required under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, by the Statutory Auditor of the Company has been completed and the related Report does not have any impact on the above "Results and Notes" for the quarter ended June 30, 2023 which needs to be explained.

For Silverpoint Infotech Limited



Lalit Sureka
(Managing Director)
DIN: 01103875



SILVERPOINT INFRA TECH LIMITED

REGISTERED OFFICE : "YASHODA CHAMBER", 85, BENTICK STREET, 5TH FLOOR, ROOM NO. 6, LALBAZAR, KOLKATA - 700001

Reconciliation of Statement of Profit and Loss as Previously Reported under GAAP to Ind-AS for the Quarter Ended 30th June' 2023 :

(₹ IN LACS)

| Particulars | For the Quarter ended June 30, 2023 |
|---|-------------------------------------|
| Net Profit after tax as report under Previous GAAP | -9.10 |
| Ind AS Adjustment: Add/(loss) | 0.00 |
| Total Income for the Quarter / Year Ended as per Ind AS | -9.10 |
| Other Comprehensive Income | - |
| Total Comprehensive Income for the Quarter Ended as per Ind AS | (9.10) |





LIMITED REVIEW REPORT

Independent Auditor's Review Report of the First Quarter Ended on June 30, 2023 of Silverpoint Infratech Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of *Silverpoint Infratech Limited*

1. We have reviewed the accompanying Statement of Un-Audited Financial Result ('Statement') of *Silverpoint Infratech Limited* ('the Company') for the first quarter ended June 30, 2023, which are included in the accompanying "Statement of Un-Audited Financial Results for the first quarter ended June 30, 2023" together with the notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialed by us for identification purposes.

This Statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on August 14, 2023 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind-AS 34"), prescribed under Section 133, of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in Compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review of the Statement 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 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 accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, we report that, nothing has come to our attention that causes us to believe that the accompanying Statement of the Results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any misstatement.

For M K Kothari & Associates
Chartered Accountants
FRN No. 323929E

MANISH KUMAR KOTHARI
Digitally signed by MANISH KUMAR KOTHARI
Date: 2023.08.14 13:37:08
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Manish Kumar Kothari
(Partner)

Membership No. 059513

UDIN No. : 23059513BGROPW8833

Place: Kolkata
Date : August 14, 2023