



Independent Auditor's Report on Audited Standalone Quarterly Financial Results and Year to date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

To,
The Board of Directors,
Compucom Software Limited
Jaipur

Opinion

We have audited the accompanying standalone quarterly financial results of Compucom Software Limited ('the Company') for the quarter ended March 31, 2023 and the year to date results for the year ended March 31, 2023 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulation').

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and the total comprehensive income and other financial information for the quarter ended March 31, 2023 and the year to date results for the year ended March 31, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of



India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These quarterly and year to date standalone financial results have been prepared on the basis of the audited financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However,



future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Place: Jaipur

Date: May 22, 2023

FOR S.MISRA & ASSOCIATES



CA. SACHINDRA MISRA

Partner

M.No.-073776

UDIN:-23073776BGURFU8639



Independent Auditor's Report on Annual Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Compucom Software Limited
Jaipur

Opinion

We have audited the accompanying Statement of Consolidated Annual Financial Results of Compucom Software Limited ("the Holding Company") and its subsidiary (the Holding and its subsidiary together referred to as "the Group") and its associates for the year ended March 31, 2023, attached herewith, being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In our opinion and to the best of our Information and according to the explanations given to us and based on the consideration of the report of other auditor on separate audited financial statements/financial result/financial information of the subsidiary, the aforesaid consolidated financial results:

- (i) include the annual financial results for the year ended March 31, 2023 Of the entity CSL Infomedia Private Limited.
- (ii) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (iii) give a true and fair view in conformity with the applicable accounting standards and the other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information of the group for the year ended March 31, 2023.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, its associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going



concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results. We did not audit the financial statements of the subsidiary included in these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may



cast significant doubt on the ability of the Group and its associates and jointly controlled entities to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matters

The Financial Results include the results for the quarter ended March 31, 2023 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

FOR S.MISRA & ASSOCIATES

Chartered Accountants

FRN- 004972C



CA. SACHINDRA MISRA

Partner

M.No.- 073776

UDIN: -23073776BGURFV3159

Place: Jaipur

Date: May 22, 2023

COMPUCOM SOFTWARE LIMITED										
Regd. Office: IT 14-15, EPIP, SITAPURA, JAIPUR-302022										
AUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED MARCH 31, 2023										
email : cs@compucom.co.in, website : www.compucom.co.in, CIN : L72200RJ1995PLC009798										
Particulars	Standalone (India Operations)					Consolidated				
	Quarter Ended			Year Ended		Quarter Ended		Year Ended		
	31-Mar-23		31-Dec-22	31-Mar-22	31-Mar-23	31-Mar-22	31-Mar-23	31-Dec-22	31-Mar-22	31-Mar-23
	Audited		Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited
	2,287.46	859.05	941.70	5,110.14	2,683.57	2,443.33	928.90	1,032.77	5,462.27	2,965.26
I. Revenue From Operations	52.93	73.24	291.07	254.19	2,180.44	62.70	75.74	304.07	281.75	2,207.51
II Other Income	2,340.39	932.29	1,232.77	5,364.33	4,864.01	2,506.03	1,004.64	1,336.84	5,744.02	5,172.77
III Total Revenue (I+II)										
IV Expenses										
a) Purchase of stock in trade	8.29	-	-	8.29	-	8.29	-	-	8.29	-
b) Changes in inventories of finished goods, work in progress and products for sale	268.84	255.93	272.80	1,029.08	927.46	332.30	300.68	318.63	1,232.05	1,086.33
c) Employee benefit expenses	15.57	11.14	12.16	39.66	46.91	15.79	11.51	12.65	40.57	48.67
d) Finance costs	169.25	169.20	153.78	676.58	316.50	172.98	172.89	157.34	691.39	331.55
e) Depreciation and amortization expense	1,354.98	351.77	368.70	2,449.38	1,169.96	1,163.34	203.34	236.69	1,788.10	855.92
f) Learning Solution Execution Expenses	-	-	-	77.17	118.63	-	-	-	77.17	118.63
g) Bad debts and SLA deduction	153.58	44.95	152.67	451.81	495.41	384.40	237.80	324.19	1,221.24	958.26
h) Other Expenditure	1,970.31	833.00	960.11	4,731.57	3,074.87	2,077.10	928.22	1,049.50	5,058.81	3,399.36
Total Expenses	370.08	99.29	272.66	632.36	1,789.14	428.93	78.42	287.34	685.21	1,773.41
V Profit before Exceptional Items and Tax (III-IV)										
				98.50	-	-	-	-	98.50	-
VI Exceptional Items										
	370.08	99.29	272.66	730.86	1,789.14	428.93	78.42	287.34	783.71	1,773.41
VII Profit Before extraordinary items and tax (V-VI)										
VIII Extraordinary items	370.08	99.29	272.66	730.86	1,789.14	428.93	78.42	287.34	783.71	1,773.41
IX Profit before tax (VII-VIII)										
X Tax Expenses	119.80	27.81	5.47	209.70	392.60	121.84	27.81	5.47	211.74	392.60
(a) Current Tax	(4.26)	(0.85)	59.43	6.26	69.74	(9.14)	(1.20)	59.54	0.16	69.12
(b) Deferred Tax	50.35	-	24.72	50.35	39.69	50.35	-	24.72	50.35	39.70
(c) Tax Expense relating to earlier years (Net)										
XI Profit/(Loss) for the period from continuing operations (IX-X)	204.19	72.33	183.04	464.55	1,287.11	265.88	51.81	197.61	521.46	1,271.99
XII Profit/(Loss) from discontinuing operations	-	-	-	-	-	-	-	-	-	-
XIII Tax Expense of discontinuing operations	-	-	-	-	-	-	-	-	-	-
XIV Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-	-	-	-	-
XV Profit/(Loss) for the period (XI+XIV)	204.19	72.33	183.04	464.55	1,287.11	265.88	51.81	197.61	521.46	1,271.99
Attributable to:										
(a) Shareholders of the company	-	-	-	-	-	244.29	59.00	191.98	501.54	1,276.75
(b) Non-controlling interests	-	-	-	-	-	21.59	(7.19)	5.63	19.92	(4.76)
XVI Other Comprehensive Income										
A (i) Items that will not be reclassified to profit or loss	3.66	7.74	42.83	26.90	30.98	7.81	7.74	40.81	31.04	30.97
(ii) Income tax relating to items that will not be reclassified to profit or loss	(1.79)	(2.02)	(11.14)	(7.83)	(8.05)	(2.87)	(2.02)	(10.60)	(8.91)	(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	1.87	5.72	31.69	19.07	22.93	4.94	5.72	30.21	22.13	22.92
XVII Total Comprehensive Income (XV+XVI)	206.06	78.05	214.73	483.62	1,310.04	270.82	57.53	227.82	543.59	1,294.91
(a) Shareholders of the company						248.15	64.71	222.71	522.60	1,299.68
(b) Non-controlling interests						22.67	(7.18)	5.11	20.99	(4.77)
XVIII Earnings Per equity share (in Rs.)										
(1) Basic	0.26	0.09	0.23	0.59	1.63	0.31	0.07	0.24	0.63	1.61
(2) Diluted	0.26	0.09	0.23	0.59	1.63	0.31	0.07	0.24	0.63	1.61
Paid-up Equity Capital (Face Value 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
Reserves excluding revaluation reserves as per balance sheet				12243.82	12076.50				12,374.31	12,168.21
Segmentwise revenue, results and capital employed										
Segment Revenue	209.66	192.45	269.78	899.70	800.84	209.86	192.45	269.78	899.70	800.84
- Software & E-Governance Services	2,048.79	646.06	638.48	4,023.92	1,682.78	2,048.79	646.06	638.48	4,023.92	1,682.78
- Learning Solutions	28.81	20.54	33.44	186.52	199.95	28.81	20.54	33.44	186.52	199.95
- Wind Power Generation										
- Others	2,287.46	859.05	941.70	5,110.14	2,683.57	2,443.33	928.90	1,032.77	5,462.27	2,965.26
Total Segment Revenue	2,287.46	859.05	941.70	5,110.14	2,683.57	2,443.33	928.90	1,032.77	5,462.27	2,965.26
Other income (net)	52.93	73.24	291.07	254.19	2,180.44	62.70	75.74	304.07	281.75	2,207.51
Total Revenue	2,340.39	932.29	1,232.77	5,364.33	4,864.01	2,506.03	1,004.64	1,336.84	5,744.02	5,172.77
Segment net profit	9.25	19.09	9.56	40.41	(80.26)	9.25	19.09	9.56	40.40	(80.26)
- Software & E-Governance Services	321.44	31.78	(17.28)	350.66	(291.48)	321.44	31.78	(17.28)	350.67	(291.48)
- Learning Solutions	(4.93)	(16.27)	(2.99)	21.09	9.16	(4.93)	(16.27)	(2.99)	21.09	9.16
- Wind Power Generation										
- Others	325.76	34.60	(10.71)	412.16	(362.58)	374.84	11.23	(9.03)	437.45	(405.38)
Total Segment profit	325.76	34.60	(10.71)	412.16	(362.58)	374.84	11.23	(9.03)	437.45	(405.38)
Other income	52.93	73.24	291.07	254.19	2,180.44	62.70	75.74	304.07	281.75	2,207.51
Total profit	378.69	107.84	280.36	766.35	1,817.86	437.54	86.97	295.04	817.70	1,802.13
Unallocable expenses	8.61	8.55	7.70	33.99	28.72	8.61	8.55	7.70	33.99	28.72
Profit before tax	370.08	99.29	272.66	730.86	1,789.14	428.93	78.42	287.34	783.71	1,773.41
Segment capital employed (See note 3)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Statement of Assets and Liabilities

Particulars	Standalone Financial Results		Consolidated Financial Results	
	Audited	Audited	Audited	Audited
	Year ended 31.3.2023	Year ended 31.3.2022	Year ended 31.3.2023	Year ended 31.3.2022
ASSETS				
Non-current assets	2,736.87	3,285.28	2,864.96	3,407.57
a.) Property, Plant & Equipments	1,618.59	1,363.79	1,618.59	1,363.79
b.) Capital work in progress	25.57	28.60	38.19	43.03
c.) Intangible Assets				
d.) Intangible Assets under developments				
e.) Financial Assets	476.49	769.64	21.98	315.11
i) Investments	446.61	446.61	446.61	446.61
ii) Trade Receivable	129.21	478.21	164.42	511.50
iii) Other financial assets	78.73	92.82	79.43	88.51
f.) Deferred tax assets (net)	773.27	645.87	289.19	645.87
g.) non-current tax assets	286.65	231.94	773.27	236.48
h.) Other non-current assets	6,571.99	7,342.76	6,296.64	7,058.47
Total-Non-current assets				
Current assets	6.95	15.24	12.31	20.60
a.) Inventories				
b.) Financial Assets	2,803.79	3,158.56	2,987.35	3,273.42
i) Trade receivables	2,845.85	874.77	3,037.73	1,201.54
ii) Cash and cash equivalents	2,973.23	3,216.19	3,404.51	3,458.59
iii) other bank balance other than (ii) above				
iv) Loans	51.50	53.25	59.02	60.13
v) Other financial assets	417.67	436.97	457.44	496.79
c.) Current tax assets	926.13	914.29	992.98	971.23
d.) Other current assets	10,025.12	8,669.27	10,961.34	9,482.30
Total-Current assets	16,597.11	16,012.03	17,247.98	16,540.77
TOTAL - ASSETS				
Equity	1,582.50	1,582.50	1,582.50	1,582.50
a.) Equity Share Capital	12,243.62	12,076.50	12,374.31	12,168.21
b.) Other Equity	13,826.12	13,659.00	13,750.71	13,750.71
Equity attributable to owners of Compucom Software Ltd				
Non-controlling interests			316.09	285.10
Total - Equity			14,272.90	14,045.81
Liabilities				
Non-current Liabilities				
a.) Financial Liabilities				
i) Borrowings	577.03	577.03	577.03	577.03
ii) Trade Payables- dues of creditors other than micro enterprises and small enterprises	89.38	196.94	100.63	205.09
iii.) Other Financial Liabilities	199.51	163.65	245.43	189.65
b.) Provisions				
c.) Deferred Tax Liabilities				
d.) Other non-current liabilities	865.92	937.62	923.09	971.77
Total-Non-current liabilities				
Current liabilities				
a.) Financial Liabilities	104.40	600.72	104.40	600.72
i) Borrowings				
ii) Trade payables	2.12	5.69	2.18	1.99
A) Total outstanding dues of micro enterprises and small enterprises	112.08	45.47	148.31	78.99
B) Total outstanding dues of creditors other than micro enterprises and small enterprises	913.04	205.07	927.69	220.99
iii.) Other financial liabilities	167.77	27.50	219.15	58.66
b.) Other current liabilities	395.96	333.36	440.56	364.44
c.) Provisions	209.70	197.60	209.70	197.60
d.) Current tax liabilities	1,905.07	1,415.41	2,051.99	1,523.11
Total Current liabilities	16,597.11	16,012.03	17,247.98	16,540.77
TOTAL-EQUITY AND LIABILITIES				

NOTES:

1. The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 (the Act) read with the relevant rules thereunder and in terms of Regulations 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

2. The above results for the quarter and year ended 31st March, 2023 were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 22nd May 2023. The statutory auditors have expressed an unmodified audit opinion on these results.

3. 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.

4. Figure for corresponding previous year have been regrouped / reclassified wherever necessary.

5. Figures of last quarter for standalone results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year.

6. Statement of Cash Flow is attached in Annexure A.

7. With reference to the SEBI circular dated nov., 26 2018 and April, 11 2019 in respect of fund raising by issuance of debt securities by large corporate and disclosure compliance thereof we would like to inform you that our Company is not coming under the large corporate category as per the framework provided in the aforesaid circulars.

8. Other income (Rs. 281.75 lakhs) of current year is not comparable with that of the preceeding year (Rs. 2207.51 lakhs), as in the preceeding year it was higher on account of higher recovery of past years' bad debts of Rs. 1815.52 lakhs than in the current year of Rs. 21.13 lakhs.

9. The amount of Rs. 98.50 lakhs reflected under exceptional item is write - back of a creditor which is no longer payable.

10. The Board of Directors has recommended dividend @ 20% i.e. Rs.0.40/- per share of Rs. 2 each for the F.Y. 2022-23, subject to approval of the Shareholders in the ensuing Annual General Meeting.

Place: Jaipur

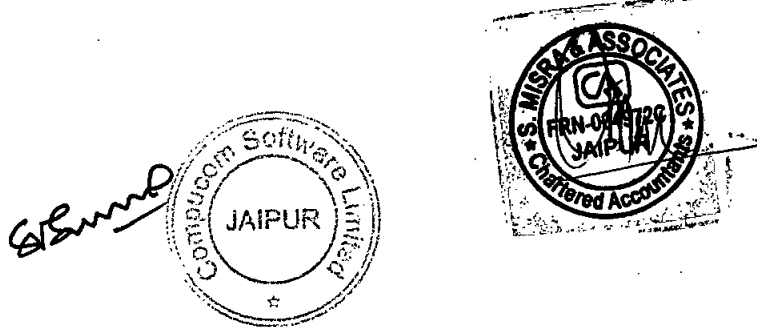
Date : May 22, 2023

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

Annexure A

For Compucom Software Limited
Suresh Kumar Surana
Managing Director
DIN : 00340886

Compucom Software Limited						Rs in Lakhs			
Regd. Office: IT 14-15, EPIP, SITAPURA, JAIPUR-302022						AUDITED STATEMENT OF CASH FLOWS			
Particulars						Standalone		Consolidated	
						Year ended 31-Mar-23 Audited	Year ended 31-Mar-22 Audited	Year ended 31-Mar-23 Audited	Year ended 31-Mar-22 Audited
Cash Flow from Operating Activities						730.86	1789.14	783.71	1773.41
Profit Before Tax									
Adjustments to reconcile profit to net cash provided by operating activities :						14.86	25.97	15.77	27.73
Interest expenses						(209.41)	(326.32)	(235.67)	(347.68)
Interest Income						676.58	316.50	691.39	331.55
Depreciation						64.65	63.44	88.88	67.69
Provision for Gratuity						(5.39)		(5.39)	
Profit on sale of investment						(3.54)	(13.75)	(3.56)	(13.78)
Net gain on investments measured at FVTPL						1268.61	1854.98	1335.13	1838.92
Operating Profit before Working Capital Changes						354.77	148.07	286.06	80.69
Decrease/(Increase) in Trade Receivables (Current and Non Current)						8.29		8.29	0.00
Decrease/(Increase) in Inventory (Current and Non Current)						(172.90)	(464.22)	(163.43)	(499.80)
Decrease/(Increase) in Other Current & Non Current Assets						864.42	144.61	906.49	196.34
Increase/(Decrease) in Current & Non Current Liabilities						2323.19	1683.44	2372.54	1616.15
Cash Generated from Operations						(247.94)	(289.11)	(247.94)	(289.12)
Income Tax Paid						2075.25	1394.33	2124.60	1327.03
Net Cash Flow from Operations									
Cash Flow from Investing Activities :						209.41	326.32	235.67	347.68
Interest income						(379.94)	(2498.76)	(398.73)	(2475.24)
Purchases of property, plant and equipment									
Proceeds from sale of property, plant and equipment						302.08	(150.00)	302.08	(150.00)
Sale / Investment in Shares, Mutual funds and NSC						242.96	(162.57)	54.09	(133.78)
Increase / Decrease in unpaid dividend a/c & FDRs having maturity more than 3 months						349.00	(447.59)	347.07	(369.02)
FDRs having maturity more than 12 months						723.51	(2932.60)	540.18	(2780.36)
Net Cash Flow From Investing Activities									
Cash Flows from Financing Activities :						(14.86)	(25.97)	(15.77)	(27.73)
Interest expenses						(496.32)	379.58	(496.32)	379.58
(Decrease)/Increase in Loan Funds						(316.50)	(237.38)	(316.50)	(237.38)
Dividend Paid (Including Dividend Tax)						(827.68)	116.23	(828.59)	114.47
Net Cash Flow From Financing Activities						1971.08	(1422.04)	1836.19	(1338.86)
Net Increase/(Decrease) in Cash and Cash Equivalents						674.77	2296.81	1201.54	2540.40
Cash and Cash Equivalents at the beginning of the year						2845.85	874.77	3037.73	1201.54
Cash and Cash Equivalents at the end of the year									



COMPUCOM

Software Limited

IT: 14-15 EPIP, Sitapura, Jaipur –
302022 (Rajasthan) (India)
Tel. 91-141-2770131, 5115901-02
Fax: 91-141-2770335, 5115905
E-mail: fin@compucom.co.in
CIN:- L72200RJ1995PLC009798
Website: www.compucom.co.in

Annexure: II

No.: CSL/BSE/NSE/CSE/23-24/

Date: 22.05.2023

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- cnlist@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: - Declaration in respect of unmodified opinion on Audited Financial Results for the financial year ended on 31st March 2023.

Ref: Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016.

Dear Sir/Ma'am,

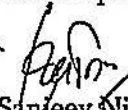
We hereby declare that the Statutory Auditors of the Company, M/s S. Misra & Associates, Chartered Accountants (FRN No.: 004972C) have issued Audit Reports with unmodified opinion on Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended on March 31, 2023.

The declaration is given in compliance to second proviso of regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take the same on record.

Thanking You,

For Compucom Software Limited


(Sanjeev Nigam)
Chief Financial Officer

