

# 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](mailto:fin@compucom.co.in)  
CIN: L72200RJ1995PLC009798

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

Date: - 10.02.2023

To,

1) BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street, Mumbai-400001.

Email- [corp.compliance@bseindia.com](mailto: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- [cmllist@nse.co.in](mailto:cmllist@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](mailto:listing@csl-india.com)

Stock Code: 13335

(BY E-MAIL)

Sub: - Outcome of Board Meeting held on Friday, 10<sup>th</sup> February, 2023 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 Friday, 10<sup>th</sup> February, 2023 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 4:40 P. M., inter alia transacted following businesses:

1. Approved the Un-Audited Standalone and Consolidated Financial Results for the quarter and nine months ended on 31<sup>st</sup> December 2022 pursuant to Regulation 33 of Listing Regulations (enclosed herewith as an Annexure: I)  
Further, 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 nine months ended on 31<sup>st</sup> December 2022 (enclosed herewith as an Annexure-II)

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 13<sup>th</sup> February, 2023 for the Designated Persons of the Company and their immediate relatives.

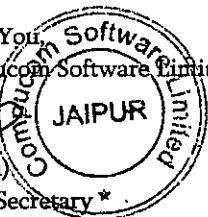
You are requested to take note of above.

Thanking You,  
For Compucom Software Limited

(Swati Jain)  
Company Secretary \*

FCS: 8728

Encl: a/a



## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/ NINE MONTHS ENDED ON DECEMBER 31, 2022

email : cs@compucom.co.in, website : www.compucom.co.in, CIN : L72200RJ1996PLC009798

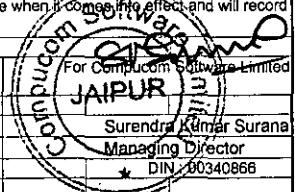
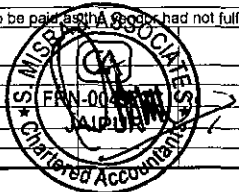
Particulars		Standalone (India Operations)						Consolidated (India Operations)						(Rs. in lakhs)		
		Quarter Ended			Nine Months ended			Year Ended	Quarter Ended			Nine Months ended			Year Ended	
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21			31-Mar-22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited		Audited	
I. Income From Operations		859.05	1,005.89	569.40	2,822.68	1,741.87	2,683.57	928.90	1,094.12	654.52	3,018.95	1,932.49	2,965.26			
II Other Income		73.24	69.01	919.77	201.26	1,889.37	2,180.44	75.74	77.61	924.49	219.05	1,903.44	2,207.51			
III Total Income (I+II)		932.29	1,074.90	1,489.17	3,023.94	3,631.24	4,864.01	1,004.64	1,171.73	1,579.01	3,238.00	3,835.93	6,172.77			
IV. Expenses																
a) Purchase of stock in trade		-	-	-	-	-	-	-	-	-	-	-	-			
b) Change in inventories of finished goods, work in progress and products for sale		-	-	-	-	-	-	-	-	-	-	-	-			
c) Employee benefit expenses		255.93	248.78	239.71	760.44	654.67	927.46	300.68	292.34	277.11	899.75	767.70	1,086.33			
d) Finance costs		11.14	5.42	12.05	24.09	34.75	46.91	11.51	5.49	12.35	24.78	36.02	48.67			
e) Depreciation		169.20	169.10	54.21	507.33	162.72	316.50	172.89	172.70	57.88	518.41	174.20	331.55			
f) Learning Solution Execution Charges		351.77	403.38	303.40	1,094.41	801.25	1,169.96	203.34	248.86	236.34	624.77	619.22	855.92			
g) Bad debts and SLA deductions		-	77.17	118.63	77.17	118.63	118.63	-	77.17	118.63	77.17	118.63	118.63			
h) Other Expenditure		44.96	101.19	123.19	298.22	342.74	495.41	237.80	290.07	228.19	836.83	634.08	958.28			
Total Expenses		833.00	1,006.04	850.19	2,761.66	2,114.76	3,074.87	926.22	1,086.63	930.50	2,981.71	2,349.85	3,399.36			
V Profit before exceptional items and tax (III-IV)		99.29	69.86	638.98	262.28	1,516.48	1,789.14	78.42	86.10	648.51	266.29	1,486.08	1,773.41			
VI) Exceptional Items		-	98.50	-	98.50	-	-	-	98.50	-	98.50	-	-			
VII Profit before extraordinary items and tax (V-VI)		99.29	168.36	638.98	360.78	1,516.48	1,789.14	78.42	183.60	648.51	354.79	1,486.08	1,773.41			
VIII Extraordinary Items		-	-	-	-	-	-	-	-	-	-	-	-			
IX Profit before tax (VII-VIII)		99.29	168.36	638.98	360.78	1,516.48	1,789.14	78.42	183.60	648.51	354.79	1,486.08	1,773.41			
X Tax Expenses																
a) Current Tax		27.81	32.39	172.72	89.90	387.13	392.60	27.81	32.39	172.72	89.90	387.13	392.60			
b) Deferred Tax		(0.85)	8.80	(0.59)	10.52	10.30	69.74	(1.20)	8.37	(0.82)	9.30	9.59	69.12			
c) Tax Expense relating to earlier years (N)		-	-	-	-	14.97	39.69	-	-	-	-	14.97	39.70			
XI Profit/(Loss) for the period from continuing operations (IX-X)		72.33	127.17	466.85	260.36	1,104.08	1,287.11	51.81	142.84	476.61	255.59	1,074.39	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)		72.33	127.17	466.85	260.36	1,104.08	1,287.11	51.81	142.84	476.61	255.59	1,074.39	1,271.99			
Attributable to :																
(a) Shareholders of the company		-	-	-	-	-	-	69.00	137.36	473.20	257.26	1,084.78	1,276.75			
(b) Non controlling interest		-	-	-	-	-	-	(7.19)	5.48	3.41	(1.67)	(10.39)	(4.76)			
XVI Other Comprehensive Income																
(A) (i) Items that will not be reclassified to profit or loss		7.74	7.75	(3.95)	23.24	(11.85)	30.98	7.74	7.75	(4.02)	23.23	(10.51)	30.97			
(ii) Income tax relating to items that will not be reclassified to profit or loss		(2.02)	(2.01)	1.03	(6.04)	3.08	(8.05)	(2.02)	(2.01)	0.86	(6.04)	2.66	(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		5.72	5.74	(2.92)	17.20	(8.77)	22.93	5.72	5.74	(3.16)	17.19	(7.95)	22.92			
XVII) Total Comprehensive Income		78.05	132.91	463.93	277.56	1,095.31	1,310.04	57.53	148.58	473.45	272.78	1,066.44	1,294.91			
(a) Shareholders of the company		-	-	-	-	-	-	64.71	143.10	470.13	274.45	1,076.54	1,299.68			
(b) Non controlling interest		-	-	-	-	-	-	(7.18)	5.48	3.33	(1.68)	(10.10)	(4.77)			
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 reserve as per balance sheet of previous accounting		-	-	-	-	-	12076.50	-	-	-	-	-	12,168.21			
Earning per share																
(1) Basic		0.09	0.16	0.59	0.33	1.40	1.63	0.07	0.17	0.60	0.33	1.37	1.61			
(1) Diluted		0.09	0.16	0.59	0.33	1.40	1.63	0.07	0.17	0.60	0.33	1.37	1.61			
Segmentwise revenue, results and capital employed																
Segment Revenue																
- Software & E-Governance Services		192.45	248.32	191.03	689.84	531.06	800.84	192.45	248.32	191.03	689.84	531.06	800.84			
- Learning Solutions		646.06	692.18	354.54	1,975.13	1,044.30	1,682.78	646.06	692.18	354.54	1,975.13	1,044.30	1,682.78			
- Wind Power Generation		20.54	65.39	23.83	157.71	166.51	199.95	20.54	65.39	23.83	157.71	166.51	199.95			
- Others		-	-	-	-	-	-	69.85	88.23	85.12	196.27	190.62	281.69			
Total Segment Revenue		859.06	1,005.89	569.40	2,822.68	1,741.87	2,683.57	928.90	1,094.12	654.52	3,018.95	1,932.49	2,965.26			
Other income (net)		73.24	167.51	919.77	299.76	1,889.37	2,180.44	75.74	176.11	924.49	317.55	1,903.44	2,207.51			
Total Revenue		932.29	1,173.40	1,489.17	3,122.44	3,631.24	4,864.01	1,004.64	1,270.23	1,579.01	3,336.50	3,835.93	5,172.77			
Segment net profit																
- Software Services		19.09	2.45	(65.64)	31.15	(89.82)	(80.26)	19.09	2.45	(65.64)	31.15	(89.82)	(80.26)			
- Learning Solutions		31.78	(11.42)	(178.65)	29.23	(274.19)	(291.48)	31.78	(11.42)	(178.65)	29.23	(274.19)	(291.48)			
- Wind Power Generation		(16.27)	18.27	(29.51)	26.02	12.15	9.16	(16.27)	18.27	(29.51)	26.02	12.15	9.16			
- Others		-	-	-	-	-	-	(23.37)	6.64	4.81	(23.78)	(44.47)	(42.80)			
Total Segment profit		34.60	9.30	(273.80)	86.40	(351.86)	(362.58)	11.23	15.94	(268.99)	62.62	(396.33)	(405.38)			
Other income		73.24	167.51	919.77	299.76	1,889.37	2,180.44	75.74	176.11	924.49	317.55	1,903.44	2,207.51			
Total profit		107.84	176.81	645.97	386.16	1,537.51	1,817.86	86.97	192.05	665.50	380.17	1,567.11	1,802.13			
Unallocable expenses		8.55	8.45	6.99	25.38	21.03	28.72	8.55	8.45	6.99	25.38	21.03	28.72			
Profit before tax		99.29	168.36	638.98	360.78	1,516.48	1,789.14	78.42	183.60	648.51	354.79	1,486.08	1,773.41			
Segment capital employed ( See note 3)		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA			

## 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 Feb., 10, 2023. 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.
- 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 Board had not fulfilled his part of commitment.

Place: Jaipur  
Date : Feb. 10, 2023

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





**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**

**Review Report 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 **December 31, 2022** and year to date result for the period from **April 01, 2022 to December 31, 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 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 December 31, 2021, 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 that financial information on February 7, 2022 and July 23, 2022 respectively.

**FOR S MISRA & ASSOCIATES**

Chartered Accountants

FRN 004972C



**CA. SACHINDRA MISRA**

Partner

Membership No.073776

UDIN: 23073776BGURFR9907

Place: Jaipur

Date: February 10, 2023



**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 **December 31, 2022** and for the period from **April 01, 2022 to December 31, 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.



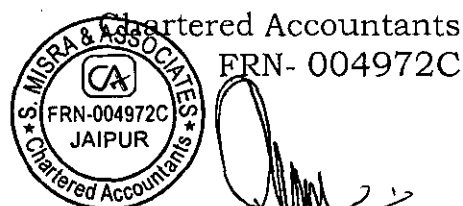
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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.

**FOR S MISRA & ASSOCIATES**



**CA. SACHINDRA MISRA**

Partner

Membership No. - 073776

UDIN: 23073776BGURFS6447

Place: Jaipur

Date: February 10, 2023