

Statement of Standalone & Consolidated Audited Financial Results for the quarter and year ended 31st March 2018

(Rs. in Lakhs except EPS)

Sr.No	PARTICULARS	STANDALONE					CONSOLIDATED				
		For the quarter ended on			Year ended		For the quarter ended on			Year ended	
		31/03/18	31/12/17	31/03/17	31/03/18	31/03/17	31/03/18	31/12/17	31/03/17	31/03/18	31/03/17
	Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited	
I	Revenue from operations	115,278.00	103,564.32	104,178.47	407,440.78	355,122.98	115,278.00	103,564.32	104,178.47	407,440.78	355,122.98
II	Other Income	427.07	390.81	955.91	1,499.02	1,914.93	427.07	390.81	958.21	1,499.02	1,917.21
III	Total Income (I + II)	115,705.07	103,955.13	105,134.38	408,939.80	357,047.91	115,705.07	103,955.13	105,136.68	408,939.80	357,050.19
IV	Expenses:										
a	Cost of Goods Sold	112,230.69	99,728.82	101,144.38	393,188.07	342,800.88	112,230.69	99,728.82	101,144.38	393,188.07	342,800.88
b	Employee Benefit expense	1,225.73	917.79	1,210.82	3,812.29	3,284.76	1,225.73	917.79	1,210.82	3,812.29	3,284.76
c	Finance costs	1,199.58	1,346.59	1,359.25	4,949.93	4,493.89	1,199.58	1,346.59	1,359.25	4,949.93	4,497.89
d	Depreciation and amortisation expense	81.26	88.28	80.72	340.91	358.94	82.49	88.28	84.40	342.14	362.02
e	Other Expenses	373.89	838.60	680.49	3,454.28	3,342.78	398.05	838.60	681.67	3,478.44	3,343.94
	Total Expenses	115,111.15	102,920.10	104,475.66	405,745.48	354,281.24	115,136.55	102,920.10	104,480.52	405,770.87	354,286.08
V	Profit before Exceptional and Extraordinary items and Tax (III - IV)	593.92	1,035.03	658.72	3,194.32	2,766.67	568.52	1,035.03	656.16	3,168.92	2,764.11
VI	Exceptional items	-	-	-	-	-	-	-	-	-	-
VII	Profit before Tax (V - VI)	593.92	1,035.03	658.72	3,194.32	2,766.67	568.52	1,035.03	656.16	3,168.92	2,764.11
VIII	Tax Expense including Deferred Tax	170.44	444.19	321.60	1,139.95	1,018.73	170.44	444.19	321.60	1,139.95	1,018.73
IX	Profit (loss) for the period from continuing operations (VII-VIII)	423.48	590.84	337.12	2,054.37	1,747.94	398.08	590.84	334.56	2,028.97	1,745.38
X	Profit (loss) from discontinued operations	-	-	-	-	-	-	-	-	-	-
XI	Tax Expense of discontinued operations	-	-	-	-	-	-	-	-	-	-
XII	Profit (loss) from discontinuing operations after tax (X - XI)	-	-	-	-	-	-	-	-	-	-
XIII	Profit (loss) for the period (IX + XII)	423.48	590.84	337.12	2,054.37	1,747.94	398.08	590.84	334.56	2,028.97	1,745.38
XIV	Other Comprehensive Income	-	-	-	-	-	(0.86)	-	(2.24)	(0.06)	(2.24)
	(a) Items that will be reclassified to Profit & Loss	-	-	-	-	-	-	-	-	-	-
	Foreign exchange gain/loss on translation of foreign operations (net of taxes)	-	-	-	-	-	(0.06)	-	(2.24)	(0.06)	(2.24)
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	423.48	590.84	337.12	2,054.37	1,747.94	398.02	590.84	332.32	2,028.91	1,743.14
XVI	Earnings per equity share (For Continuing operation) (EPS):										
	Basic and diluted EPS (Rs.)	0.72	1.01	0.56	3.50	2.97	0.68	1.01	0.56	3.45	2.97
XVII	Earnings per equity share (For discontinued operation)	-	-	-	-	-	-	-	-	-	-
	Basic and diluted EPS (Rs.)	-	-	-	-	-	-	-	-	-	-
XVIII	Earnings per equity share (For discontinued & continuing operation)	-	-	-	-	-	-	-	-	-	-
	Basic and diluted EPS (Rs.)	0.72	1.01	0.56	3.50	2.97	0.68	1.01	0.56	3.45	2.97

**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

2. The above results are in compliance with Indian Accounting Standard ("Ind-AS") notified by the Ministry of Corporate affairs. Consequently, results for the quarter and year ended March 31, 2017 have been restated to comply with Ind AS to make them comparable

3. 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 with requirements of SEBI's



4. The Company's Board of Directors have recommended final dividend of Rs.0.40 per share on Equity Share having face value of Rs.2.00 per share, subject to approval of Members.
5. Reconciliation of Statement of Profit and Loss and Other Comprehensive Income reported under previous Indian GAAP with Ind AS, for the quarter and year ended March 31, 2017.

Particulars	Standalone		Consolidated	
	Quarter ended	Year ended	Quarter ended	Year ended
	31/03/17	31/03/17	31/03/17	31/03/17
Net Profit after tax reported earlier as per previous I-GAAP	351.19	1,767.44	346.39	1,762.64
a) Effect of depreciation on fair valuation of Property, Plant and Equipment	2.30	(18.33)	2.30	(18.33)
b) Effect of fair valuation of non-current financial liabilities at amortised cost	(1.26)	11.08	(1.26)	11.08
c) Effect of exchange differences on translation of foreign operations	-	-	2.24	2.24
e) Deferred tax on Ind-AS adjustments	(15.11)	(12.25)	(15.11)	(12.25)
Net Profit after tax reported herein as per Ind AS	337.12	1,747.94	334.56	1,745.38
Other Comprehensive Income				
Items that will be reclassified to Profit and Loss				
a) Effect of exchange differences on translation of foreign operations	-	-	(2.24)	(2.24)
Total Comprehensive Income as per Ind AS	337.12	1,747.94	332.32	1,743.14

6. Reconciliation of Total Equity reported under previous Indian GAAP with Ind AS, for the quarter and year ended March 31, 2017.

Particulars	(Rs.in Lakhs)	
	Standalone	Consolidated
	Year ended	Year ended
	31/03/17	31/03/17
Total equity as reported under previous I-GAAP	10,328.76	10,388.88
a) Effect of fair valuation of Property, Plant and Equipment on date of transition	990.00	990.00
b) Effect of depreciation on fair valuation of Property, Plant and Equipment	(18.33)	(18.33)
c) Effect of fair valuation of non-current financial liabilities at amortised cost	11.08	11.08
d) De-recognition of Proposed dividend and tax thereon	282.79	282.79
e) Deferred tax on Ind-AS adjustments	(339.51)	(339.54)
Total equity as per Ind AS	11,254.78	11,314.88

7. The Company operates only in one reportable segment.
8. The figures for the quarter ended March 31, 2018 and March 31, 2017 are the balancing figures between Audited figures for the year ended March 31, 2018 and published year to date figures upto the third quarter ended December 31, 2017.
9. Audited Standalone and Consolidated Statement of Assets and Liabilities forms part of the notes.
10. The above financial results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on Friday, May 4, 2018. The Statutory Auditors of the Company have expressed an unmodified audit opinion.
11. Provision for tax, including deferred tax, has been worked out at normal corporate tax rates.
12. The figures of the previous periods have been regrouped, rearranged, reclassified or reworked as necessary to confirm to the current year accounting treatment.

Place : Mumbai  
Dated : 4th May 2018

For Company Information  
Atul K. Gupta  
Chairman & Managing Director



**COMPUAGE INFOCOM LIMITED**  
Statement of Standalone and consolidated Assets and Liabilities

(Rs. In Lakhs)

Particulars	Standalone		Consolidated	
	31-Mar-18	31-Mar-17	31-Mar-18	31-Mar-17
	Audited	Audited	Audited	Audited
<b>ASSETS</b>				
<u>Non-current assets</u>				
Property, plant and equipment	4,397.98	4,321.90	4,397.98	4,323.13
Intangible assets	8.30	-	8.30	-
Financial assets				
Investments	99.79	99.48	34.62	34.62
Others financial assets	3.66	52.78	3.66	52.78
<b>Total non-current assets</b>	<b>4,509.73</b>	<b>4,474.16</b>	<b>4,444.56</b>	<b>4,410.53</b>
<u>Current assets</u>				
Inventories	29,261.73	33,488.60	29,261.73	33,488.60
Financial assets				
Investments	257.00	251.77	257.00	251.77
Trade receivables	57,751.80	45,571.09	57,751.80	45,571.09
Cash and cash equivalents	4,632.09	3,630.51	4,635.59	3,712.58
Bank balances other than above	7,563.74	6,505.21	7,563.74	6,505.21
Loans	494.72	626.96	494.72	626.96
Other financial assets	835.06	139.49	835.06	139.49
Current tax assets (net)	210.48	-	210.48	-
Other current assets	6,472.57	2,002.89	6,871.24	2,406.13
<b>Total current assets</b>	<b>107,479.19</b>	<b>92,216.52</b>	<b>107,881.36</b>	<b>92,701.83</b>
<b>TOTAL ASSETS</b>	<b>111,988.92</b>	<b>96,690.68</b>	<b>112,325.92</b>	<b>97,112.36</b>
<b>EQUITY AND LIABILITIES</b>				
<u>Equity</u>				
Equity share capital	1,174.80	1,174.80	1,174.80	1,174.80
Other equity	13,026.35	11,254.77	13,061.02	11,314.89
<b>Total equity</b>	<b>14,201.15</b>	<b>12,429.57</b>	<b>14,235.82</b>	<b>12,489.69</b>
<u>Liabilities</u>				
<u>Non-current Liabilities</u>				
<u>Financial Liabilities</u>				
Borrowings	1,365.69	1,772.92	1,365.69	1,772.92
Deferred tax liabilities (net)	623.18	607.87	623.18	607.87
<b>Total non-current liabilities</b>	<b>1,988.87</b>	<b>2,380.79</b>	<b>1,988.87</b>	<b>2,380.79</b>
<u>Current Liabilities</u>				
<u>Financial liabilities</u>				
Borrowings	39,647.64	30,261.35	40,071.07	30,682.74
Trade payables	50,456.01	46,511.68	50,456.01	46,511.68
Other financial liabilities	2,808.39	2,831.64	2,687.29	2,771.81
Other current liabilities	2,876.86	2,244.62	2,876.86	2,244.62
Provisions	10.00	10.00	10.00	10.00
Current tax liabilities (net)	-	21.02	-	21.02
<b>Total current liabilities</b>	<b>95,798.90</b>	<b>81,880.31</b>	<b>96,101.23</b>	<b>82,241.87</b>
<b>Total liabilities</b>	<b>97,787.77</b>	<b>84,261.10</b>	<b>98,090.10</b>	<b>84,622.66</b>
<b>Total equity and liabilities</b>	<b>111,988.92</b>	<b>96,690.68</b>	<b>112,325.92</b>	<b>97,112.36</b>

Place: Mumbai  
Date: 4th May, 2018

For Compuage Infocom Limited

  
Atul Mehta

Chairman and Managing Director

