



Speed  
Reliability  
Value Performance

## COMPUGAME INFOCOM LTD

26<sup>th</sup> August 2019

To,  
National Stock Exchange of India Ltd.,  
Exchange Plaza,  
C-1, Block G, Bandra Kurla Complex,  
Bandra (E),  
Mumbai- 400 051.

Symbol: COMPINFO  
ISIN: INE070C01037

Sub: Clarification regarding Limited Review Report not in the format prescribed by SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015  
Ref: Email dated 21<sup>st</sup> August 2019

Dear Sir,

With respect to the captioned subject matter and reference provided, please find attached herewith Revised Limited Review Report for the period ended 30<sup>th</sup> June 2019 as per the format prescribed under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Request you to consider the same.

Kindly do the needful and oblige.

In case of any query, feel free to contact.

Thanking you,  
For Compugame Infocom Limited,

Disha Shah  
Company Secretary



Place: Mumbai

# BHOGILAL C. SHAH & CO.

## CHARTERED ACCOUNTANTS

2A, Shree Pant Bhuvan, 1<sup>st</sup> floor, Sandhurst Bridge, Mumbai 400 007.  
Phone : 2361 0939

### PARTNERS :

VIRENDRA B. SHAH	B.Com, L.L.B., F.C.A.
SNEHAL V. SHAH	B.Com., F.C.A., M.M. (U.S.A.)
SURIL V. SHAH	B.Com., A.C.A., M.B.A. (U.S.A.)

### Limited Review Report to the Board of Directors of Compuage Infocom Limited

We have reviewed the accompanying statement of unaudited financial results of Compuage Infocom Limited for the period ended 30th June 2019. 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.

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. 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.

Based on our review conducted as 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 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.

*For Bhogilal C. Shah & Co.*  
*Chartered Accountants*  
*(Firm Regn. No. 101424W)*

*Suril Shah*

Suril Shah  
Partner

Membership No. 42710  
UDIN : 19042710AAAAAY6873  
Mumbai, August 26, 2019



# BHOGILAL C. SHAH & CO.

## CHARTERED ACCOUNTANTS

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SURIL V. SHAH

B.Com., A.C.A., M.B.A. (U.S.A.)

### Limited Review Report to the Board of Directors of Compuage Infocom Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Compuage Infocom Limited ("the Parent") and its subsidiary (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended 30<sup>th</sup> June 2019 and for the period from 1<sup>st</sup> April 2019 to 30<sup>th</sup> June 2019 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30<sup>th</sup> June 2018 and the corresponding period from 1<sup>st</sup> April 2018 to 30<sup>th</sup> June 2018, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

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 Standard 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 a conclusion 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 entities:

1. Compuage Infocom Ltd.
2. Compuage Infocom (S) Pte. Ltd.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, 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 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 Bhogilal C. Shah & Co.*  
*Chartered Accountants*  
*(Firm Regn. No. 101424W)*



*Suril Shah*  
*Partner*

Membership No. 42710  
UDIN : 19042710AAAAAZ7337  
Mumbai, August 26, 2019

