

**SILVERPOINT INFRA TECH LIMITED**

CIN : U45400WB1997PLC083457

REGISTERED OFFICE : "ANANTA BHAWAN", 94, VIVEKANAND NAGAR, P.O. - PODRAH, ANDUL ROAD, 3RD FLOOR, ROOM NO. - 301, HOWRAH - 711 109

Statement of Un-Audited Financial Results for the Half Year Ended 30th September 2018

(₹ IN LACS)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2018 Un-Audited	30.06.2018 Un-Audited	30.09.2017 Un-Audited	30.09.2018 Un-Audited	30.09.2017 Un-Audited	31.03.2018 Audited
1	<b>Income from Operations</b>						
(a)	Net Sales/Income from Operations (Net of excise duty)	-	-	-	-	27.63	27.63
(b)	Other Operating Income	3.45	3.72	2.30	7.17	5.93	17.97
	<b>Total Income from Operations (net)</b>	<b>3.45</b>	<b>3.72</b>	<b>2.30</b>	<b>7.17</b>	<b>33.56</b>	<b>45.60</b>
2	<b>Expenses</b>						
(a)	Cost of material consumed	-	-	-	-	18.66	18.66
(b)	Purchase of stock-in-trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
(d)	Employee benefits expense	0.76	3.03	3.24	3.79	8.35	14.77
(e)	Finance Costs	-	-	-	-	-	-
(f)	Depreciation and amortisation expense	0.05	0.05	0.35	0.10	0.70	1.40
(g)	Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	1.68	5.38	2.89	7.06	9.32	12.14
	<b>Total Expenses</b>	<b>2.49</b>	<b>8.46</b>	<b>6.48</b>	<b>10.95</b>	<b>37.03</b>	<b>46.97</b>
3	<b>Profit (loss) before Exceptional and Extraordinary Items and tax (1-2)</b>	<b>0.96</b>	<b>(4.74)</b>	<b>(4.18)</b>	<b>(3.78)</b>	<b>(3.47)</b>	<b>(1.37)</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit / (Loss) before tax (3 - 4)</b>	<b>0.96</b>	<b>(4.74)</b>	<b>(4.18)</b>	<b>(3.78)</b>	<b>(3.47)</b>	<b>(1.37)</b>
6	Tax expense						
(a)	Current Tax	-	-	-	-	-	-
(b)	Deferred Tax (Asset)/Liabilities	-	0.01	-	0.01	-	-
7	<b>Profit / (Loss) after tax (5 - 6)</b>	<b>0.96</b>	<b>(4.75)</b>	<b>(4.18)</b>	<b>(3.79)</b>	<b>(3.47)</b>	<b>(1.37)</b>
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 ] (10+12)	<b>0.96</b>	<b>(4.75)</b>	<b>(4.18)</b>	<b>(3.79)</b>	<b>(3.47)</b>	<b>(1.37)</b>
11	Paid-up equity share capital (Face Value of ₹ 10/- each)	<b>1,978.90</b>	<b>1,978.90</b>	<b>1,978.90</b>	<b>1,978.90</b>	<b>1,978.90</b>	<b>1,978.90</b>
12 (a)	Earnings Per Share (before extraordinary items) (of ₹ 10/- each) (not annualised):						
(a)	Basic	0.00	(0.02)	(0.02)	(0.02)	(0.02)	(0.01)
(b)	Diluted						
(b)	Earnings Per Share (after extraordinary items) (of ₹ 10/- each) (not annualised):						
(a)	Basic	0.00	(0.02)	(0.02)	(0.02)	(0.02)	(0.01)
(b)	Diluted						

**Notes :**

- The above results were reviewed by the Audit committee and taken on records by the Board of Directors in its meeting held on November 14, 2018.
- The above results have been prepared in accordance with Indian Accounting Standards (Ind-AS) notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
- Previous period's figures have been re-grouped or re-arranged wherever necessary.
- The limited review of the financial results for the quarter / half year ended September 30, 2018 as required in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been carried out by the Statutory Auditors of the Company.

Place : Howrah

Date : November 14, 2018


 For Silverpoint Infatech Limited  
*Sanjay Kumar Drolia*  
 Sanjay Kumar Drolia  
 (Managing Director)  
 Din : 00538256

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Statement of Audited Assets & Liabilities for the Half Year Ended 30th September' 2018

( ₹ IN LACS )

Statement of Assets & Liabilities	As at (Current Year Ended)	As at (Previous Year Ended)
	30.09.2018 Un-Audited	31.03.2018 Audited
<b>A. ASSETS</b>		
<b>1 Non Current Assets</b>		
(a) Property, Plant & Equipments	23.26	23.36
<b>Sub Total Non Current Assets</b>	<b>23.26</b>	<b>23.36</b>
<b>2 Current Assets</b>		
(a) <b>Financial Assets</b>		
(i) Investments	3,649.05	3,637.64
(ii) Trade Receivables	207.39	207.04
(iii) Cash & Cash Equivalent	0.66	5.95
(iv) Short Term Loans & Advances	416.10	436.19
(b) Other Current Assets	-	-
<b>Sub Total Current Assets</b>	<b>4,273.20</b>	<b>4,286.82</b>
<b>TOTAL EQUITY ASSETS</b>	<b>4,296.46</b>	<b>4,310.18</b>
<b>B. EQUITY AND LIABILITIES</b>		
<b>1 Share Holder's Fund</b>		
(a) Equity Share Capital	1,978.90	1,978.90
(b) Other Equity	2,207.48	2,211.28
<b>Sub Total Shareholder's Fund</b>	<b>4,186.38</b>	<b>4,190.18</b>
<b>2 Non Current Liabilities</b>		
(a) Deferred Tax Liabilities	0.03	0.02
<b>Sub Total Non Current Liabilities</b>	<b>0.03</b>	<b>0.02</b>
<b>3 Current Liabilities</b>		
(a) <b>Financial Liabilities</b>		
(i) Trade Payables	3.81	12.80
(b) Provisions	106.24	106.24
(c) Other Current Liabilities	-	0.25
(d) Current Tax Liabilities	-	0.69
<b>Sub Total Current Liabilities</b>	<b>110.05</b>	<b>119.98</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>4,296.46</b>	<b>4,310.18</b>

Place : Howrah

Date : November 14, 2018



Silverpoint Infatech Limited



*Sanjay Kumar Drolia*  
Sanjay Kumar Drolia  
Managing Director

Din : 00538256

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Reconciliation of Statement of Profit and Loss as Previously Reported under GAAP to Ind-AS for the Half Year Ended 30th September' 2018 :

( ₹ IN LACS )

Particulars	For the Quarter ended June 30, 2018
Net Profit after tax as report under Previous GAAP	0.96
Ind AS Adjustment: Add/(loss)	0.00
<b>Total Income for the Quarter / Year Ended as per Ind AS</b>	<b>0.96</b>
Other Comprehensive Income	-
<b>Total Comprehensive Income for the Quarter Ended as per Ind AS</b>	<b>0.96</b>





**LIMITED REVIEW REPORT**

**Limited Review Report on Un-audited financial results for the quarter and half year ended September 30, 2018 of Silverpoint Infratech Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

**To the Board of Directors of *Silverpoint Infratech Limited***

1. We have reviewed the accompanying Statement of Un-audited Standalone Financial Result ('Statement') of ***Silverpoint Infratech Limited*** ('the Company') for the quarter and half year ended September 30, 2018 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with SEBI's Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016.

This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors and 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. Our responsibility is to issue a report on the Statement based on our review.

2. 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 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, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 and SEBI Circulars dated CIR/CFD/FAC/62/2016 dated July 05, 2016, and other recognized accounting practices and policies has not disclosed the information required to be disclosed in accordance with the requirements 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 Sarp & Associates  
Chartered Accountants  
FRN No. 007375C



Place : Kolkata  
Date : November 14, 2018

  
Shailesh Agarwal  
(Partner)  
Membership No. 063220