



February 12, 2019

**The Secretary**

**BSE Limited**

P. J. Towers, 1st Floor

Daial Street,

Mumbai – 400 001

Scrip Code in BSE : **536073**

**Sub : Standalone Un-audited Financial Results of the Company for the third quarter & nine months ended December 31, 2018**

Dear Sir,

In continuation of our letter dated February 05, 2019 and pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), please find enclosed a copy of standalone un-audited financial results of the Company for the third quarter and nine months ended December 31, 2018 duly signed, which has been considered and taken on record by the Board of Directors at their meeting held on February 12, 2019.

The Meeting of the Board of Directors of the Company commenced at 12: 30 P.M and concluded at 1:00 P.M.

We also enclose a copy of the Limited Review Report of the Auditors of the Company, as required under Regulation 33 of the Listing Regulations.

This is for your kind records and information.

Thanking you,

Yours faithfully,

For **Silverpoint Infratech Limited**



Sonam Agarwal

**(Company Secretary)**



M. No. 41673

**SILVERPOINT INFRA TECH LIMITED**

Ananta Bhavan, 94 Vivekanand Nagar, P.O. – Podrah, Andul Road,  
3rd Floor, Room No.: 301, Howrah – 711109, Ph: 9133 3256 2881;  
E-mail : info@silverpointinfratech.com, www.silverpointinfratech.com  
CIN : L45400WB1997PLC083457

**SILVERPOINT INFRA TECH LIMITED**

CIN : L45400WB1997PLC083457

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

Statement of Un-Audited Financial Results for the Third Quarter &amp; Nine Months Ended 31st December 2018

( ₹ IN LACS )

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year ended
		31.12.2018 Un-Audited	30.09.2018 Un-Audited	31.12.2017 Un-Audited	31.12.2018 Un-Audited	31.12.2017 Un-Audited	31.03.2018 Audited
1	<b>Income from Operations</b>						
(a)	Net Sales/Income from Operations (Net of excise duty)	2.67	-	-	2.67	27.63	27.63
(b)	Other Operating Income	3.45	3.45	3.60	10.62	8.23	17.97
	<b>Total Income from Operations (net)</b>	<b>6.12</b>	<b>3.45</b>	<b>3.60</b>	<b>13.29</b>	<b>35.86</b>	<b>45.60</b>
2	<b>Expenses</b>						
(a)	Cost of material consumed	-	-	-	-	-	-
(b)	Purchase of stock-in-trade	2.59	-	-	2.59	18.66	18.66
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
(d)	Employee benefits expense	1.73	0.76	3.21	5.52	11.59	14.77
(e)	Finance Costs	-	-	-	-	-	-
(f)	Depreciation and amortisation expense	0.05	0.05	0.35	0.14	1.05	1.40
(g)	Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	1.82	1.68	0.94	8.89	12.21	12.14
	<b>Total Expenses</b>	<b>6.19</b>	<b>2.49</b>	<b>4.50</b>	<b>17.14</b>	<b>43.51</b>	<b>46.97</b>
3	<b>Profit (loss) before Exceptional and Extraordinary Items and tax (1-2)</b>	<b>(0.07)</b>	<b>0.96</b>	<b>(0.90)</b>	<b>(3.85)</b>	<b>(7.65)</b>	<b>(1.37)</b>
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit / (Loss) before tax (3 - 4)</b>	<b>(0.07)</b>	<b>0.96</b>	<b>(0.90)</b>	<b>(3.85)</b>	<b>(7.65)</b>	<b>(1.37)</b>
6	<b>Tax expense</b>						
(a)	Current Tax	-	-	-	-	-	-
(b)	Deferred Tax (Asset)/Liabilities	-	-	-	0.01	-	-
7	<b>Profit / (Loss) after tax (5 - 6)</b>	<b>(0.07)</b>	<b>0.96</b>	<b>(0.90)</b>	<b>(3.85)</b>	<b>(7.65)</b>	<b>(1.37)</b>
8	<b>Other Comprehensive Income</b>						
(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	<b>Total Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
10	<b>Total Comprehensive income [Comprising Profit for the Period ( After tax) and Other comprehensive Income ] (10+12)</b>	<b>(0.07)</b>	<b>0.96</b>	<b>(0.90)</b>	<b>(3.86)</b>	<b>(7.65)</b>	<b>(1.37)</b>
11	<b>Paid-up equity share capital ( Face Value of ₹ 10/- each)</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>	<b>1,978.90</b>
12	<b>Earnings Per Share (before extraordinary Items) (of ₹ 10/- each) (not annualised):</b>						
(a)	Basic	(0.00)	0.00	(0.00)	(0.02)	(0.04)	(0.01)
(b)	Diluted	-	-	-	-	-	-
	<b>Earnings Per Share (after extraordinary items) (of ₹ 10/- each) (not annualised):</b>						
(a)	Basic	(0.00)	0.00	(0.00)	(0.02)	(0.04)	(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 February 12, 2019.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND-AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- Previous period's figures have been re-grouped or re-arranged where ever necessary to make them comparable.
- The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 12, 2019. The above results are also subjected to "Limited Review" by the Statutory Auditor.

 Place : Howrah  
 Date : February 12, 2019


For Silverpoint Infotech Limited

 Sanjay Kumar Drolia  
 (Managing Director)

Din : 00538256



## SILVERPOINT INFRA TECH LIMITED

CIN : L45400WB1997PLC083457

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

Reconciliation of Statement of Profit and Loss as Previously Reported under GAAP to Ind-AS for the Quarter & Nine Months Ended 31st December' 2018 :

( ₹ IN LACS )

Particulars	For the Quarter Ended December 31, 2018
Net Profit after tax as report under Previous GAAP	-0.07
Ind AS Adjustment: Add/(loss)	0.00
<b>Total Income for the Quarter / Year Ended as per Ind AS</b>	<b>-0.07</b>
Other Comprehensive Income	-
<b>Total Comprehensive Income for the Quarter Ended as per Ind AS</b>	<b>(0.07)</b>





**LIMITED REVIEW REPORT**

**Limited Review Report on Un-audited financial results for the third quarter and nine months ended December 31, 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 third quarter and nine months ended December 31, 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



  
Shailesh Agarwal  
(Partner)

Place : Kolkata  
Date : February 12, 2019

Membership No. 063220