

SILVERPOINT INFRA TECH LIMITED

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 Period Ended 31st December' 2017

(₹ IN LACS)

Sr. No.	Particulars	3 Months ended	Preceding 3 months ended	Corresponding 3 Months ended in the previous year	Year to date figures for current period ended	Year to date figures for the previous period ended
		31.12.2017 Un-Audited	30.09.2017 Un-Audited	31.12.2016 Un-Audited	31.12.2017 Un-Audited	31.12.2016 Un-Audited
1	Income from Operations					
(a)	Net Sales/Income from Operations (Net of excise duty)	-	-	35.71	27.63	641.95
(b)	Other Operating Income	3.60	2.30	-	9.53	-
	Total income from Operations (net)	3.60	2.30	35.71	37.16	641.95
2	Expenses					
(a)	Cost of Operations	-	-	28.57	18.66	612.37
(b)	Purchase of stock-in-trade	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
(d)	Employee benefits expense	3.21	3.24	4.78	11.56	15.20
(e)	Finance Costs	-	-	-	-	-
(f)	Depreciation and amortisation expense	0.35	0.35	-	1.05	-
(g)	Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.94	2.89	2.03	10.26	11.77
	Total Expenses	4.50	6.48	35.38	41.53	639.34
3	Profit (loss) before Exceptional and Extraordinary Items and tax (1-2)	(0.90)	(4.18)	0.33	(4.37)	2.61
4	Exceptional items	-	-	-	-	-
5	Profit / (Loss) before tax (3 - 4)	(0.90)	(4.18)	0.33	(4.37)	2.61
6	Tax expense					
(a)	Current Tax	-	-	-	-	-
(b)	Deferred Tax (Asset)/Liabilities	-	-	-	-	-
7	Net Profit/Loss for the period from Continuing Operations (5-6)	(0.90)	(4.18)	0.33	(4.37)	2.61
8 (a)	Profit (Loss) from Discontinuing Operations	-	-	-	-	-
(b)	Tax Expenses of Discontinuing Operations	-	-	-	-	-
9	Net Profit (Loss) from Discontinuing Operations after tax (8(a) - 8(b))	-	-	-	-	-
10	Net Profit / (Loss) for the period (7 - 9)	(0.90)	(4.18)	0.33	(4.37)	2.61
11	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	-	-	-	-	-
12	Total Comprehensive income	-	-	-	-	-
13	Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (10+12)	(0.90)	(4.18)	0.33	(4.37)	2.61
14	Paid-up equity share capital { (Face Value of ₹ 10/- each)	1,978.90	1,978.90	1,978.90	1,978.90	1,978.90
15 (a)	Earnings Per Share (before extraordinary items) (of ₹ 10/- each) (not annualised):					
(a)	Basic	(0.00)	(0.02)	0.00	(0.02)	0.01
(b)	Diluted	-	-	-	-	-
(b)	Earnings Per Share (after extraordinary items) (of ₹ 10/- each) (not annualised):					
(a)	Basic	(0.00)	(0.02)	0.00	(0.02)	0.01
(b)	Diluted	-	-	-	-	-

Notes :

- The above financial results were reviewed by the Audit Committee and taken on record by the Board of Directors in its meeting held on February 14, 2018.
- The Limited Review Report of the financial results for quarter ended December 31, 2017 was required in terms of Regulations 33 of SEBI (LODR) Regulations, 2015 have been carried out by the Statutory Auditors of the Company.
- The quarterly financial results of the Company have been prepared in accordance with the Indian Accounting Standards (IND-AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- Previous period's figures have been re-grouped/re-arranged wherever necessary.
- Reconciliation of the financial results of those reposted under prairons GAAP are not required as the co's previous years financial statement are not impacted by adoption of Ind-AS.

For Silverpoint Infatech Limited



S. 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 Period Ended 31st December' 2017 :

(₹ IN LACS)

Particulars	For the Quarter ended December 31, 2017
Net Profit after tax as report under Previous GAAP	(0.90)
Ind AS Adjustment:Add/(loss)	0.00
Total Income for the Quarter / Year Ended as per Ind AS	(0.90)
Other Comprehensive Income	-
Total Comprehensive Income for the Quarter Ended as per Ind AS	(0.90)





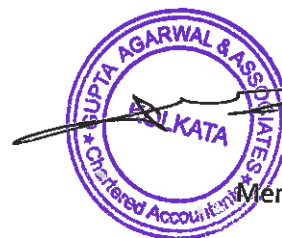
LIMITED REVIEW REPORT

Limited Review Report on Un-audited financial results for the quarter ended December 31, 2017 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 ended December 31, 2017 attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016. Attention is drawn to the fact that the figures for the corresponding quarter ended December 31, 2016 including the reconciliation under Ind-AS of the corresponding quarter reported under previous GAAP, as included in the statement have been approved by the Board of Directors of the Company but have been subjected to limited review or audit. 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 the Statement based on our review.
2. We have 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 "Engagements to Review Financial Statements" 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 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 Un-audited Financial Results in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 and SEBI Circulars CIR/CFD/CMD/15/2015 dated November 30, 2015 and 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.

sFor *Gupta Agarwal & Associates*
Chartered Accountants
FRN No. 329001E



Jay Shanker Gupta
(Partner)
Membership No. 059535

Place : Kolkata
Date : February 14, 2018

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