



SILVERPOINT INFRASTRUCTURE LIMITED

CIN : L45400WB1997PLC083457

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 Third Quarter & Nine Months Ended 31st December 2022

(₹ IN LACS)

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year ended
		31.12.2022 Un-Audited	30.09.2022 Un-Audited	31.12.2021 Un-Audited	31.12.2022 Un-Audited	31.12.2021 Un-Audited	31.03.2022 Audited
1	Income from Operations						
(a)	Net Sales/Income from Operations (Net of excise duty)	15.33	34.49	-	49.82	-	14.81
(b)	Other Operating Income	-	-	-	-	-	-
	Total income from Operations (net)	15.33	34.49	-	49.82	-	14.81
2	Expenses						
(a)	Cost of material consumed	-	-	-	-	-	-
(b)	Purchase of stock-in-trade	10.67	17.97	-	28.64	-	12.09
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
(d)	Employee benefits expense	0.67	0.30	0.28	1.25	0.83	1.11
(e)	Finance Costs	-	-	-	-	-	-
(f)	Depreciation and amortisation expense	-	-	-	-	-	0.19
(g)	Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	2.53	12.60	2.51	18.06	4.43	15.32
	Total Expenses	13.87	30.87	2.79	47.96	5.26	28.71
3	Profit (+)/ Loss (-) from Ordinary Activities before tax (1-2)	1.46	3.62	(2.79)	1.86	(5.26)	(13.90)
4	Tax expense						
(a)	Current Tax	-	-	-	-	-	-
(b)	Deferred Tax (Asset)/Liabilities	-	-	-	-	-	-
5	Net Profit (+)/ Loss (-) from Ordinary Activities after tax (3-4)	1.46	3.62	(2.79)	1.86	(5.26)	(13.90)
6 (a)	Extraordinary Items	-	-	-	-	-	(0.02)
7	Net Profit / (Loss) for the period (5 - 6)	1.46	3.62	(2.79)	1.86	(5.26)	(13.88)
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)	1.46	3.62	(2.79)	1.86	(5.26)	(13.88)
11	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	1,978.90
12 (a)	Earnings Per Share (before extraordinary items) (of ₹ 10/- each) (not annualised):						
(a)	Basic	0.01	0.02	(0.01)	0.01	(0.03)	(0.07)
(b)	Diluted	-	-	-	-	-	-
(b)	Earnings Per Share (after extraordinary items) (of ₹ 10/- each) (not annualised):						
(a)	Basic	0.01	0.02	(0.01)	0.01	(0.03)	(0.07)
(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 January 18, 2023.
- 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 January 18, 2023. The above results are also subjected to "Limited Review" by the Statutory Auditor.

Place : Howrah
Date : January 18, 2023

For Silverpoint Infotech Limited
Howrah
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 Third Quarter & Nine Months Ended 31st December' 2022 :

(₹ IN LACS)

Particulars	For the Quarter Ended December 31, 2022
Net Profit after tax as report under Previous GAAP	1.46
Ind AS Adjustment: Add/(loss)	0.00
Total Income for the Quarter / Year Ended as per Ind AS	1.46
Other Comprehensive Income	-
Total Comprehensive Income for the Quarter Ended as per Ind AS	1.46





LIMITED REVIEW REPORT

Independent Auditor's Review Report of the Third Quarter Ended of Silverpoint Infratech Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, (as amended)


To the Board of Directors of *Silverpoint Infratech Limited*

1. We have reviewed the accompanying Statement of Un-audited Financial Result ('Statement') of *Silverpoint Infratech Limited* ('the Company') for the third quarter ended December 31, 2022, which are included in the accompanying "Statement of Un-audited Financial Results for the third quarter ended December 31, 2022" together with the notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialed by us for identification purposes.

This Statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on January 18, 2023 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 of the Statement 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, we report that, nothing has come to our attention that causes us to believe that the accompanying Statement of the Results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any mis-statement.

For Sarp & Associates
Chartered Accountants
FRN No. 007375C


Shailesh Agarwal
(Partner)

Membership No. 063220

UDIN No. : 23063220867 vvcF2300

Place : Kolkata
Date : January 18, 2023

