

COMPUTER POINT LIMITED

Regd. Office : 1/1B, UPPER WOOD STREET, KOLKATA-700 017

AUDITED FINANCIAL RESULTS FOR THE QUARTER

& FOR THE YEAR ENDED 31st MARCH, 2023

Rs In Lacs

Sl No	PART - 1 Particulars	STANDALONE				
		Quarter Ended			Year Ended	
		31.03.2023 (Audited)	31.12.2022 (Unaudited)	31.03.2022 (Audited)	31.03.2023 (Audited)	31.03.2022 (Audited)
1	INCOME FROM OPERATIONS	0.21	0.40	-	1.31	2.54
2	OTHER INCOME	37.56	38.10	63.05	150.66	164.35
3	TOTAL REVENUE (1+2)	37.77	38.50	63.05	151.97	166.89
4	EXPENDITURE					
	a) COST OF MATERIAL	-	-	-	-	-
	b) OTHER OPERATING EXPENSE	31.07	21.25	43.83	92.42	98.67
	c) ESTABLISHMENT EXPENSE	4.30	17.10	19.12	56.70	64.65
	d) DEPRECIATION	1.94	-	2.75	1.94	2.75
	e) OTHER EXPENSE	-	-	-	-	-
	TOTAL	37.31	38.35	65.70	151.06	166.07
5	PROFIT/(LOSS) FROM OPERATIONS BEFORE EXCEPTIONAL & EXTRAORDINARY ITEMS, TAX	0.46	0.15	(2.65)	0.91	0.82
6	EXCEPTIONAL ITEMS	-	-	-	-	-
7	PROFIT/(LOSS) FROM OPERATIONS BEFORE FIN CHRG, EXTRAORDINARY ITEMS & TAX	0.46	0.15	(2.65)	0.91	0.82
8	INTEREST / FINANCIAL CHARGES	-	-	-	-	-
9	PROFIT/(LOSS) AFTER INTEREST BUT BEFORE EXCEPTIONAL ITEMS & TAX	0.46	0.15	(2.65)	0.91	0.82
10	EXTRAORDINARY ITEMS	-	-	-	-	-
11	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES BEFORE TAX	0.46	0.15	(2.65)	0.91	0.82
12	TAX EXPENSE	-	-	-	0.24	0.21
	Deffered Tax	-	-	-	0.01	0.01
13	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES after Tax	0.46	0.15	(2.65)	0.68	0.62
14	NET PROFIT/(LOSS) FOR THE PERIOD	0.46	0.15	(2.65)	0.68	0.62
15	OTHER COMPREHENSIVE INCOME (OCI)					
16	a) Items that will not be reclassified to profit or loss	-	-	-	-	-
17	b) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
18	TOTAL OTHER COMPREHENSIVE INCOME (OCI)	-	-	-	-	-
19	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	0.46	0.15	(2.65)	0.68	0.62
20	RESERVE EXCLUDING REVOLUTION RESERVE	-	-	-	341.87	341.19
21	PAID-UP EQUITY SHARE (Face Valued-Rs.10/-)	3000.13	3000.13	3000.13	3000.13	3000.13
22	EARNINGS PER SHARE (EPS) (Rs. PER SHARE)					
	a) Basic/Diluted EPS before Extraordinary Items	0.00	0.00	0.00	0.00	0.00
	b) Basic/Diluted EPS after Extraordinary Items	0.00	0.00	0.00	0.00	0.00



PART - 2					
PARTICULARS OF SHAREHOLDING					
1	PUBLIC SHAREHOLDING				
	- NUMBER OF SHARES	29451100	29451100	29451100	29451100
	- % OF SHAREHOLDING	98.17	98.17	98.17	98.17
2	Promoters & Promoter Group Shareholding				
	a) Pledged/encumbered	-	-	-	-
	- Number of Shares	-	-	-	-
	- % of Shareholding	-	-	-	-
	b) Non-encumbered				
	- Number of Shares	550200	550200	550200	550200
	- % of Shares (As a % of the total Shareholding of Promoters & Promoter Group)	1.83	1.83	1.83	1.83
	- % of Shares (As a % of the Total Share Capital)	100.00	100.00	100.00	100.00

NOTE: i) The Audit Committee reviewed the above Results on 22.05.2023 and the Board of Directors at its meeting held on 25.05.2023 approved the results.

ii) Company operates in a single segment i.e. Information Technology. Segment Reporting is not required.

iii) Depreciation has been considered on yearly basis.

iv) Previous Year/Quarter figures are re-grouped/restated, whenever found necessary.

v) Details of reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with IND-AS is given below:

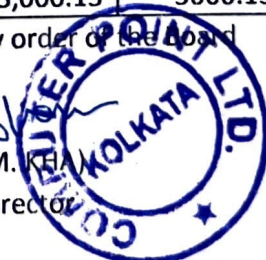
Description	Rs. In Lac	
	Qty Ended 31.03.2023	Qty Ended 31.03.2022
Net Profit/ (Loss) as per previous GAAP (Indian GAAP)	0.46	(2.65)
Profit/ (Loss) for the quarter as IND-AS	0.46	(2.65)
Other Comprehensive Income (net of Income Tax)	0	0
Total Comprehensive Profit/ (Loss) for the quarter	0.46	(2.65)

vii) A reconciliation of Equity to that reported under Previous Generally Accepted Accounting Principles (GAAP) is given below:

Description	Rs. In Lac	
	Standalone Qty Ended	
	31.03.2023	31.03.2022
Total Other Equity as per previous GAAP	3,000.13	3000.13
Add/(Less) : Adjustments for GAAP difference	-	-
Effect of fair valuation of Financial Assets	-	-
Effect of change in treatment of Business combination	-	-
Effect of fair valuation of Bearer Plant	-	-
Effect of measuring Inventory of Finished goods as per Ind AS	-	-
Effect of recognition of Biological Asset	-	-
Tax adjustment on Ind AS adjustment	-	-
Equity attributable to equity holders of the Company under Ind AS	3,000.13	3000.13

By order of the Board

(M. K. ...)
Director



Place: Kolkata

Date : 25.05.2023

COMPUTER POINT LIMITED

EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS

FOR THE QUARTER & YEAR ENDED 31st MARCH, 2023

[in terms of Regulation 47(1) (b) of the SEBI (LODR) Regulation 2015]

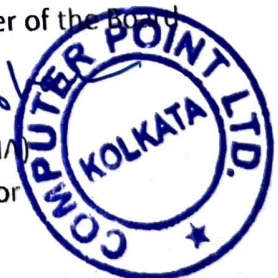
Rs. In lac

SN	Particulars	Quarter Ended		Year Ended	
		31.03.2023	31.03.2022	31.03.2023	31.03.2022
1	Total Income from operation (net)	0.46	(2.65)	0.91	0.82
2	Net Profit/(Loss) for the period (before Tax, Exceptional items and /or Extraordinary items)	0.46	(2.65)	0.91	0.82
3	Net Profit/(Loss) for the period (after Tax, before Exceptional items and /or Extraordinary items)	0.46	(2.65)	0.68	0.62
4	Net Profit/(Loss) for the period after Tax (after Exceptional /Extraordinary items)	0.46	(2.65)	0.68	0.62
5	Other Comprehensive income for the period	0	0	0	0
6	Total Comprehensive income for the period including OCI after Tax	0.46	(2.65)	0.68	0.62
7	PAID-UP EQUITY SHARE (Face Valued-Rs.10/-)	3000.13	3000.13	3000.13	3000.13
8	Other Equity (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	0	0	0	0
9	EARNINGS PER SHARE (EPS) (Rs. PER SHARE)	0	0	0	0
	a) Basic/Diluted EPS				

By order of the Board

(M. KHAN)

Director



Place: Kolkata

Date : 25.05.2023

COMPUTER POINT LIMITED

Standalone Statement of Assets and Liabilities

(Rs. in lakhs)

	Particulars	STANDALONE	
		31.03.2023 (Audited)	31.03.2022 (Audited)
	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	5.33	7.27
	(b) Goodwill on consolidation	-	-
	(c) Non-current investments Property	-	-
	Non-current financial assets		
	(a) Long-term loans	482.00	482.00
	(b) Other non-current financial assets	18.49	18.49
	Total - Non-current assets	505.82	507.76
2	Current assets		
	(a) Inventories	-	-
	Current financial assets*		
	(a) Current investments		
	(c) Trade receivables	776.14	813.79
	(d) Cash and cash equivalents	191.76	118.85
	(e) Bank balance other than Cash and cash equivalents	20.19	100.45
	(f) Loans, current	1,813.57	1,769.64
	(g) Other current assets	43.02	53.64
	Total - Current assets	2,844.68	2,856.37
	TOTAL -ASSETS	3,350.50	3,364.13
	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	3,000.13	3,000.13
	(b) Other equity	341.88	341.19
	Total - Equity	3,342.01	3,341.32
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	(a) Borrowings, non-current	-	-
	(b) Trade payables, non-current	-	-
	(c) Other non-current financial liabilities	-	-
	(d) Provisions, non-current	-	0.01
	(e) Deferred govt. grants non-current		
	(f) Other non-current liabilities		
	Total - Non-current liabilities	-	0.01
	Current liabilities & financial liabilities		
	(a) Borrowings, current	-	-
	(b) Trade payables, current	-	-
	(c) Other current liabilities	8.25	22.59
	(d) Provisions, current	0.24	0.21
	(e) Current tax liabilities		
	Total - Current liabilities	8.49	22.80
	TOTAL - EQUITY AND LIABILITIES	3,350.50	3,364.13



COMPUTER POINT LIMITED
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31.03.2023
CIN: L72200WB1984PLC152180

(Rs. In Lacs)

A. CASH FLOW FROM OPERATING ACTIVITIES:			
Net Profit before taxes & extraordinary items			
Adjustment for:			
Depreciation			
Interest paid			
Interest received			
Misc. Exp. Written off			
Operating Profit before working Capital Changes			
Adjustment for:			
Sundry Debtor			
Loans & Advances			
Advances for Project			
Trade Payables/Liabilities			
Cash Generated from Operations:			
Interest Paid			
Direct Taxes Paid			
Cash Flow before Extra Ordinary Items			
Less Extra Ordinary Items			
Net Cash Flow from Operating Activities			
B. Cash Flow Investing Activities:			
Purchase of Fixed Assets			
Purchase for Investments			
Payment towards GST			
Payment of FBI Tax			
Interest/ Dividend Received			
Misc. Exp. For Share Issue			
Net Cash used in Investing Activities			
C. Cash Flow from Financing Activities:			
Grant			
Payment of Long Term Loan			
Payment of Unsecured Loan			
Net Cash used in Financial Activities			
Net Increase/Decrease in Cash & Cash Equivalent			
Cash & Cash Equivalent (Opening)			
Cash & Cash Equivalent (Ending)			

Current Year ended 31.03.23		Previous Year ended 31.03.22	
	0.91		0.82
1.94		2.75	
(150.66)		(164.35)	
	(148.72)		(161.60)
	(147.81)		(160.78)
37.65		4.65	
(33.31)		133.42	
(14.30)		5.44	
	(9.96)		143.51
	(157.77)		(17.27)
(0.24)		(0.21)	
	(158.01)		(17.48)
150.66		164.35	
	150.66		164.35
	(7.35)		146.87
	219.30		72.43
	211.95		219.30





M/S ACHARYYA SWAPAN & CO.

53, College Street

Kolkata - 700 073

Mail: asccal2007@gmail.com

Chartered Accountants

Independent Auditors Report on Quarterly and Annual Standalone Financial Results of M/s. COMPUTER POINT LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To the Board of Directors of M/s. COMPUTER POINT LIMITED

1. We have audited the accompanying statement of standalone financial results of **M/s. COMPUTER POINT LIMITED** ('the Company') for the quarter and year ended 31st March 2023, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI circular No: CIR/CFD/FAC/62/2016 dated July 5, 2016 and has been initialed by us for identification.

The financial results for the quarter year ended 31st March 2023, have been prepared on the basis of the Audited financial Statements for the year ended 31st March, 2023 and the financial results for the nine months ended 31st December, 2022, which were subject to limited review and are the responsibility of the company's management and have been approved by the Board of Directors of the company. Our responsibility is to express an opinion on these financial results based on our audit of the financial results as at and for the year ended 31st March, 2023 and our review of the financial results for the nine months period ended 31st December 2022, which was prepared in accordance with the recognition and measurement principles laid down in Accounting Standards (AS) 25, "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under, as applicable and other accounting principles generally accepted in India and the relevant requirements of the SEBI Regulations.

2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles basis for our opinion.
3. In our opinion and to the best of our information and according to the explanations given to us these quarterly standalone financial results as well as the year to date results read with notes thereon:
 - I. Are presented in accordance with 5th requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular No: CIR/CFD/FAC/62/2016 dated July 5, 2016, in this regard; and
 - II. Gives a true and fair view of the financial performance and other financial information for the quarter and year ended 31st March 2023.



M/S ACHARYYA SWAPAN & CO.

53, College Street

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Chartered Accountants

4. Attention is drawn to the fact that the comparative figure for the quarter and year ended 31st March 2023 are based on the previously issued standalone financial statements prepared in accordance with the Accounting Standards (AS) that were audited by the erstwhile auditors. The audit report dated 25th MAY 2023 on the audited standalone financial statement of the Company for the year ended 31st March 2023 issued by erstwhile auditors.

For ACHARYYA SWAPAN & CO.

Chartered Accountants

FRN.: 325797E

ADITYA SINGH

Partner

M. No. 068958

UDIN:23068958BGWIQA9802

Place : Kolkata
Dated : 25.05.2023

COMPUTER POINT LIMITED.

1/ 1B, Upper Wood Street,
Kolkata – 700 017.

E-Mail: CORPCPL@GMAIL.COM

CIN – L72200WB1984PLC152180

Date: 25.05.2023

To,
BSE Ltd.
P.J. Towers, Dalal Street, Fort
Mumbai – 400 001

Stock Code: 507833

Dear Sir,

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby confirm that the Statutory Auditors of the Company, M/s. Acharyya Swapan & Co., Chartered Accountants (Firm Registration No. 325797E), have issued an Audit Report with unmodified opinion in respect of Standalone Financial Results for the financial year ended 31st March, 2023.

This declaration is submitted for your kind information and record.

Thanking you

Yours Sincerely,

For Computer Point Limited

Bishwajit Das
(Company secretary and compliance officer)

M. No. 69421

