



# M/S ACHARYYA SWAPAN & CO.

Chartered Accountants

53, College Street

Kolkata - 700 073

Mail: asccal2007@gmail.com

**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**

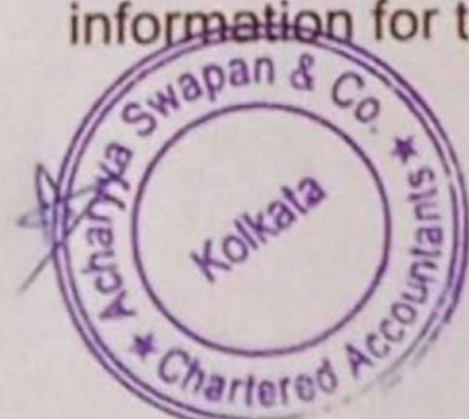
1. We have audited the accompanying statement of standalone financial results of M/s. **COMPUTER POINT LIMITED** („the Company“) for the quarter and year ended 31<sup>st</sup> March 2022, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI circular 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 31<sup>st</sup> March 2022, have been prepared on the basis of the Audited financial Statements for the year ended 31<sup>st</sup> March, 2022 and the financial results for the year ended 31<sup>st</sup> March, 2021, 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 31<sup>st</sup> March, 2022 and our review of the financial results for the year ended 31<sup>st</sup> March 2021, 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 31<sup>st</sup> March 2022.





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4. Attention is drawn to the fact that the comparative figure for the quarter and year ended 31<sup>st</sup> March 2022 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 27<sup>th</sup> May 2022 on the audited standalone financial statement of the Company for the year ended 31<sup>st</sup> March 2022 issued by erstwhile auditors.

For ACHARYYA SWAPAN & CO.

Chartered Accountants  
FRN.: 325797E



ADITYA SINGH  
Partner

Place : Kolkata  
Dated : 27.05.2022

UDIN: **22068958AJSWBV2601**

COMPUTER POINT LIMITED

Regd. Office : 1/18, UPPER WOOD STREET, KOLKATA-700 017

AUDITED FINANCIAL RESULTS FOR THE QUARTER

& FOR THE YEAR ENDED 31st MARCH, 2022

Rs In Lacs

Sl. No.	PART - 1 Particulars	STANDALONE				
		Quarter Ended			Year Ended	
		31.03.2022 (Audited)	31.12.2021 (Unaudited)	31.03.2021 (Audited)	31.03.2022 (Audited)	31.03.2021 (Audited)
1	INCOME FROM OPERATIONS	-	2.09	-	2.54	0.53
2	OTHER INCOME	63.05	33.10	9.14	164.35	129.76
3	TOTAL REVENUE (1+2)	63.05	35.19	9.14	166.89	130.29
4	EXPENDITURE					
	a) COST OF MATERIAL	-	-	-	-	-
	b) OTHER OPERATING EXPENSE	43.83	18.25	2.42	98.67	68.47
	c) ESTABLISHMENT EXPENSE	19.12	16.30	5.47	64.65	57.14
	d) DEPRECIATION	2.75	-	3.95	2.75	3.95
	e) OTHER EXPENSE	-	-	-	-	-
	TOTAL	65.70	34.55	11.84	166.07	129.56
5	PROFIT/(LOSS) FROM OPERATIONS BEFORE EXCEPTIONAL & EXTRAORDINARY ITEMS, TAX	(2.65)	0.64	(2.70)	0.82	0.73
6	EXCEPTIONAL ITEMS	-	-	-	-	-
7	PROFIT/(LOSS) FROM OPERATIONS BEFORE FIN CHRG, EXTRAORDINARY ITEMS & TAX	(2.65)	0.64	(2.70)	0.82	0.73
8	INTEREST / FINANCIAL CHARGES	-	-	0.03	-	0.12
9	PROFIT/(LOSS) AFTER INTEREST BUT BEFORE EXCEPTIONAL ITEMS & TAX	(2.65)	0.64	(2.73)	0.82	0.61
10	EXTRAORDINARY ITEMS	-	-	-	-	-
11	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES BEFORE TAX	(2.65)	0.64	(2.73)	0.82	0.61
12	TAX EXPENSE	-	-	-	0.21	0.16
	Deffered Tax	-	-	-	0.01	0.01
13	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES after Tax	(2.65)	0.64	(2.73)	0.62	0.46
14	NET PROFIT/(LOSS) FOR THE PERIOD	(2.65)	0.64	(2.73)	0.62	0.46
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	(2.65)	0.64	(2.73)	0.62	0.46
20	RESERVE EXCLUDING REVOLUTION RESERVE	-	-	-	341.19	340.58
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					
A PARTICULARS OF SHAREHOLDING					
1	<b>PUBLIC SHAREHOLDING</b>				
	- NUMBER OF SHARES	29451100	29451100	29451100	29451100
	- % OF SHAREHOLDING	98.17	98.17	98.17	98.17
2	<b>Promoters &amp; Promoter Group Shareholding</b>				
	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 24.05.2022 and the Board of Directors at its meeting held on 27.05.2022 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 31.03.2022	Qty Ended 31.03.2021
Net Profit/ (Loss) as per previous GAAP (Indian GAAP)	(2.65)	(2.73)
Profit/ (Loss) for the quarter as IND-AS	(2.65)	(2.73)
Other Comprehensive Income (net of Income Tax)	0	0
Total Comprehensive Profit/ (Loss) for the quarter	(2.65)	(2.73)

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

Description	Rs. In Lac	
	Standlone Qty Ended 31.03.2022	Standlone Qty Ended 31.03.2021
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

  
A. Jain  
Director



Place: Kolkata  
Date : 27.05.2022


**COMPUTER POINT LIMITED**  
**EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS**  
**FOR THE QUARTER & YEAR ENDED 31st MARCH,2022**  
 [in terms of Regulation 47(1) (b) of the SEBI (LODR) Regulation 2015]

Rs. In lac

SN	Particulars	Quarter Ended		Year Ended	
		31.03.2022	31.03.2021	31.03.2022	31.03.2021
1	Total Income from operation (net)	(2.65)	(2.73)	0.82	0.61
2	Net Profit/(Loss) for the peroid (before Tax, Exceptional items and /or Extraordinary items)	(2.65)	(2.73)	0.82	0.61
3	Net Profit/(Loss) for the peroid (after Tax,before Exceptional items and /or Extraordinary items)	(2.65)	(2.73)	0.62	0.46
4	Net Profit/(Loss) for the peroid after Tax (after Exceptional /Extraordinary items)	(2.65)	(2.73)	0.62	0.46
5	Other Comprehensive income for the period	0	0	0	0
6	Total Comprehensive income for the peroid including OCI after Tax	(2.65)	(2.73)	0.62	0.46
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				

Place: Kolkata  
 Date : 27.05.2022

By order of the Board

  
 (A. Jain)  
 Director



## COMPUTER POINT LIMITED

## Standalone Statement of Assets and Liabilities

(Rs. in lakhs)

	Particulars	STANDALONE	
		31.03.2022 (Audited)	31.03.2021 (Audited)
	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	7.27	10.02
	(b) Goodwill on consolidation	-	-
	(c) Non-current investments Property	-	-
	<b>Non-current financial assets</b>		
	(a) Long-term loans	482.00	482.00
	(b) Other non-current financial assets	18.49	18.49
	<b>Total - Non-current assets</b>	<b>507.76</b>	<b>510.51</b>
2	<b>Current assets</b>		
	(a) Inventories	-	-
	<b>Current financial assets</b>		
	(a) Current investments	-	-
	(c) Trade receivables	813.79	818.44
	(d) Cash and cash equivalents	118.85	72.13
	(e) Bank balance other than Cash and cash equivalents	100.45	0.30
	(f) Loans, current	1,769.64	1,910.33
	(g) Other current assets	53.64	46.37
	<b>Total - Current assets</b>	<b>2,856.37</b>	<b>2,847.57</b>
	<b>TOTAL -ASSETS</b>	<b>3,364.13</b>	<b>3,358.08</b>
	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	(a) Equity Share capital	3,000.13	3,000.13
	(b) Other equity	341.19	340.58
	<b>Total - Equity</b>	<b>3,341.32</b>	<b>3,340.71</b>
2	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current financial liabilities</b>		
	(a) Borrowings, non-current	-	-
	(b) Trade payables, non-current	-	-
	(c) Other non-current financial liabilities	-	-
	(d) Provisions, non-current	0.01	0.02
	(e) Deferred govt. grants non-current	-	-
	(f) Other non-current liabilities	-	-
	<b>Total - Non-current liabilities</b>	<b>0.01</b>	<b>0.02</b>
	<b>Current liabilities &amp; financial liabilities</b>		
	(a) Borrowings, current	-	-
	(b) Trade payables, current	-	-
	(c) Other current liabilities	22.59	17.19
	(d) Provisions, current	0.21	0.16
	(e) Current tax liabilities	-	-
	<b>Total - Current liabilities</b>	<b>22.80</b>	<b>17.35</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>3,364.13</b>	<b>3,358.08</b>



**COMPUTER POINT LIMITED**  
**STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31.03.2022**  
 CIN: L72200WB1984PLC152180

(Rs. In Lacs)

		(Rs. In Lacs)	
		Current Year ended 31.03.22	Previous Year ended 31.03.21
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
	Net Profit before taxes & extraordinary items	0.82	0.61
	Adjustment for:		
	Depreciation	2.75	3.95
	Interest paid		0.12
	Interest received	(164.35)	(129.76)
	Misc. Exp. Written off	(161.00)	(125.69)
	Operating Profit before working Capital Changes	(160.78)	(125.08)
	Adjustment for:		
	Sundry Debtor	4.65	6.95
	Loans & Advances	133.42	65.99
	Advances for Project		
	Trade Payables/Liabilities	5.44	(13.47)
		143.51	59.47
	<b>Cash Generated from Operations:</b>	(17.27)	(65.61)
	Interest Paid		(0.12)
	Direct Taxes Paid	(0.21)	(0.16)
	<b>Cash Flow before Extra Ordinary Items</b>	(17.48)	(65.89)
	Less Extra Ordinary Items		
	Net Cash Flow from Operating Activities	(17.48)	(65.89)
<b>B</b>	<b>Cash Flow Investing Activities:</b>		
	Purchase of Fixed Assets		
	Purchase for Investments		
	Payment towards GST		
	Payment of FBT Tax		
	Interest/ Dividend Received	164.35	129.76
	Misc. Exp. For Share Issue		
	Net Cash used in Investing Activities	164.35	129.76
<b>C</b>	<b>Cash Flow from Financing Activities:</b>		
	Grant		
	Payment of Long Term Loan		
	Payment of Unsecured Loan		
	Net Cash used in Financial Activities	146.87	63.87
	<b>Net Increase/Decrease in Cash &amp; Cash Equivalent</b>		
	Cash & Cash Equivalent (Opening)	72.43	8.58
	Cash & Cash Equivalent (Ending)	219.30	72.43

27.5.2022

