

COMPUTER POINT LIMITED						
CIN: L72200WB1984PLC152180						
Regd. Office : 1/1A, UPPER WOOD STREET, KOLKATA-700 017						
UNAUDITED FINANCIAL RESULTS FOR THE YEAR AND HALF YEAR ENDED AS ON 30TH SEPTEMBER, 2024						
Sl. No.	Particulars	STANDALONE				Rs. In Lacs
		Quarter Ended			Half Year Ended	Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	31.03.2024 (Audited)
1	INCOME FROM OPERATIONS	-	-	-	-	1.78
2	OTHER INCOME	3.28	18.03	42.13	21.31	136.76
3	TOTAL REVENUE (1+2)	3.28	18.03	42.13	21.31	138.53
4	EXPENDITURE					
	a) COST OF MATERIAL	-	-	-	-	-
	b) DEPRECIATION	0.31	0.30	-	0.61	1.50
	c) OTHER EXPENSES	7.87	13.96	41.60	21.83	135.96
	TOTAL EXPENDITURE	8.18	14.27	41.60	22.44	137.46
5	PROFIT/(LOSS) FROM OPERATIONS BEFORE EXCEPTIONAL & EXTRAORDINARY ITEMS	(4.90)	3.76	0.53	(1.13)	1.07
6	EXCEPTIONAL ITEMS	-	-	-	-	-
7	INTEREST / FINANCIAL CHARGES	-	-	-	-	-
8	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES BEFORE TAX	(4.90)	3.76	0.53	(1.13)	1.07
	TAX & DEFERRED TAX	-	-	-	-	0.25
9	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES AFTER TAX	(4.90)	3.76	0.53	(1.13)	0.82
10	NET PROFIT/(LOSS) FOR THE PERIOD	(4.90)	3.76	0.53	(1.13)	0.82
11	OTHER COMPREHENSIVE INCOME (OCI)					
	a) Items that will not be reclassified to profit or loss	-	-	-	-	-
	b) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
12	TOTAL OTHER COMPREHENSIVE INCOME (OCI)	-	-	-	-	-
13	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	(4.90)	3.76	0.53	(1.13)	0.82
16	PAID-UP EQUITY SHARE (FACE VALUE of Rs.10/- each)	3000.13	3000.13	3000.13	3000.13	3000.13
17	OTHER EQUITY	-	-	-	341.58	342.71
18	EARNINGS PER SHARE (FACE VALUE OF RS.1 EACH)					
	a) Basic/Diluted EPS before Extraordinary Items	(0.02)	0.00	0.00	(0.00)	0.00
	a) Basic/Diluted EPS after Extraordinary Items	(0.02)	0.00	0.00	(0.00)	0.00

NOTE:-

The above results have been taken on record at the Board meeting held on 14.11.2024 & have been reviewed by the Audit Committee

- meeting held on 14.11.2024.
- Since the Company is operating under the one board business, Segment reporting is not required.
- Previous year/quarter figures are regrouped/restated, whenever found necessary.

By order of the Board

Place: Kolkata
Date : 14.11.2024

M. KHA
(W.T. Director)
DIN:00398164



For **ACHARYYA SWAPAN & CO.**
Chartered Accountants

(CA Aditya Singh)
Mem.No. 068958

COMPUTER POINT LIMITED
Cash Flow Statement for the period ended September 30, 2024

Particulars	(Amount in Lakhs)	
	30.09.2024	31.03.2024
Cash Flow from Operating Activities		
Profit before tax as per statement of profit and loss	(1.13)	1.07
Adjustments for:		
Interest Income	(21.31)	(136.76)
Depreciation	0.61	1.50
Operating Profit before Working Capital Changes	(21.83)	(134.19)
Changes in Working Capital		
Other Current Assets	(17.63)	-
Trade Receivable		106.77
Loans	(40.81)	(245.04)
Other Current Liabilities	(0.91)	1.90
	(81.17)	(270.57)
Less: Direct taxes paid	-	0.25
Net cash (used in) Operating Activities	(81.17)	(270.80)
Cash Flow from Investing Activities		
Interest Income	21.31	136.76
Purchase of Property, Plant and Equipment	-	(0.67)
Net cash (used in) Investing Activities	21.31	136.09
Cash Flow from Financing Activities		
Repayment of long term borrowings	-	-
Net cash (used in) Financing Activities	-	-
Net Increase / (Decrease) in Cash & Bank Balances	(59.87)	(134.71)
Add: Cash & Cash Equivalents at beginning of the period	78.73	213.43
Cash & Cash Equivalents at end of the period	18.86	78.73

for ACHARYYA SWAPAN & CO.
Chartered Accountants

(CA Aditya Singh)

Mem.No. 068958



COMPUTER POINT LIMITED
Statement of Unaudited Assets and Liabilities

(Amount in Lakhs)

Particulars	As at 30.09.2024	As at 31.03.2024
ASSETS		
Non Current Assets		
(a) Property, Plant and Equipment	3.89	4.50
(b) Financial Assets		
i) Others	482.00	482.00
(c) Other Non Current Assets	18.49	18.49
	504.38	504.99
Current Assets		
(a) Financial Assets		
i) Trade Receivables	664.95	664.96
ii) Cash and Cash equivalents	18.86	78.73
iii) Loans	2,102.59	2,061.78
(b) Other Current Assets	60.42	42.79
	2,846.82	2,848.25
TOTAL ASSETS	3,351.20	3,353.24
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	3,000.13	3,000.13
(b) Other Equity	341.58	342.71
Total Equity	3,341.71	3,342.84
Liabilities		
Current Liabilities		
(a) Other Current Liabilities	9.24	10.15
(b) Current Tax Liabilities	0.25	0.25
	9.49	10.40
TOTAL EQUITY AND LIABILITIES	3,351.20	3,353.24

for **ACHARYYA SWAPAN & CO.**

Chartered Accountants


(CA Aditya Singh)
Mem.No. 068958



Independent Auditor's Review Report on the unaudited financial statement of the company pursuant to the Regulation 33 and 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

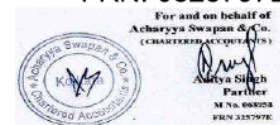
Review report to
The Board of Directors
Computer Point Limited.

We have reviewed the accompanying statement of unaudited financial results of Computer Points Limited for the period ended September, 2024. 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 these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 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 and accordingly, we do not express an audit opinion.

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 accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms 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 Acharyya Swapan & Co.
Chartered Accountants
FRN. 0325797E



(Aditya Singh)
Partner

(M.No. 068958

UDIN-24068958BKFMJT5238

Place of Signature: Kolkata
Date : 14/11/2024