

### **Chartered Accountants**

### LIMITED REVIEW REPORT

To The Board of Directors, M/s. COMPUTER POINT LIMITED

Kolkata

We have reviewed the accompanying statement of unaudited financial results of M/s. COMPUTER POINT LIMITED for the Quarter ended on 30<sup>th</sup> September, 2022. 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 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 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 provide 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 Firm Regd No. 325797E

(MR. ADITYA SINGH) Partner M.No.068958 UDIN:22068958BCNECW6806

Place : Kolkata Dated: 07<sup>th</sup> day of November, 2022

### COMPUTER POINT LIMITED

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

#### UN-AUDITED FINANCIAL RESLUTS FOR THE QUARTER .

E OLIAPTER ENDED 30 th September,2022

**Rs In Lacs** 

1	FOR THE QUARTER ENDED 30 Ih September 2022 Rs In Lacs									
	STANDALONE STANDALONE									
		Quarter Ended			Six Months Ended			et 12 11 11 11 1		
<u> </u>	Particulars								ded	
SI.	PART - 1	30.09.22	30.06.		30.09.21	30.09.22	30.09.21	d Sec.	03.22	
No.		(Unaudited)	(Unaud	ited) (	(Unaudited)	(Unaudited)	(Unaudited	1	dited)	
1	INCOME FROM OPERATIONS	0.25		0.45	0.45	0.70	0.45	1	2.54	
2	OTHER INCOME	37.35	3	7.65	33.10	75.00	66.20		164.35	
3	TOTAL REVENUE (1+2)	37.60	, 3	8.10	33.55	75.70	66.65	2	166.89	
1.000	EXPENDITURE							-		
1 S. 1	a) COST OF MATERIAL	÷	9	× 1	-	5	-		-	
	b) OTHER OPERATING EXPENSE	19.95	2	20.15	18.45	40.10	36.5		98.67	
	c) ESTABLISHMENT EXPENSE	17.55		7.75	14.40	35.30	29.2	3	64.65	
	d) DEPRECIATION	2010	-		100	-	-		2.75	
	e) OTHER EXPENSE	- 1	1.00				1 -	0	-	
	TOTAL	37.50		37.90	32.85	75.40	65.8	2	166.07	
	PROFIT/(LOSS) FROM OPERATIONS BEFORE		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1			1			
	EXCEPTIONAL & EXTRAORDINERY ITEMS, TAX	0.10		0.20	0.70	0.30	) 0.8	33	0.82	
			n (12)	•		-	-			
~ 1	EXCEPTIONAL ITEMS PROFIT/(LOSS) FROM OPERATIONS BEFORE	0.10	1.1	0.20	'0.70	0.30	0.	83	0.82	
			1 1		6	6		1		
	FIN CHRG, EXTRAORDINERY ITEMS & TAX	-	123 - 12		-	-			-	
	INTEREST / FINANCIAL CHARGES	0.10		0.20	0.70	0.3	0 0	83	0.82	
	PROFIT/(LOSS) AFTER INTEREST BUT BEFORE'						22.			
	EXCEPTIONAL ITEMS & TAX		-		1 -	a 1	•		-	
	EXTRAORDINERY ITEMS	0.10		0.20	0.7	0,0,3	0 0	.83	0.82	
11	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES	0.10	i.	0.20					1. I	
•	BEFORE TAX				1.	-			0.21	
12	TAX EXPENSE	-		N.	1				0.01	
	Deffered Tax			0.20	0.7	0 0.	30	2.83	0.62	
13	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES after Tax	0.10	,	0.20	21 (1984) 1 (1984)	S		0.83	0.62	
	NET PROFIT/(LOSS) FOR THE PERIOD	0.10		0.20	0.7	0.	~~			
	OTHER COMPREHENSIVE INCOME (OCI)	8				10 U	123			
16	a) Items that will not be reclassified to profit or loss			-	-					
17	b) Income Tax relating to items that will not			<b>-</b> 3	-					
17	be reclassified to profit or loss				'		23			
	TOTAL OTHER COMPREHENSIVE INCOME (OCI)	-			- Sec. 18-		-	-	0.60	
18	TOTAL OTHER COMPREHENSIVE INCOME FOR THE BERIND	0.1	b	0.20	0.	70 0	.30	0.83	0.62	
	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	-		-		8	-		341.19	
	RESERVE EXCLUDING REVOLUTION RESERVE	3000.1	3 ' 1	3000.1	3 3000	.13 3000	0.13 30	00.13	3000.13	
1.1.1.1.1.1.1.1	PAID-UP EQUITY SHARE (Face Valued-Rs. 10/-)	3000.1	~  · `							
	EARNINGS PER SHARE (EPS) (Rs. PER SHARE)	0.0		0.0	0 0	.00	0.00	0.00	. 0.00	
8	a) Basic/Diluted EPS before Extraordinary Items	0.0					0.00	0.00	0.00	
	b) Basic/Diluted EPS after Extraordinary Items	0.0	0	0.0			4			

Ą	PART - 2 PARTICULARS OF SHAREHOLDING		,				
	PUBLIC SHAREHOLDING - NUMBER OF SHARES - % OF SHAREHOLDING	29451100 98.17	29451100 98.17	29451100 • 98.17	29451100 98.17	29451100 98.17	29451100 98.17
	Promoters & Promoter Group Shareholding a) Pledged/encumbered - Number of Shares - % of Shareholding	2 <sup>8</sup> 		1	-	-	-
	- % of Shareholding b) Non-encumbered - Number of Shares -% of Shares(As a % of the total Sharehoding of	550200			550200 1.83		
	Promoters & Promoter Group) % of Shares (As a % of the Total Share Capital)	100.00	100.00		100.00		100.0

NOT i) The Audit Committee reviewed the above Results on 04.11.2022 and the Board of Directors at its meeting held

on 07.11.2022 approved the results.

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

iii) During the Quarter Depreciation has not considered.

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

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

income in accordance with IND-AS is given below.	<sup>4</sup>	Rs. In Lac	
Description			Qty Ended 30.09.21
	*	0.10	0.70
Net Profil/ (Loss) as per previous GAAP (Indian GAAP)	1	0.10	0.70
Profit/ (Loss) for the quarter as IND-AS			0
Other Comprehensive Income (net of Income Tax)	•	0.10	0.70
Total Comprehensive Profit/ (Loss) for the quarter			

vii) A reconcillation of Equity to that reported under Previous Generaly Accepted Accounting Principles (GAAP)

is given below:	1 2 1	Rs. In Lac	
1		Standlor	ne Qty Ended
Description		30.09.2022	30.09.2021
		3,000.13	3000.13
Total Other Equity as per previous GAAP	· · · · ·		-
Add/(Less) : Adjustments for GAAP difference		1 -	-
Effect of fair valuation of Financial Assets		1 -	
Effect of change in treatment of Business combination			-
	·		-
Effect of measuring Inventory of Finished goods as per Ind AS			- '
Effect of recognition of Biological Asset	,,		-
tivetment on Ind AS adjustment		3,000.13	3000.1
Equity attributable to equity holders of the Company under In	dAS		of the Board

(M. KHA) Director

Place: Kolkata Date: 07.11.2022

## COMPUTER POINT LIMITED

## EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & SIX MONTHS ENDED 30th September,2022 [in terms of Regulation 47(1) (b) of the SEBI (LODR) Regulation 2015]

		Quarter Ended				Six Months Ended				
N	Particulars	30.09.22		09.21	30.0	09.22	30.09	9.21		
-		27.60		33.55		75.70		66.65		
1	Total Income from operation (net)	37.60	-		1					
- Q		0.10		0.70	1	0.30		0.83		
2	Net Profit/(Loss) for the peroid	0.10	-		1	1				
	(before Tax, Exceptional items and /or		1.							
- 55	Extraordinary items)		1							
		0.10		0.70		0.30		0.83		
3	Net Profit/(Loss) for the peroid		1	11			-			
	(after Tax, before Exceptional items		1		-					
	and /or Extraordinary items)		1				-	1	-	
		0.10		0.70	)	0.30	+-	0.83	-	
4	Net Profit/(Loss) for the peroid after Tax		1			1	-		+	
	(after Exceptional /Extraordinary items)		1				+-	0	+-	1
			0		0		0	0	+-	
5	Other Comprehensive income for the period					'	+-	0.83	+	
		0.10	5	0.7	0	0.30	2	0.85		
6	Total Comprehensive income for the						+		+	
	peroid including OCI after Tax		T					3000.1	-	
		3000.1	13	3000.	13	3000.1	13	3000.1	3-	
7	PAID-UP EQUITY SHARE (Face Valued-Rs.10/-)	-				· · ·	+		0	
			0		0	1	0		+	
0	Other Equity ( excluding Revaluation		T	ľ.			_		+	
0	a shown in the Addited		-				$\rightarrow$		+	
. *	Balance Sheet of the previous year		-				_+		0	
			0		0		0		-	
-	EARNINGS PER SHARE (EPS) (Rs. PER SHARE)		-			1	-+	i	-	
9	a) Basic/Diluted EPS		-							
	a) Basic/Diluted E. 2		-	1						

By order of the Board

lohow (M. KHA)

Director

Place: Kolkata Date : 07.11.2022

	COMPUTER POINT LIM Standalone Statement of Assets and Liabi	TED lities	(Rs. in lakhs)
Г	Standalone Statement of Assets and Li	STAND	ALONE
	1 m	30.09.202	1
	Particulars	2	
	r al cleanars	(Unaudite	31.03.2022
	9 B	d)	(Audited)
F	ASSETS	S 8	
1	Non-current assets	7.07	7.27
	(a) Property, Plant and Equipment	7.27	1.21
×	(b) Goodwill on consolidation		
	(c) Non-current investments Property		
	Non-current financial assets	482.00	482.00
	(a) Long-term loans	18.49	18.49
	(b) Other non-current financial assets	507.76	507.76
	Total - Non-current assets	507.70	507.70
2	Current assets	_	-
	(a) Inventories	<i>1</i> .	
	Current financial assets	3 <sub>- 2</sub>	10
	(a) Current investments	813.79	· 813.79
	(c) Trade receivables	0.63	
	(d) Cash and cash equivalants	0.00	8
	(e) Bank balance other than Cash and	4.49	100.45
	cash equivalants	1,967.55	
	(f) Loans, current	70.00	
	(g) Other current assets	2,856.46	2,856.37
	Total - Current assets TOTAL -ASSETS	3,364.22	3,364.13
		3,304.22	
2	EQUITY AND LIABILITIES		
	Equity	3,000.13	3,000.13
	(a) Equity Share capital	341.49	
	(b) Other equity Total - Equity	3,341.62	3,341.32
-			
	Liabilities	a la companya da companya d	
	Non-current liabilities		
	Non-current financial liabilities		
	a) Borrowings, non-current	a i	1
1	b) Trade payables, non-current		
	a (2) (3) (3)		•
1	c) Other non-current financial liabilities	-	0.07
1	d) Provisions, non-current	0.02	0.02
li	e) Deferred govt. grants non-current		
li	f) Other non-current liabilities	13	2 2000 - 2000
ľ	Total - Non-current liabilities	0.02	0.02
-	Current liabilities & financial liabilites		
	a) Borrowings, current		-
1.5		÷	· -
	b) Trade payables, current	22.58	22.58
	d) Other current liabilities	22.00	0.22
1000	d) Provisions, current		0.2.

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