

COMPUTER POINT LIMITED
CIN: L72200WB1984PLC152180
Regd. Office : 1/1A, UPPER WOOD STREET, KOLKATA-700 017
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31.03.2024

(Rs. In Lacs)

Particulars	Current Year Ended 31.03.2024		Previous Year Ended 31.03.2023	
A. CASH FLOW FROM OPERATING ACTIVITIES:				
Net Profit before taxes & extraordinary items		1.07		0.91
Adjustment for:				
Depreciation	1.50		1.94	
Interest received	(136.76)		(153.13)	
Misc. Exp. Written off	-	(135.26)	-	(151.19)
Operating Profit before working Capital Changes		(134.19)		(150.28)
Adjustment for:				
Sundry Debtor	106.77		42.06	
Loans & Advances	(245.04)		(36.24)	
Trade Payables/Liabilities	1.90		(14.30)	
		(136.37)		(8.48)
Cash Generated from Operations:		(270.55)		(158.76)
Direct Taxes Paid	(0.25)	(0.25)	(0.24)	(0.24)
Cash Flow before Extra Ordinary Items				
Less Extra Ordinary Items		-		-
Net Cash Flow from Operating Activities		(270.80)		(159.00)
B. Cash Flow Investing Activities:				
Purchase of Fixed Assets	(0.67)		-	
Interest/ Dividend Received	136.76		153.13	
Misc. Exp. For Share Issue	-		-	
Net Cash used in Investing Activities		136.09		153.13
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 Equiva		(134.71)		(5.87)
Cash & Cash Equivalent (Opening)		213.43		219.30
Cash & Cash Equivalent (Ending)		78.73		213.43



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AUDITED FINANCIAL RESULTS FOR THE YEAR AND QUARTER ENDED AS ON 31ST MARCH, 2024

Sl. No.	Particulars	STANDALONE				
		Quarter Ended			Year Ended	
		31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
1	INCOME FROM OPERATIONS	1.78	-	0.21	1.78	1.31
2	OTHER INCOME	42.82	13.36	37.56	136.76	153.13
3	TOTAL REVENUE (1+2)	44.59	13.36	37.77	138.53	154.44
4	EXPENDITURE					
	a) COST OF MATERIAL	-	-	-	-	-
	b) DEPRECIATION	1.50	-	1.94	1.50	1.94
	c) OTHER EXPENSES	43.50	12.56	35.37	135.96	151.59
	TOTAL EXPENDITURE	45.00	12.56	37.31	137.46	153.53
	PROFIT/(LOSS) FROM OPERATIONS BEFORE					
5	EXCEPTIONAL & EXTRAORDINARY ITEMS	(0.41)	0.80	0.46	1.07	0.91
6	EXCEPTIONAL ITEMS	-	-	-	-	-
7	INTEREST / FINANCIAL CHARGES	-	-	-	-	-
8	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES BEFORE TAX	(0.41)	0.80	0.46	1.07	0.91
	TAX & DEFERRED TAX	0.25	-	0.23	0.25	0.23
9	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES AFTER TAX	(0.66)	0.80	0.23	0.82	0.68
10	NET PROFIT/(LOSS) FOR THE PERIOD	(0.66)	0.80	0.23	0.82	0.68
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	(0.66)	0.80	0.23	0.82	0.68
16	PAID-UP EQUITY SHARE (FACE VALUE OF Rs.10/- each)	3000.13	3000.13	3000.13	3000.13	3000.13
17	OTHER EQUITY	-	-	-	342.71	341.69
18	EARNINGS PER SHARE (FACE VALUE OF RS.1 EACH)					
	a) Basic/Diluted EPS before Extraordinary Items	(0.00)	0.00	0.00	0.00	0.00
	a) Basic/Diluted EPS after Extraordinary Items	(0.00)	0.00	0.00	0.00	0.00

NOTE:-

- The above results have been taken on record at the Board meeting held on 21.05.2024 & have been reviewed by the Audit Committee meeting held on 21.05.2024.
- 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.

Place: Kolkata
Date : 21.05.2024

By order of the Board

M. W. MHA
(Director)
DIN:00398157

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STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH,2024

Rs. In Lac

Particulars	As At 31st March'2024	As At 31st March'2023
I.ASSETS		
(1) Non Current Assets		
(a) Property plant and equipment	4.50	5.33
(b) Advance for Properties	482.00	482.00
(c) Other non-current assets	18.49	18.49
Total Non-Current Assets	504.99	505.82
(2) Current Assets		
Financial Assets		
(a) Trade receivables current	664.96	771.73
(b) Cash and cash equivalents	62.76	193.12
(c) Bank balance other than Cash and cash equivalents	15.97	20.31
(d) Loan current	2,061.78	1,816.42
Other current assets	42.79	43.10
Total Current Assets	2,848.25	2,844.68
Total Assets	3,353.24	3,350.50
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	3,000.13	3,000.13
(b) Other Equity	342.71	341.89
Total Equity	3,342.84	3,342.02
Current Liabilities		
Financial Liabilities		
(a) Other current Liabilities	10.15	8.25
(b) Provisions current	0.25	0.24
Total Current Liabilities	10.39	8.49
Total Equity and Liabilities	3,353.24	3,350.50

