



**M/S ACHARYYA SWAPAN & CO.**

**Chartered Accountants**

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Kolkata - 700 073

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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, 2021. 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:21068958AAAAKS2034

Place : Kolkata  
Dated: 09<sup>TH</sup> day of November, 2021



	PART - 2					
A	PARTICULARS OF SHAREHOLDING					
1	<b>PUBLIC SHAREHOLDING</b>					
	- NUMBER OF SHARES	29451100	29451100	29451100	29451100	29451100
	- % OF SHAREHOLDING	98.17	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	550200
	-% of Shares(As a % of the total Shareholding of Promoters & Promoter Group)	1.83	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	100.00

- NOT** i) The Audit Committee reviewed the above Results on 06.11.2021 and the Board of Directors at its meeting held on 09.11.2021 approved the results.
- ii) Company operates in a single segment 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 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 30.09.21	Qty Ended 30.09.20
Net Profit/ (Loss) as per previous GAAP (Indian GAAP)	0.70	15.17
Profit/ (Loss) for the quarter as IND-AS	0.70	15.17
Other Comprehensive Income (net of Income Tax)	0	0
<b>Total Comprehensive Profit/ (Loss) for the quarter</b>	<b>0.70</b>	<b>15.17</b>

- 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	
	30.09.2021	30.09.2020
<b>Total Other Equity as per previous GAAP</b>	<b>3,000.13</b>	<b>3000.13</b>
<b>Add/(Less) : Adjustments for GAAP difference</b>	-	-
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	-	-
<b>Equity attributable to equity holders of the Company under Ind AS</b>	<b>3,000.13</b>	<b>3000.13</b>

By order of the Board

Place: Kolkata  
Date : 09.11.2021

(A.Jain)  
Director

**COMPUTER POINT LIMITED**

EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS  
FOR THE QUARTER & SIX MONTHS ENDED 30th September,2021  
[in terms of Regulation 47(1) (b) of the SEBI (LODR) Regulation 2015]

Rs. In lac

SN	Particulars	Quarter Ended		Six Months Ended	
		30.09.21	30.09.20	30.09.21	30.09.20
1	Total Income from operation (net)	33.55	80.60	66.65	80.60
2	Net Profit/(Loss) for the peroid (before Tax, Exceptional items and /or Extraordinary items)	0.70	15.17	0.83	2.17
3	Net Profit/(Loss) for the peroid (after Tax,before Exceptional items and /or Extraordinary items)	0.70	15.17	0.83	2.17
4	Net Profit/(Loss) for the peroid after Tax (after Exceptional /Extraordinary items)	0.70	15.17	0.83	2.17
5	Other Comprehensive income for the period	0	0	0	0
6	Total Comprehensive income for the peroid including OCI after Tax	0.70	15.17	0.83	2.17
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

Place: Kolkata  
Date : 09.11.2021

(A.Jain)  
Director

**Standalone Statement of Assets and Liabilities (Rs. in lakhs)**

	Particulars	STANDALONE	
		30.09.2021 1 (Unaudited)	31.03.2021 1 (Audited)
<b>1</b>	<b>ASSETS</b>		
	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	10.02	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>510.51</b>	<b>510.51</b>
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	-	-
	<b>Current financial assets</b>		
	(a) Current investments		
	(c) Trade receivables	819.10	819.10
	(d) Cash and cash equivalents	0.30	72.12
	(e) Bank balance other than Cash and cash equivalents	5.11	0.30
	(f) Loans, current	1,970.67	1,909.67
	(g) Other current assets	45.59	46.37
	<b>Total - Current assets</b>	<b>2,840.77</b>	<b>2,847.56</b>
	<b>TOTAL -ASSETS</b>	<b>3,351.28</b>	<b>3,358.07</b>
	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity Share capital	3,000.13	3,000.13
	(b) Other equity	340.58	340.58
	<b>Total - Equity</b>	<b>3,340.71</b>	<b>3,340.71</b>
<b>2</b>	<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	0.02	0.02
	(e) Deferred govt. grants non-current		
	(f) Other non-current liabilities		
	<b>Total - Non-current liabilities</b>	<b>0.02</b>	<b>0.02</b>
	<b>Current liabilities &amp; financial liabilities</b>		
	(a) Borrowings, current	-	-
	(b) Trade payables, current	-	-
	(c) Other current liabilities	10.55	17.18
	(d) Provisions, current	-	0.16
	(e) Current tax liabilities		
	<b>Total - Current liabilities</b>	<b>10.55</b>	<b>17.34</b>

	TOTAL - EQUITY AND LIABILITIES	3,351.28	3,358.07
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