

COMPUTER POINT LIMITED.

1/ 1B, Upper Wood Street,
Kolkata – 700 017.

E Mail: CORPCPL@GMAIL.COM

CIN – L72200WB1984PLC152180

Date: 25.05.2023

To,
BSE Ltd.
P.J. Towers, Dalal Street, Fort
Mumbai – 400 001

Stock Code :507833

Dear Sir,

Sub: Outcome of Board Meeting held on 25th May, 2023

Ref: Regulation 30, 33(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015

This is to inform you that Board of Directors in its meeting held on 25th May, 2023 has approved the followings:-

1. Approved the Quarterly Audited Financial Results (Standalone) for the quarter ended 31st March, 2023.
2. Approved the yearly Audited Financial Results (Standalone) for the year ended 31st March, 2023.
3. Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, enclosed please find herewith Statement of Audited Financial Results (Standalone) for the financial year ended 31st March, 2023 along with statement of assets & liabilities and cash flow Report thereon and declarations pursuant to regulation 33(3)(d) of the Listing Regulations, 2015.
4. The board meeting started at 10:15 am and concluded at 12:15 pm.

This is for your information and record.

Kindly acknowledge receipt.

Thanking you

Yours Sincerely,

For Computer Point Limited



B. Dwajit Das

(Company secretary and compliance officer)

M. No. 69421



COMPUTER POINT LIMITED

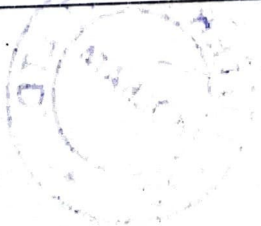
Regd. Office : 1/1B, UPPER WOOD STREET, KOLKATA-700 017

AUDITED FINANCIAL RESULTS FOR THE QUARTER

& FOR THE YEAR ENDED 31st MARCH, 2023

Rs In Lacs

| SI No | PART - 1 Particulars | STANDALONE | | | | |
|-------|--|-------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| | | Quarter Ended | | | Year Ended | |
| | | 31.03.2023 (Audited) | 31.12.2022 (Unaudited) | 31.03.2022 (Audited) | 31.03.2023 (Audited) | 31.03.2022 (Audited) |
| 1 | INCOME FROM OPERATIONS | 0.21 | 0.40 | - | 1.31 | 2.54 |
| 2 | OTHER INCOME | 37.56 | 38.10 | 63.05 | 150.66 | 164.35 |
| 3 | TOTAL REVENUE (1+2) | 37.77 | 38.50 | 63.05 | 151.97 | 166.89 |
| 4 | EXPENDITURE | | | | | |
| | a) COST OF MATERIAL | - | - | - | - | - |
| | b) OTHER OPERATING EXPENSE | 31.07 | 21.25 | 43.83 | 92.42 | 98.67 |
| | c) ESTABLISHMENT EXPENSE | 4.30 | 17.10 | 19.12 | 56.70 | 64.65 |
| | d) DEPRECIATION | 1.94 | - | 2.75 | 1.94 | 2.75 |
| | e) OTHER EXPENSE | - | - | - | - | - |
| | TOTAL | 37.31 | 38.35 | 65.70 | 151.06 | 166.07 |
| 5 | PROFIT/(LOSS) FROM OPERATIONS BEFORE EXCEPTIONAL & EXTRAORDINARY ITEMS, TAX | 0.46 | 0.15 | (2.65) | 0.91 | 0.82 |
| 6 | EXCEPTIONAL ITEMS | - | - | - | - | - |
| 7 | PROFIT/(LOSS) FROM OPERATIONS BEFORE FIN CHRG, EXTRAORDINARY ITEMS & TAX | 0.46 | 0.15 | (2.65) | 0.91 | 0.82 |
| 8 | INTEREST / FINANCIAL CHARGES | - | - | - | - | - |
| 9 | PROFIT/(LOSS) AFTER INTEREST BUT BEFORE EXCEPTIONAL ITEMS & TAX | 0.46 | 0.15 | (2.65) | 0.91 | 0.82 |
| 10 | EXTRAORDINARY ITEMS | - | - | - | - | - |
| 11 | PROFIT/(LOSS) FROM ORDINARY ACTIVITIES BEFORE TAX | 0.46 | 0.15 | (2.65) | 0.91 | 0.82 |
| 12 | TAX EXPENSE | - | - | - | 0.24 | 0.21 |
| | Deffered Tax | - | - | - | 0.01 | 0.01 |
| 13 | PROFIT/(LOSS) FROM ORDINARY ACTIVITIES after Tax | 0.46 | 0.15 | (2.65) | 0.68 | 0.62 |
| 14 | NET PROFIT/(LOSS) FOR THE PERIOD | 0.46 | 0.15 | (2.65) | 0.68 | 0.62 |
| 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 | 0.46 | 0.15 | (2.65) | 0.68 | 0.62 |
| 20 | RESERVE EXCLUDING REVOLUTION RESERVE | - | - | - | 341.87 | 341.19 |
| 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 | | | | | |
|-----------------------------|--|----------|----------|----------|----------|
| PARTICULARS OF SHAREHOLDING | | | | | |
| 1 | PUBLIC SHAREHOLDING | | | | |
| | - NUMBER OF SHARES | 29451100 | 29451100 | 29451100 | 29451100 |
| | - % OF SHAREHOLDING | 98.17 | 98.17 | 98.17 | 98.17 |
| 2 | Promoters & Promoter Group Shareholding | | | | |
| | 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 22.05.2023 and the Board of Directors at its meeting held on 25.05.2023 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 31.03.2023 | Qty Ended 31.03.2022 |
| Net Profit/ (Loss) as per previous GAAP (Indian GAAP) | 0.46 | (2.65) |
| Profit/ (Loss) for the quarter as IND-AS | 0.46 | (2.65) |
| Other Comprehensive Income (net of Income Tax) | 0 | 0 |
| Total Comprehensive Profit/ (Loss) for the quarter | 0.46 | (2.65) |

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

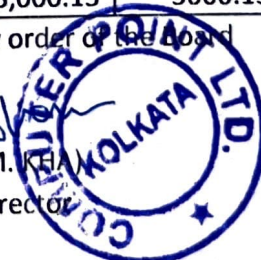
| Description | Rs. In Lac | |
|--|----------------------|----------------|
| | Standalone Qty Ended | |
| | 31.03.2023 | 31.03.2022 |
| Total Other Equity as per previous GAAP | 3,000.13 | 3000.13 |
| Add/(Less) : Adjustments for GAAP difference | - | - |
| Effect of fair valuation of Financial Assets | - | - |
| 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

(M. K. K)
Director

Place: Kolkata

Date : 25.05.2023



COMPUTER POINT LIMITED

**EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER & YEAR ENDED 31st MARCH, 2023**

[in terms of Regulation 47(1) (b) of the SEBI (LODR) Regulation 2015]

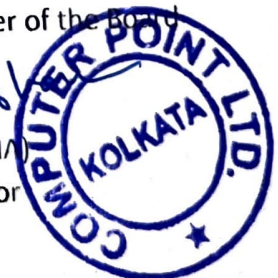
Rs. In lac

| SN | Particulars | Quarter Ended | | Year Ended | |
|----|--|---------------|------------|------------|------------|
| | | 31.03.2023 | 31.03.2022 | 31.03.2023 | 31.03.2022 |
| 1 | Total Income from operation (net) | 0.46 | (2.65) | 0.91 | 0.82 |
| 2 | Net Profit/(Loss) for the peroid (before Tax, Exceptional items and /or Extraordinary items) | 0.46 | (2.65) | 0.91 | 0.82 |
| 3 | Net Profit/(Loss) for the peroid (after Tax,before Exceptional items and /or Extraordinary items) | 0.46 | (2.65) | 0.68 | 0.62 |
| 4 | Net Profit/(Loss) for the peroid after Tax (after Exceptional /Extraordinary items) | 0.46 | (2.65) | 0.68 | 0.62 |
| 5 | Other Comprehensive income for the period | 0 | 0 | 0 | 0 |
| 6 | Total Comprehensive income for the peroid including OCI after Tax | 0.46 | (2.65) | 0.68 | 0.62 |
| 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

(M. KHAN)

Director



Place: Kolkata

Date : 25.05.2023

COMPUTER POINT LIMITED

Standalone Statement of Assets and Liabilities

(Rs. in lakhs)

| | Particulars | STANDALONE | |
|---|--|-------------------------|-------------------------|
| | | 31.03.2023 (Audited) | 31.03.2022 (Audited) |
| | ASSETS | | |
| 1 | Non-current assets | | |
| | (a) Property, Plant and Equipment | 5.33 | 7.27 |
| | (b) Goodwill on consolidation | - | - |
| | (c) Non-current investments Property | - | - |
| | Non-current financial assets | | |
| | (a) Long-term loans | 482.00 | 482.00 |
| | (b) Other non-current financial assets | 18.49 | 18.49 |
| | Total - Non-current assets | 505.82 | 507.76 |
| 2 | Current assets | | |
| | (a) Inventories | - | - |
| | Current financial assets* | | |
| | (a) Current investments | | |
| | (c) Trade receivables | 776.14 | 813.79 |
| | (d) Cash and cash equivalents | 191.76 | 118.85 |
| | (e) Bank balance other than Cash and cash equivalents | 20.19 | 100.45 |
| | (f) Loans, current | 1,813.57 | 1,769.64 |
| | (g) Other current assets | 43.02 | 53.64 |
| | Total - Current assets | 2,844.68 | 2,856.37 |
| | TOTAL -ASSETS | 3,350.50 | 3,364.13 |
| | EQUITY AND LIABILITIES | | |
| 1 | Equity | | |
| | (a) Equity Share capital | 3,000.13 | 3,000.13 |
| | (b) Other equity | 341.88 | 341.19 |
| | Total - Equity | 3,342.01 | 3,341.32 |
| 2 | Liabilities | | |
| | Non-current liabilities | | |
| | Non-current financial liabilities | | |
| | (a) Borrowings, non-current | - | - |
| | (b) Trade payables, non-current | - | - |
| | (c) Other non-current financial liabilities | - | - |
| | (d) Provisions, non-current | - | 0.01 |
| | (e) Deferred govt. grants non-current | - | - |
| | (f) Other non-current liabilities | - | - |
| | Total - Non-current liabilities | - | 0.01 |
| | Current liabilities & financial liabilities | | |
| | (a) Borrowings, current | - | - |
| | (b) Trade payables, current | - | - |
| | (c) Other current liabilities | 8.25 | 22.59 |
| | (d) Provisions, current | 0.24 | 0.21 |
| | (e) Current tax liabilities | - | - |
| | Total - Current liabilities | 8.49 | 22.80 |
| | TOTAL - EQUITY AND LIABILITIES | 3,350.50 | 3,364.13 |



COMPUTER POINT LIMITED
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31.03.2023
CIN: L72200WB1984PLC152180

(Rs. In Lacs)

| A. CASH FLOW FROM OPERATING ACTIVITIES: | | |
|--|--|--|
| Net Profit before taxes & extraordinary items | | |
| Adjustment for: | | |
| Depreciation | | |
| Interest paid | | |
| Interest received | | |
| Misc. Exp. Written off | | |
| Operating Profit before working Capital Changes | | |
| Adjustment for: | | |
| Sundry Debtor | | |
| Loans & Advances | | |
| Advances for Project | | |
| Trade Payables/Liabilities | | |
| Cash Generated from Operations: | | |
| Interest Paid | | |
| Direct Taxes Paid | | |
| Cash Flow before Extra Ordinary Items | | |
| Less Extra Ordinary Items | | |
| Net Cash Flow from Operating Activities | | |
| B. Cash Flow Investing Activities: | | |
| Purchase of Fixed Assets | | |
| Purchase for Investments | | |
| Payment towards GST | | |
| Payment of FBI Tax | | |
| Interest/ Dividend Received | | |
| Misc. Exp. For Share Issue | | |
| Net Cash used in Investing Activities | | |
| 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 Equivalent | | |
| Cash & Cash Equivalent (Opening) | | |
| Cash & Cash Equivalent (Ending) | | |

| Current Year ended 31.03.23 | | Previous Year ended 31.03.22 | |
|--------------------------------|----------|---------------------------------|----------|
| | 0.91 | | 0.82 |
| 1.94 | | 2.75 | |
| (150.66) | | (164.35) | |
| | (148.72) | | (161.60) |
| | (147.81) | | (160.78) |
| 37.65 | | 4.65 | |
| (33.31) | | 133.42 | |
| | | | |
| (14.30) | | 5.44 | |
| | (9.96) | | 143.51 |
| | (157.77) | | (17.27) |
| (0.24) | | (0.21) | |
| | | | |
| | (158.01) | | (17.48) |
| | | | |
| | | | |
| | | | |
| 150.66 | | 164.35 | |
| | | | |
| | 150.66 | | 164.35 |
| | | | |
| | (7.35) | | 146.87 |
| | 219.30 | | 72.43 |
| | 211.95 | | 219.30 |

