# M/S ACHARYYA SWAPAN & CO.

53, College Street Kolkata - 700 073 Mail: asccal2007@gmail.com

**Chartered Accountants** 

#### LIMITED REVIEIW 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

#### COMPUTER POINT LIMITED

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

UN-AUDITED FINANCIAL RESLUTS FOR THE QUARTER

	FOR THE QUARTER	R ENDED 30 th	n September,20	021		Rs In Lacs	
				S	TANDALON	NE	
			Quarter Ende	ed	Six Mo	onths Ended	Year
	Particulars						Ended
SI.	PART - 1	30.09.21	30.06.21	30.09.20	30.09.21	30.09.20	31.03.21
No.		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	INCOME FROM OPERATIONS	0.45	-	4.85	0.45	4.85	0.53
2	OTHER INCOME	33.10	33.10	75.75	66.20	75.75	129.76
3	TOTAL REVENUE (1+2)	33.55	33.10	80.60	66.65	80.60	130.29
4	EXPENDITURE						
	a) COST OF MATERIAL	-	-	-	-	-	-
	b) OTHER OPERATING EXPENSE	18.45	18.14	38.15	36.59	43.60	68.47
	c) ESTABLISHMENT EXPENSE	14.40	14.83	27.25	29.23	34.77	57.14
	d) DEPRECIATION	-	-	-	-	-	3.95
	e) OTHER EXPENSE	-	-	-	-	-	-
	TOTAL	32.85	32.97	65.40	65.82	78.37	129.56
5	PROFIT/(LOSS) FROM OPERATIONS BEFORE						
	EXCEPTIONAL & EXTRAORDINERY ITEMS, TAX	0.70	0.13	15.20	0.83	2.23	0.73
6	EXCEPTIONAL ITEMS	-	-	-	-	-	-
7	PROFIT/(LOSS) FROM OPERATIONS BEFORE	0.70	0.13	15.20	0.83	2.23	0.73
	FIN CHRG, EXTRAORDINERY ITEMS & TAX						
8	INTEREST / FINANCIAL CHARGES	-	-	0.03	-	0.06	0.12
9	PROFIT/(LOSS) AFTER INTEREST BUT BEFORE	0.70	0.13	15.17	0.83	2.17	0.61
	EXCEPTIONAL ITEMS & TAX						
10	EXTRAORDINERY ITEMS	-	-	-	-	-	-
11	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES	0.70	0.13	15.17	0.83	2.17	0.61
	BEFORE TAX						
12	TAX EXPENSE	-	-	-	-	-	0.16
	Deffered Tax						0.01
13	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES after Tax	0.70	0.13	15.17	0.83	2.17	0.46
14	NET PROFIT/(LOSS) FOR THE PERIOD	0.70	0.13	15.17	0.83	2.17	0.46
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	0.70	0.13	15.17	0.83	2.17	0.46
20	RESERVE EXCLUDING REVOLUTION RESERVE	-	-	-	-	-	340.58
21	PAID-UP EQUITY SHARE (Face Valued-Rs.10/-)	3000.13	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	0.00
	b) Basic/Diluted EPS after Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00

	PART - 2						
А	PARTICULARS OF SHAREHOLDING						
1	PUBLIC SHAREHOLDING						
	- NUMBER OF SHARES	29451100	29451100	29451100	29451100	29451100	29451100
	- % OF SHAREHOLDING	98.17	98.17	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	550200	550200
	-% of Shares(As a % of the total Sharehoding of	1.83	1.83	1.83	1.83	1.83	1.83
	Promoters & Promoter Group)						
	- % of Shares (As a % of the Total Share Capital)	100.00	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 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 income in accordance with IND-AS is given below:

	Rs. In Lac	
Description	Qty Ended	Qty Ended
	30.09.21	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
Total Comprehensive Profit/ (Loss) for the quarter	0.70	15.17

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

		Rs. In Lac	
Description		Standlor	ne Qty Ended
		30.09.2021	30.09.2020
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 In	d AS	3,000.13	3000.13

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	Quarte	r Ended	Six Mon	ths 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	0.70	15.17	0.83	2.17	
	(before Tax, Exceptional items and /or					
	Extraordinary items)					
3	Net Profit/(Loss) for the peroid	0.70	15.17	0.83	2.17	
	(after Tax, before Exceptional items					
	and /or Extraordinary items)					
4	Net Profit/(Loss) for the peroid after Tax	0.70	15.17	0.83	2.17	
	(after Exceptional /Extraordinary items)	_				
5	Other Comprehensive income for the period	0	0	0	0	
	· · · · · · · · · · · · · · · · · · ·					
6	Total Comprehensive income for the	0.70	15.17	0.83	2.17	
	peroid including OCI after Tax					
7	PAID-UP EQUITY SHARE (Face Valued-Rs.10/-)	3000.13	3000.13	3000.13	3000.13	
8	Other Equity ( excluding Revaluation	0	0	0	0	
	Reserve) as shown in the Audited					
	Balance Sheet of the previous year					
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 Liabi		(Rs. in lakh			
		-	STANDALONE			
		30.09.202				
	Particulars	1	31.03.202			
		(Unaudite	1			
		d)	(Audited)			
	ASSETS					
1	Non-current assets					
	(a) Property, Plant and Equipment	10.02	10.02			
	(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	510.51	510.51			
2	Current assets					
	(a) Inventories	-	-			
	Current financial assets					
	(a) Current investments					
	(c) Trade receivables	819.10	819.10			
	(d) Cash and cash equivalants	0.30	72.12			
	(e) Bank balance other than Cash and					
	cash equivalants	5.11	0.30			
	(f) Loans, current	1,970.67	1,909.67			
	(g) Other current assets	45.59	46.37			
	Total - Current assets	2,840.77	2,847.56			
	TOTAL -ASSETS	3,351.28	3,358.07			
	EQUITY AND LIABILITIES					
1	Equity					
	(a) Equity Share capital	3,000.13	3,000.13			
		3,000.10	-,			
	(b) Other equity	340.58	,			
	Total - Equity	-	,			
2		340.58	340.58			
2	Total - Equity	340.58	340.58			
2	Total - Equity Liabilities	340.58	340.58			
2	Total - Equity Liabilities Non-current liabilities	340.58	340.58			
2	Total - Equity Liabilities Non-current liabilities Non-current financial liabilities	340.58	340.58			
2	Total - Equity Liabilities Non-current liabilities Non-current financial liabilities (a) Borrowings, non-current (b) Trade payables, non-current	340.58	340.58			
2	Total - Equity Liabilities Non-current liabilities Non-current financial liabilities (a) Borrowings, non-current (b) Trade payables, non-current (c) Other non-current financial liabilities	340.58 3,340.71 - -	340.58 3,340.71			
2	Total - Equity 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	340.58	340.58			
2	Total - Equity 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 (e) Deferred govt. grants non-current	340.58 3,340.71 - -	340.58 3,340.71			
2	Total - Equity 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 (e) Deferred govt. grants non-current (f) Other non-current liabilities	340.58 3,340.71 - - 0.02	340.58 3,340.71			
2	Total - Equity Liabilities Non-current liabilities Non-current financial liabilities (a) Borrowings, non-current (b) Trade payables, non-current (b) Trade payables, non-current (c) Other non-current financial liabilities (d) Provisions, non-current (e) Deferred govt. grants non-current (f) Other non-current liabilities Total - Non-current liabilities	340.58 3,340.71 - -	340.58 3,340.71			
2	Total - Equity 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 (e) Deferred govt. grants non-current (f) Other non-current liabilities Total - Non-current liabilities Current liabilities & financial liabilites	340.58 3,340.71 - - 0.02	340.58 3,340.71			
2	Total - Equity 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 (e) Deferred govt. grants non-current (f) Other non-current liabilities Total - Non-current liabilities Current liabilities & financial liabilites (a) Borrowings, current	340.58 3,340.71 - - 0.02	340.58 3,340.71			
2	Total - EquityLiabilitiesNon-current liabilitiesNon-current financial liabilities(a) Borrowings, non-current(b) Trade payables, non-current(c) Other non-current financial liabilities(d) Provisions, non-current(e) Deferred govt. grants non-current(f) Other non-current liabilities <b>Current liabilities &amp; financial liabilities</b> (a) Borrowings, current(b) Trade payables, current	340.58 3,340.71 - - 0.02 0.02	340.58 3,340.71 			
2	Total - EquityLiabilitiesNon-current liabilitiesNon-current financial liabilities(a) Borrowings, non-current(b) Trade payables, non-current(c) Other non-current financial liabilities(d) Provisions, non-current(e) Deferred govt. grants non-current(f) Other non-current liabilities <b>Current liabilities &amp; financial liabilities</b> (a) Borrowings, current(b) Trade payables, current(c) Other current liabilities	340.58 3,340.71 - - 0.02	340.58 3,340.71			
2	Total - Equity 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 (e) Deferred govt. grants non-current (f) Other non-current liabilities <u>Total - Non-current liabilities</u> Current liabilities & financial liabilites (a) Borrowings, current (b) Trade payables, current (c) Other current liabilities (d) Provisions, current	340.58 3,340.71 - - 0.02 0.02	340.58 3,340.71 			
2	Total - EquityLiabilitiesNon-current liabilitiesNon-current financial liabilities(a) Borrowings, non-current(b) Trade payables, non-current(c) Other non-current financial liabilities(d) Provisions, non-current(e) Deferred govt. grants non-current(f) Other non-current liabilities <b>Current liabilities &amp; financial liabilities</b> (a) Borrowings, current(b) Trade payables, current(c) Other current liabilities	340.58 3,340.71 - - 0.02 0.02	340.58 3,340.71 - 0.02 0.02 - - 17.18			

TOTAL - EQUITY AND LIABILITIES 3,351.28 3,358.07