

# COMPUTER POINT LIMITED.

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

E-Mail: [CORPCPL@GMAIL.COM](mailto:CORPCPL@GMAIL.COM)

CIN – L72200WB1984PLC152180

Date: 03/04/2025

To,  
The Deputy Gen. Manager,  
Dept. of Corporate Services,  
BSE Ltd,  
P.J. Tower, Dalal Street,  
Mumbai-400 001

**Sub: Outcome of Board Meeting held on November 14, 2023**

**Ref: Regulation 33 (3) of SEBI (Listing Obligation and Disclosures Requirements) Regulations 2015**

Dear Sir,

With reference to the above captioned subject, outcome of the meeting of the Board of Directors of Computer Point Limited which was held today **November 14, 2023** at 10.00 a.m. and concluded at 12.15 p.m. is as follows:

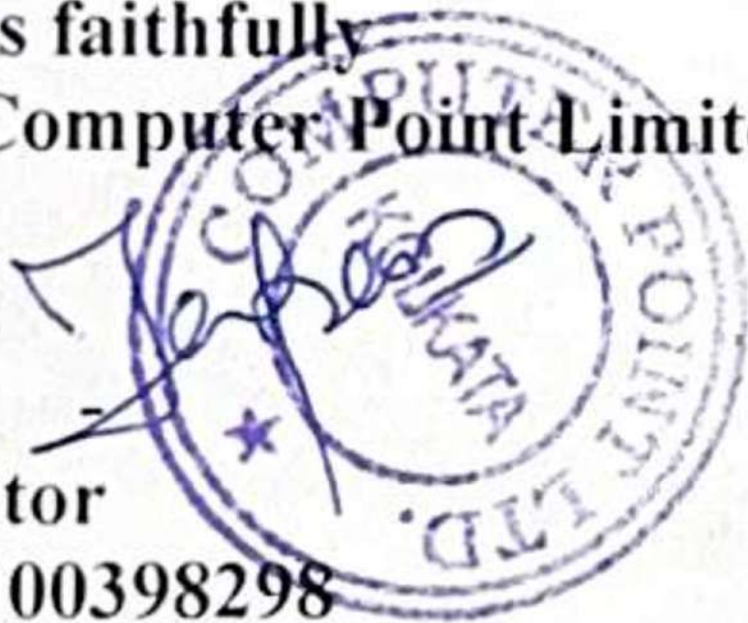
1. Considered and Approved Unaudited Standalone Financial Results along with Limited Review Report for the quarter and half year ended on September 30 2023.
2. Considered and Approved Statement of Assets and Liabilities for the quarter and half year ended on September 30 2023

Request you to take the same on record.

Thanking You.

Yours faithfully  
For Computer Point Limited

Director  
DIN: 00398298







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

**Chartered Accountants**

53, College Street

Kolkata - 700 073

Mail: [asccal2007@gmail.com](mailto:asccal2007@gmail.com)

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 30th September, 2023. 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-23068958BGWJDL4925

Place : Kolkata

Dated: 14<sup>th</sup> day of November, 2023



COMPUTER POINT LIMITED		
Cash Flow Statement for the period ended September 30, 2023		
Particulars	(Amount in Lakhs)	
	30.09.2023	31.03.2023
<b>Cash Flow from Operating Activities</b>		
Profit before tax as per statement of profit and loss	0.68	0.91
Adjustments for:		
Interest Income	80.58	(150.66)
Depreciation	0.75	1.94
<b>Operating Profit before Working Capital Changes</b>	82.01	(147.81)
<b>Changes in Working Capital</b>		
Other Current Assets	(2.24)	-
Trade Receivable	72.24	37.65
Loans	(277.28)	(33.31)
Other Current Liabilities	(1.94)	(14.30)
Less: Direct taxes paid	(127.20)	(157.77)
<b>Net cash (used in) Operating Activities</b>	0.24	0.24
	(127.44)	(158.01)
<b>Cash Flow from Investing Activities</b>		
Interest Income	(80.58)	150.66
Purchase of Property, Plant and Equipment	-	-
<b>Net cash (used in) Investing Activities</b>	(80.58)	150.66
<b>Cash Flow from Financing Activities</b>		
Repayment of long term borrowings	-	-
<b>Net cash (used in) Financing Activities</b>	-	-
<b>Net Increase / (Decrease) in Cash &amp; Bank Balances</b>	(208.02)	(7.35)
<b>Add: Cash &amp; Cash Equivalents at beginning of the period</b>	211.95	219.30
<b>Cash &amp; Cash Equivalents at end of the period</b>	3.93	211.95





**COMPUTER POINT LIMITED**  
 Regd. Office : 1/1B, UPPER WOOD STREET, KOLKATA-700 017  
 UN-AUDITED FINANCIAL RESULTS

FOR THE QUARTER ENDED 30th SEPTEMBER, 2023

Rs In Lacs

Sl. No.	PART - 1 Particulars	STANDALONE						
		Quarter Ended				Six Months Ended		Year Ended
		30.09.23 (Unaudited)	30.09.22 (Unaudited)	30.06.23 (Unaudited)	30.06.22 (Unaudited)	30.09.23 (Unaudited)	30.09.22 (Unaudited)	31.03.23 (Audited)
1	INCOME FROM OPERATIONS	-	0.25	-	0.45	-	0.70	1.31
2	OTHER INCOME	42.13	37.35	38.45	37.65	80.58	75.00	153.13
3	TOTAL REVENUE (1+2)	42.13	37.60	38.45	38.10	80.58	75.70	154.44
4	EXPENDITURE							
	a) COST OF MATERIAL	-	-	-	-	-	-	-
	b) OTHER OPERATING EXPENSE	24.10	19.95	24.10	20.15	48.20	40.10	92.42
	c) ESTABLISHMENT EXPENSE	17.50	17.55	14.20	17.75	31.70	35.30	59.17
	d) DEPRECIATION	-	-	-	-	-	-	1.94
	e) OTHER EXPENSE	-	-	-	-	-	-	-
	TOTAL	41.60	37.50	38.30	37.90	79.90	75.40	153.53
5	PROFIT/(LOSS) FROM OPERATIONS BEFORE EXCEPTIONAL & EXTRAORDINARY ITEMS, TAX	0.53	0.10	0.15	0.20	0.68	0.30	0.91
6	EXCEPTIONAL ITEMS	-	-	-	-	-	-	-
7	PROFIT/(LOSS) FROM OPERATIONS BEFORE FIN CHRG, EXTRAORDINARY ITEMS & TAX	0.53	0.10	0.15	0.20	0.68	0.30	0.91
8	INTEREST / FINANCIAL CHARGES	-	-	-	-	-	-	-
9	PROFIT/(LOSS) AFTER INTEREST BUT BEFORE EXCEPTIONAL ITEMS & TAX	0.53	0.10	0.15	0.20	0.68	0.30	0.91
10	EXTRAORDINARY ITEMS	-	-	-	-	-	-	-
11	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES BEFORE TAX	0.53	0.10	0.15	0.20	0.68	0.30	0.91
12	TAX EXPENSE	-	-	-	-	-	-	0.24
	Deferred Tax	-	-	-	-	-	-	0.01
13	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES af	0.53	0.10	0.15	0.20	0.68	0.30	0.68
14	NET PROFIT/(LOSS) FOR THE PERIOD	0.53	0.10	0.15	0.20	0.68	0.30	0.68
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 PER	0.53	0.10	0.15	0.20	0.68	0.30	0.68
20	RESERVE EXCLUDING REVOLUTION RESERVE	-	-	-	-	-	-	341.89
21	PAID-UP EQUITY SHARE (Face Valued-Rs.10/-)	3000.13	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	0.00
	b) Basic/Diluted EPS after Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00

A	PART - 2						
	PARTICULARS OF SHAREHOLDING						
	1 PUBLIC SHAREHOLDING						



	- NUMBER OF SHARES	29451100	29451100	29451100	29451100	29451100	29451100	29451100
	- % OF SHAREHOLDING	98.17	98.17	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	550200	550200
	- % of Shares (As a % of the total Shareholding of Promoters & Promoter Group)	1.83	1.83	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	100.00	100.00

**NOTE:-** i) The Audit Committee reviewed the above Results on 14.11.23 and the Board of Directors at its meeting held on 14.11.23 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) Provision for Income Tax will be considered at the year end.

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:

	Rs. In Lac	
Description	Qty Ended 30.09.23	Qty Ended 30.09.22
Net Profit/ (Loss) as per previous GAAP (Indian GAAP)	0.53	0.20
Profit/ (Loss) for the quarter as IND-AS	0.53	0.20
Other Comprehensive Income (net of Income Tax)	0	0
Total Comprehensive Profit/ (Loss) for the quarter	0.53	0.20

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

	Rs. In Lac	
Description	Standalone Qty Ended	
	30.09.2023	30.09.2022
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

Place: Kolkata

Date : 14.11.2023

(M.Kha)

Director



COMPUTER POINT LIMITED

EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS  
FOR THE QUARTER & THREE MONTHS ENDED 30th september,2023



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

SN	Particulars	Quarter Ended			Six Months Ended		Year End
		30.09.23	30.09.22	30.06.23	30.09.23	30.09.22	31.03.23
1	Total Income from operation (net)	42.13	37.60	38.45	80.58	75.70	154.44
2	Net Profit/(Loss) for the period (before Tax, Exceptional items and /or Extraordinary items)	0.53	0.10	0.15	0.68	0.30	0.91
3	Net Profit/(Loss) for the period (after Tax, before Exceptional items and /or Extraordinary items)	0.53	0.10	0.15	0.68	0.30	0.91
4	Net Profit/(Loss) for the period after Tax (after Exceptional /Extraordinary items)	0.53	0.10	0.15	0.68	0.30	0.91
5	Other Comprehensive income for the period	0	0	0	0	0	0
6	Total Comprehensive income for the period including OCI after Tax	0.53	0.10	0.15	0.68	0.30	0.91
7	PAID-UP EQUITY SHARE (Face Valued-Rs 10/-)	3000.13	3000.13	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	0	0
9	EARNINGS PER SHARE (EPS) (Rs. PER SHARE)	0	0	0	0	0	0
	a) Basic/Diluted EPS						

Place: Kolkata  
Date : 14.11.23

By order of the Board

(M.Kha)  
Director





**COMPUTER POINT LIMITED**  
Statement of Unaudited Assets and Liabilities

Particulars	(Amount in Lakhs)	
	As at 30.09.2023	As at 31.03.2023
<b>ASSETS</b>		
<b>Non Current Assets</b>		
(a) Property, Plant and Equipment	4.58	5.33
(b) Financial Assets		
i) Others	482.00	482.00
(c) Other Non Current Assets	18.49	18.49
	<b>505.07</b>	<b>505.82</b>
<b>Current Assets</b>		
(a) Financial Assets		
i) Trade Receivables	703.90	776.14
ii) Cash and Cash equivalents	3.93	211.95
iii) Loans	2,090.85	1,813.57
(b) Other Current Assets	45.26	43.02
	<b>2,843.94</b>	<b>2,844.68</b>
<b>TOTAL ASSETS</b>	<b>3,349.01</b>	<b>3,350.50</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	3,000.13	3,000.13
(b) Other Equity	342.57	341.88
<b>Total Equity</b>	<b>3,342.70</b>	<b>3,342.01</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
(a) Other Current Liabilities	6.31	8.25
(b) Current Tax Liabilities	-	0.24
	<b>6.31</b>	<b>8.49</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3,349.01</b>	<b>3,350.50</b>

