

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

		STANDALONE					
		Quarter Ended				Six Months Ended	
Sl. No.	Particulars	30.09.23 (Unaudited)	30.09.22 (Unaudited)	30.06.23 (Unaudited)	30.06.22 (Unaudited)	30.09.23 (Unaudited)	30.09.22 (Unaudited)
1	INCOME FROM OPERATIONS	-	0.25	-	0.45	-	0.70
2	OTHER INCOME	42.13	37.35	38.45	37.65	80.58	75.00
3	TOTAL REVENUE (1+2)	42.13	37.60	38.45	38.10	80.58	75.70
4	EXPENDITURE						
	a) COST OF MATERIAL	-	-	-	-	-	-
	b) OTHER OPERATING EXPENSE	24.10	19.95	24.10	20.15	48.20	40.10
	c) ESTABLISHMENT EXPENSE	17.50	17.55	14.20	17.75	31.70	35.30
	d) DEPRECIATION	-	-	-	-	-	-
	e) OTHER EXPENSE	-	-	-	-	-	-
	TOTAL	41.60	37.50	38.30	37.90	79.90	75.40
5	PROFIT/(LOSS) FROM OPERATIONS BEFORE EXCEPTIONAL & EXTRAORDINARY ITEMS, TAX	0.53	0.10	0.15	0.20	0.68	0.30
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
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
10	EXTRAORDINARY ITEMS	-	-	-	-	-	-
11	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES BEFORE TAX	0.53	0.10	0.15	0.20	0.68	0.30
12	TAX EXPENSE	-	-	-	-	-	-
	Deferred Tax						
13	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES after Tax	0.53	0.10	0.15	0.20	0.68	0.30
14	NET PROFIT/(LOSS) FOR THE PERIOD	0.53	0.10	0.15	0.20	0.68	0.30
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	0.53	0.10	0.15	0.20	0.68	0.30
20	RESERVE EXCLUDING REVOLUTION RESERVE	-	-	-	-	-	-
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						
A	PARTICULARS OF SHAREHOLDING					
1	PUBLIC SHAREHOLDING					
	- NUMBER OF SHARES	29451100	29451100	29451100	29451100	29451100
	- % OF SHAREHOLDING	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
	- % 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

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:

Description	Rs. In Lac	
	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

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

Description	Rs. In Lac	
	Standalone Qty Ended 30.09.2023	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

