

# COMPUTER POINT LIMITED.

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

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

CIN – L72200WB1984PLC152180

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Date: 14.11.2025

SYMBOL: COMPUPN  
ISIN: INE607B01012

The Manager  
Listing Department  
Bombay Stock Exchange  
Dalal Street

**Subject: Un-Audited Financial Results of Computer Point Limited for the Quarter and Half Year Ended 30<sup>th</sup> September, 2025.**

**Dear Sir/Madam**

In terms of Regulation 30 read with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith Un-Audited Financial Results along with Statement of Assets and Liabilities of Computer Point Limited for the Quarter and Half year ended 30.09.2025. The Un-Audited Financial Results were reviewed by the Audit Committee held on date and have been taken on records by the Board of Directors of Computer Point Limited at its meeting held on date.

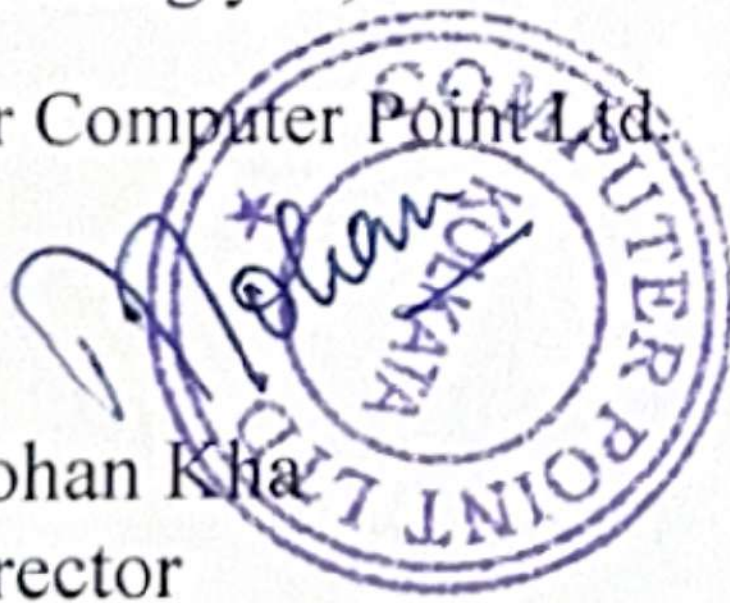
The Board meeting commenced at 11.00 A.M. and Concluded at 02.00 P.M.

This is submitted for information and record please.

Thanking you,

For Computer Point Ltd.

Mohan Kha  
Director





# Arun Jain & Associates

Chartered Accountants

2B, Grant Lane, 2nd Floor, Room No. 74, Kolkata - 700 012

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Email : caarunkolkata@gmail.com

To,  
The Board of Directors  
Computer Point Limited  
1/1A, Upper Wood Street  
Kolkata - 700 017.

**Sub.:- Limited Review Report for the quarter and half year ended 30.09.2025**

We have reviewed the accompanying statement of unaudited financial results of M/s. Computer Point Limited ("the company") for the quarter and half year ended 30<sup>th</sup> September, 2025 (the "statement"). 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.

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (India Accounting Standards) Rules, 2015 and the circular 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 Statements 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.

Place : Kolkata  
Date: 14/11/2025



For Arun Jain & Associates  
Chartered Accountants  
[FRN - 325867E]

(CA Arun Kumar Jain)  
Proprietor  
Membership No. 053693  
UDIN : 25053693BMHIGKL6986

<p style="text-align: center;">COMPUTER POINT LIMITED  CIN: L72200WB1984PLC152180  Regd. Office : 1/1A, UPPER WOOD STREET, KOLKATA-700 017  STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2025</p>		
Rs. In Lac		
Particulars	As At 30th September'2025	As At 31st March'2025
<b>I. ASSETS</b>		
<b>(1) Non Current Assets</b>		
(a) Property plant and equipment	3.30	3.65
(b) Advance for Properties	482.00	482.00
(c) Other non-current assets	18.49	18.49
<b>Total Non-Current Assets</b>	<b>503.79</b>	<b>504.14</b>
<b>(2) Current Assets</b>		
<b>Financial Assets</b>		
(a) Trade receivables current	602.21	603.70
(b) Cash and cash equivalents	17.39	59.50
(C) Loan current	2,136.44	2,143.07
<b>Other current assets</b>	<b>41.86</b>	<b>41.40</b>
<b>Total Current Assets</b>	<b>2,797.90</b>	<b>2,847.67</b>
<b>Total Assets</b>	<b>3,301.69</b>	<b>3,351.81</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Equity Share Capital	3,000.13	3,000.13
(b) Other Equity	291.60	331.08
<b>Total Equity</b>	<b>3,291.73</b>	<b>3,331.21</b>
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
(a) Other current Liabilities	9.60	20.24
(b) Provisions current	0.36	0.36
<b>Total Current Liabilities</b>	<b>9.96</b>	<b>20.60</b>
<b>Total Equity and Liabilities</b>	<b>3,301.69</b>	<b>3,351.81</b>



COMPUTER POINT LIMITED					
CIN: L72200WB1984PLC152180					
Regd. Office : 1/1A, UPPER WOOD STREET, KOLKATA-700 017					
UNAUDITED FINANCIAL RESULTS FOR THE YEAR AND HALF YEAR ENDED AS ON 30TH SEPTEMBER, 2025					
Sl. No.	Particulars	STANDALONE			Rs. In Lacs
		Quarter Ended		Half Year Ended	
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)
					31.03.2025 (Audited)
1	INCOME FROM OPERATIONS	-	-	-	-
2	OTHER INCOME	3.68	0.94	3.28	4.62
3	TOTAL REVENUE (1+2)	3.68	0.94	3.28	4.62
4	EXPENDITURE				
	a) EMPLOYEE BENEFIT EXPENSES	10.72	4.22	-	14.94
	b) DEPRECIATION	0.17	0.18	0.31	0.35
	c) OTHER EXPENSES	20.62	8.18	7.87	28.80
	TOTAL EXPENDITURE	31.52	12.58	8.18	44.10
5	PROFIT/(LOSS) FROM OPERATIONS BEFORE EXCEPTIONAL & EXTRAORDINARY ITEMS	(27.84)	(11.63)	(4.90)	(39.48)
6	EXCEPTIONAL ITEMS	-	-	-	-
7	INTEREST / FINANCIAL CHARGES	-	-	-	-
8	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES BEFORE TAX	(27.84)	(11.63)	(4.90)	(39.48)
	TAX & DEFERRED TAX	-	-	-	-
9	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES AFTER TAX	(27.84)	(11.63)	(4.90)	(39.48)
10	NET PROFIT/(LOSS) FOR THE PERIOD	(27.84)	(11.63)	(4.90)	(39.48)
11	OTHER COMPREHENSIVE INCOME (OCI)				
	a) Items that will not be reclassified to profit or loss	-	-	-	-
	b) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-
12	TOTAL OTHER COMPREHENSIVE INCOME (OCI)	-	-	-	-
13	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	(27.84)	(11.63)	(4.90)	(39.48)
16	PAID-UP EQUITY SHARE (FACE VALUE of Rs.10/- each)	3000.13	3000.13	3000.13	3000.13
17	OTHER EQUITY	-	-	-	291.60
18	EARNINGS PER SHARE (FACE VALUE OF RS.10 EACH)				
	a) Basic/Diluted EPS before Extraordinary Items	(0.01)	(0.00)	0.00	(0.01)
	a) Basic/Diluted EPS after Extraordinary Items	(0.01)	(0.00)	0.00	(0.01)

**NOTE:-**

- The above results have been taken on record at the Board meeting held on 13.11.2025 & have been reviewed by the Audit Committee meeting held on 13.11.2025.
- i) Committee meeting held on 13.11.2025.
- ii) Since the Company is operating under the one board business, Segment reporting is not required.
- iii) Previous year/quarter figures are regrouped/restated, whenever found necessary.

Place: Kolkata  
Date : 13.11.2025

By order of the Board

M. KHA  
(W.T. Director)  
DIN:00398159



**COMPUTER POINT LIMITED**  
Cash Flow Statement for the half year ended September 30, 2025

(Amount in Lakhs)

Particulars	30.09.2025	30.09.2024
<b>Cash Flow from Operating Activities</b>		
Profit before tax as per statement of profit and loss	(39.48)	(1.13)
Adjustments for:		
Interest Income	(4.62)	(21.31)
Depreciation	0.35	0.62
<b>Operating Profit before Working Capital Changes</b>	(43.75)	(21.83)
<b>Changes in Working Capital</b>		
Trade Recivables	1.49	-
Loans	6.63	(40.81)
Other Current Assets	(0.46)	(17.63)
Other Current Liabilities	(10.65)	(0.91)
	(46.73)	(81.17)
Less: Direct taxes paid	-	-
<b>Net cash (used in) Operating Activities</b>	(46.73)	(81.17)
<b>Cash Flow from Investing Activities</b>		
Interest Income	4.62	21.31
Purchase of Property, Plant and Equipment	-	-
<b>Net cash (used in) Investing Activities</b>	4.62	21.31
<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>	(42.11)	(59.87)
<b>Add: Cash &amp; Cash Equivalents at beginning of the period</b>	59.50	78.73
<b>Cash &amp; Cash Equivalents at end of the period</b>	17.39	18.86



*Handwritten signature*