

**COMPUTER POINT LIMITED**  
**STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31.03.2020**  
**CIN: L72200WB1984PLC152180**

			Current year ended 31.03.20	Previous year ended 31.03.19
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>			
	Net Profit before taxes & extraordinary items		1.20	1.35
	Adjustment for:			
	Depreciation		5.76	8.72
	Interest paid		0.21	0.63
	Interest received		(153.57)	(186.94)
	Misc. Exp. Written off		-	(177.59)
	Operation Profit before working Capital Changes		(146.40)	(176.24)
	Adjustment for:			
	Sundry Debtors		58.12	373.6
	Loans & Advances		(83.83)	(60.72)
	Advances for Project		-	-
	Trade Payable/Liabilities		0.55	(352.38)
			(25.16)	(39.50)
	Cash Generated from Operations:		(171.56)	(215.74)
	Interest Paid		(0.21)	(0.63)
	Direct Tax Paid		(0.23)	(0.24)
	Cash Flow before Extra Ordinary Items			
	Less Extra Ordinary Items		-	-
	Net Cash Flow from Operating Activities		(172.00)	(216.61)
<b>B</b>	<b>Cash Flow Investing Activities:</b>			
	Purchase for Fixed Assets		-	-
	Purchase for Investments		-	-
	Payment towards GST		-	-
	Payment of FBT Tax		-	-
	Interest/ Dividend Received		153.57	186.94
	Misc. Exp. For Share Issue		-	-
	Net Cash used in Investing Activities		153.57	186.94
<b>C</b>	<b>Cash Flow from Financing Activities:</b>			
	Grant		-	-
	Payment for Long Term Loan		-	-
	Payment for Unsecured Loan		-	-
	Net Cash used in Financial Activities		(18.43)	(29.67)
	Net Increase/Decrease in Cash and Cash Equivalanet			
	Cash & Cash Equivalanet (Opening)		27.00	56.67
	Cash & Cash Equivalanet (Ending)		8.57	27.00

Place : Kolkata  
Dated: 28.08.2020

A. Jain  
(Director)  
Din: 00432709



**COMPUTER POINT LIMITED**

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

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER

FOR THE QUARTER ENDED 31st MARCH, 2020

Rs In Lacs

Sl. No.	PART - 1 Particulars	STANDALONE				
		Quarter Ended			Year Ended	
		31.03.2020 (Audited)	31.12.2019 (Unaudited)	31.03.2019 (Audited)	31.03.2020 (Audited)	31.03.2019 (Audited)
1	INCOME FROM OPERATIONS	2.67	-	77.45	2.67	197.28
2	OTHER INCOME	39.32	41.75	118.98	153.57	186.94
3	TOTAL REVENUE (1+2)	41.99	41.75	196.43	156.24	384.22
4	EXPENDITURE					
	a) COST OF MATERIAL	-	-	79.90	-	195.46
	b) OTHER OPERATING EXPENSE	17.57	26.25	73.95	89.15	116.32
	c) ESTABLISHMENT EXPENSE	19.02	14.55	33.04	59.92	61.74
	d) DEPRECIATION	5.76	-	8.72	5.76	8.72
	e) OTHER EXPENSE	-	-	-	-	-
	TOTAL	42.35	40.80	195.61	154.83	382.24
5	PROFIT/(LOSS) FROM OPERATIONS BEFORE EXCEPTIONAL & EXTRAORDINARY ITEMS, TAX	(0.36)	0.95	0.82	1.41	1.98
6	EXCEPTIONAL ITEMS	-	-	-	-	-
7	PROFIT/(LOSS) FROM OPERATIONS BEFORE FIN CHRG, EXTRAORDINARY ITEMS & TAX	(0.36)	0.95	0.82	1.41	1.98
8	INTEREST / FINANCIAL CHARGES	0.03	0.06	0.19	0.21	0.63
9	PROFIT/(LOSS) AFTER INTEREST BUT BEFORE EXCEPTIONAL ITEMS & TAX	(0.39)	0.89	0.63	1.20	1.35
10	EXTRAORDINARY ITEMS	-	-	-	-	-
11	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES BEFORE TAX	(0.39)	0.89	0.63	1.20	1.35
12	TAX EXPENSE	0.24	-	0.24	0.23	0.24
	Deffered Tax	0.01	-	0.83	0.01	0.83
13	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES after Tax	(0.63)	0.89	1.22	0.98	1.94
14	NET PROFIT/(LOSS) FOR THE PERIOD	(0.63)	0.89	0.39	0.98	1.94
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	(0.63)	0.89	1.22	0.98	1.94
20	RESERVE EXCLUDING REVOLUTION RESERVE	-	-	-	-	-
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	0.01
	b) Basic/Diluted EPS after Extraordinary Items	0.00	0.00	0.00	0.00	0.01



PART - 2					
A	PARTICULARS OF SHAREHOLDING				
1	<b>PUBLIC SHAREHOLDING</b>				
	- NUMBER OF SHARES	29451100	29451100	29451100	29451100
	- % OF SHAREHOLDING	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
	- % 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 24.08.2020 and the Board of Directors at its meeting held on 28.08.2020 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) 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 31.03.2020	Qty Ended 31.03.2019
Net Profit/ (Loss) as per previous GAAP (Indian GAAP)	(0.39)	0.63
Profit/ (Loss) for the quarter as IND-AS	(0.39)	0.63
Other Comprehensive Income (net of Income Tax)	0	0
Total Comprehensive Profit/ (Loss) for the quarter	(0.39)	0.63

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	
	31.03.2020	31.03.2019
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 : 28.08.2020

(A.Jain)  
Director



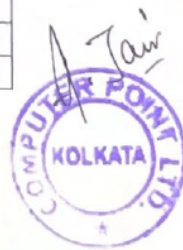


## COMPUTER POINT LIMITED

## Standalone Statement of Assets and Liabilities

(Rs. in lakhs)

	Particulars	STANDALONE	
		31.03.2020 (Audited)	31.03.2019 (Audited)
	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	13.97	19.74
	(b) Goodwill on consolidation	-	-
	(c) Non-current investments Property	-	-
	<b>Non-current financial assets</b>		
	(a) Long-term loans	482.00	482.00
	(b) Other non-current financial assets	18.49	18.49
	<b>Total - Non-current assets</b>	<b>514.46</b>	<b>520.23</b>
2	<b>Current assets</b>		
	(a) Inventories	-	-
	<b>Current financial assets</b>		
	(a) Current investments		
	(c) Trade receivables	825.39	883.51
	(d) Cash and cash equivalents	8.33	24.80
	(e) Bank balance other than Cash and cash equivalents	0.24	2.19
	(f) Loans, current	1,969.64	1,884.54
	(g) Other current assets	53.05	54.32
	<b>Total - Current assets</b>	<b>2,856.65</b>	<b>2,849.36</b>
	<b>TOTAL -ASSETS</b>	<b>3,371.11</b>	<b>3,369.59</b>
	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	(a) Equity Share capital	3,000.13	3,000.13
	(b) Other equity	340.12	339.15
	<b>Total - Equity</b>	<b>3,340.25</b>	<b>3,339.28</b>
2	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current financial liabilities</b>		
	(a) Borrowings, non-current	-	-
	(b) Trade payables, non-current	0.03	0.04
	(c) Other non-current financial liabilities	-	-
	(d) Provisions, non-current	-	-
	(e) Deferred govt. grants non-current	-	-
	(f) Other non-current liabilities	-	-
	<b>Total - Non-current liabilities</b>	<b>0.03</b>	<b>0.04</b>
	<b>Current liabilities &amp; financial liabilities</b>		
	(a) Borrowings, current	1.35	3.23
	(b) Trade payables, current	-	-
	(c) Other current liabilities	29.25	25.28
	(d) Provisions, current	0.23	1.77
	(e) Current tax liabilities	-	-
	<b>Total - Current liabilities</b>	<b>30.83</b>	<b>30.28</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>3,371.11</b>	<b>3,369.59</b>



**COMPUTER POINT LIMITED.**

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

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

CIN – L72200WB1984PLC152180

**TO WHOMSOEVER IT MAY CONCERN**

This is to certify that Our Company doesn't have any Statement of impact of Audit Qualifications for the Financial Year Ended March 31,2020.

As Audit Report is with unmodified opinion.

For Computer Point Limited



Director



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

**Chartered Accountants**

53, College Street

Kolkata - 700 073

Mail: 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 31st March, 2020. 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:

**Place :** Kolkata

**Dated:** 28<sup>TH</sup> day of June, 2020