

COMPUTER POINT LIMITED.

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

E-Mail: 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 August 28, 2020

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 August 28, 2020 at 9.00 a.m. and concluded at 11.15 a.m. is as follows:

1. Approved Audited Standalone Financial Results of the Company for the quarter and year ended on March 31, 2020.

Find enclosed herewith a copy of Audited Standalone Financial Results along with Auditors Report pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. 2. The Report of Auditors is with unmodified opinion with respect to the Audited Standalone Financial Results of the Company for the year ended March 31, 2020.

Request you to take the same on record.

Thanking You.

Yours faithfully
For Computer Point Limited

Director
DIN: 00398298





M/S ACHARYYA SWAPAN & CO.

53, College Street

Kolkata - 700 073

Mail: asccal2007@gmail.com

Chartered Accountants

Independent Auditors Report on Quarterly and Annual Standalone Financial Results of M/s. COMPUTER POINT LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To the Board of Directors of M/s. COMPUTER POINT LIMITED

1. We have audited the accompanying statement of standalone financial results of **M/s. COMPUTER POINT LIMITED** ('the Company') for the quarter and year ended 31st March, 2020, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI circular No: CIR/CFD/FAC/62/2016 dated July 5, 2016 and has been initialed by us for identification.

The financial results for the quarter year ended 31st March, 2020, have been prepared on the basis of the Audited financial Statements for the year ended 31st March, 2020 and the financial results for the nine months ended 31st December, 2019, which were subject to limited review and are the responsibility of the company's management and have been approved by the Board of Directors of the company. Our responsibility is to express an opinion on these financial results based on our audit of the financial results as at and for the year ended 31st March, 2020 and our review of the financial results for the nine months period ended 31st December 2019, which was prepared in accordance with the recognition and measurement principles laid down in Accounting Standards (AS) 25, "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under, as applicable and other accounting principles generally accepted in India and the relevant requirements of the SEBI Regulations.

2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles basis for our opinion.
3. In our opinion and to the best of our information and according to the explanations given to us these quarterly standalone financial results as well as the year to date results read with notes thereon:
 - I. Are presented in accordance with 5th requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular No: CIR/CFD/FAC/62/2016 dated July 5, 2016, in this regard; and
 - II. Gives a true and fair view of the financial performance and other financial information for the quarter and year ended 31st March 2020.



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4. Attention is drawn to the fact that the comparative figure for the quarter and year ended 31st March 2020 are based on the previously issued standalone financial statements prepared in accordance with the Accounting Standards (AS) that were audited by the us. The audit report dated 28th August 2020 on the audited standalone financial statement of the Company for the year ended 31st March 2020 issued by us.

For ACHARYYA SWAPAN & CO.
Chartered Accountants
FRN.: 325797E

Place : Kolkata
Dated : 28.08.2020

ADITYA SINGH
Partner
M. No. 068958
UDIN:20068958AAAAFC6655

COMPUTER POINT LIMITED.

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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



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	
A	CASH FLOW FROM OPERATING ACTIVITIES:				
	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	-	(147.60)	-	(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)	(0.44)	(0.24)	(0.87)
	Cash Flow before Extra Ordinary Items				
	Less Extra Ordinary Items		-		-
	Net Cash Flow from Operating Activities		(172.00)		(216.61)
B	Cash Flow Investing Activities:				
	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
C	Cash Flow from Financing Activities:				
	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 Equivalent				
	Cash & Cash Equivalent (Opening)		27.00		56.67
	Cash & Cash Equivalent (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.	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	PUBLIC SHAREHOLDING				
	- NUMBER OF SHARES	29451100	29451100	29451100	29451100
	- % OF SHAREHOLDING	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
	- % 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)
	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	13.97	19.74
	(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	514.46	520.23
2	Current assets		
	(a) Inventories	-	-
	Current financial assets		
	(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
	Total - Current assets	2,856.65	2,849.36
	TOTAL -ASSETS	3,371.11	3,369.59
	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	3,000.13	3,000.13
	(b) Other equity	340.12	339.15
	Total - Equity	3,340.25	3,339.28
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	(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	-	-
	Total - Non-current liabilities	0.03	0.04
	Current liabilities & financial liabilities		
	(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	-	-
	Total - Current liabilities	30.83	30.28
	TOTAL - EQUITY AND LIABILITIES	3,371.11	3,369.59

