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 2021, 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 2021, have been prepared on the basis of the Audited financial Statements fmm

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4. .Attention is drawn to the fact that the comparative figure for the quarter and year ended 31st March 2021 are based on the previously issued stand

COMPUTER POINT LIMITED

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

UN-AUDITED FINANCIAL RESLUTS FOR THE QUARTER

FOR THE QUARTER ENDED 31st MARCH, 2021

Rs In Lacs

		STANDALONE				
		Quarter Ended			Year Ended	
	Particulars					
Sl. No.	PART - 1	31.03.2021 (Audited)	31.12.2020 (Unaudited)	31.03.2020 (Audited)	31.03.2021 (Audited)	31.03.2020 (Audited)
1	INCOME FROM OPERATIONS	-	2.10	2.67	0.53	2.67
2	OTHER INCOME	9.14	38.45	39.32	129.76	153.57
3	TOTAL REVENUE (1+2)	9.14	40.55	41.99	130.29	156.24
4	EXPENDITURE					
	a) COST OF MATERIAL	-	-	-	-	-
	b) OTHER OPERATING EXPENSE	2.42	22.45	17.57	68.47	89.15
	c) ESTABLISHMENT EXPENSE	5.47	16.90	19.02	57.14	59.92
	d) DEPRECIATION	3.95	-	5.76	3.95	5.76
	e) OTHER EXPENSE	-	-	-	-	-
	TOTAL	11.84	39.35	42.35	129.56	154.83
5	PROFIT/(LOSS) FROM OPERATIONS BEFORE EXCEPTIONAL & EXTRAORDINERY ITEMS, TAX	(2.70)	1.20	(0.36)	0.73	1.41
6	EXCEPTIONAL ITEMS	-	-	-	-	-
7	PROFIT/(LOSS) FROM OPERATIONS BEFORE FIN CHRG, EXTRAORDINERY ITEMS & TAX	(2.70)	1.20	(0.36)	0.73	1.41
8	INTEREST / FINANCIAL CHARGES	0.03	0.03	0.03	0.12	0.21
9	PROFIT/(LOSS) AFTER INTEREST BUT BEFORE EXCEPTIONAL ITEMS & TAX	(2.73)	1.17	(0.39)	0.61	1.20
10	EXTRAORDINERY ITEMS	-	-	-	-	-
11	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES BEFORE TAX	(2.73)	1.17	(0.39)	0.61	1.20
12	TAX EXPENSE	-	-	0.24	0.16	0.23
	Deffered Tax	-		0.01	0.01	0.01
13	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES after Tax	(2.73)	1.17	(0.62)	0.46	0.98
14	NET PROFIT/(LOSS) FOR THE PERIOD	(2.73)	1.17	(0.63)	0.46	0.98
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	(2.73)	1.17	(0.62)	0.46	0.98
20	RESERVE EXCLUDING REVOLUTION RESERVE	-	-	-	340.58	340.12
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	0.00
	b) Basic/Diluted EPS after Extraordinary Items	0.00	0.00	0.00	0.00	0.00

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	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 21.06.2021 and the Board of Directors at its meeting held on 24.06.2021 approved the results.

ii) Company operates in a single segement 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 reconcillation 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 31.03.2021	Qty Ended 31.03.2020
Net Profit/ (Loss) as per previous GAAP (Indian GAAP)	(2.73)	(0.39)
Profit/ (Loss) for the quarter as IND-AS	(2.73)	(0.39)
Other Comprehensive Income (net of Income Tax)	0	0
Total Comprehensive Profit/ (Loss) for the quarter	(2.73)	(0.39)

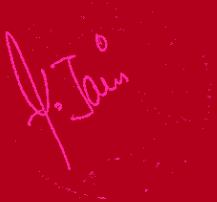
vii) A reconcillation of Equity to that reported under Previous Generaly Accepted Accounting Principles (GAAP) is given below:

	Rs. In Lac	
Description	Standlone Qty Ended	
	31.03.2021	31.03.2020
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 : 24.06.2021

(A.Jain)
Director



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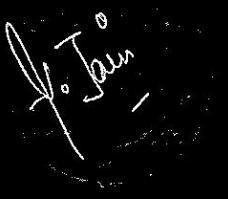
COMPUTER POINT LIMITED

Standalone Statement of Assets and Liabilities (Rs. in lakhs)

	Particulars	STANDALONE	
		31.03.2021 (Audited)	31.03.2020 (Audited)
	ASSETS		
1	**Non-current assets**		
	(a) Property, Plant and Equipment	10.02	13.97
	(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	**510.51**	**514.46**
2	**Current assets**		
	(a) Inventories	-	-
	Current financial assets		
	(a) Current investments		
	(c) Trade receivables	819.10	825.39
	(d) Cash and cash equivalants	72.12	8.33
	(e) Bank balance other than Cash and cash equivalants	0.30	0.24
	(f) Loans, current	1,909.67	1,969.64
	(g) Other current assets	46.37	53.05
	Total - Current assets	**2,847.56**	**2,856.65**
	TOTAL -ASSETS	**3,358.07**	**3,371.11**
	EQUITY AND LIABILITIES		
1	**Equity**		
	(a) Equity Share capital	3,000.13	3,000.13
	(b) Other equity	340.58	340.12
	Total - Equity	**3,340.71**	**3,340.25**
2	**Liabilities**		
	Non-current liabilities		
	Non-current financial liabilities		
	(a) Borrowings, non-current	-	-
	(b) Trade payables, non-current	-	-
	(c) Other non-current financial liabilities	-	-
	(d) Provisions, non-current	0.02	0.03
	(e) Deferred govt. grants non-current		
	(f) Other non-current liabilities		
	Total - Non-current liabilities	**0.02**	**0.03**
	Current liabilities & financial liabilites		
	(a) Borrowings, current	-	1.35
	(b) Trade payables, current	-	-
	(c) Other current liabilities	17.18	29.25
	(d) Provisions, current	0.16	0.23
	(e) Current tax liabilities		
	Total - Current liabilities	**17.34**	**30.83**
	TOTAL - EQUITY AND LIABILITIES	**3,358.07**	**3,371.11**



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