



M/S ACHARYYA SWAPAN & CO.

53, College Street
Kolkata - 700 073
Mail: asccal2007@gmail.com

Chartered Accountants

Audit Report on Quarterly Financial Results for quarter ended 31.03.2019 and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

We have audited the quarterly financial results of M/s. Computer Point Limited for the quarter ended March 31st, 2019 and the year to date results for the year from April 1st, 2018 to March 31st, 2019 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such financial statements, which have been prepared in accordance with the recognition and measurement principles laid down 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.

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 misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed in financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results: (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and (ii) give a true and fair view of the net profit/ (loss) and other financial information for the quarter ended March 31st, 2019 as well as the year to date results for the year from April 1st, 2018 to March 31st, 2019.

For **ACHARYYA SWAPAN & CO.**
Chartered Accountants
Firm Regd No. 325797E




(MR. ADITYA SINGH)
Partner
M.No.068958

Place : Kolkata
Dated: 23rd day of May, 2019

COMPUTER POINT LIMITED

Standalone Statement of Assets and Liabilities

(Rs. in lakhs)

	Particulars	STANDALONE	
		31.03.2019 (Audited)	31.03.2018 (Audited)
	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	19.74	28.46
	(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	520.23	528.95
2	Current assets		
	(a) Inventories	-	-
	Current financial assets		
	(a) Current investments	-	-
	(c) Trade receivables	883.51	1,257.11
	(d) Cash and cash equivalents	24.80	55.38
	(e) Bank balance other than Cash and cash equivalents	2.19	1.27
	(f) Loans, current	1,884.54	1,824.88
	(g) Other current assets	54.32	53.26
	Total - Current assets	2,849.36	3,191.90
	TOTAL -ASSETS	3,369.59	3,720.85
	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	3,000.13	3,000.13
	(b) Other equity	339.16	337.21
	Total - Equity	3,339.29	3,337.34
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	(a) Borrowings, non-current	-	-
	(b) Trade payables, non-current	0.04	0.87
	(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	0.04	0.87
	Current liabilities & financial liabilities		
	(a) Borrowings, current	3.23	10.05
	(b) Trade payables, current	-	365.91
	(c) Other current liabilities	25.26	5.17
	(d) Provisions, current	1.77	1.52
	(e) Current tax liabilities	-	-
	Total - Current liabilities	30.26	382.65
	TOTAL - EQUITY AND LIABILITIES	3,369.59	3,720.85

COMPUTER POINT LTD

for Paul

Secretary

NOTE i) The Audit Committee reviewed the above Results on 23.05.2019 and the Board of Directors at its meeting held on 19.05.2019 approved the results.

- ii) Company operates in a single segment i.e. Information Technology. Segment Reporting is not required.
- iii) Previous Year/Quarter figures are re-grouped/restated, whenever found necessary.
- iv) Consequent to the introduction of GST with effect from 1st July, 2017, Central Excise, VAT etc have been subsumed into GST. In accordance with IND-AS and schedule III of the Companies Act, 2013, Excise Duties, GST, VAT etc are a part of the Revenue for current year.

The following additional information is being provided to facilitate such understanding.

Description	Rs. In Lac	
	31.03.2019	31.03.2018
Total Revenue	384.22	524.92
GST on Sales	35.32	55.98

Place: Kolkata

Date : 23.05.2019

By order of the Board
COMPUTER POINT LTD.
Pritam Paul

(Pritam Paul)
Company Secretary
& Compliance Officer
M. No. - 26025



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, 2019

Rs In Lacs

Sl. No.	Particulars	STANDALONE				
		Quarter Ended			Year Ended	Year Ended
		31.03.19 (Audited)	31.12.18 (Unaudited)	31.03.18 (Audited)	31.03.19 (Audited)	31.03.18 (Audited)
1	INCOME FROM OPERATIONS	77.45	4.80	367.01	197.28	367.01
2	OTHER INCOME	118.98	30.86	11.51	186.94	157.91
3	TOTAL REVENUE (1+2)	196.43	35.66	378.52	384.22	524.92
4	EXPENDITURE					
	a) COST OF MATERIAL	79.90	0.68	364.04	195.46	364.04
	b) OTHER ADMINISTRATIVE EXPENSE	73.95	15.22	29.94	116.32	90.64
	c) ESTABLISHMENT EXPENSE	33.04	10.35	7.83	61.74	57.58
	d) DEPRECIATION	8.72	-	10.03	8.72	10.03
	e) OTHER EXPENSE	-	-	-	-	-
	TOTAL	195.61	26.25	411.84	382.24	522.29
6	PROFIT/(LOSS) FROM OPERATIONS BEFORE FIN CHRG, EXTRAORDINARY ITEMS & TAX	0.82	9.41	(33.32)	1.98	2.63
7	INTEREST / FINANCIAL CHARGES	0.19	0.05	0.19	0.63	0.86
9	PROFIT/(LOSS) AFTER INTEREST BEFORE TAX	0.63	9.36	(33.51)	1.35	1.77
12	TAX EXPENSE	0.26	-	0.34	0.26	0.34
	Deffered Tax	0.83	-	(0.82)	0.83	(0.82)
13	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES AFTER TAX	1.20	9.36	(34.67)	1.92	0.61
15	NET PROFIT/(LOSS) FOR THE PERIOD	1.20	9.36	(34.67)	1.92	0.61
16	Share profit / (loss) of associates	-	-	-	-	-
17	Minority interest	-	-	-	-	-
18	Net profit / (loss) after taxes, minority interest & Share profit / (loss) of associates	1.20	9.36	(34.67)	1.92	0.61
19	PAID-UP EQUITY SHARE (Face Valued-Rs.10/-)	3000.13	3000.13	3000.13	3000.13	3000.13
20	RESERVE EXCLUDING REVALUATION RESERVE	-	-	-	339.13	337.21
21	PROFIT & LOSS ACCOUNT	-	-	-	-	-
22	EARNINGS PER SHARE (EPS) (Rs. PER SHARE)					
	a) Basic/Diluted EPS before Extraordinary Items	0.00	0.03	0.00	0.01	0.00
	a) Basic/Diluted EPS after Extraordinary Items	0.00	0.03	0.00	0.01	0.00
A	PART -2 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

COMPUTER POINT LTD

Prasenjit

Company Secretary



COMPUTER POINT LIMITED.

1/1B, UPPER WOOD STREET
KOLKATA – 700 017

e-mail: corpcpl@gmail.com

CIN - L72200WB1984P C152180

To,
The Dy. General Manager
Corporate Relationship Department
BSE Ltd.
1st Floor, New Trading Ring,
Rotunda Building
P.J. Towers, Dalal Street, Fort
Mumbai – 400 001

Date: 23rd May, 2019

Stock Code: 507833

Dear Sir,

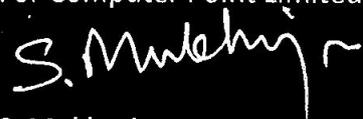
Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby confirm that the Statutory Auditors of the Company, M/s. Acharyya Swapan & Co., Chartered Accountants (Firm Registration No. 325797E), have issued an Audit Report with unmodified opinion in respect of Standalone Financial Results for the financial year ended 31st March, 2019.

This declaration is submitted for your kind information and record.

Thanking you

Yours Sincerely,
For Computer Point Limited.



S. Mukherjee
Chief Financial Officer.

COMPUTER POINT LIMITED.

1/1B, UPPER WOOD STREET
KOLKATA – 700 017

e-mail: corpapl@gmail.com

CIN - L72200WB1984P C152180

To,
The Dy. General Manager
Corporate Relationship Department
BSE Ltd.
1st Floor, New Trading Ring,
Rotunda Building
P.J. Towers, Dalal Street, Fort
Mumbai – 400 001

Date: 23.05.2019

Stock Code : 507833

Dear Sir,

Sub: Outcome of Board Meeting held on 23rd May, 2019

Ref: Regulation 30, 33(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015

This is to inform you that Board of Directors in its meeting held on 23rd May, 2019 has approved the followings:-

1. Approved the Quarterly Audited Financial Results (Standalone) for the quarter ended 31st March, 2019.
2. Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, enclosed please find herewith Statement of Audited Financial Results (Standalone) for the financial year ended 31st March, 2019 along with Auditors Report thereon and declarations pursuant to regulation 33(3)(d) of the Listing Regulations, 2015.
3. The Board has approved the appointment of Mr. T. Chowdhury (DIN: 00398298) as Director of the Company as rotational Director.

This is for your information and record.

Kindly acknowledge receipt.

Thanking you

Yours Sincerely,

For Computer Point Limited LTT

Pritam Paul

Pritam Paul **Company Secretary**

Company Secretary & Compliance Officer

M. No.: ACS-26025