

# COMPUTER POINT LIMITED

1/1B, UPPER WOOD STREET

KOLKATA – 700 017

PH: 033-22814418

CIN - L72200WB1984PLC152180

To,  
Department of Corporate Services  
Bombay Stock Exchange Limited  
PJ Towers, 25<sup>th</sup> Floor,  
Mumbai – 400001

Date : 01.11.2019

Sir,

Sub: Quarterly and Half yearly Financial Result for quarter ended 30.09.2019

Please find the Un-audited Quarterly and Half Yearly financial result for the quarter ended 30.09.2019 under Reg. 33 (3) / 52 SEBI (LODR) Regulations, 2015 with Statements of Assets and Liabilities as on 30.09.2019 and the Limited Review Report by the Auditor of the Company.

This is for information and record.

Thanking you,

Yours Sincerely,  
Computer Point Limited



(Authorised Signatory)

**COMPUTER POINT LIMITED**

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

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER  
FOR THE QUARTER ENDED 30th SEPTEMBER, 2019

Rs In Lacs

		STANDALONE					
Sl. No.	PART - 1 Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.19 (Unaudited)	30.06.19 (Unaudited)	30.09.18 (Unaudited)	30.09.19 (Unaudited)	30.09.18 (Unaudited)	31.03.19 (Audited)
1	INCOME FROM OPERATIONS	3.15	-	115.03	3.15	115.03	197.28
2	OTHER INCOME	36.10	33.25	37.10	69.35	37.10	186.94
3	TOTAL REVENUE (1+2)	39.25	33.25	152.13	72.50	152.13	384.22
4	EXPENDITURE						
	a) COST OF MATERIAL	-	-	114.88	-	114.88	195.46
	b) OTHER OPERATING EXPENSE	24.48	20.85	18.45	45.33	39.30	116.32
	c) ESTABLISHMENT EXPENSE	14.25	12.10	10.95	26.35	23.05	61.74
	d) DEPRECIATION	-	-	-	-	-	8.72
	e) OTHER EXPENSE	-	-	-	-	-	-
	TOTAL	38.73	32.95	144.28	71.68	177.23	382.24
5	PROFIT/(LOSS) FROM OPERATIONS BEFORE EXCEPTIONAL & EXTRAORDINARY ITEMS, TAX	0.52	0.30	7.85	0.82	(25.10)	1.98
6	EXCEPTIONAL ITEMS	-	-	-	-	-	-
7	PROFIT/(LOSS) FROM OPERATIONS BEFORE FIN CHRG, EXTRAORDINARY ITEMS & TAX	0.52	0.30	7.85	0.82	(25.10)	1.98
8	INTEREST / FINANCIAL CHARGES	0.06	0.06	0.18	0.12	0.18	0.63
9	PROFIT/(LOSS) AFTER INTEREST BUT BEFORE EXCEPTIONAL ITEMS & TAX	0.46	0.24	7.67	0.70	(25.28)	1.35
10	EXTRAORDINARY ITEMS	-	-	-	-	-	-
11	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES BEFORE TAX	0.46	0.24	7.67	0.70	(25.28)	1.35
12	TAX EXPENSE	-	-	-	-	-	0.26
	Deferred Tax	-	-	-	-	-	0.83
13	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES AFTER TAX	0.46	0.24	7.67	0.70	(25.28)	1.92
15	NET PROFIT/(LOSS) FOR THE PERIOD	0.46	0.24	7.67	0.70	(25.28)	1.92
16	Share profit / (loss) of associates	-	-	-	-	-	-
17	Minority interest	-	-	-	-	-	-
18	Net profit / (loss) after taxes, minority interest & Share profit / (loss) of associates	0.46	0.24	7.67	0.70	(25.28)	1.92
19	PAID-UP EQUITY SHARE (Face Valued-Rs.10/-)	3000.13	3000.13	3000.13	3000.13	3000.13	3000.13
20	RESERVE EXCLUDING REVOLUTION RESERVE	-	-	-	-	-	339.13
21	PROFIT & LOSS ACCOUNT	-	-	-	-	-	-
22	EARNINGS PER SHARE (EPS) (Rs. PER SHARE)						
	a) Basic/Diluted EPS before Extraordinary Items	0.00	0.00	0.03	0.00	(0.08)	0.01
	a) Basic/Diluted EPS after Extraordinary Items	0.00	0.00	0.03	0.00	(0.08)	0.01

A	PART - 2 PARTICULARS OF SHAREHOLDING						
1	<b>PUBLIC SHAREHOLDING</b>						
	- NUMBER OF SHARES	29451100	29451100	29451100	29451100	29451100	29451100
	- % OF SHAREHOLDING	98.17	98.17	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	550200	550200
	- % of Shares (As a % of the total Shareholding of Promoters & Promoter Group)	1.83	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	100.00

**NOTE** i) The Audit Committee reviewed the above Results on 24.10.2019 and the Board of Directors at its meeting held on 31.10.2019 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.

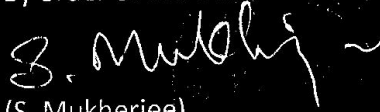
v) Details of reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with IND-AS is given below:

Description	Rs. In Lac	
	Qty Ended 30.09.2019	Qty Ended 30.09.2018
Net Profit/ (Loss) as per previous GAAP (Indian GAAP)	0.46	7.67
Profit/ (Loss) for the quarter as IND-AS	0.46	7.67
Other Comprehensive Income (net of Income Tax)	0	0
Total Comprehensive Profit/ (Loss) for the quarter	0.46	7.67

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	
	30.09.2019	30.09.2018
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

  
(S. Mukherjee)  
CFO

Place: Kolkata

Date : 31.10.2019

**COMPUTER POINT LIMITED**

**Standalone Statement of Assets and Liabilities**

(Rs. in lakhs)

	Particulars	STANDALONE	
		30.09.2019 (UN-Audited)	31.03.2019 (Audited)
	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	19.74	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>520.23</b>	<b>520.23</b>
2	<b>Current assets</b>		
	(a) Inventories	-	-
	<b>Current financial assets</b>		
	(a) Current investments		
	(c) Trade receivables	868.51	883.51
	(d) Cash and cash equivalents	0.06	24.80
	(e) Bank balance other than Cash and cash equivalents	0.20	2.19
	(f) Loans, current	1,936.68	1,884.54
	(g) Other current assets	54.32	54.32
	<b>Total - Current assets</b>	<b>2,859.77</b>	<b>2,849.36</b>
	<b>TOTAL -ASSETS</b>	<b>3,380.00</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	339.87	339.16
	<b>Total - Equity</b>	<b>3,340.00</b>	<b>3,339.29</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	0.04	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>0.04</b>	<b>0.04</b>
	<b>Current liabilities &amp; financial liabilities</b>		
	(a) Borrowings, current	1.90	3.23
	(b) Trade payables, current	-	-
	(c) Other current liabilities	36.29	25.26
	(d) Provisions, current	1.77	1.77
	(e) Current tax liabilities		
	<b>Total - Current liabilities</b>	<b>39.96</b>	<b>30.26</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>3,380.00</b>	<b>3,369.59</b>





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

**Chartered Accountants**

53, College Street

Kolkata - 700 073

Mail: [asccal2007@gmail.com](mailto: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 30<sup>th</sup> September, 2019. 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.0689/8

UDIN:

Place : Kolkata

Dated: 31<sup>st</sup> day of October, 2019