



M/S ACHARYYA SWAPAN & CO.

53, College Street

Kolkata - 700 073

Mail: asccal2007@gmail.com

Chartered Accountants

LIMITED REVIEW REPORT

To
The Board of Directors,
M/s. COMPUTER POINT LIMITED
Kolkata

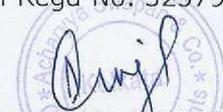
We have reviewed the accompanying statement of unaudited financial results of M/s. COMPUTER POINT LIMITED for the Quarter ended on 30th September, 2023. This statement is *the* responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a 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-23068958BGWJDL4925

Place : Kolkata

Dated: 14th day of November, 2023

COMPUTER POINT LIMITED

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

UN-AUDITED FINANCIAL RESULTS

FOR THE QUARTER ENDED 30th SEPTEMBER, 2023

Rs In Lacs

| Sl. No | PART - 1 Particulars | STANDALONE | | | | | | |
|--------|--|-------------------------|-------------------------|-----------------------|-------------------------|-------------------------|-------------------------|-----------------------|
| | | Quarter Ended | | | | Three Months Ended | | Year Ended |
| | | 30 09 23 (Unaudited) | 30 06 23 (Unaudited) | 31 03 23 (Audited) | 30 06 22 (Unaudited) | 30 06 23 (Unaudited) | 30 06 22 (Unaudited) | 31 03 23 (Audited) |
| 1 | INCOME FROM OPERATIONS | - | - | 0.21 | 0.45 | - | 0.45 | 1.31 |
| 2 | OTHER INCOME | 42.13 | 38.45 | 37.56 | 37.65 | 38.45 | 37.65 | 153.13 |
| 3 | TOTAL REVENUE (1+2) | 42.13 | 38.45 | 37.77 | 38.10 | 38.45 | 38.10 | 154.44 |
| 4 | EXPENDITURE | | | | | | | |
| | a) COST OF MATERIAL | - | - | - | - | - | - | - |
| | b) OTHER OPERATING EXPENSE | 24.10 | 24.10 | 31.07 | 20.15 | 24.10 | 20.15 | 92.42 |
| | c) ESTABLISHMENT EXPENSE | 17.50 | 14.20 | 4.30 | 17.75 | 14.25 | 17.75 | 59.17 |
| | d) DEPRECIATION | - | - | 1.94 | - | - | - | 1.94 |
| | e) OTHER EXPENSE | - | - | - | - | - | - | - |
| | TOTAL | 41.60 | 38.30 | 37.31 | 37.90 | 38.35 | 37.90 | 153.53 |
| 5 | PROFIT/(LOSS) FROM OPERATIONS BEFORE EXCEPTIONAL & EXTRAORDINARY ITEMS, TAX | 0.53 | 0.15 | 0.46 | 0.20 | 0.10 | 0.20 | 0.91 |
| 6 | EXCEPTIONAL ITEMS | - | - | - | - | - | - | - |
| 7 | PROFIT/(LOSS) FROM OPERATIONS BEFORE FIN CHRG, EXTRAORDINARY ITEMS & TAX | 0.53 | 0.15 | 0.46 | 0.20 | 0.10 | 0.20 | 0.91 |
| 8 | INTEREST / FINANCIAL CHARGES | - | - | - | - | - | - | - |
| 9 | PROFIT/(LOSS) AFTER INTEREST BUT BEFORE EXCEPTIONAL ITEMS & TAX | 0.53 | 0.15 | 0.46 | 0.20 | 0.10 | 0.20 | 0.91 |
| 10 | EXTRAORDINARY ITEMS | - | - | - | - | - | - | - |
| 11 | PROFIT/(LOSS) FROM ORDINARY ACTIVITIES BEFORE TAX | 0.53 | 0.15 | 0.46 | 0.20 | 0.10 | 0.20 | 0.91 |
| 12 | TAX EXPENSE | - | - | - | - | - | - | 0.24 |
| | Deffered Tax | - | - | - | - | - | - | 0.01 |
| 13 | PROFIT/(LOSS) FROM ORDINARY ACTIVITIES after Tax | 0.53 | 0.15 | 0.46 | 0.20 | 0.10 | 0.20 | 0.68 |
| 14 | NET PROFIT/(LOSS) FOR THE PERIOD | 0.53 | 0.15 | 0.46 | 0.20 | 0.10 | 0.20 | 0.68 |
| 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 | 0.53 | 0.15 | 0.46 | 0.20 | 0.10 | 0.20 | 0.68 |
| 20 | RESERVE EXCLUDING REVOLUTION RESERVE | - | - | - | - | - | - | 341.89 |
| 21 | PAID-UP EQUITY SHARE (Face Valued-Rs 10/-) | 3000.13 | 3000.13 | 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 | 0.00 | 0.00 |
| | b) Basic/Diluted EPS after Extraordinary Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

COMPUTER POINT LTD.

Mohan

Authorised Signatory

| PART - 2 | | | | | | | | |
|-------------------------------|--|----------|--|----------|----------|----------|----------|----------|
| A PARTICULARS OF SHAREHOLDING | | | | | | | | |
| 1 | PUBLIC SHAREHOLDING | | | | | | | |
| | - NUMBER OF SHARES | 29451100 | | 29451100 | 29451100 | 29451100 | 29451100 | 29451100 |
| | - % OF SHAREHOLDING | 98.17 | | 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 | 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 14.11.23 and the Board of Directors at its meeting held on 14.11.23 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 30.09.23 | Qty Ended 30.09.22 |
| Net Profit/ (Loss) as per previous GAAP (Indian GAAP) | 0.53 | 0.20 |
| Profit/ (Loss) for the quarter as IND-AS | 0.53 | 0.20 |
| Other Comprehensive Income (net of Income Tax) | 0 | 0 |
| Total Comprehensive Profit/ (Loss) for the quarter | 0.53 | 0.20 |

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

| Description | Rs. In Lac | |
|--|-----------------|----------------|
| | 30.09.2023 | 30.09.2022 |
| 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

Moham
(M.Kha) **COMPUTER POINT LTD.**
Director

Place: Kolkata

Date : 14.11.2023

Authorised Signatory

COMPUTER POINT LIMITED
 EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS
 FOR THE QUARTER & THREE MONTHS ENDED 30th september,2023
 [in terms of Regulation 47(1) (b) of the SEBI (LODR) Regulation 2015]

| SN | Particulars | Rs. In lac | | | |
|----|--|---------------|----------|--------------------|----------|
| | | Quarter Ended | | Three Months Ended | |
| | | 30.09.23 | 30.09.22 | 30.06.23 | 30.06.22 |
| 1 | Total Income from operation (net) | 42.13 | 38.10 | 42.13 | 38.10 |
| 2 | Net Profit/(Loss) for the period (before Tax, Exceptional items and /or Extraordinary items) | 0.53 | 0.20 | 0.53 | 0.20 |
| 3 | Net Profit/(Loss) for the period (after Tax,before Exceptional items and /or Extraordinary items) | 0.53 | 0.20 | 0.53 | 0.20 |
| 4 | Net Profit/(Loss) for the period after Tax (after Exceptional /Extraordinary items) | 0.53 | 0.20 | 0.53 | 0.20 |
| 5 | Other Comprehensive income for the period | 0 | 0 | 0 | 0 |
| 6 | Total Comprehensive income for the period including OCI after Tax | 0.53 | 0.20 | 0.53 | 0.20 |
| 7 | PAID-UP EQUITY SHARE (Face Valued-Rs.10/-) | 3000.13 | 3000.13 | 3000.13 | 3000.13 |
| 8 | Other Equity (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year | 0 | 0 | 0 | 0 |
| 9 | EARNINGS PER SHARE (EPS) (Rs. PER SHARE) | 0 | 0 | 0 | 0 |
| | a) Basic/Diluted EPS | | | | |

By order of the Board

Place: Kolkata
 Date : 14.11.23

(M.Kha)
 Director

COMPUTER POINT LTD.

M. Khan

Authorised Signatory