M/S ACHARYYA SWAPAN & CO.

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

Chartered Accountants

LIMITED REVIEIW 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 31st December, 2021. 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 Ha Swapan (MR. ADITYA SINGH) Partner Strered Acco M.No.068958

UDIN: 22068958AATMSP5736

Place : Kolkata Dated: 07th day of February, 2022

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 December 2021

Rs In Lacs

	FOR THE QUARTER	Lince		S	TANDALON	E		6
_			Quarter Ende	1	-	onths Ended	Year Ended	
SL	Particulars PART - 1	31 12 21	30 09 21	31.12.20	31 12.21	31.12.20	31.03.21	(
No.	1 1 1 1 1 1	(Unaudited)		(Unaudited)				
1	INCOME FROM OPERATIONS	2.09						
2	OTHER INCOME	33.10				114.20	129.76	4
3	TOTAL REVENUE (1+2)	35.19			7 22 3 4 5 7	121.15	130.29	+
	EXPENDITURE	(1					
	a) COST OF MATERIAL		-	-	-	-	-	
	b) OTHER OPERATING EXPENSE	18.25	18.45	22.45				
	C) ESTABLISHMENT EXPENSE	16.30	14.40	16.90	45.53	51.67		
1	d) DEPRECIATION	- /	-	-	-		3.95	
1	e) OTHER EXPENSE	-	-	-	-	-	120.5	
1	TOTAL	34.55	32.85	39.35	5 100.37	117.72	2 129.5	0
5	PROFIT/(LOSS) FROM OPERATIONS BEFORE					2.41		-2
1	EXCEPTIONAL & EXTRAORDINERY ITEMS, TAX	0.64	0.70	1.20				
5	EXCEPTIONAL ITEMS	-	-	-	-		- 07	
7]	PROFIT/(LOSS) FROM OPERATIONS BEFORE	0.64	0.70	1.20	0 1.47	7 3.43	3	.73
1	FIN CHRG, EXTRAORDINERY ITEMS & TAX					0.0	_	10
3	INTEREST / FINANCIAL CHARGES	-	-	0.03		0.0		.12
9	PROFIT/(LOSS) AFTER INTEREST BUT BEFORE	0.64	0.70	1.17	7 1.47	7 3.3	4 0.	.61
	EXCEPTIONAL ITEMS & TAX							
0	EXTRAORDINERY ITEMS	-	-	-	-	-		-
1)	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES	0.64	4 0.70	0 1.17	7 1.4	47 3.3	54 U	0.61
1	BEFORE TAX							- 46
2	TAX EXPENSE	-	-	-	-	-		0.16
1	Deffered Tax							0.01
3	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES after Tax	0.64						0.46
	NET PROFIT/(LOSS) FOR THE PERIOD	0.64	4 0.70	0 1.1	17 1.4	47 3.	.34 0	0.46
1	OTHER COMPREHENSIVE INCOME (OCI)							
1	a) items that will not be reclassified to profit or loss	-	-	-	-	-	-	-
	 b) Income Tax relating to items that will not 	-	-	-	-		-	-
	be reclassified to profit or loss							
8 1	TOTAL OTHER COMPREHENSIVE INCOME (OCI)	~	-	-	. .	-	-	-
-	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	0.64	4 0.7	/0 1.	.17 1.	.47 3	3.34	0.4
-	RESERVE EXCLUDING REVOLUTION RESERVE	-	-			-	- 34	40.
1	PAID-UP EQUITY SHARE (Face Valued-Rs.10/-)	3000.13	3 3000.1	13 3000.	.13 3000	0.13 3000	3.13 30/	000.
	EARNINGS PER SHARE (EPS) (Rs. PER SHARE)							
1	a) Basic/Diluted EPS before Extraordinary Items	0.00	0 0.0	0 0	0.00 0	0.00	0.00	0.
1	-	0.00					0.00	0.
ľ	b) Basic/Diluted EPS after Extraordinary Items	0.00	1 0.0					-

	PART - 2						
A	PARTICULARS OF SHAREHOLDING						
1	PUBLIC SHAREHOLDING					29451100	29451100
	- NUMBER OF SHARES	29451100	29451100	29451100		98.17	98.17
	- % OF SHAREHOLDING	98.17	98.17	98.17	98.17	0.0.1	
2	Promoters & Promoter Group Shareholding					-	-
	a) Pledged/encumbered	-	-	-	-		-
	- Number of Shares		-	-	-		
	- % of Shareholding	-		-	-		
	b) Non-encumbered					550200	550200
	- Number of Shares	550200	550200	550200	550200		
	-% of Shares(As a % of the total Sharehoding of	1.83	1.83	1.83	1.83	1.83	1.05
	Promoters & Promoter Group)						100.00
	- % of Shares (As a % of the Total Share Capital)	100.00	100.00	100.00	100.00	100.00	100.00

NOT i) The Audit Committee reviewed the above Results on 04.02.2022 and

The Board of Director at its meeting held on 07.02.2022 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	Qty Ended	
	31.12.21	31.12.20	
Net Profit/ (Loss) as per previous GAAP (Indian GAAP)	0.64	1.17	
Profit/ (Loss) for the guarter as IND-AS	0.64	1.17	
Other Comprehensive Income (net of Income Tax)	0	0	
Total Comprehensive Profit/ (Loss) for the quarter	0.64	1.17	

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

		Rs. In Lac		
Description		Standlor	e Qty Ended	
		31.12.2021	31.12.2020	
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 In	d AS	3,000.13	3000.13	
Equity attributable to equity instance of and in its instance of the D				

(A.Jain) Director

Place: Kolkata Date : 07.02.2022,

COMPUTER POINT LIMITED

EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31st December,2021 [in terms of Regulation 47(1) (b) of the SEBI (LODR) Regulation 2015]

N Particulars	Quarter Ended		Nine Months Ended		
	31.12.21	31.12.20	31,12.21	31.12.20	
1 Total Income from operation (net)	35.19	40.55	101.84	121.15	
2 Net Profit/(Loss) for the peroid	0.64	1.17	1.47	3.34	
(before Tax, Exceptional items and /or					
Extraordinary items)					
3 Net Profit/(Loss) for the peroid	0.64	1.17	1.47	3.34	
(after Tax, before Exceptional items					
and /or Extraordinary items)					
4 Net Profit/(Loss) for the peroid after Tax	0.64	1.17	1.47	7 3.34	
(after Exceptional /Extraordinary items)					
5 Other Comprehensive income for the period		0	0	0	0
6 Total Comprehensive income for the	0.64	1.17	7 1.4	7 3.34	1
peroid including OCI after Tax					
7 PAID-UP EQUITY SHARE (Face Valued-Rs.10/-)	3000.1	3 3000.1	.3 3000.	13 3000.1	.3
8 Other Equity (excluding Revaluation		0	0	0	0
Reserve) as shown in the Audited					
Balance Sheet of the previous year					
9 EARNINGS PER SHARE (EPS) (Rs. PER SHARE)		0	0	0	0
a) Basic/Diluted EPS					

By order of the Board

(A.Jain) Director

Place: Kolkata Date : 07.02.2022