

**COMPUTER POINT LIMITED**  
 Registered Office : 1/1B, UPPER WOOD STREET, KOLKATA-700 017  
 UN-AUDITED FINANCIAL RESULTS

FOR THE QUARTER ENDED 31st December, 2022

Rs In Lacs

Sl. No.	PART - 1 Particulars	STANDALONE					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.22 (Unaudited)	30.09.22 (Unaudited)	31.12.21 (Unaudited)	31.12.22 (Unaudited)	31.12.21 (Unaudited)	31.03.22 (Audited)
1	INCOME FROM OPERATIONS	0.40	0.25	2.09	1.10	2.54	2.54
2	OTHER INCOME	38.10	37.35	33.10	113.10	99.30	164.35
3	TOTAL REVENUE (1+2)	38.50	37.60	35.19	114.20	101.84	166.89
4	EXPENDITURE						
	a) COST OF MATERIAL	-	-	-	-	-	-
	b) OTHER OPERATING EXPENSE	21.25	19.95	18.25	61.35	54.84	98.67
	c) ESTABLISHMENT EXPENSE	17.10	17.55	16.30	52.40	45.53	64.65
	d) DEPRECIATION	-	-	-	-	-	2.75
	e) OTHER EXPENSE	-	-	-	-	-	-
	TOTAL	38.35	37.50	34.55	113.75	100.37	166.07
5	PROFIT/(LOSS) FROM OPERATION BEFORE EXCEPTIONAL & EXTRAORDINARY ITEMS, TAX	0.15	0.10	0.64	0.45	1.47	0.82
6	EXCEPTIONAL ITEMS	-	-	-	-	-	-
7	PROFIT/(LOSS) FROM OPERATION BEFORE FIN CHRG, EXTRAORDINARY ITEMS & TAX	0.15	0.10	0.64	0.45	1.47	0.82
8	INTEREST / FINANCIAL CHARGES	-	-	-	-	-	-
9	PROFIT/(LOSS) AFTER INTEREST BUT BEFORE EXCEPTIONAL ITEMS & TAX	0.15	0.10	0.64	0.45	1.47	0.82
10	EXTRAORDINARY ITEMS	-	-	-	-	-	-
11	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES BEFORE TAX	0.15	0.10	0.64	0.45	1.47	0.82
12	TAX EXPENSE	-	-	-	-	-	-
	Deffered Tax	-	-	-	-	-	-
13	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES after Tax	0.15	0.10	0.64	0.45	1.47	0.62
14	NET PROFIT/(LOSS) FOR THE PERIOD	0.15	0.10	0.64	0.45	1.47	0.62
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	0.15	0.10	0.64	0.45	1.47	0.62
20	RESERVE EXCLUDING REVOLVING CREDIT RESERVE	-	-	-	-	-	341.19
21	PAID-UP EQUITY SHARE (Face Valued-Rs.10/-)	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
	b) Basic/Diluted EPS after Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00



PART - 2							
A 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

**NOT** i) The Audit Committee reviewed the above Results on 24.01.2023 and

The Board of Director at its meeting held on 27.01.2023 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 31.12.22	Qty Ended 31.12.21
Net Profit/ (Loss) as per previous GAAP (Indian GAAP)	0.15	0.64
Profit/ (Loss) for the quarter as per IND-AS	0.15	0.64
Other Comprehensive Income (net of Income Tax)	0	0
Total Comprehensive Profit/ (Loss) for the quarter	0.15	0.64

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 31.12.2022	Qty Ended 31.12.2021
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 : 27.01.2023

(M. kha)  
Director



## COMPUTER POINT LIMITED

EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS  
FOR THE QUARTER & NINE MONTHS ENDED 31st December, 2022  
[in terms of Regulation 47(1)(b) of the SEBI (LODR) Regulation 2015]

Rs. In lac

SN	Particulars	Quarter Ended		Nine Months Ended	
		31.12.22	31.12.21	31.12.22	31.12.21
1	Total Income from operations (net)	38.50	35.19	114.20	101.84
2	Net Profit/(Loss) for the period (before Tax, Exceptional items and /or Extraordinary items)	0.15	0.64	0.45	1.47
3	Net Profit/(Loss) for the period (after Tax, before Exceptional items and /or Extraordinary items)	0.15	0.64	0.45	1.47
4	Net Profit/(Loss) for the period after Tax (after Exceptional /Extraordinary items)	0.15	0.64	0.45	1.47
5	Other Comprehensive income for the period	0	0	0	0
6	Total Comprehensive income for the period including OCI after	0.15	0.64	0.45	1.47
7	PAID-UP EQUITY SHARE (Face Value Rs.10/-)	3000.13	3000.13	3000.13	3000.13
8	Other Equity (excluding Reserves and Reserve) as shown in the Audited Balance Sheet of the previous year	0	0	0	0
9	EARNINGS PER SHARE (EPS) (PER SHARE)	0	0	0	0
	a) Basic/Diluted EPS				

Place: Kolkata  
Date : 27.01.2023

By order of the Board

(M.Kha)  
Director





# M/S ACHARYYA SWAPAN & CO.

53, College Street

Kolkata - 700 073

Mail: [asccal2007@gmail.com](mailto:asccal2007@gmail.com)

## Chartered Accountants

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### 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 31<sup>st</sup> December, 2022. 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:23068958BGWIMS5152

**Place:** Kolkata  
**Dated:** 27<sup>th</sup> day of January, 2023