

COMPUTER POINT LIMITED.  
1/1B, UPPER WOOD STREET  
KOLKATA - 700 017  
E-mail: corpcpl@gmail.com

CIN - L72200WB1984PLC1552180

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To,

Date: 09.02.2024

Department of Corporate Services  
BSE Limited  
Phirozee Jeejeebhoy Towers  
Dalal Street Fort  
Mumbai 400001

**Sub: Outcome of Board Meeting for Quarterly Financial Results**

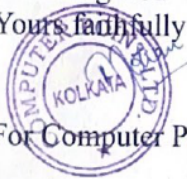
Dear Sir/Madam,

Further to our intimation dated 2<sup>nd</sup> February 2024, under Regulation 30 and 33 of SEBI(LODR)Regulations,2015 w.r.t unaudited Financial Results for the quarter and nine months ended 31<sup>st</sup> December,2023 approved by the Board at the meeting held today, we wish to inform you that the said Board Meeting of the company has been commenced at 1 P.M. and concluded at 2.15 P.M.

You are requested to take note of the same.

Thanking You  
Yours faithfully

For Computer Point Limited



**COMPUTER POINT LTD**  
CIN : L30007WB1985PLC038686

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

Unaudited Financial Results for the three months and nine months period ended December 31,2023

Sl No	Particulars	STANDALONE Rs in Lakhs					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.23 Unaudited	30.09.23 Unaudited	31.12.22 Unaudited	31.12.23 Unaudited	31.12.22 Unaudited	31.03.23 (Audited)
	<b>PART - 1</b>						
1	INCOME FROM OPERATIONS	0	0	0.4	0	1.10	1.31
2	OTHER INCOME	13.36	42.13	38.1	93.94	113.1	153.13
3	TOTAL REVENUE (1+2)	13.36	42.13	38.5	93.94	114.20	154.44
4	EXPENDITURE						
	a) COST OF MATERIAL	0	0	0	0	0	0
	b) OTHER OPERATING EXP	12.56	24.1	21.25	60.76	61.35	92.42
	c) ESTABLISHMENT EXP	0	17.5	17.1	31.7	52.4	59.17
	d) DEPRECIATION						1.94
	e) OTHER EXP						
	Total	12.56	41.6	38.35	92.46	113.75	153.53
5	PROFIT/(LOSS) FROM OPERATIONS BEFORE EXCEPTIONAL & EXTRAORDINARY ITEMS	0.8	0.53	0.15	1.48	0.45	0.91
6	EXCEPTIONAL ITEMS						
7	INTEREST / FINANCIAL CHARGES						
8	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES before Tax	0.8	0.53	0.15	1.48	0.45	
	TAX & Deferred Tax	0	0	0	0	0	0.23
9	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES after Tax	0.8	0.53	0.15	1.48	0.45	0.68
10	NET PROFIT/(LOSS) FOR THE PERIOD	0.8	0.53	0.15	1.48	0.45	0.68
11	OTHER COMPREHENSIVE INCOME (OCI)						
	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						
12	TOTAL OTHER COMPREHENSIVE INCOME (OCI)	0.8	0.53	0.15	1.48	0.45	0.68
13	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	0.8	0.53	0.15	1.48	0.45	0.68
14	Minority interest						
15	Net profit / (loss) after taxes, minority interest & Share profit / (loss) of associates						
16	PAID-UP EQUITY SHARE (FACE VALUED-Rs 1/-)	3000.13	3000.13	3000.13	3000.13	3000.13	3000.13
17	RESERVE EXCLUDING REVOLUTION RESERVE						
18	EARNINGS PER SHARE (EPS) (Rs PER SHARE)						
	a) Basic/Diluted EPS before Extraordinary Items						
	a) Basic/Diluted EPS after Extraordinary Items						
	<b>PART - 2</b>						
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	550200	550200	550200	550200	550200	550200
	- % of Shareholding	1.83	1.83	1.83	1.83	1.83	1.83
	b) Non-encumbered						
	- Number of Shares						
	- % of Shares (As a % of total Shareholding of Promoters & Promoter Group)						
	- % of Shares(As a % of Total Share Capital)						



**NOTE:-**

- i) The above results have been taken on record at the Board meeting held on 02.02.24 & have been reviewed by the Audit Committee meeting held on 02.02.24
- ii) Since the Company is operating under the one board business, Segment reporting is not required.
- iii) Previous year/quarter figures are regrouped/restated, whenever found necessary.
- iv) 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 31.12.23	Qty Ended 30.09.23
Net Profit/ (Loss) as per previous GAAP (Indian GAAP)	0.8	0.53
Profit/ (Loss) for the quarter as IND-AS	0.8	0.53
Other Comprehensive Income (net of Income Tax)	0	0
Total Comprehensive Profit/ (Loss) for the quarter	0.8	0.53

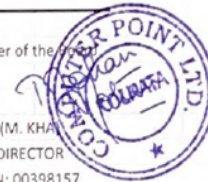
- vii) A reconciliation of Equity to that reported under Previous Generally Accepted Accounting Principles (GAAP) is given below.

Place: Kolkata  
Date: 5th Feb '24

By order of the

(M. KHAN)  
DIRECTOR

DIN: 00398157





**ACHARYYA SWAPAN & CO.**  
**CHARTERED ACCOUNTANTS**  
**FIRM REG. NO. -325797E**

**53, COLLEGE STREET**  
**KOLKATA-700073**  
**PAN -AAPFA1221L**

Independent Auditor's Review Report on the unaudited financial results of the company pursuant to the Regulation 33 and 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to  
The Board of Directors  
Computer Point Ltd.

We have reviewed the accompanying statement of unaudited financial results of Computer Point Ltd. for the quarter ended December 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 of the Statement in accordance with the Standard on Review Engagements (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 provides 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  
FRN. 0325797E

  
(Aditya Singh)  
Partner

(M.No. 068958)

UDIN-24068958BKFLTD6738

Place of Signature: Kolkata  
Date : 05/02/2024