



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

53 College Street

Kolkata - 700 073

Mail: [asccal2007@gmail.com](mailto: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 30<sup>th</sup> September, 2018. 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. 305797E

(MR. ADITYA SINGH)

Partner

M.No.0689/18

Place : Kolkata

Dated: 30<sup>th</sup> day of October, 2018

COMPUTER POINT LTD.

Standalone Statement of Assets and Liabilities

(Rs. in lakhs)

Particulars	STANDALONE	
	30.09.2018 (Un-Audited)	31.03.2018 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Fixed assets	28.46	28.46
(b) Goodwill on consolidation	-	-
(c) Non-current investments	-	-
(d) Long-term loans and advances	-	-
(e) Other non-current assets	-	-
<b>Sub-total - Non-current assets</b>	<b>28.46</b>	<b>28.46</b>
<b>Current assets</b>		
(a) Current investments	-	-
(b) Inventories	-	-
(c) Trade receivables	1,006.68	1,257.11
(d) Cash and Bank balances	3.20	56.65
(e) Short-term loans and advances	1,933.73	1,896.63
(f) Other current assets	482.00	482.00
<b>Sub-total - Current assets</b>	<b>3,425.61</b>	<b>3,692.39</b>
<b>TOTAL -ASSETS</b>	<b>3,454.07</b>	<b>3,720.85</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholders' funds</b>		
(a) Share capital	3,000.13	3,000.13
(b) Reserves and surplus	328.57	337.21
<b>Sub-total - Shareholders' funds</b>	<b>3,328.70</b>	<b>3,337.34</b>
<b>Minority interest</b>		
<b>Non-current liabilities</b>		
(a) Long-term borrowings	-	-
(b) Deferred tax liabilities (net)	-	0.87
(c) Other long-term liabilities	-	-
(d) Long-term provisions	-	-
<b>Sub-total - Non-current liabilities</b>	<b>-</b>	<b>0.87</b>
<b>Current liabilities</b>		
(a) Short-term borrowings	-	-
(b) Trade payables	114.88	365.97
(c) Other current liabilities	10.50	15.22
(d) Short-term provisions	-	1.52
<b>Sub-total - Current liabilities</b>	<b>125.38</b>	<b>382.65</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>3,454.07</b>	<b>3,720.85</b>

COMPUTER POINT LTD.  
*As - Duro*  
 Director

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

**NOTE** i) The Audit Committee reviewed the above Results on 24.10.2018 and the Board of Directors at its meeting held on 30.10.2018 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 30.09.2018	Qty Ended 30.09.2017
Net Profit/ (Loss) as per previous GAAP (Indian GAAP)	7.67	17.34
Profit/ (Loss) for the quarter as IND-AS	7.67	17.34
Other Comprehensive Income (net of income Tax)	0	0
<b>Total Comprehensive Profit/ (Loss) for the quarter</b>	<b>7.67</b>	<b>17.34</b>

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

Description	Rs. In Lac	
	Standlone Qty Ended 30.09.2018	Standlone Qty Ended 30.09.2017
<b>Total Other Equity as per previous GAAP</b>	<b>3,000.13</b>	<b>3000.13</b>
<b>Add/(Less) : Adjustments for GAAP difference</b>	-	-
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	-	-
<b>Equity attributable to equity holders of the Company under Ind AS</b>	<b>3,000.13</b>	<b>3000.13</b>

By order of the Board

*S. Mukherjee*  
(S. Mukherjee)

CFO

Place: Kolkata

Date: 30.10.2018

**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, 2018

Rs In Lacs

Sl. No.	PART - 1 Particulars	STANDALONE					
		Quarter Ended			Six Months Ended		Year Ended
		30.09.18 (Unaudited)	30.06.18 (Unaudited)	30.09.17 (Unaudited)	30.09.18 (Unaudited)	30.09.17 (Unaudited)	31.03.18 (Audited)
1	INCOME FROM OPERATIONS	115.03	-	4.30	115.03	46.40	367.01
2	OTHER INCOME	37.10	-	50.10	37.10	50.00	157.91
3	TOTAL REVENUE (1+2)	152.13	-	54.40	152.13	96.40	524.92
4	EXPENDITURE						
	a) COST OF MATERIAL	114.88	-	-	114.88	-	364.04
	b) OTHER OPERATING EXPENSE	18.45	8.70	18.10	27.15	43.55	90.64
	c) ESTABLISHMENT EXPENSE	10.95	7.40	18.75	18.35	32.55	57.58
	d) DEPRECIATION	-	-	-	-	-	10.03
	e) OTHER EXPENSE	-	-	-	-	-	-
	TOTAL	144.28	16.10	36.85	160.38	76.00	522.29
5	PROFIT/(LOSS) FROM OPERATIONS BEFORE EXCEPTIONAL & EXTRAORDINARY ITEMS, TAX	7.85	(16.10)	17.55	(8.25)	20.00	2.63
6	EXCEPTIONAL ITEMS	-	-	-	-	-	-
7	PROFIT/(LOSS) FROM OPERATIONS BEFORE FIN CHRG, EXTRAORDINARY ITEMS & TAX	7.85	(16.10)	17.55	(8.25)	20.00	2.63
8	INTEREST / FINANCIAL CHARGES	0.18	0.21	0.21	0.18	0.43	0.86
9	PROFIT/(LOSS) AFTER INTEREST BUT BEFORE EXCEPTIONAL ITEMS & TAX	7.67	(16.31)	17.34	(8.43)	19.77	1.77
10	EXTRAORDINARY ITEMS	-	-	-	-	-	-
11	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES BEFORE TAX	7.67	(16.31)	17.34	(8.43)	19.77	1.77
12	TAX EXPENSE	-	-	-	-	-	0.34
	Deffered Tax	-	-	-	-	-	(0.82)
13	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES AFTER TAX	7.67	(16.31)	17.34	(8.43)	19.77	0.61
15	NET PROFIT/(LOSS) FOR THE PERIOD	7.67	(16.31)	17.34	(8.43)	19.77	0.61
16	Share profit / (loss) of associates	-	-	-	-	-	-
17	Minority interest	-	-	-	-	-	-
18	Net profit / (loss) after taxes, minority interest & Share profit / (loss) of associates	7.67	(16.31)	17.34	(8.43)	19.77	0.61
19	PAID-UP EQUITY SHARE (Face Valued-Rs.10/-)	3000.13	3000.13	3000.13	3000.13	3000.03	3000.13
20	RESERVE EXCLUDING REVOLUTION RESERVE	-	-	-	-	-	337.21
21	PROFIT & LOSS ACCOUNT	-	-	-	-	-	-
22	EARNINGS PER SHARE (EPS) (Rs. PER SHARE)						
	a) Basic/Diluted EPS before Extraordinary Items	0.03	(0.05)	0.00	(0.03)	0.00	0.00
	a) Basic/Diluted EPS after Extraordinary Items	0.03	(0.05)	0.00	(0.03)	0.00	0.00

# 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 : 13.11.2018

Sir,

Sub: Quarterly and Half yearly Financial Result for quarter ended 30.09.2018

Please find the Un-audited Quarterly and Half Yearly financial result in revised format for the quarter ended 30.09.2018 under Reg. 33 (3) / 52 SEBI (LODR) Regulations, 2015, with Statements of Assets and Liabilities as on 30.09.2018 and the Limited Review Report by the Auditor of the Company.

This is for information and record.

Thanking you,

Yours Sincerely,  
Computer Point Limited

COMPUTER POINT LTD.



(Authorised Signatory)