K. BOTHRA & ASSOCIATES
Company Secretaries

121 Netaji Subhash Road
6th Floor Unit: 64
Kolkata 700 001

SECRETARIAL COMPLIANCE REPORT OF COMPUTER POINT LIMITED For the Year Ended March 31,2026
[Pursuant to Regulation 24A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015].

To
The Members,
COMPUTER POINT LIMITED

I have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **COMPUTER POINT LIMITED** (hereinafter referred as 'the listed entity'), having its Registered Office at 1/1B UPPER WOOD STREET KOLKATA 700017. Secretarial Review was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon. Based on my verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, I hereby report that in my opinion, the listed entity has, during the review period covering the financial year ended on 31st March, 2026, complied with the statutory provisions listed hereunder and also that the listed entity has proper Board processes and compliance mechanism in place to the extent in the manner and subject to the reporting made hereinafter.

I, have examined:

(a) all the documents and records made available to me and explanation provided by **COMPUTER POINT LIMITED** ("the listed entity").
(b) the filings/ submissions made by the listed entity to the stock exchanges,
(c) any other document/ filing, as may be relevant, which has been relied upon to make this certification,
for the year ended March 31, 2026 ("Review Period") in respect of compliance with the provisions of: -

(a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
(b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include: -
(a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

(b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **[Not applicable during the Audit Period]**

(c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations. 2011;

(d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **[Not applicable during the Audit Period]**

(e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **[Not applicable during the Audit Period]**

(f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **[Not applicable during the Audit Period]**

(g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(h) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

(i) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993. **[Not applicable during the Audit Period]**

(j) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 **[Not applicable during the Audit Period]**

and circulars/ guidelines issued thereunder; and based on the above examination, I hereby report that, during the Review Period:

(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below: -

Sr No	Compliance Requirement (Regulations/circulars /guidelines including specific clause	Regulation/Circular No	Action Taken By	Type of Action	Fine Amount	Observation/Remarks of the Practising Company Secretary	Management Response	Remarks
1.	Non-compliance with disclosure of related party transactions on consolidated basis.	Regulation 23(9) of SEBI LODR 2015	Bombay Stock Exchange	Imposition of Fines	INR 153400(Basic Fine 130000 + 23400 (GST)	The Company has filled waiver application. The application is still under process	Board discussed the matter in the Board meeting and considered on the same and affirms that it was not intentional. In future company will take extra precaution.	None
2	Non-compliance with requirement to appoint a qualified company secretary as the compliance officer	Regulation 6(1) of SEBI LODR 2015	Bombay Stock Exchange	Imposition of Fines	INR 108560(Basic Fine 92000 + 16560 (GST)	The Company has filled waiver application. The application is still under process	The Company has replied that Compliance officer cum Company Secretary has already been appointed. They have requested BSE to update their records	None

(b) The listed entity has taken the following actions to comply with the observations made in the previous reports:

Sr No	Observations/Remarks of the practicing company secretary in the previous report	Observations made in the Secretarial Compliance Report for the year ended March 31,2026	Compliance Requirement (Regulations/circulars/guidelines /Including specific clause)	Details of violations/deviations and action taken /penalty imposed, if any on the listed entity	Comments of the PCS on the actions taken by the listed entity
			NIL		

(c) I/We hereby report that during the review period the compliance status of the listed entity with the following requirements:

Sr No	Particulars	Compliance Status (Yes/No/NA)	* Observations/ Remarks by PCS, if any
1	**Secretarial Standards:** The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the	YES	None

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	Institute of Company Secretaries India (ICSI).		
2	**Adoption of timely updation of the policies** a. All applicable policies under SEBI regulations are adopted with the approval of board of directors of the listed entities. b. All the policies are in conformity with SEBI Regulations and have been reviewed & timely updated as per regulations/circulars/guidelines issued by SEBI	YES	None
3.	**Maintenance and disclosure on Website:** • The Listed entity is maintaining a functional website • Timely dissemination of the documents/ information under a separate section on the website • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website	NO	The Company does not have a operational website
4.	**Disqualifications of Director:** None of the Directors of the company are disqualified under section 164 of the Companies Act,2013	YES	None
5.	**Details related to Subsidiaries of listed entities** Identification of material subsidiary company requirements with respect to disclosure of material as well as other subsidiaries .	NA	The Company is not having any subsidiary
6.	**Preservation of documents** The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under the LODR Regulations	YES	None
7.	**Performance Evaluation:** The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulation	YES	None
8.	**Related Party Transactions:** a. The listed entity has obtained prior approval of Audit Committee for all Related party transactions	NA	Not applicable as required under Regulation 23 of The SEBI (Listing Obligations and Disclosure Requirements) Regulation,2015.

	b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved during the review/ratified /rejected by the Audit committee.		
9.	**Disclosure of event or information:** The listed entity has provided all the required disclosure(s) under Regulation30 along with Schedule III of the LODR Regulations within the time limits prescribed thereunder.	YES	None
10.	**Prohibition of Insider Trading:** The listed entity is in compliance with the Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	NO	The Company have a Structured Digital Database (SDD) Software to monitor the flow of information and record the insider trading information
11.	**Action Taken by SEBI or Stock Exchanges(s)** No actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder (or) The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.	NO	The Bombay Stock Exchange vide their email dated 06.11.2024 has given a reminder to the company for freezing of promoter demat account (SEBI Circular No SEBI/HO/CFD/PoD/CIR/P/2023/120 dated 11th July,2023 Chapter VII(A)-Penal Action for Non-Compliance and nonpayment of fines) has inter alia prescribed certain penal actions such as levy of financial fines, freezing of promoter demat account, transfer to Z group, ending with suspension of trading in the securities of the listed entities which do not comply with critical regulations of SEBI(LODR) Regulation,2015.
12.	**Resignation of Statutory Auditors from the listed entity or its material subsidiaries** In Case of resignation of statutory auditors from the listed entity or any of its material subsidiary (ies) during the financial year, the listed entity has have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provision of the LODR Regulation by the listed entities.	YES	
13.	**No additional non-compliance observed:** No additional non-compliance observed for any of the SEBI regulations/circulars/guidance note etc. except as reported above.	YES	The fines levied by Bombay Stock Exchange from time to time has not been paid till the date of report and request for waiver application has been submitted for which reply not received from Bombay Stock Exchange.

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Company Secretaries

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Based on Company's written application and communication through email with Bombay Stock Exchange the Stock Exchange has placed before their "Internal Regulatory Oversight and Review Group" Committee in their meeting held on November 07,2025 has waived certain fines. The Details are as below

Fines levied for Quarter	Regulation of SEBI (LODR) Regulation, 2015	Basic Fine Levied (Inclusive of GST)	Fine Waived (Inclusive of GST)	Fine Rejected (Inclusive of GST)	Total Outstanding fine (Inclusive of GST)
Jun-2020	Reg. 17(1)	5,36,900	5,36,900	0	0
Dec-2024	Reg. 17(1)	3,54,000	3,54,000	0	0
Dec-2024	Reg. 18(1)	1,41,600	1,41,600	0	0
Dec-2024	Reg. 19(1)/ (2)	1,41,600	1,41,600	0	0
Dec-2024	Reg. 20(2)	1,41,600	1,41,600	0	0
Mar-2021	Reg. 23(9)	74,34,000	71,33,100	3,00,900	3,00,900
Sep-2023	Reg. 23(9)	24,83,900	0	24,83,900	24,83,900
Mar-2024	Reg. 23(9)	13,15,700	0	13,15,700	13,15,700
Total fine		**1,25,49,300**	**84,48,800**	**41,00,500**	**41,00,500**

For the remaining fines company has already made an application for waiver the status is under processing.

Assumption and limitation of scope and review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.

2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.

3. We have not verified the correctness and appropriateness of financial records and books of account of the listed entity.

4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

For K. Bothra & Associates
Company Secretaries

UDIN: A037452H000312903

KULDEEP BOTHRA
Digitally signed by KULDEEP BOTHRA
Date: 2026.05.11 15:53:19 +05'30'

Place: Kolkata
Date: 09.05.2026

KULDEEP BOTHRA
Proprietor
ACS:37452 CP:15159
Peer Review No 2118/2022