

**Career Point Accessories Private Limited**

Balance Sheet As At 31st March, 2016

CIN : U21098RJ2013PTC041510

(Amount in ₹)

Sr. No.	Particulars	Note No.	As at 31/03/2016	As at 31/03/2015
<b>I</b>	<b>EQUITY &amp; LIABILITIES</b>			
1	Shareholder's funds			
	(a) Share Capital	2	1,000,000	1,000,000
	(b) Reserves & Surplus	3	1,548,708	1,785,090
			<b>2,548,708</b>	<b>2,785,090</b>
2	Non-current Liabilities			
	(a) Deferred Tax Liabilities	4	-	-
3	Current Liabilities			
	(a) Short Term Borrowings	5	1,909,588	2,755,406
	(b) Trade Payables	6	885,080	481,334
	(c) Other Current Liabilities	7	302,653	485,455
	(d) Short Term Provision	8	-	40,000
			<b>3,097,321</b>	<b>3,762,195</b>
	<b>Total Liabilities</b>		<b>3,097,321</b>	<b>3,762,195</b>
	<b>Total Liabilities and Equity</b>		<b>5,646,029</b>	<b>6,547,285</b>
<b>II</b>	<b>ASSETS</b>			
1	Non-Current Assets			
	(a) Fixed Assets	9		
	(i) Tangible Assets		1,743,551	-
	(b) Other Non- Current Assets	10	-	54,866
	(c) Deferred Tax Assets	4	80,280	-
	<b>Total Non-Current Assets</b>		<b>1,823,831</b>	<b>54,866</b>
2	Current Assets			
	(a) Inventories	11	2,947,216	3,776,855
	(b) Trade Receivables	12	463,926	1,015,071
	(c) Cash and Cash Equivalents	13	308,257	607,962
	(d) Short-Term Loans and Advances	14	102,799	1,065,097
	(e) Other Current Assets	15	-	27,434
	<b>Total Current Assets</b>		<b>3,822,198</b>	<b>6,492,418</b>
	<b>Total Assets</b>		<b>5,646,029</b>	<b>6,547,285</b>

Accounting Policies 1

Notes to and forming part of the account 23-27

As per our report of even date attached

for Nitu Natani & Company

Chartered Accountant

FRN: 020001C

CA, Nitu Natani

Proprietor

M. No. : 416253

Date : 23/04/2016

Place : Kota

for and on behalf of the Board of Directors of  
Career Point Accessories Private Limited

Rahul Nawal

Director

DIN : 05243940

Rahul Nyati

Director

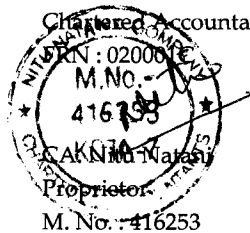
DIN : 05179184

**Career Point Accessories Private Limited**  
**Profit and Loss Statement for the Period Ended As on 31st March, 2016**  
**CIN : U21098RJ2013PTC041510**

(Amount in ₹)

Sr. No.	Particulars	Note No.	2015-16	2014-15
I	Revenue from Operations	16	11,379,777	14,008,297
II	Other Income	17	14,907	5,063
III	Total Revenue (I+II)		11,394,684	14,013,360
IV	<b>Expenses</b>			
	Cost of Material Purchase	18	6,901,566	6,220,694
	Change in Inventory	19	829,639	2,088,724
	Employee Benefits expense	20	2,931,036	3,414,939
	Finance Costs	21	104,072	470,459
	Depreciation	9	55,449	
	Other Expenses	22	887,593	1,044,293
	Total Expenses		11,709,355	13,239,109
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		(314,672)	774,251
VI	Extraordinary items		-	-
VII	Profit before tax after extraordinary items(V-VI)		(314,672)	774,251
VIII	Tax expense:			
	(1) Provision for Tax		-	240,000
	(2) Early Year Taxes		1,990	10,060
	(3) Deferred Tax Liability/ (Assets)		(80,280)	-
	Total Tax		(78,290)	250,060
IX	Profit/ (Loss) after tax for the period (VII - VIII)		(236,382)	524,191
X	Earnings Per Equity Share:			
	(1) Basic		(2.36)	5.24
	(2) Diluted		(2.36)	5.24

As per our report of even date attached  
for Nitu Natani & Company



Date : 23/04/2016  
Place : Kota

for and on behalf of the board of Directors  
Career Point Accessories Private Limited

*Rahul Nawal*  
Rahul Nawal  
Director  
DIN : 05243940

*Rahul Nyati*  
Rahul Nyati  
Director  
DIN : 05179184

**Career Point Accessories Private Limited**

**Cash Flow Statement**

CIN : U21098RJ2013PTC041510

(Amount in ₹)

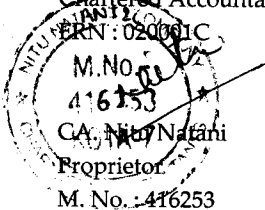
Particular	For the Period 2015-16	For the Period 2014-15
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before Tax & Extraordinary Items	(314,672)	774,251
Add/ (Less) :-		
Preliminary Expenses	82,301	27,434
Bad Debts written off	-	53,725
Interest Expenses	104,072	470,459
Depreciation	55,449	-
<b>Operating Profit before Working Capital Changes</b>	<b>(72,850)</b>	<b>1,325,868</b>
(Increase)/Decrease in Trade and Other Receivables	551,145	(689,521)
(Increase)/Decrease in Long Term Loans and Advances	-	-
(Increase)/Decrease in Short Term Loan & Advances	1,065,097	(960,302)
(Increase)/Decrease in Inventories	829,539	2,088,724
Increase/(Decrease) in Current & Non Current Liabilities	220,943	(1,256,820)
<b>Cash generated from Operations</b>	<b>2,593,975</b>	<b>507,950</b>
Direct taxes paid	144,789	173,960
<b>Net Cash flow from Operating Activities</b>	<b>2,449,186</b>	<b>333,990</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Investment Sold/ (Purchase)	-	5,100,000
Assets Sold/ (Purchase)	(1,799,000)	-
<b>Net Cash flow from / Used in Investing Activities</b>	<b>(1,799,000)</b>	<b>5,100,000</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Unsecured Loan taken/(paid)	(845,818)	(4,555,871)
Interest Expenses	(104,072)	(470,459)
<b>Net Cash flow from / Used in Financing Activities</b>	<b>(949,890)</b>	<b>(5,026,330)</b>
<b>Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)</b>	<b>(299,704)</b>	<b>407,660</b>
<b>Cash and Cash Equivalents at beginning of the period</b>	<b>607,962</b>	<b>200,302</b>
<b>Cash and Cash Equivalents at end of the period</b>	<b>308,257</b>	<b>607,962</b>

- Cash flow statement has been prepared under the indirect method as set out in the Accounting Standard (AS) 3 : "Cash Flow Statements" issued by the Institute of Chartered Accountants of India.
- Cash and cash equivalents represent bank balance.

As per our report of even date attached

for Nitu Natani & Company

Chartered Accountant



M. No. : 416253

Date : 23/04/2016

Place : Kota

for and on behalf of the board of Directors

Career Point Accessories Private Limited

*Rahul Nawal*  
Rahul Nawal

Director

DIN : 05243940

*Rahul Nyati*  
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Director

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