

Career Point Accessories Private Limited
INDAS Balance Sheet as at 31.03.2018

(In ₹)

Particulars	Note No.	Ind AS as at 31.03.2018	Ind AS as at 31.03.2017	Ind AS as at 01.04.2016
ASSETS				
(1) Non-current Assets				
(a) Property, plant and equipment	2	12,93,801	15,18,676	17,43,551
(b) Deferred Tax Assets(Net)	3	-	-	80,280
		12,93,801	15,18,676	18,23,831
(2) Current Assets				
(a) Inventories	4	-	74,11,173	29,47,216
(b) Financial Assets				
(i) Trade receivables	5	19,12,507	2,89,969	4,63,926
(ii) Cash and Cash Equivalents	6	1,52,774	72,024	3,08,258
(iii) Loans	7	-	-	-
(c) Current Tax Assets (Net)	8	-	-	1,02,799
(d) Other current Assets	9	9,025	61,789	-
		20,74,305	78,34,955	38,22,199
TOTAL ASSETS		33,68,106	93,53,631	56,46,030
EQUITY AND LIABILITIES				
EQUITY				
(a) Equity Share Capital	10	10,00,000	10,00,000	10,00,000
(b) Other Equity	11	22,19,876	17,49,222	15,48,708
		32,19,876	27,49,222	25,48,708
LIABILITIES				
(1) Non-current Liabilities				
(c) Deferred Tax Liabilities(Net)	12	8,130	31,128	-
		8,130	31,128	-
(2) Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	13	-	61,40,184	19,09,588
(ii) Trade payables	14	53,994	1,25,711	8,85,080
(iii) Other Financial liabilities	15	-	2,22,766	2,55,347
(b) Other Current Liabilities	16	-	44,020	47,306
(b) Provisions	17	15,000	30,000	-
(c) Current Tax Liabilities (Net)	18	71,106	10,600	-
		1,40,100	65,73,282	30,97,322
TOTAL EQUITY AND LIABILITIES		33,68,106	93,53,631	56,46,030

The accompanying notes 1 to 30 are an integral part of the Financial Statements.

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

Chartered Accountant



Nitu Natani

Proprietor

M. No. : 416253

Date: 24/04/2018

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
IND AS Profit and Loss Statement for the Period Ended As on 31.03.2018
CIN : U21098RJ2013PTC041510

(In ₹)

Sr. No.	Particulars	Note No.	For the period ended as on 31/03/2018	For the period ended as on 31/03/2017
I	Revenue from Operations	19	1,60,34,391	1,09,03,357
II	Other Income	20	2,110	44,700
III	Total Revenue (I+II)		1,60,36,501	1,09,48,057
IV	Expenses			
	Cost of Material Purchase	21	52,13,231	1,11,86,398
	Change in Inventory	22	74,11,173	(44,63,957)
	Employee Benefits expense	23	20,22,922	27,28,481
	Finance Costs	24	3,99,927	2,86,911
	Depreciation	2	2,24,875	224,875
	Other Expenses	25	2,60,011	5,62,827
	Total Expenses		1,55,32,140	1,05,25,535
V	Profit before Exceptional items and Tax (III-IV)		5,04,362	4,22,522
VI	Exceptional items		-	-
VII	Profit before tax after exceptional items(V-VI)		5,04,362	4,22,522
VIII	Tax expense:			
	(1) Provision for Tax		1,33,145	1,10,600
	(2) Early Year Taxes		(39,400)	-
	(3) MAT Credit		(52,472)	-
	(4) Deferred Tax Liability/ (Assets)		(7,565)	1,11,408
	Total Tax		33,708	2,22,008
IX	Profit/ (Loss) after tax for the period (VII - VIII)		4,70,654	2,00,514
	Other Comprehensive Income			
	A. Items that will not be reclassified to profit or loss		-	-
	B. Items that will be reclassified to profit or loss		-	-
	Total Other Comprehensive Income for the period		-	-
	Total Comprehensive Income for the period		4,70,654	2,00,514
X	Earnings Per Equity Share:			
	(1) Basic		4.71	2.01
	(2) Diluted		4.71	2.01

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

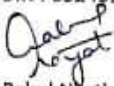


Nitu Natani
Proprietor
M. No. : 416253

Date: 24/04/2018
Place : Kota

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


Rahul Nawal
Director
DIN : 05243940


Rahul Nyati
Director
DIN : 05179184