

Career Point Accessories Private Limited
INDAS Balance Sheet as at 31.03.2019
CIN : U21098RJ2013PTC041510

(In ₹)

Particulars	Note No.	IND AS as at 31.03.2019	IND AS as at 31.03.2018
ASSETS			
(1) Non-current Assets			
(a) Property, plant and equipment	2	1,068,926	1,293,801
(b) Deferred Tax Assets(Net)	3	3,219	(8,130)
		1,072,145	1,285,671
(2) Current Assets			
(a) Inventories		-	-
(b) Financial Assets			
(i) Trade receivables	4	1,732,507	1,912,507
(ii) Cash and Cash Equivalents	5	175,144	152,774
(c) Current Tax Assets (Net)		-	-
(d) Other current Assets	6	17,395	9,025
		1,925,045	2,074,306
TOTAL ASSETS		2,997,190	3,359,977
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	7	1,000,000	1,000,000
(b) Other Equity	8	1,940,196	2,219,877
		2,940,196	3,219,877
LIABILITIES			
(1) Non-current Liabilities			
(a) Deferred Tax Liabilities(Net)	3	-	-
		-	-
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade payables	9		
- Micro & Small Enterprises		-	-
- Other than Micro & Small Enterprises		53,994	53,994
(iii) Other Financial liabilities	10	3,000	15,000
(b) Other Current Liabilities		-	-
(c) Provisions		-	-
(d) Current Tax Liabilities (Net)	11	-	71,106
		56,994	140,100
TOTAL EQUITY AND LIABILITIES		2,997,190	3,359,977

The accompanying notes 1 to 23 are an integral part of the Financials Statements.

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

Chartered Accountant

FRN : 028001C



M. No. : 416253

Date: 22/04/2019

Place : Kota

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


Pramod Maheshwari

Director

DIN : 00185711


Shilpa Maheshwari

Director

DIN : 08305104

Career Point Accessories Private Limited
IND AS Profit and Loss Statement for the Period Ended As on 31.03.2019
CIN : U21098RJ2013PTC041510

(In ₹)

Sr. No.	Particulars	Note No.	For the period ended as on 31.03.2019	For the period ended as on 31.03.2018
I	Revenue from Operations	12	-	16,034,391
II	Other Income	13	-	2,110
III	Total Revenue (I+II)		-	16,036,501
IV	Expenses			
	Cost of Material Purchase	14	-	5,213,231
	Change in Inventory	15	-	7,411,173
	Employee Benefits expense	16	-	2,022,922
	Finance Costs	17	-	399,927
	Depreciation	2	224,875	224,875
	Other Expenses	18	58,040	260,011
	Total Expenses		282,915	15,532,139
V	Profit before Exceptional items and Tax (III-IV)		(282,915)	504,362
VI	Exceptional items			
VII	Profit before tax after exceptional items(V-VI)		(282,915)	504,362
VIII	Tax expense:			
	(1) Provision for Tax		-	133,145
	(2) Early Year Taxes		8,114	(39,400)
	(3) MAT Credit		-	(52,472)
	(4) Deffered Tax Liability/ (Assets)		(11,349)	(7,565)
	Total Tax		(3,235)	33,708
IX	Profit/ (Loss) after tax for the period (VII - VIII)		(279,680)	470,654
	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		(279,680)	470,654
X	Earnings Per Equity Share:			
	(1) Basic		(2.80)	4.71
	(2) Diluted		(2.80)	4.71

As per our report of even date attached

for Nitu Natani & Company

Chartered Accountant

FRN No 020001C

416253

KOTA-7

Nitu Natani

Proprietor

M. No. : 416253

Date: 22/04/2019

Place : Kota

for and on behalf of the board of Directors

Career Point Accessories Private Limited

Pramod Maheshwari

Director

DIN : 00185711

Shilpa Maheshwari

Director

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Career Point Accessories Private Limited

Cash Flow Statement

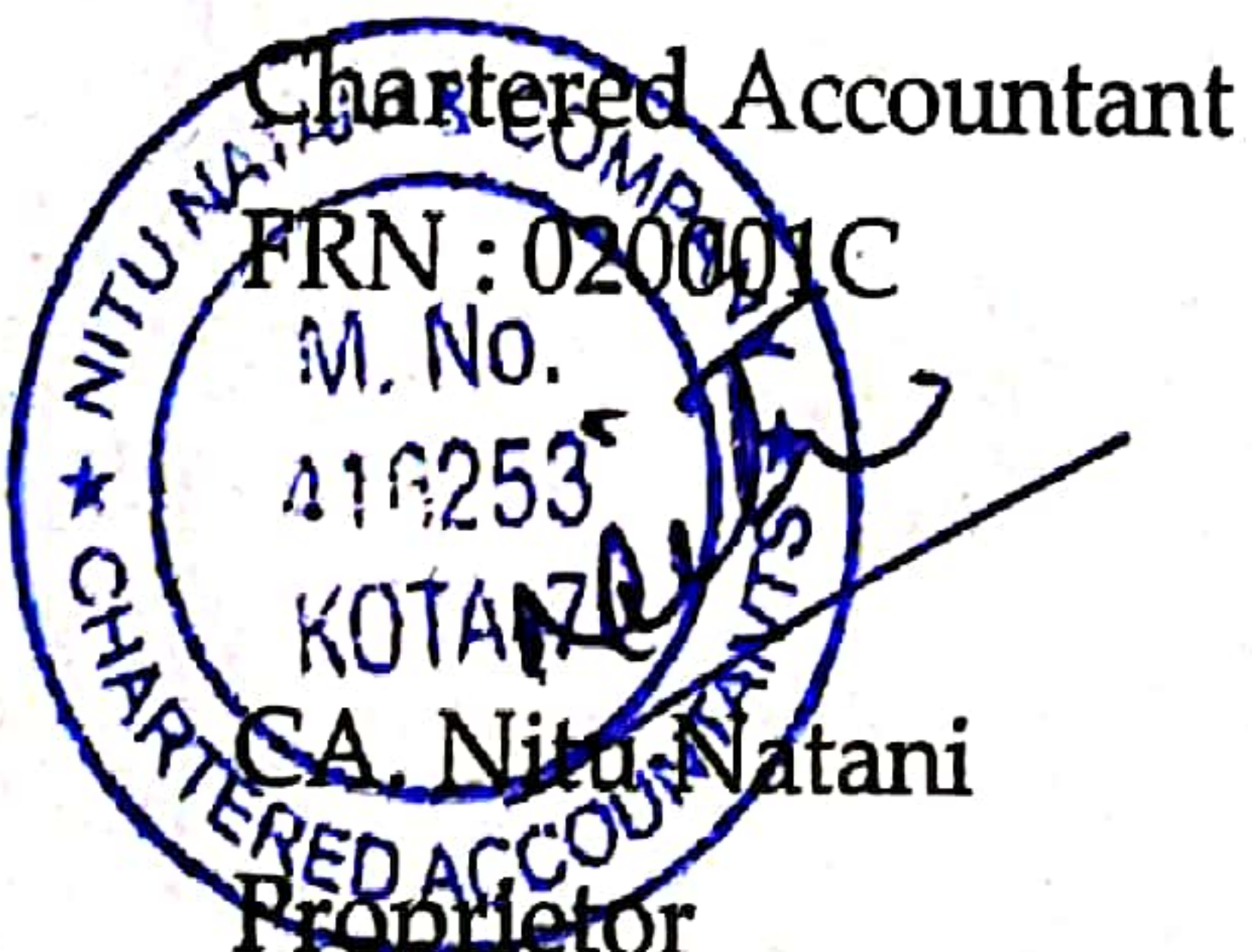
CIN : U21098RJ2013PTC041510

Particular	IND AS as at 31.03.2019	IND AS as at 31.03.2018
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	(282,915)	504,362
Add/ (Less) :-		
Bad Debts written off	-	-
Interest Expenses	-	399,927
Depreciation	224,875	224,875
Operating Profit before Working Capital Changes	(58,040)	1,129,164
(Increase)/Decrease in Trade and Other Receivables	180,001	(1,622,538)
(Increase)/Decrease in Long Term Loans and Advances	-	-
(Increase)/Decrease in Short Term Loan & Advances	(8,370)	52,764
(Increase)/Decrease in Inventories	-	7,411,173
Increase/(Decrease) in Trade Payables	-	(71,717)
Increase/(Decrease) in Current Liabilities	(12,000)	(281,786)
Cash generated from Operations	101,590	6,617,060
Direct taxes paid	79,220	(3,800)
Net Cash flow from Operating Activities	22,370	6,620,860
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investment Sold/ (Purchase)	-	-
Assets Sold/ (Purchase)	-	-
Net Cash flow from / Used in Investing Activities	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Unsecured Loan taken/(paid)	-	(6,140,184)
Interest Expenses	-	(399,927)
Net Cash flow from / Used in Financing Activities	-	(6,540,111)
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	22,370	80,749
Cash and Cash Equivalents at beginning of the period	152,774	72,024
Cash and Cash Equivalents at end of the period	175,144	152,774

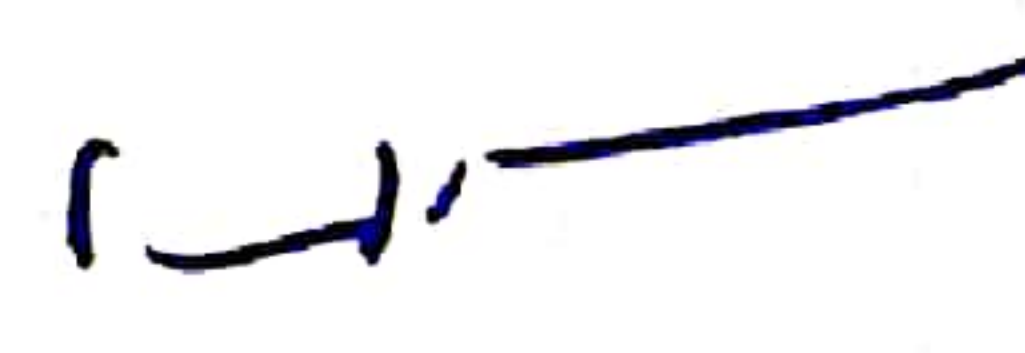
1. Statement of cash flows has been prepared under the indirect method as set out in the Ind AS 7 "Statement of Cash Flows" as specified in the Companies (Indian Accounting Standards) Rules, 2015.
2. Cash and cash equivalents represent bank balance.
3. Previous year's figures have been regrouped/reclassified wherever applicable

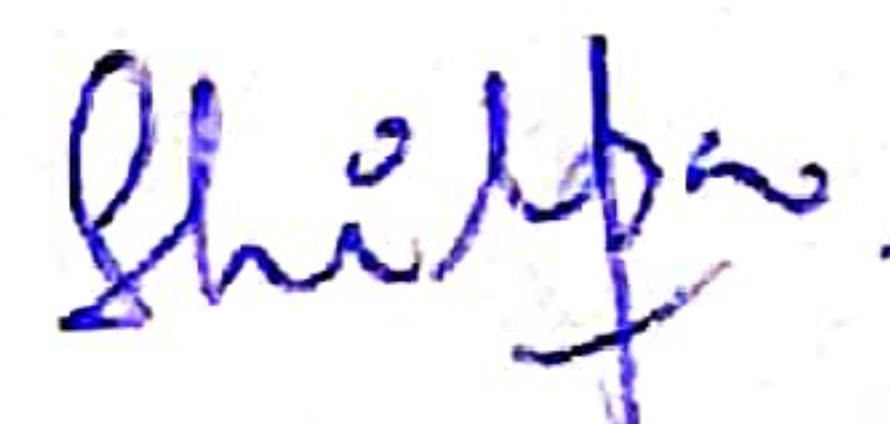
As per our report of even date attached
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