

Career Point Accessories Private Limited
INDAS Balance Sheet as at 31.03.2020
CIN : U21098RJ2013PTC041510

(Amount in ₹)

Particulars	Note No.	Ind AS as at 31.03.2020	As at 31.03.2019
ASSETS			
(1) Non-current Assets			
(a) Property, plant and equipment	2	843,434	1,068,926
(b) Deferred Tax Assets(Net)	3	30,340	3,219
		873,774	1,072,145
(2) Current Assets			
(a) Inventories		-	-
(b) Financial Assets			
(i) Trade receivables	4	438,672	1,732,507
(ii) Cash and Cash Equivalents	5	437,025	175,144
(iii) Loans	6	1,303,485	-
(c) Current Tax Assets (Net)		-	-
(d) Other current Assets	7	25,832	17,395
		2,205,014	1,925,045
TOTAL ASSETS		3,078,788	2,997,190
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	8	1,000,000	1,000,000
(b) Other Equity	9	1,901,288	1,940,196
		2,901,288	2,940,196
LIABILITIES			
(1) Non-current Liabilities			
(a) Deferred Tax Liabilities(Net)	3	-	-
		-	-
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade payables	10	-	53,994
(iii) Other Financial liabilities	11	3,000	3,000
(b) Other Current Liabilities		-	-
(c) Provisions	12	174,500	-
(d) Current Tax Liabilities (Net)	13	-	-
		177,500	56,994
TOTAL EQUITY AND LIABILITIES		3,078,788	2,997,190

The accompanying notes 1 to 24 are an integral part of the Financials Statements.

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

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



Chartered Accountant

M. No. FR 020001C

416253

KOTA-7

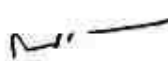
CA. Nitu Natani

Proprietor

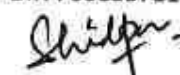
M. No. : 416253

Date: 29.05.2020

Place : Kota


 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 31.03.2020
CIN : U21098RJ2013PTC041510

(Amount in ₹)

Sr. No.	Particulars	Note No.	For the period ended as on 31/03/2020	For the period ended as on 31/03/2019
I	Revenue from Operations	14	243,991	-
II	Other Income	15	114,984	-
III	Total Revenue (I+II)		358,975	-
IV	Expenses			
	Cost of Material Purchase		174,500	-
	Change in Inventory		-	-
	Employee Benefits expense		-	-
	Finance Costs		-	-
	Depreciation	2	225,492	224,875
	Other Expenses	16	25,012	58,040
	Total Expenses		425,004	282,915
V	Profit before Exceptional Items and Tax (III-IV)		(66,029)	(282,915)
VI	Exceptional Items		-	-
VII	Profit before tax after exceptional items(V-VI)		(66,029)	(282,915)
VIII	Tax expense:			
	(1) Provision for Tax		-	-
	(2) Early Year Taxes		-	8,114
	(3) MAT Credit		-	-
	(4) Deffered Tax Liability/ (Assets)		(27,121)	(11,349)
	Total Tax		(27,121)	(3,235)
IX	Profit/ (Loss) after tax for the period (VII - VIII)		(38,908)	(279,680)
	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		(38,908)	(279,680)
X	Earnings Per Equity Share:			
	(1) Basic		(0.39)	(2.80)
	(2) Diluted		(0.39)	(2.80)

As per our report of even date attached

for Nitu Natani & Company
 Chartered Accountant



Nitu Natani
 Proprietor
 M. No. : 416253

Date: 29.05.2020
 Place : Kota

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

[Signature]
 Pramod Maheshwari
 Director
 DIN : 00185711

[Signature]
 Shilpa Maheshwari
 Director
 DIN : 08305104

Career Point Accessories Private Limited

Cash Flow Statement

CIN : U21098RJ2013PTC041510

(Amount in ₹)

Particular	For the period ended as on 31/03/2020	For the period ended as on 31/03/2019
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	(66,029)	(282,915)
Add/ (Less) :-		
Depreciation	225,492	224,875
Operating Profit before Working Capital Changes	159,463	(58,040)
(Increase)/Decrease in Trade and Other Receivables	1,293,835	180,000
(Increase)/Decrease in Long Term Loans and Advances	-	-
(Increase)/Decrease in Short Term Loan & Advances	(1,303,485)	(8,370)
(Increase)/Decrease in Other current assets	3,062	-
Increase/(Decrease) in Trade Payables	(53,994)	-
Increase/(Decrease) in Current Liabilities	174,500	(12,000)
Cash generated from Operations	273,380	101,590
Direct taxes paid	11,499	79,220
Net Cash flow from Operating Activities	261,881	22,370
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)	-	-
Interest Expenses	-	-
Net Cash flow from / Used in Financing Activities	-	-
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	261,881	22,370
Cash and Cash Equivalents at beginning of the period	175,144	152,774
Cash and Cash Equivalents at end of the period	437,025	175,144

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

for Nitu Natani & Company

Chartered Accountants

FRN : 020001C



CA. Nitu Natani

Proprietor

M. No. : 416253

Date: 29.05.2020

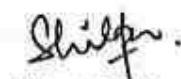
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for and on behalf of the board of Directors
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Pramod Maheshwari

Director

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