

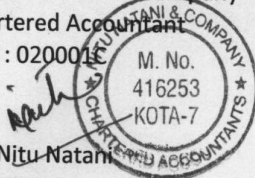
Career Point Accessories Private Limited
IND AS Profit and Loss Statement for the Period Ended As on 31.03.2021
CIN : U21098RJ2013PTC041510

(Amount in ₹)

Sr. No.	Particulars	Note No.	For the period ended as on 31/03/2021	For the period ended as on 31/03/2020
I	Revenue from Operations	14	6,663	2,43,991
II	Other Income	15	3,09,019	1,14,984
III	Total Revenue (I+II)		3,15,682	3,58,975
IV	Expenses			
	Cost of Material Purchase		4,797	1,74,500
	Change in Inventory		-	-
	Employee Benefits expense		-	-
	Finance Costs		-	-
	Depreciation	2	2,24,547	2,25,492
	Other Expenses	16	30,822	25,012
	Total Expenses		2,60,166	4,25,004
V	Profit before Exceptional items and Tax (III-IV)		55,516	(66,029)
VI	Exceptional items		-	-
VII	Profit before tax after exceptional items(V-VI)		55,516	(66,029)
VIII	Tax expense:			
	(1) Provision for Tax		-	-
	(2) Early Year Taxes		15,433	-
	(3) MAT Credit		-	-
	(4) Deffered Tax Liability/ (Assets)		(16,155)	(27,121)
	Total Tax		(722)	(27,121)
IX	Profit/ (Loss) after tax for the period (VII - VIII)		56,238	(38,908)
	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		56,238	(38,908)
X	Earnings Per Equity Share:			
	(1) Basic		0.56	(0.39)
	(2) Diluted		0.56	(0.39)

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

Chartered Accountant
 FRN : 0200015



CA. Nitu Natani
 Proprietor
 M. No. : 416253

Date: 17.06.2021
 Place : Kota

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

Pramod Maheshwari
 Pramod Maheshwari
 Director
 DIN : 00185711

Shilpa Maheshwari
 Shilpa Maheshwari
 Director
 DIN : 08305104

Career Point Accessories Private Limited

INDAS Balance Sheet as at 31.03.2021

CIN : U21098RJ2013PTC041510

(Amount in ₹)

Particulars	Note No.	Ind AS as at 31.03.2021	Ind AS as at 31.03.2020
ASSETS			
(1) Non-current Assets			
(a) Property, plant and equipment	2	6,18,887	8,43,434
(b) Deferred Tax Assets(Net)	3	31,062	30,340
		6,49,949	8,73,774
(2) Current Assets			
(a) Inventories		-	-
(b) Financial Assets			
(i) Trade receivables	4	-	4,38,672
(ii) Cash and Cash Equivalents	5	1,97,257	4,37,025
(iii) Loans	6	20,92,309	13,03,485
(c) Current Tax Assets (Net)		-	-
(d) Other current Assets	7	21,011	25,832
		23,10,577	22,05,014
TOTAL ASSETS		29,60,526	30,78,788
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	8	10,00,000	10,00,000
(b) Other Equity	9	19,57,526	19,01,288
		29,57,526	29,01,288
LIABILITIES			
(1) Non-current Liabilities			
(a) Deferred Tax Liabilities(Net)	3	-	-
		-	-
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade payables	10	-	-
(iii) Other Financial liabilities	11	3,000	3,000
(b) Other Current Liabilities		-	-
(c) Provisions	12	-	1,74,500
(d) Current Tax Liabilites (Net)	13	-	-
		3,000	1,77,500
TOTAL EQUITY AND LIABILITIES		29,60,526	30,78,788

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

Chartered Accountant

FRN : 0200010



CA. Nitu Natani

Proprietor

M. No. : 416253

Date: 17.06.2021

Place : Kota

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

Pramod Maheshwari
Pramod Maheshwari

Director

DIN : 00185711

Shilpa Maheshwari
Shilpa Maheshwari

Director

DIN : 08305104

Career Point Accessories Private Limited

Cash Flow Statement

CIN : U21098RJ2013PTC041510

(Amount in ₹)

Particular	For the period ended as on 31/03/2021	For the period ended as on 31/03/2020
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	55,516	(66,029)
Add/ (Less) :-		
Depreciation	2,24,547	2,25,492
Operating Profit before Working Capital Changes	2,80,063	1,59,463
(Increase)/Decrease in Trade and Other Receivables	4,38,672	12,93,835
(Increase)/Decrease in Long Term Loans and Advances	-	-
(Increase)/Decrease in Short Term Loan & Advances	(7,88,824)	(13,03,485)
(Increase)/Decrease in Other current assets	4,821	3,062
Increase/(Decrease) in Trade Payables	-	(53,994)
Increase/(Decrease) in Current Liabilities	(1,74,500)	1,74,500
Cash generated from Operations	(2,39,768)	2,73,381
Direct taxes paid	-	11,499
Net Cash flow from Operating Activities	(2,39,768)	2,61,882
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)	(2,39,768)	2,61,882
Cash and Cash Equivalents at beginning of the period	4,37,025	1,75,143
Cash and Cash Equivalents at end of the period	1,97,257	4,37,025

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 Accountant

FRN : 020001C

CA. Nitu Natani

Proprietor

M. No. : 416253



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

Pramod Maheshwari
Pramod Maheshwari
Director

DIN : 00185711

Shilpa Maheshwari
Shilpa Maheshwari
Director

DIN : 08305104

Date: 17.06.2021

Place : Kota