

Career Point Accessories Private Limited

INDAS Balance Sheet as at 31.03.2022

CIN : U21098RJ2013PTC041510

(Amount in Lakh)

Particulars	Note No.	Ind AS as at 31.03.2022	Ind AS as at 31.03.2021
ASSETS			
(1) Non-current Assets			
(a) Property, plant and equipment	2	3.94	6.19
(b) Deferred Tax Assets(Net)	3	0.59	0.31
		4.53	6.50
(2) Current Assets			
(a) Inventories			
(b) Financial Assets			
(i) Trade receivables	4		
(ii) Cash and Cash Equivalents	5	2.52	1.97
(iii) Loans	6	22.67	20.93
(c) Current Tax Assets (Net)			
(d) Other current Assets	7	0.29	0.21
		25.48	23.11
TOTAL ASSETS		30.01	29.61
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	8	10.00	10.00
(b) Other Equity	9	19.70	19.58
		29.70	29.58
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	0.12	0.03
(b) Other Current Liabilities			
(c) Provisions	12		
(d) Current Tax Liabilities (Net)	13	0.19	-
		0.31	0.03
TOTAL EQUITY AND LIABILITIES		30.01	29.61

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 : 020001C

CA. Nitu Natani
Proprietor

M. No. : 416253

Date: 07.05.2022

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
IND AS Profit and Loss Statement for the Period Ended As on 31.03.2022
CIN : U21098RJ2013PTC041510

(Amount in Lakh)

Sr. No.	Particulars	Note No.	For the period ended as on 31.03.2022	For the period ended as on 31.03.2021
I	Revenue from Operations	14	2.10	0.07
II	Other Income	15	1.98	3.09
III	Total Revenue (I+II)		4.08	3.16
IV	Expenses			
	Cost of Material Purchase	16	1.18	0.05
	Change in Inventory			
	Employee Benefits expense	17	0.40	
	Finance Costs			
	Depreciation	2	2.25	2.25
	Other Expenses	18	0.21	0.31
	Total Expenses		4.04	2.61
V	Profit before Exceptional items and Tax (III-IV)		0.04	0.55
VI	Exceptional items			
VII	Profit before tax after exceptional items(V-VI)		0.04	0.55
VIII	Tax expense:			
	(1) Provision for Tax		0.19	
	(2) Early Period Taxes			0.15
	(3) MAT Credit			
	(4) Deffered Tax Liability/ (Assets)		(0.28)	(0.16)
	Total Tax		(0.09)	(0.01)
IX	Profit/ (Loss) after tax for the period (VII - VIII)		0.13	0.56
	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		0.13	0.56
X	Earnings Per Equity Share:			
	(1) Basic		0.13	0.56
	(2) Diluted		0.13	0.56

As per our report of even date attached
for Nitu Natani & Company
Chartered Accountant
FRN : 0200016

Nitu Natani
CA. Nitu Natani
Proprietor
M. No. : 416253

Date: 07.05.2022
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 Lakh)

Particular	For the period ended as on 31.03.2022	For the period ended as on 31.03.2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	0.04	0.56
Add/ (Less) :-		
Interest Expenses	(1.94)	(1.30)
Depreciation	2.25	2.25
Operating Profit before Working Capital Changes	0.35	1.51
(Increase)/Decrease in Trade and Other Receivables		4.39
(Increase)/Decrease in Long Term Loans and Advances		
(Increase)/Decrease in Short Term Loan & Advances	-	-
(Increase)/Decrease in Other current assets	(0.08)	0.05
Increase/(Decrease) in Trade Payables		
Increase/(Decrease) in Current Liabilities	0.09	(1.75)
Cash generated from Operations	0.36	4.20
Direct taxes paid		
Net Cash flow from Operating Activities	0.36	4.20
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)	(1.75)	(7.89)
Interest Income	1.94	1.30
Net Cash flow from / Used in Financing Activities	0.19	(6.59)
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	0.55	(2.39)
Cash and Cash Equivalents at beginning of the period	1.97	4.37
Cash and Cash Equivalents at end of the period	2.52	1.97

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 Period's figures have been regrouped/reclassified wherever applicable

As per our report of even date attached

for Nitu Natani & Company

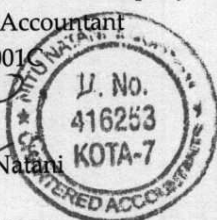
Chartered Accountant

FRN : 020001

CA. Nitu Natani

Proprietor

M. No. : 416253



Date: 07.05.2022

Place : Kota

for and on behalf of the board of Directors

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