

Career Point Infra Limited
INDAS Balance Sheet as at 31.03.2022
CIN : U45201PB2007PLC050992

(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	0.03	0.07
(b) Capital work-in-progress	2	56.91	32.82
(c) Investment Property	3	6,521.77	4,539.31
(d) Financial Assets			
(i) Investments	4	1,149.30	1,149.30
(ii) Loans	5	3,100.00	3,724.26
(iii) Other financial assets	6	53.70	53.70
(e) Deferred tax assets (Net)	7	22.00	113.95
(f) Other non-current assets	7	22.00	113.95
		10,903.71	9,613.41
(2) Current Assets			
(a) Financial Assets			
(i) Trade receivables	8	1,719.33	3,641.44
(ii) Cash and Cash Equivalents	9	347.04	4.54
(iii) Loans	10	2,774.86	1,429.96
(iv) Other Financial Assets	11	-	-
(b) Current Tax Assets (Net)	12	47.80	-
(c) Other current Assets	13	9.50	-
		4,898.53	5,075.94
		15,802.24	14,689.35
TOTAL ASSETS			
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	14	397.90	397.90
(b) Other Equity	15	14,640.50	14,199.28
		15,038.40	14,597.18
LIABILITIES			
(2) Non-current Liabilities			
(a) Deferred Tax Liabilities (Net)	16	106.31	90.30
		106.31	90.30
(3) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	17	632.62	-
(ii) Trade payables			
- Micro & Small Enterprises			
- Other than Micro & Small Enterprises			
(i) Other Financial liabilities	18	3.36	1.87
(b) Other Current Liabilities	19	21.55	-
(c) Provisions	20	-	-
(d) Current Tax Liabilities (Net)	20	-	-
		657.53	1.87
		15,802.24	14,689.35
TOTAL EQUITY AND LIABILITIES			

The accompanying notes 1 to 36 are an integral part of the Financials Statements.

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

Chartered Accountant
FRN : 020004C

CA. Nitu Natani
Proprietor
M. No. : 416253

Date: 20.05.2022
Place : Kota

for and on behalf of the Board of Directors of
Career Point Infra Limited

Om Prakash Maheshwari
Director
DIN : 00185677

Nawal Kishore Maheshwari
Director

Career Point Infra Limited
Profit and Loss Statement for the Period Ended As on 31.03.2022
CIN : U45201PB2007PLC050992

(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	21	15.00	15.00
II	Other Income	22	521.84	639.95
III	Total Revenue (I+II)		536.84	654.95
IV	Expenses			
	Employee Benefits expense	23	13.62	13.08
	Finance Costs	24	8.83	-
	Depreciation and Amortization Expense	2	43.53	29.33
	Other Expenses	25	13.62	1,896.77
	Total Expenses		79.60	1,939.18
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		457.24	-1,284.23
VI	Extraordinary items			
VII	Profit before tax after extraordinary items(V-VI)		457.24	-1,284.23
VIII	Tax expense:			
	(1) Provision for Corporate Tax			
	(2) Earlier year Corporate Tax			9.48
	(3) MAT Credit Entitlement			
	(4) Deferred Tax		16.01	-2.94
	Total Tax		16.01	6.54
IX	Profit/ (Loss) after tax for the period (VII - VIII)		441.23	-1,290.77
	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		441.23	-1,290.77
X	Earnings Per Equity Share:			
	EPS		11.09	-32.44
	Diluted EPS		11.09	-32.44

As per our report of even date attached
for Nitu Natani & Company
Chartered Accountant
FRN : 020001C

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



for and on behalf of the Board of Directors of
Career Point Infra Limited

Om Prakash Maheshwari
Om Prakash Maheshwari
Director
DIN : 00185677

Nawal Kishore Maheshwari
Nawal Kishore Maheshwari
Director

Date: 20.05.2022

Career Point Infra Limited

Cash Flow Statement

CIN : U45201PB2007PLC050992

(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	457.24	-1,284.23
Adjustments for :		
Bad-debts write off	-	1,883.84
Gain from sale of Investment	-	-13.87
Gain from sale of Fixed Assets	-61.71	
Depreciation	43.53	29.33
Interest Income	-457.42	-623.47
Interest Payment	8.83	
Operating Profit before Working Capital Changes	-9.53	-8.40
(Increase)/Decrease in Trade and Other Receivables	233.11	-20.38
(Increase)/Decrease in Other non current assets	91.95	-
(Increase)/Decrease in Other Current assets	-57.30	58.91
Increase/(Decrease) in Current & Non Current financial Liabilities	-	-
Increase/(Decrease) in Current & Non Current Liabilities	23.04	-13.00
Cash generated from Operations	281.27	17.13
Direct taxes paid (net)		-121.96
Net Cash flow from Operating Activities	281.27	-104.83
B. CASH FLOW FROM INVESTING ACTIVITIES		
Assets Sold	133.79	19.63
Assets Purchased	-102.20	-29.39
Gain from sale of Land / Plot / Flat	61.71	13.87
Property under Work In Progress	-24.09	-32.82
Investment Purchase	-	-
Investment Sale	-	-
Net Cash flow from / Used in Investing Activities	69.21	-28.71
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Expenses	-8.83	-
Interest Income	457.42	623.47
Dividend Paid	-	-181.93
Dividend Tax Paid	-	-
Long Term Loans & Advances (Assets)	624.26	-84.26
Short Term Loans & Advances (Assets)	-1,713.45	-221.26
Unsecured Loan taken/ (paid)	632.62	
Net Cash flow from / Used in Financing Activities	-7.98	136.02
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	342.50	2.49
Cash and Cash Equivalents at beginning of the period	4.54	2.04
Cash and Cash Equivalents at end of the period	347.04	4.54

- Cash flow statement has been prepared under the indirect method as set out in the Accounting Standard (AS) 3 : "Cash Flow Statements" issued by the Institute of Chartered Accountants of India.
- Cash and cash equivalents represent bank balance.

As per our report of even date attached

for Nitu Natani & Company

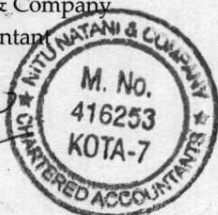
Chartered Accountant

FRN : 020001E

CA. Nitu Natani

Proprietor

M. No. : 416253



for and on behalf of the board of Directors

Career Point Infra Limited

Om Prakash Maheshwari

Director

DIN : 00185677

Nawal Kishore Maheshwari

Director

Kota

Date: 20.05.2022