

Career Point Infra Limited
INDAS Balance Sheet as at 31.03.2021

CIN : U45201PB2007PLC050992

(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	6,824	58,529
(b) Capital work-in-progress	2	32,82,447	-
(c) Investment Property	3	45,39,30,578	45,58,36,314
(d) Financial Assets			
(i) Investments	4	11,49,30,000	11,49,30,000
(ii) Loans	5	37,24,25,958	36,39,99,651
(iii) Other financial assets	6	53,70,000	53,70,000
(e) Deferred tax assets(Net)		-	-
(f) Other non-current assets	7	1,13,95,211	1,08,00,968
		96,13,41,018	95,09,95,462
(2) Current Assets			
(a) Financial Assets			
(i) Trade receivables	8	36,41,43,983	36,78,67,950
(ii) Cash and Cash Equivalents	9	4,53,728	2,04,268
(iii) Loans	10	14,29,96,048	30,34,93,247
		50,75,93,759	67,15,65,465
TOTAL ASSETS		1,46,89,34,778	1,62,25,60,927
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	11	3,97,90,000	3,97,90,000
(b) Other Equity	12	1,41,99,27,650	1,56,71,97,623
		1,45,97,17,650	1,60,69,87,623
LIABILITIES			
(2) Non-current Liabilities			
(a) Deferred Tax Liabilities (Net)	13	90,30,413	93,24,247
		90,30,413	93,24,247
(3) Current Liabilities			
(a) Financial Liabilities			
(i) Other Financial liabilities	14	1,86,715	24,76,949
(b) Other Current Liabilities	15	-	13,00,000
(c) Current Tax Liabilities (Net)	16	-	24,72,108
		1,86,715	62,49,057
TOTAL EQUITY AND LIABILITIES		1,46,89,34,778	1,62,25,60,927

The accompanying notes 1 to 32 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: 17/06/2021

Place : Kota

for and on behalf of the Board of Directors of

Career Point Infra Limited

Om Prakash Maheshwari

Director

DIN : 00185677

Pramod Maheshwari

Director

DIN : 00185711

Career Point Infra Limited
Profit and Loss Statement for the Period Ended As on 31.03.2021
CIN : U45201PB2007PLC050992

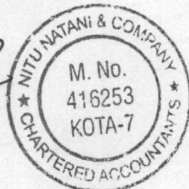
(Amount in ₹)

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	17	15,00,000	15,00,000
II	Other Income	18	6,39,95,374	7,54,94,222
III	Total Revenue (I+II)		6,54,95,374	7,69,94,222
IV	Expenses			
	Employee Benefits expense	19	13,08,336	18,04,520
	Finance Costs	20	-	-
	Depreciation and Amortization Expense	2	29,33,063	29,38,535
	Other Expenses	21	18,96,76,969	3,01,521
	Total Expenses		19,39,18,368	50,44,576
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		(12,84,22,994)	7,19,49,646
VI	Extraordinary items		-	-
VII	Profit before tax after extraordinary items(V-VI)		(12,84,22,994)	7,19,49,646
VIII	Tax expense:			
	(1) Provision for Corporate Tax		-	1,82,45,000
	(2) Earlier year Corporate Tax		9,47,874	50,49,455
	(3) MAT Credit Entitlement		-	-
	(4) Deferred Tax		(2,93,834)	7,69,866
	Total Tax		6,54,040	2,40,64,321
IX	Profit/ (Loss) after tax for the period (VII - VIII)		(12,90,77,034)	4,78,85,325
	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		(12,90,77,034)	4,78,85,325
X	Earnings Per Equity Share:			
	EPS		(32.44)	12.03
	Diluted EPS		(32.44)	12.03

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 of
Career Point Infra Limited

Om Prakash Maheshwari
Director
DIN : 00185677

Pramod Maheshwari
Director

Date: 17/06/2021

Career Point Infra Limited
Cash Flow Statement
CIN : U45201PB2007PLC050992

(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	(12,84,22,994)	7,19,49,646
Adjustments for :		
Bad-debts write off	18,83,84,346	-
Gain from sale of Investment	-	-
Gain from sale of Fixed Assets	(13,87,000)	(1,52,56,959)
Depreciation	29,33,063	29,38,535
Interest Income	(6,23,46,609)	(6,00,35,963)
Interest Payment	-	-
Operating Profit before Working Capital Changes	(8,39,194)	(4,04,741)
(Increase)/Decrease in Trade and Other Receivables	(20,37,500)	1,84,50,000
(Increase)/Decrease in Long Term Loans and Advances	(84,26,307)	(70,86,911)
(Increase)/Decrease in Short Term Loan & Advances	(2,21,25,690)	(38,86,310)
(Increase)/Decrease in Other non current assets	81,81,375	50,00,000
(Increase)/Decrease in Other financial assets	(22,90,234)	-
Increase/(Decrease) in Current & Non Current Liabilities	(13,00,000)	12,90,196
Cash generated from Operations	(2,88,37,550)	1,33,62,234
Direct taxes paid (net)	(1,21,95,591)	(1,07,30,287)
Net Cash flow from Operating Activities	(4,10,33,141)	26,31,947
B. CASH FLOW FROM INVESTING ACTIVITIES		
Assets Sold	19,63,000	2,20,00,191
Assets Purchased	(29,38,622)	(3,60,65,409)
Gain from sale of Land/Plot/Flat	13,87,000	1,52,56,959
Property under Work In Progress	(32,82,447)	-
Investment Purchase	-	-
Investment Sale	-	-
Net Cash flow from / Used in Investing Activities	(28,71,069)	11,91,741
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Expenses	-	-
Interest Income	6,23,46,609	6,00,35,963
Dividend Paid	(1,81,92,939)	(5,44,92,405)
Dividend Tax Paid	-	(1,12,01,073)
Secured Loan taken/ (paid)	-	-
Net Cash flow from / Used in Financing Activities	4,41,53,670	(56,57,515)
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	2,49,460	(18,33,827)
Cash and Cash Equivalents at beginning of the period	2,04,268	20,38,095
Cash and Cash Equivalents at end of the period	4,53,728	2,04,268

- 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 : 020001C

CA. Nitu Natani
Proprietor
M. No. : 416253

Kota

Date: 17/06/2021



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

Om Prakash Maheshwari
Director
DIN : 00185677

Pramod Maheshwari
Director
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