

Career Point Accessories Private Limited

INDAS Balance Sheet as at 31.03.2023

CIN : U21098RJ2013PTC041510

₹ in Lakh

Particulars	Note No.	Ind AS as at 31.03.2023	Ind AS as at 31.03.2022
ASSETS			
(1) Non-current Assets			
(a) Property, plant and equipment	2	1.70	3.94
(b) Deferred Tax Assets(Net)	3	0.92	0.59
		2.62	4.53
(2) Current Assets			
(a) Inventories		-	-
(b) Financial Assets			
(i) Trade receivables	4	1.70	-
(ii) Cash and Cash Equivalents	5	0.62	2.52
(iii) Loans	6	25.87	22.67
(c) Current Tax Assets (Net)		-	-
(d) Other current Assets	7	25.50	0.29
		53.69	25.48
TOTAL ASSETS		56.31	30.01
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	8	10.00	10.00
(b) Other Equity	9	38.93	19.70
		48.93	29.70
LIABILITIES			
(1) Non-current Liabilities			
(a) Deferred Tax Liabilities(Net)		-	-
		-	-
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade payables		-	-
(iii) Other Financial liabilities	10	0.66	0.12
(b) Other Current Liabilities		-	-
(c) Provisions		-	-
(d) Current Tax Liabilites (Net)	11	6.72	0.19
		7.38	0.31
TOTAL EQUITY AND LIABILITIES		56.31	30.01

The accompanying notes 1 to 23 are an integral part of the Financials Statements.

As per our report of even date attached
for Lokesh Maheshwari & Associates
Chartered Accountant
FRN : 020075C

Deepchand Nagar
CA. Deepchand Nagar
Partner
M. No. : 463940



Date: 06.05.2023
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 31.03.2023
CIN : U21098RJ2013PTC041510

₹ in Lakh

Sr. No.	Particulars	Note No.	For the period ended as on 31.03.2023	For the period ended as on 31.03.2022
I	Revenue from Operations	12	332.80	2.10
II	Other Income	13	6.17	1.98
III	Total Revenue (I+II)		338.97	4.08
IV	Expenses			
	Cost of Material Purchase	14	238.49	1.18
	Change in Inventory		-	-
	Employee Benefits expense	15	1.87	0.40
	Finance Costs		-	-
	Depreciation	2	2.25	2.25
	Other Expenses	16	70.66	0.21
	Total Expenses		313.27	4.04
V	Profit before Exceptional items and Tax (III-IV)		25.70	0.04
VI	Exceptional items		-	-
VII	Profit before tax after exceptional items(V-VI)		25.70	0.04
VIII	Tax expense:			
	(1) Provision for Tax		6.70	0.19
	(2) Early Period Taxes		0.10	-
	(3) MAT Credit		-	-
	(4) Deferred Tax Liability/ (Assets)		(0.33)	(0.28)
	Total Tax		6.47	(0.09)
IX	Profit/ (Loss) after tax for the period (VII - VIII)		19.23	0.13
	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		19.23	0.13
X	Earnings Per Equity Share:			
	(1) Basic		19.23	0.13
	(2) Diluted		19.23	0.13

As per our report of even date attached for Lokesh Maheshwari & Associates Chartered Accountant
FRN : 020075C

Deepchand Nagar

CA. Deepchand Nagar
Partner
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for and on behalf of the board of Directors
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Director

DIN : 00185711

Shilpa Maheshwari
Director
DIN : 08305104

Career Point Accessories Private Limited

Cash Flow Statement

CIN : U21098RJ2013PTC041510

₹ in Lakh

Particular	For the period ended as on 31.03.2023	For the period ended as on 31.03.2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	25.70	0.04
Add/ (Less) :-		
Interest Expenses	-	-
Depreciation	2.25	2.25
Operating Profit before Working Capital Changes	27.95	2.29
(Increase)/Decrease in Trade and Other Receivables	(1.70)	-
(Increase)/Decrease in Long Term Loans and Advances	-	-
(Increase)/Decrease in Short Term Loan & Advances	(3.20)	(1.76)
(Increase)/Decrease in Other current assets	(25.20)	(0.08)
Increase/(Decrease) in Trade Payables	-	-
Increase/(Decrease) in Current Liabilities	0.53	0.10
Cash generated from Operations	(1.62)	0.55
Direct taxes paid	0.28	-
Net Cash flow from Operating Activities	(1.90)	0.55
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 Income	-	-
Net Cash flow from / Used in Financing Activities	-	-
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	(1.90)	0.55
Cash and Cash Equivalents at beginning of the period	2.52	1.97
Cash and Cash Equivalents at end of the period	0.62	2.52

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 Lokesh Maheshwari & Associates
Chartered Accountant
FRN : 020075C

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