

Career Point Infra Limited
INDAS Balance Sheet as at 31.03.2023
CIN : U45201PB2007PLC050992

(₹ 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	0.02	0.03
(b) Capital work-in-progress	2	-	56.91
(c) Investment Property	3	6,692.91	6,521.77
(d) Financial Assets			
(i) Investments	4	1,149.30	1,149.30
(ii) Loans	5	2,500.00	3,100.00
(iii) Other financial assets	6	18.70	53.70
(e) Deferred tax assets (Net)			
(f) Other non-current assets	7	22.00	22.00
		10,382.93	10,903.71
(2) Current Assets			
(a) Financial Assets			
(i) Trade receivables	8	1,039.60	1,719.33
(ii) Cash and Cash Equivalents	9	76.31	347.04
(iii) Loans	10	3,777.94	2,774.86
(iv) Other Financial Assets	11	-	-
(b) Current Tax Assets (Net)	12	61.39	47.80
(c) Other current Assets	13	-	9.50
		4,955.24	4,898.53
TOTAL ASSETS		15,338.17	15,802.24
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	14	397.90	397.90
(b) Other Equity	15	14,789.45	14,640.50
		15,187.35	15,038.40
LIABILITIES			
(2) Non-current Liabilities			
(a) Deferred Tax Liabilities (Net)	16	131.06	106.31
		131.06	106.31
(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	19.76	3.36
(b) Other Current Liabilities	19	-	21.55
(c) Provisions		-	-
(d) Current Tax Liabilities (Net)	20	-	-
		19.76	657.53
TOTAL EQUITY AND LIABILITIES		15,338.17	15,802.24

The accompanying notes 1 to 35 are an integral part of the Financials Statements.

As per our report of even date attached
for Birla and Associates

Chartered Accountant
FRN: 019911C



CA Dipesh Birla
Proprietor
M. No. : 417444

Date: 19.05.2023
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
DIN : 00185762

Career Point Infra Limited
Profit and Loss Statement for the Period Ended As on 31.03.2023
CIN : U45201PB2007PLC050992

(₹ 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	21	19.00	15.00
II	Other Income	22	624.67	521.84
III	Total Revenue (I+II)		643.67	536.84
IV	Expenses			
	Employee Benefits expense	23	15.52	13.62
	Finance Costs	24	19.72	8.83
	Depreciation and Amortization Expense	2	58.01	43.53
	Other Expenses	25	12.37	13.62
	Total Expenses		105.62	79.60
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		538.05	457.24
VI	Extraordinary items		-	-
VII	Profit before tax after extraordinary items(V-VI)		538.05	457.24
VIII	Tax expense:			
	(1) Provision for Corporate Tax		-	-
	(2) Earlier year Corporate Tax		0.68	-
	(3) MAT Credit Entitlement		-	-
	(4) Deferred Tax		24.74	16.01
	Total Tax		25.42	16.01
IX	Profit/ (Loss) after tax for the period (VII - VIII)		512.63	441.23
	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		512.63	441.23
X	Earnings Per Equity Share:			
	EPS		12.88	11.09
	Diluted EPS		12.88	11.09

As per our report of even date attached
for Birla and Associates

Chartered Accountant

FRN: 019911C



CA. Dipesh Birla

Proprietor

M. No. : 417444

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Om Prakash Maheshwari

Director

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Director

DIN : 00185762

Career Point Infra Limited

Cash Flow Statement

CIN : U45201PB2007PLC050992

(₹ 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	538.05	457.24
Adjustments for :		
Gain from sale of Fixed Assets	-35.20	-61.71
Depreciation	58.01	43.53
Interest Income	-587.28	-457.42
Interest Payment	19.72	8.83
Operating Profit before Working Capital Changes	-6.70	-9.53
(Increase)/Decrease in Trade and Other Receivables	679.73	233.11
(Increase)/Decrease in Other non current assets	-	91.95
(Increase)/Decrease in Current & Non-Current Financial assets	35.00	-
(Increase)/Decrease in Other Current assets	-13.59	-57.30
Increase/(Decrease) in Current financial Liabilities	-	-
Increase/(Decrease) in Current & Non Current Liabilities	-21.55	23.04
Cash generated from Operations	672.89	281.27
Direct taxes paid (net)	-0.68	-
Net Cash flow from Operating Activities	672.21	281.27
B. CASH FLOW FROM INVESTING ACTIVITIES		
Assets Sold	193.55	133.79
Assets Purchased	-321.07	-102.20
Gain from sale of Land / Plot / Flat	-	61.71
Property under Work In Progress	-	-24.09
Net Cash flow from / Used in Investing Activities	-127.52	69.21
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Expenses	-19.72	-8.83
Interest Income	587.28	457.42
Dividend Paid	-363.68	-
Long Term Loans & Advances (Assets)	600.00	624.26
Short Term Loans & Advances (Assets)	-1,003.08	-1,713.45
Unecured Loan taken/ (paid)	-616.22	632.62
Net Cash flow from / Used in Financing Activities	-815.42	-7.98
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	-270.73	342.50
Cash and Cash Equivalents at beginning of the period	347.04	4.54
Cash and Cash Equivalents at end of the period	76.31	347.04

- 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 Birla and Associates

Chartered Accountant
FRN : 019911C



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Proprietor
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