

# Career Point Accessories Private Limited

**INDAS Balance Sheet as at 31.03.2024**

CIN : U21098RJ2013PTC041510

(Amount in Lakh)

Particulars	Note No.	Ind AS as at 31.03.2024	Ind AS as at 31.03.2023
<b>ASSETS</b>			
<b>(1) Non-current Assets</b>			
(a) Property, plant and equipment	2	0.00	1.70
(b) Deferred Tax Assets(Net)	3	1.14	0.92
		<b>1.14</b>	<b>2.62</b>
<b>(2) Current Assets</b>			
(a) Inventories			
(b) Financial Assets			
(i) Trade receivables	4	54.02	1.70
(ii) Cash and Cash Equivalents	5	0.35	0.62
(iii) Loans	6	56.85	25.87
(c) Current Tax Assets (Net)		-	-
(d) Other current Assets	7	-	24.88
		<b>111.22</b>	<b>53.07</b>
<b>TOTAL ASSETS</b>		<b>112.36</b>	<b>55.68</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
(a) Equity Share Capital	8	10.00	10.00
(b) Other Equity	9	53.92	38.93
		<b>63.92</b>	<b>48.93</b>
<b>LIABILITIES</b>			
<b>(1) Non-current Liabilities</b>			
(a) Deferred Tax Liabilities(Net)		-	-
		-	-
<b>(2) Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade payables		-	-
(iii) Other Financial liabilities	10	43.28	0.66
(b) Other Current Liabilities		-	-
(c) Provisions		-	-
(d) Current Tax Liabilities (Net)	11	5.16	6.09
		<b>48.44</b>	<b>6.75</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>112.36</b>	<b>55.68</b>

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

CA. Deepchand Nagar  
Partner  
M. No. : 463940



Date: 16.05.2024  
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 Year Ended As on 31.03.2024**  
**CIN : U21098RJ2013PTC041510**

(Amount in Lakh)

Sr. No.	Particulars	Note No.	For the Year ended as on 31.03.2024	For the Year ended as on 31.03.2023
I	Revenue from Operations	12	203.89	332.80
II	Other Income	13	3.63	6.17
III	Total Revenue (I+II)		207.51	338.97
IV	<b>Expenses</b>			
	Cost of Material Purchase	14	138.15	238.49
	Change in Inventory		-	
	Employee Benefits expense	15	6.78	1.87
	Finance Costs		-	
	Depreciation	2	1.70	2.25
	Other Expenses	16	39.87	70.66
	Total Expenses		186.50	313.27
V	Profit before Exceptional items and Tax (III-IV)		21.02	25.70
VI	Exceptional items			
VII	Profit before tax after exceptional items(V-VI)		21.02	25.70
VIII	Tax expense:			
	(1) Provision for Tax		5.51	6.70
	(2) Early Year Taxes		0.73	0.10
	(3) MAT Credit		-	
	(4) Deffered Tax Liability/ (Assets)		(0.23)	(0.33)
	Total Tax		6.02	6.47
IX	Profit/ (Loss) after tax for the Year (VII - VIII)		<b>15.00</b>	<b>19.23</b>
	Comprehensive Income			
	A. Items that will not be reclassified to profit or loss			
	B. Items that will be reclassified to profit or loss			
	Total Comprehensive Income for the Year			
	Total Income for the Year		<b>15.00</b>	<b>19.23</b>
X	Earnings Per Equity Share:			
	(1) Basic		<b>14.99</b>	<b>19.23</b>
	(2) Diluted		<b>14.99</b>	<b>19.23</b>

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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DIN : 08305104

# Career Point Accessories Private Limited

## Cash Flow Statement

CIN : U21098RJ2013PTC041510

(Amount in Lakh)

Particular	For the Year ended as on 31.03.2024	For the Year ended as on 31.03.2023
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before Tax & Extraordinary Items	21.02	25.70
Add/ (Less) :-		
Depreciation	1.70	2.25
<b>Operating Profit before Working Capital Changes</b>	<b>22.71</b>	<b>27.95</b>
(Increase)/Decrease in Trade and Other Receivables	(52.32)	(1.70)
(Increase)/Decrease in Long Term Loans and Advances		
(Increase)/Decrease in Short Term Loan & Advances	(30.97)	(3.20)
(Increase)/Decrease in Other current assets	25.49	(25.20)
Increase/(Decrease) in Trade Payables	-	-
Increase/(Decrease) in Current Liabilities	42.62	0.53
<b>Cash generated from Operations</b>	<b>7.54</b>	<b>(1.62)</b>
Direct taxes paid	7.80	0.28
<b>Net Cash flow from Operating Activities</b>	<b>(0.27)</b>	<b>(1.90)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Investment Sold/ (Purchase)	-	-
Assets Sold/ (Purchase)	-	-
<b>Net Cash flow from / Used in Investing Activities</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Unsecured Loan taken/(paid)	-	-
Interest Expenses	-	-
<b>Net Cash flow from / Used in Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)</b>	<b>(0.27)</b>	<b>(1.90)</b>
<b>Cash and Cash Equivalents at beginning of the Year</b>	<b>0.62</b>	<b>2.52</b>
<b>Cash and Cash Equivalents at end of the Year</b>	<b>0.35</b>	<b>0.62</b>

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 Year'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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CA. Deepchand Nagar  
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