

**Career Point Infra Limited**  
**INDAS Balance Sheet as at 31.03.2024**  
**CIN : U45201PB2007PLC050992**

(₹ 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	0.01	0.02
(b) Capital work-in-progress	2	-	-
(c) Investment Property	3	6,822.09	6,692.91
(d) Financial Assets			
(i) Investments	4	1,149.30	1,149.30
(ii) Loans	5	600.00	2,500.00
(iii) Other financial assets	6	18.70	18.70
(e) Deferred tax assets(Net)			
(f) Other non-current assets	7	22.00	22.00
		<b>8,612.10</b>	<b>10,382.93</b>
<b>(2) Current Assets</b>			
(a) Financial Assets			
(i) Trade receivables	8	800.00	1,039.60
(ii) Cash and Cash Equivalents	9	1.86	76.31
(iii) Loans	10	5,754.39	3,777.94
(b) Current Tax Assets (Net)	11	120.14	61.39
(c) Other current Assets		-	-
		<b>6,676.39</b>	<b>4,955.24</b>
<b>TOTAL ASSETS</b>		<b>15,288.49</b>	<b>15,338.17</b>
<b>EQUITY AND LIABILITIES</b>			
<b>(1) EQUITY</b>			
(a) Equity Share Capital	12	397.90	397.90
(b) Other Equity	13	14,731.66	14,789.45
		<b>15,129.56</b>	<b>15,187.35</b>
<b>LIABILITIES</b>			
<b>(2) Non-current Liabilities</b>			
(a) Deferred Tax Liabilities (Net)	14	152.54	131.06
		<b>152.54</b>	<b>131.06</b>
<b>(3) Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade payables			
- Micro & Small Enterprises			
- Other than Micro & Small Enterprises			
(iii) Other Financial Liabilities	15	6.39	19.76
(b) Other Current Liabilities		-	-
(c) Current Tax Liabilities (Net)		-	-
		<b>6.39</b>	<b>19.76</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>15,288.49</b>	<b>15,338.17</b>

The accompanying notes 1 to 31 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

UDIN:  
Date: 15.05.2024  
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 Year Ended As on 31.03.2024**  
**CIN : U45201PB2007PLC050992**

(₹ 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	16	19.00	19.00
II	Other Income	17	574.74	624.67
III	Total Revenue (I+II)		593.74	643.67
IV	<b>Expenses</b>			
	Employee Benefits expense	18	13.29	15.52
	Finance Costs	19	-	19.72
	Depreciation and Amortization Expense	2	58.50	58.01
	Other Expenses	20	12.12	12.37
	Total Expenses		83.91	105.62
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		509.83	538.05
VI	Extraordinary items		-	-
VII	Profit before tax after extraordinary items(V-VI)		509.83	538.05
VIII	Tax expense:			
	(1) Provision for Corporate Tax		-	-
	(2) Earlier Year Corporate Tax		0.62	0.68
	(3) MAT Credit Entitlement		-	-
	(4) Deferred Tax		21.48	24.74
	Total Tax		22.10	25.42
IX	Profit/ (Loss) after tax for the Year (VII - VIII)		487.73	512.63
	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 Year			
	Total Comprehensive Income for the Year		487.73	512.63
X	<b>Earnings Per Equity Share:</b>			
	EPS		12.26	12.88
	Diluted EPS		12.26	12.88

As per our report of even date attached  
for Birla and Associates  
Chartered Accountant  
FRN : 019911C

*Dipesh Birla*  
CA. Dipesh Birla  
Proprietor  
M. No. : 417444



UDIN:  
Date: 15.05.2024  
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for and on behalf of the Board of Directors of  
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Om Prakash Maheshwari  
Director  
DIN : 00185677

*Pramod Maheshwari*  
Pramod Maheshwari  
Director  
DIN : 00185711

# Career Point Infra Limited

## Cash Flow Statement

CIN : U45201PB2007PLC050992

(₹ 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	509.83	538.05
<b>Adjustments for :</b>		
Gain from sale of Fixed Assets	-	(35.20)
Depreciation	58.50	58.01
Interest Income	(574.74)	(587.28)
Interest Payment	-	19.72
<b>Operating Profit before Working Capital Changes</b>	<b>(6.41)</b>	<b>(6.70)</b>
(Increase)/Decrease in Trade and Other Receivables	239.60	679.73
(Increase)/Decrease in Other non current assets	0.00	-
(Increase)/Decrease in Current & Non-Current Financial assets	-	35.00
(Increase)/Decrease in Other Current assets	(58.76)	(13.59)
Increase/(Decrease) in Current financial Liabilities	-	-
Increase/(Decrease) in Current & Non Current Liabilities	-	(21.55)
<b>Cash generated from Operations</b>	<b>174.43</b>	<b>672.89</b>
Direct taxes paid (net)	(0.62)	(0.68)
<b>Net Cash flow from Operating Activities</b>	<b>173.81</b>	<b>672.21</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Assets Sold	-	193.55
Assets Purchased	(187.66)	(321.07)
Gain from sale of Land / Plot / Flat	-	-
Property under Work In Progress	-	0.00
<b>Net Cash flow from / Used in Investing Activities</b>	<b>(187.66)</b>	<b>(127.52)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest Expenses	-	(19.72)
Interest Income	574.74	587.28
Dividend Paid	(545.52)	(363.68)
Long Term Loans & Advances (Assets)	1900.00	600.00
Short Term Loans & Advances (Assets)	(1976.44)	(1003.08)
Unsecured Loan taken/ (paid)	(13.37)	(616.22)
<b>Net Cash flow from / Used in Financing Activities</b>	<b>(60.59)</b>	<b>(815.42)</b>
<b>Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)</b>	<b>(74.44)</b>	<b>(270.73)</b>
<b>Cash and Cash Equivalents at beginning of the Year</b>	<b>76.30</b>	<b>347.04</b>
<b>Cash and Cash Equivalents at end of the Year</b>	<b>1.86</b>	<b>76.31</b>

1. 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.

2. Cash and cash equivalents represent bank balance.

As per our report of even date attached  
for Birla and Associates  
Chartered Accountant  
FRN : 019911C

CA. Dipesh Birla  
Proprietor  
M. No. : 417444



for and on behalf of the board of Directors of  
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