

Career Point Infra Limited
INDAS Balance Sheet as at 31.03.2026
CIN : U45201PB2007PLC050992

(Rs. in Lakh)

Particulars	Note No.	As at 31.03.2026	As at 31.03.2025
ASSETS			
(1) Non-current Assets			
(a) Property, plant and equipment	2	19.35	0.01
(b) Capital work-in-progress		-	-
(c) Investment Property	3	7,769.40	7,499.05
(d) Financial Assets			
(i) Investments	4	1,953.48	1,149.30
(ii) Loans		-	-
(iii) Other financial assets	5	19.33	18.70
(e) Deferred tax assets(Net)	16	-	-
(f) Other non-current assets	6	25.50	22.00
		9,787.06	8,689.06
(2) Current Assets			
(a) Inventories	7	266.68	2,175.37
(b) Financial Assets			
(i) Trade receivables	8	203.79	-
(ii) Cash and Cash Equivalents	9	23.22	2.18
(iii) Loans	10	5,272.64	5,829.28
(c) Current Tax Assets (Net)	11	17.40	-
(d) Other current Assets	12	580.08	-
		6,363.81	8,006.83
TOTAL ASSETS		16,150.87	16,695.89
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	13	397.90	397.90
(b) Other Equity	14	15,545.28	16,110.77
		15,943.18	16,508.67
LIABILITIES			
(2) Non-current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	15	14.62	-
(b) Deferred Tax Liabilities (Net)	16	187.10	171.12
		201.72	171.12
(3) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	17	1.91	-
(ii) Trade payables			
- Micro & Small Enterprises			
- Other than Micro & Small Enterprises			
(iii) Other Financial Liabilities	18	1.92	1.66
(b) Other Current Liabilities	19	2.14	0.25
(c) Current Tax Liabilities (Net)	20	-	14.19
		5.97	16.10
TOTAL EQUITY AND LIABILITIES		16,150.87	16,695.89

The accompanying notes 1 to 36 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: 26417444 PG 0DTN 8003
Date: 28.05.2026
Place : Kota

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

Om Prakash Maheshwari
Director
DIN : 00185677

Pramod Kumar Maheshwari
Director
DIN : 00185711

Career Point Infra Limited
Profit and Loss Statement for the Year ended As on 31.03.2026
CIN : U45201PB2007PLC050992

(Rs. in Lakh)

Sr. No.	Particulars	Note No.	For the Year ended as on 31.03.2026	For the Year ended as on 31.03.2025
I	Revenue from Operations	21	1,106.88	120.99
II	Other Income	22	559.36	651.31
III	Total Revenue (I+II)		1,666.24	772.30
IV	Expenses			
	Cost of Goods Sold (Plots)	23	239.40	95.36
	Employee Benefits expense	24	24.01	20.12
	Finance Costs	25	0.31	3.68
	Depreciation and Amortization Expense	2	59.89	58.41
	Other Expenses	26	15.29	10.49
	Total Expenses		338.90	188.06
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		1,327.34	584.24
VI	Extraordinary items		-	-
VII	Profit before tax after extraordinary items(V-VI)		1,327.34	584.24
VIII	Tax expense:			
	(1) Provision for Corporate Tax		209.00	125.50
	(2) Earlier Year Corporate Tax		-1.44	2.98
	(3) Deferred Tax		15.98	18.58
	Total Tax		223.54	147.06
IX	Profit/ (Loss) after tax for the Year (VII - VIII)		1,103.80	437.18
	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 Comprehensive Income for the Year		1,103.80	437.18
X	Earnings Per Equity Share:			
	EPS		27.74	10.99
	Diluted EPS		27.74	10.99

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
Career Point Infra Limited

Om Prakash Maheshwari
Director
DIN : 00185677

Pramod Kumar Maheshwari
Director
DIN : 00185711

UDIN:26417444P60DTN8003
Date: 28.05.2026
Place: Kota

Career Point Infra Limited

Cash Flow Statement

CIN : U45201PB2007PLC050992

(Rs. in Lakh)

Particular	For the Year ended as on 31.03.2026	For the Year ended as on 31.03.2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	1,327.34	584.24
Adjustments for :		
Gain from sale of Fixed Assets	(73.88)	(84.89)
Depreciation	59.89	58.41
Interest Income	(485.48)	(566.42)
Interest Payment	0.31	3.68
Operating Profit before Working Capital Changes	828.18	(4.98)
(Increase)/Decrease in Trade and Other Receivables	(203.79)	800.00
Fixed Assets Converted into Stock in Trade	1,908.69	(2,175.37)
(Increase)/Decrease in Current & Non-Current Financial assets	(0.63)	-
(Increase)/Decrease in Other Current assets	(583.58)	51.84
Increase/(Decrease) in Current financial Liabilities	0.06	-
Increase/(Decrease) in Current & Non Current Liabilities	2.10	0.05
Cash generated from Operations	1,951.03	(1,328.46)
Direct taxes paid (net)	(239.15)	(45.98)
Net Cash flow from Operating Activities	1,711.88	(1,374.44)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Assets Sold	214.49	37.00
Assets Purchased	(490.20)	(1,288.92)
Fixed Assets Converted into Stock in Trade	(1,669.29)	2,270.73
Gain from sale of Land / Plot / Flat	-	-
Investment Purchase	(804.18)	-
Investment Sale	-	-
Net Cash flow from / Used in Investing Activities	(2,749.18)	1,018.81
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Expenses	(0.31)	(3.68)
Interest Income	485.48	566.42
Dividend Paid	-	(727.36)
Dividend Tax Paid	-	-
Long Term Loans & Advances (Assets)	-	600.00
Short Term Loans & Advances (Assets)	556.65	(74.90)
Unsecured Loan taken/ (paid)	16.52	(4.53)
Net Cash flow from / Used in Financing Activities	1,058.34	355.95
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	21.04	0.32
Cash and Cash Equivalents at beginning of the Year	2.18	1.86
Cash and Cash Equivalents at end of the Period	23.22	2.18

- Cash flow statement has been prepared under the indirect method as set out in the IND (AS) 7: "Statement of Cash Flows" 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

CA. Dipesh Birla

Proprietor

M. No. : 417444

UDIN: 26417444PG0DTN 8003

Date: 28.05.2026

Place: Kota

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

Om Prakash Maheshwari

Director

DIN : 00185677

Pramod Kumar Maheshwari

Director

DIN : 00185711

Career Point Infra Limited
INDAS Consolidated Balance Sheet as at 31.03.2026
CIN : U45201PB2007PLC050992

(Rs. in Lakh)

Particulars	Note No.	As at 31.03.2026	As at 31.03.2025
ASSETS			
Non-current Assets			
(a) Property, plant and equipment	2	30.20	11.35
Capital work-in-progress		-	-
(b) Investment Property	2	9,434.14	9,174.87
(c) Financial Assets			
(i) Investments	3	804.18	-
(ii) Loans		-	-
(iii) Other financial assets	4	19.34	18.71
(d) Deferred tax assets (Net)	5	-	-
(e) Other non-current assets	6	25.50	22.00
		10,313.36	9,226.93
Current Assets			
(a) Inventories	7	266.68	2,175.37
(b) Financial Assets			
(i) Trade receivables	8	209.16	5.25
(ii) Cash and Cash Equivalents	9	51.35	14.97
(iii) Loans	10	4,604.94	5,153.05
(c) Current Tax Assets (Net)	11	25.53	-
(d) Other current Assets	12	580.08	-
		5,737.74	7,348.64
TOTAL ASSETS		16,051.10	16,575.57
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	13	397.90	397.90
(b) Other Equity	14	15,394.13	15,947.46
		15,792.03	16,345.36
LIABILITIES			
Non Current Liabilities			
(a) Borrowings	15	14.62	-
(b) Deferred Tax Liabilities (Net)	5	234.40	217.45
		249.02	217.45
Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	16	1.91	-
(ii) Trade payables			
- Micro & Small Enterprises		-	-
- Other than Micro & Small Enterprises		-	-
(iii) Other Financial liabilities	17	1.92	1.66
(b) Other Current Liabilities	18	6.22	2.86
(c) Provisions		-	-
(c) Current Tax Liabilities (Net)	19	-	8.24
		10.05	12.76
TOTAL EQUITY AND LIABILITIES		16,051.10	16,575.57

The accompanying notes 1 to 33 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

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

Om Prakash Maheshwari
Director
DIN : 00185677



Career Point Infra Limited
Consolidated Statement of Profit and Loss For the year ended as on 31.03.2026
CIN : U45201PB2007PLC050992

(Rs. in Lakh)

Sr. No.	Particulars	Note No.	For the year ended as on 31.03.2026	For the year ended as on 31.03.2025
I	Revenue from Operations	20	1,186.99	182.89
II	Other Income	21	505.14	596.10
III	Total Revenue (I+II)		1,692.13	778.99
IV	Expenses			
	Cost of Goods Sold (Plots)	22	239.40	95.36
	Employee Benefits expense	23	24.29	20.12
	Finance Costs	24	0.31	6.45
	Depreciation and Amortization Expense	2	71.47	69.99
	Other Expenses	25	16.20	12.81
	Total Expenses		351.67	204.73
V	Profit before Exceptional and Tax (III-IV)		1,340.46	574.26
	Exceptional Items			
VI	Extraordinary items		-	-
VII	Profit before tax (V-VI)		1,340.46	574.26
VIII	Tax expense:			
	(1) Provision for Tax		209.00	125.50
	(2) Earlier Year Tax		-1.44	2.98
	(3) Deferred Tax		16.94	24.24
	Total Tax		224.50	152.72
IX	Profit / (Loss) after tax for the Year (VII-VIII)		1,115.96	421.54
	Profit/(loss) for the Year attributable to:			
	Owners of the parent		1,115.96	421.54
	Non-controlling interest		-	-
	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		1,115.96	421.54
X	Earnings Per Equity Share:			
	Basic EPS		28.05	10.59
	Diluted EPS		28.05	10.59

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

CA. Dipesh Birla
Proprietor
M. No. : 417444

UDIN: 26417444VIVEKH9499

Date: 28.05.2026

Place : Kota

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

Om Prakash Maheshwari
Director
DIN : 00185677

Pranod Kumar Maheshwari
Director
DIN : 00185711

Career Point Infra Limited

Consolidated Cash Flow Statement

U45201PB2007PLC050992

(₹ in Lakh)

Particular	For the year ended as on 31.03.2026	For the year ended as on 31.03.2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	1,340.46	574.26
Adjustments for :		
Gain from sale of Fixed Assets	(73.88)	(84.89)
Interest Income	(424.96)	(502.46)
Depreciation	71.47	69.99
Interest Payment	0.31	6.45
Operating Profit before Working Capital Changes	913.40	63.35
(Increase)/Decrease in Trade and Other Receivables	(203.91)	797.09
(Increase)/Decrease in Other non-current financial Assets	(0.63)	21.50
(Increase)/Decrease in Other non-current Assets	(3.50)	0.00
(Increase)/Decrease in Other financial Assets	0.00	0.00
(Increase)/Decrease in Other current Assets	(580.08)	124.10
Increase/(Decrease) in Current Liabilities & Current Fin. Liab	3.62	(5.28)
(Increase)/Decrease in Inventories	1,908.69	(2,175.37)
Cash generated from Operations	2,037.59	(1,174.61)
Direct taxes paid	(241.33)	(114.29)
Net Cash flow from Operating Activities	1,796.26	(1,288.90)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Assets Purchased	(490.20)	(1321.35)
Assets Sold	214.49	37.00
Subsidy Received	-	18.75
Gain from sale of Land/Flat	-	-
Investment Purchase	(804.18)	-
Fixed Assets Converted into Stock in Trade	(1669.29)	2,270.72
Net Cash flow from / Used in Investing Activities	(2749.17)	1,005.12
C. CASH FLOW FROM FINANCING ACTIVITIES		
Dividend Paid	-	(727.36)
Interest Expenses	(0.31)	(6.45)
Interest Income	424.96	502.46
Long Term Loans and Advances (Assets)	-	600.00
Short Term Loan & Advances (Assets)	548.12	(12.01)
Secured / Unsecured Loan taken / (Paid)	16.52	(87.16)
Net Cash flow from / Used in Financing Activities	989.29	269.48
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	36.38	(14.30)
Cash and Cash Equivalents at beginning of the Year	14.97	29.27
Cash and Cash Equivalents at end of the Year	51.35	14.97

1. Cash flow statement has been prepared under the indirect method as set out in the IND (AS) 7: "Statement of Cash Flows" 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

Dipesh Birla


CA. Dipesh Birla

Proprietor

M. No. : 417444

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

Om Prakash Maheshwari

Om Prakash Maheshwari

Director

DIN : 00185677