

Career Point Infra Limited
INDAS Balance Sheet as at 31.03.2025
CIN : U45201PB2007PLC050992

(Rs. in Lakh)

Particulars	Note No.	Ind AS as at 31.03.2025	Ind AS as at 31.03.2024
ASSETS			
(1) Non-current Assets			
(a) Property, plant and equipment	2	0.01	0.01
(b) Capital work-in-progress		-	-
(c) Investment Property	3	7,499.05	6,822.09
(d) Financial Assets			
(i) Investments	4	1,149.30	1,149.30
(ii) Loans	5	-	600.00
(iii) Other financial assets	6	18.70	18.70
(e) Deferred tax assets(Net)			
(f) Other non-current assets	7	22.00	22.00
		8,689.06	8,612.10
(2) Current Assets			
(a) Inventories	8	2,175.37	
(b) Financial Assets			
(i) Trade receivables	9	-	800.00
(ii) Cash and Cash Equivalents	10	2.18	1.86
(iii) Loans	11	5,829.28	5,754.39
(c) Current Tax Assets (Net)	12	-	120.14
(d) Other current Assets		-	-
		8,006.83	6,676.39
TOTAL ASSETS		16,695.89	15,288.49
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	13	397.90	397.90
(b) Other Equity	14	16,110.77	14,731.66
		16,508.67	15,129.56
LIABILITIES			
(2) Non-current Liabilities			
(a) Deferred Tax Liabilities (Net)	15	171.12	152.54
		171.12	152.54
(3) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade payables			
- Micro & Small Enterprises			
- Other than Micro & Small Enterprises			
(iii) Other Financial Liabilities	16	1.86	6.39
(b) Other Current Liabilities	17	0.05	-
(c) Current Tax Liabilities (Net)	18	14.19	-
		16.10	6.39
TOTAL EQUITY AND LIABILITIES		16,695.89	15,288.49

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
FRN:-
019911C
C.A. Dipesh Birla
Proprietor
M. No. : 417444

UDIN:
Date: 27.05.2025
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 31.03.2025
CIN : U45201PB2007PLC050992

(Rs. in Lakh)


Sr. No.	Particulars	Note No.	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
I	Revenue from Operations	19	120.99	19.00
II	Other Income	20	651.31	574.74
III	Total Revenue (I+II)		772.30	593.74
IV	Expenses			
	Purchase of Stock in Trade	21	2,270.73	
	Changes in Inventories	22	-2,175.37	
	Employee Benefits expense	23	20.12	13.29
	Finance Costs	24	3.68	-
	Depreciation and Amortization Expense	2	58.41	58.50
	Other Expenses	25	10.49	12.12
	Total Expenses		188.06	83.91
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		584.24	509.83
VI	Extraordinary items		-	-
VII	Profit before tax after extraordinary items(V-VI)		584.24	509.83
VIII	Tax expense:			
	(1) Provision for Corporate Tax		125.50	-
	(2) Earlier Year Corporate Tax		2.98	0.62
	(3) MAT Credit Entitlement		-	-
	(4) Deferred Tax		18.58	21.48
	Total Tax		147.06	22.10
IX	Profit/ (Loss) after tax for the Year (VII - VIII)		437.18	487.73
	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		437.18	487.73
X	Earnings Per Equity Share:			
	EPS		10.99	12.26
	Diluted EPS		10.99	12.26


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: 27.05.2025
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

Cash Flow Statement

CIN : U45201PB2007PLC050992

(Rs. in Lakh)

Particular	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	584.24	509.83
Adjustments for:		
Gain from sale of Fixed Assets	-84.89	-
Depreciation	58.41	58.50
Interest Income	-566.42	(574.74)
Interest Payment	3.68	-
Operating Profit before Working Capital Changes	-4.98	(6.41)
(Increase)/Decrease in Trade and Other Receivables	800.00	239.60
(Increase)/Decrease in Other Current assets	51.84	(58.76)
Increase/(Decrease) in Current & Non Current Liabilities	0.05	-
Fixed Assets Converted into Stock in Trade	-2,175.37	-
Cash generated from Operations	-1,328.46	174.43
Direct taxes paid (net)	-45.98	(0.62)
Net Cash flow from Operating Activities	-1,374.44	173.81
B. CASH FLOW FROM INVESTING ACTIVITIES		
Assets Sold	37.00	-
Assets Purchased	-1,288.92	(187.66)
Fixed Assets Converted into Stock in Trade	2,270.73	-
Net Cash flow from / Used in Investing Activities	1,018.81	-187.66
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Expenses	-3.68	-
Interest Income	566.42	574.74
Dividend Paid	-727.36	(545.52)
Dividend Tax Paid	-	-
Long Term Loans & Advances (Assets)	600.00	1,900.00
Short Term Loans & Advances (Assets)	-74.90	(1,976.44)
Unecured Loan taken/ (paid)	-4.53	(13.37)
Net Cash flow from / Used in Financing Activities	355.95	(60.59)
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	0.32	(74.44)
Cash and Cash Equivalents at beginning of the Year	1.86	76.30
Cash and Cash Equivalents at end of the Year	2.18	1.86

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



CA: Dipesh Birla

Proprietor

M. No. : 417444

Date: 27.05.2025

Place: Kota

for and on behalf of the board of Directors of

Career Point Infra Limited

Om Prakash Maheshwari

Director

DIN : 00185677

Pramod Maheshwari

Pramod Kumar Maheshwari

Director

DIN : 00185711

Career Point Infra Limited
INDAS Consolidated Balance Sheet as at 31.03.2025
CIN : U45201PB2007PLC050992

(Rs. in Lakh)

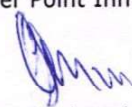
Particulars	Note No.	Ind AS as at 31.03.2025	Ind AS as at 31.03.2024
ASSETS			
Non-current Assets			
(a) Property, plant and equipment	2	11.35	11.86
Capital work-in-progress		-	-
(b) Investment Property	2	9,174.87	8,495.30
(c) Financial Assets			
(i) Investments	3	-	-
(ii) Loans	4	-	600.00
(iii) Other financial assets	5	18.71	18.72
(d) Deferred tax assets(Net)	6	-	-
(e) Other non-current assets	7	22.00	43.49
		9,226.93	9,169.37
Current Assets			
(a) Inventories	8	2,175.37	-
(b) Financial Assets			
(i) Trade receivables	9	5.25	802.34
(ii) Cash and Cash Equivalents	10	14.97	29.27
(iii) Loans	11	5,153.05	5,141.03
(c) Current Tax Assets (Net)	12	5.95	130.06
(d) Other current Assets	13	-	-
		7,354.59	6,102.70
TOTAL ASSETS		16,581.52	15,272.07
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	14	397.90	397.90
(b) Other Equity	15	15,947.46	14,584.00
		16,345.36	14,981.90
LIABILITIES			
Non Current Liabilities			
(a) Borrowings	16	-	32.66
(b) Deferred Tax Liabilities (Net)	6	217.45	193.22
		217.45	225.88
Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	17	-	54.50
(ii) Trade payables			
- Micro & Small Enterprises		-	-
- Other than Micro & Small Enterprises		-	-
(iii) Other Financial liabilities	18	2.05	9.79
(b) Other Current Liabilities	19	2.47	-
(c) Current Tax Liabilities (Net)	20	14.19	-
		18.71	64.29
TOTAL EQUITY AND LIABILITIES		16,581.52	15,272.07

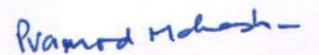
The accompanying notes 1 to 35 are an integral part of the Financials Statements.

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


CA Dipesh Birla
Proprietor
M. No. : 417444

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

Date: 27.05.2025
Place : Kota

Career Point Infra Limited
Consolidated Statement of Profit and Loss For the Year ended as on 31.03.2025
CIN : U45201PB2007PLC050992

(Rs. in Lakh)

Sr. No.	Particulars	Note No.	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
I	Revenue from Operations	21	182.89	125.04
II	Other Income	22	596.10	532.84
III	Total Revenue (I+II)		778.99	657.88
IV	Expenses			
	Purchase of Stock in Trade	23	2,270.73	
	Changes in Inventories	24	(2,175.37)	
	Employee Benefits expense	25	20.12	13.32
	Finance Costs	26	6.45	9.40
	Depreciation and Amortization Expense	2	69.99	72.71
	Other Expenses	27	12.81	14.03
	Total Expenses		204.73	109.46
V	Profit before Exceptional and Tax (III-IV)		574.26	548.42
	Exceptional Items			
VI	Extraordinary items		-	-
VII	Profit before tax (V-VI)		574.26	548.42
VIII	Tax expense:			
	(1) Provision for Tax		125.50	-
	(2) Earlier Year Tax		2.98	0.62
	(3) Deferred Tax		24.24	28.50
	Total Tax		152.72	29.12
IX	Profit/ (Loss) after tax for the Year (VII - VIII)		421.54	519.30
	Profit/(loss) for the Year attributable to:			
	Owners of the parent		421.54	519.30
	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		421.54	519.30
X	Earnings Per Equity Share:			
	Basic EPS		10.59	13.05
	Diluted EPS		10.59	13.05

As per our report of even date attached

for Birla and Associates

Chartered Accountant

FRN : 019911C



CA Dipesh Birla

Proprietor

M. No. : 417444

Date: 27.05.2025

Place : Kota

for and on behalf of the Board of Directors of
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Om Prakash Maheshwari

Director

DIN : 00185677

Pramod Kumar Maheshwari

Pramod Kumar Maheshwari

Director

DIN : 00185711

Career Point Infra Limited

Consolidated Cash Flow Statement

U45201PB2007PLC050992

(₹ in Lakh)

Particular	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	574.26	548.42
Adjustments for :		
Gain from sale of Fixed Assets	-84.89	-
Interest Income	-502.46	-519.24
Depreciation	69.99	72.71
Interest Payment	6.45	9.40
Operating Profit before Working Capital Changes	63.35	111.31
(Increase)/Decrease in Trade and Other Receivables	797.09	242.80
(Increase)/Decrease in Other non-current financial Assets	-	-
(Increase)/Decrease in Other non-current Assets	21.49	-
(Increase)/Decrease in Other financial Assets	-	-
(Increase)/Decrease in Other current Assets	124.10	-61.56
Increase/(Decrease) in Current Liabilities & Current Fin. Liab	-5.28	-32.20
Fixed Assets Converted into Stock in Trade	-2,175.37	-
Cash generated from Operations	-1,174.61	260.35
Direct taxes paid	-114.29	-0.62
Net Cash flow from Operating Activities	-1,288.90	259.73
B. CASH FLOW FROM INVESTING ACTIVITIES		
Assets Purchased	-1,321.35	-187.66
Assets Sold	37.00	-
Subsidy Received	18.75	-
Gain from sale of Land/Flat	-	-
Fixed Assets Converted into Stock in Trade	2,270.72	-
Net Cash flow from / Used in Investing Activities	1,005.12	-187.66
C. CASH FLOW FROM FINANCING ACTIVITIES		
Dividend Paid	-727.36	-545.52
Interest Expenses	-6.45	-9.40
Interest Income	502.46	519.23
Long Term Loans and Advances (Assets)	600.00	1,900.00
Short Term Loan & Advances (Assets)	-12.01	-1,956.13
Secured / Unsecured Loan taken / (Paid)	-87.16	-32.96
Net Cash flow from / Used in Financing Activities	269.48	-124.78
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	-14.30	-52.71
Cash and Cash Equivalents at beginning of the Year	29.27	81.98
Cash and Cash Equivalents at end of the Year	14.97	29.27

1 Cash and cash equivalents represent bank balance.

As per our report of even date attached

for Birla and Associates

Chartered Accountant

FRN : 019911C

FRN:-
019911C

CA. Dipesh Birla

Proprietor

M. No. : 417444

Date: 27.05.2025

Place : Kota

for and on behalf of the Board of Directors of

Career Point Infra Limited

Om Prakash Maheshwari

Director

DIN : 00185677

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Pramod Kumar Maheshwari

Director

DIN : 00185711