



Lokesh Maheshwari & Associates

CHARTERED ACCOUNTANTS

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RefNo. _____

Date _____

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF
CAREER POINT ACCESSORIES PRIVATE LIMITED

Report on Audit of the Standalone Financial Statements

We have audited the Standalone Financial Statement of **Career Point Accessories Private Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss (Including Other Comprehensive Income), Statement of Cash Flows and Statement of Change in Equity for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its Profit/Loss (including Other Comprehensive income/loss), changes in equity and its cash flows for the year ended on that date.

Basis of Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's responsibilities for the audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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Akshay Patra Foundation, Golden
Mile Road, Kokapet, Hyderabad-
500075 Telangana Mob.: 94627 03502

Key Audit Matters

Key Audit Matters are those matters that in our professional Judgment, were of most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information other than the Financial Statements and Auditors' Report thereon

The Company's Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Standalone Financial Statements and our auditor's report thereon.

Our opinion on the standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the Standalone Financial Statements

The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone Financial Statements that give a true and fair view of the financial position, financial performance, changes in equity and Cash Flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (IndAS) specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the Standalone Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable Assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial control system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.



Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report On Other Legal And Regulatory Requirements

- 1) As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
- 2) As required by Section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c) The Balance Sheet, the Statement of Profit And Loss including other comprehensive Income, the statement of change in Equity and the Cash Flows Statement dealt with by this report are in agreement with the books of account;
 - d) In our opinion, the aforesaid Standalone Financial Statements comply with the Indian Accounting Standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;
 - e) Based on audit procedure performed by us, no such information has come to our notice knowledge that could have any adverse effect on the functioning of the company.



- f) On the basis of the written representations received from the directors as on March 31, 2025 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- g) We do not have any qualification, reservation or adverse remark relating to the maintenance of accounts and other matters connected herewith.
- h) With respect to the adequacy of the Internal Financial Controls over Financial Reporting of the company and the operating effectiveness of such control, refer to our separate Report in "Annexure B"
- i) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, In our opinion and to the best of our information and according to the explanations given to us, no remuneration has been paid by the company to its directors during the year.
- j) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;
- i) The Company does not have any pending litigations that will impact on its financial position in its financial statements;
- ii) The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
- iii) There were no amounts which required to be transferred to the Investor Education and Protection Fund by the Company.
- iv)
- (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether directly or indirectly, end or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (c) and Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under subclause (i) and (ii) contain any material misstatement.



- v) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- vi) The Company has represented that it has used accounting software having an audit trail (edit log) feature which remained operational throughout the financial year ended March 31, 2025, in compliance with Rule 3(1) of the Companies (Accounts) Rules, 2014.

Based on our audit procedures, we noted that the feature "Enable Tally Audit" was active; however, detailed edit log reports were not available for our verification. Accordingly, while relying on management's representation, we are unable to independently confirm the continuous operation and preservation of the audit trail during the year.

FOR: LOKESH MAHESHWARI & ASSOCIATES
CHARTERED ACCOUNTANT
FRN: 020075C

Deepchand Nayar

CA. DEEPCHAND NAGAR
(Partner)
M. No. 463940



Date: 17/05/2025
Place: Kota

UDIN: 25463940BMLKKJ1788

Annexure "A" to the Independent Auditor's Report

(Referred to in paragraph 1 under 'Report On Other Legal And Regulatory Requirements' section of our report to the members of **Career Point Accessories Private Limited** of even date)

On the basis of the information and explanation given to us during the course of our audit, we report that:

- i. (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, plant & Equipment;
(B) The company is not having any intangible asset. Therefore, the provisions of Clause (i)(a)(B) of paragraph 3 of the order are not applicable to the company.

(b) Management has provided reasonable assurance that Property, Plant & Equipment have been physically verified in accordance with a phased program of verification, considering the size of the company and nature of its assets. The frequency of physical verification is reasonable and no other material discrepancies were noticed.

(c) The company is not having any immovable properties. Therefore, the provisions of this Clause of the order are not applicable to the company

(d) The Company has not revalued its Property, Plant and Equipment or Intangible assets or both by any amount.

(e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Therefore, the provisions of Clause (i)(e) of paragraph 3 of the order are not applicable to the company.
- ii. (a) the company does not have any inventory. Accordingly the provisions of clause (ii) of para 3 of the order are not applicable to the company.



- iii. (a) Based on audit procedures performed by us, details of Advances or loans provided by company the company are given below in following table:

Entity name	Nature of transaction	Nature of relation	Amount given during the year	Outstanding balance as on 31.03.2025
Sarajan capital limited (CP Capital Ltd.)	Loan	Enterprise under same management	15.50 lakhs(net)	78.50 lakhs

(b) As per Assurance provided by management the terms and conditions of loans & advances given are not prejudicial to the interest of company;

(c) The company has fixed rate of interest that is to be charged on such advances and the schedule of the receipts are regular and fixed.

(d) There is no such amount which is overdue for more than 90 days which was recoverable.

(e) No fresh loans were issued or granted for renewal or extending of existing loans.

(f) According to the information provided to us the company has not granted any loans or advances which is either repayable on demand or without agreement to any party. The company has complied with relevant provision of the Companies Act, 2013.

- iv. According to the information and explanations given to us and on the basis of representations of the management which we have relied upon, the loans given by the company during the financial year 2024-25 are in compliance with the provisions of Section 185 and Section 186 of the Companies Act, 2013.
- v. According to the information and explanations given to us, the Company has not accepted deposits from the public in terms of provisions of sections 73 to 76 of the Companies Act, 2013 therefore reporting under this clause is not applicable.
- vi. According to the rules prescribed by the Central Government for the maintenance of cost records under section 148(1) of the Companies Act, 2013 is not applicable to the company therefore reporting under this clause is not required
- vii. a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company has been generally regular in depositing statutory dues as applicable, with the appropriate authorities. There is no Demand Outstanding for more than 6 Months except for a **demand of Rs. 2,200 towards late filing fees of TDS return**, which in our opinion is **not material** to the financial statements.
b) As of the year-end, according to the records of the Company and information and explanations given to us, there are no disputed statutory dues outstanding on the company.
- viii. In our opinion and according to the information and explanations given to us, there is no any transaction not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).




- ix. a) According to the records of the Company examined by us and the information and explanations given to us, the Company has not obtained any loans from the financial institution and debenture holders therefore reporting of repayments of such loans under this clause is not applicable
b) In our opinion and according to the information and explanations given to us, the company has not been a declared willful defaulter by any bank or financial institution or other lender.
c) In our opinion and according to the information and explanations given to us, the loans were applied for the purpose for which the loans were obtained.
d) In our opinion and according to the information and explanations given to us, there are no funds raised on short-term basis which have been utilized for long-term purposes.
e) In our opinion and according to the information and explanations given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
f) In our opinion and according to the information and explanations given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies
- x. According to the information and explanations given to us, on an overall basis, the company has not raised any money by way of initial public offer or further public offer (including debt instruments).
- xi. a) According to the information and explanations given to us and on the basis of representation of the management which we have relied upon, no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
b) During the year no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
c) As auditors, we did not receive any whistle-blower complaints during the year.
- xii. Since the company is not a Nidhi company, therefore this clause is not applicable
- xiii. According to the information and explanations given to us, all transactions with the related parties are in compliance with section 177 and 188 of The Companies Act, 2013 as applicable and the details have been disclosed in the Financial Statements as required by the applicable accounting standards
- xiv. The company is not covered by section 138 of the Companies Act, 2013, related to appointment of internal auditor of the company. Therefore, the company is not required to appoint any internal auditor. Therefore, the provisions of Clause (xiv) of paragraph 3 of the order are not applicable to the Company.
- xv. According to the information and explanations given to us based on our examination of the record of the company, the company has not entered into any noncash transactions with directors or persons connected with him. Therefore the provisions of clause 3(xv) of the order are not applicable.



- xvi. a) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
b) The company has not conducted any Non-Banking Financial or Housing Finance activities during the year
c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India
d) As per the information and explanations received, the group does not have any CIC as part of the group.
- xvii. The company has not incurred cash loss in current financial year as well in immediately preceding financial year
- xviii. There has been no resignation of the statutory auditors during the year.
- xix. On the basis of the financial ratios, aging and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date
- xx. There is no liability of the company under the provisions of section 135 of the Companies Act, relating to Corporate Social Responsibility. Therefore, the provisions of Clause (xx) of paragraph 3 of the order are not applicable to the Company.
- xxi. Clause (xxi) of paragraph 3 of the Order is not applicable to the audit of standalone financial statements as per the requirements of the Order. Accordingly, no comment has been made under the said clause.

FOR: LOKESH MAHESHWARI & ASSOCIATES
CHARTERED ACCOUNTANT
FRN: 020075C

Deepchand Nagar
CA. DEEPCHAND NAGAR
(Partner)
M. No. 463940
Date: 17/05/2025
Place: Kota



UDIN:25463940BMLKKJ1788

ANNEXURE "B"

Report on the Internal Financial Controls over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Career Point Accessories Private Limited** ("the Company") as of 31 March 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing as specified under section 143(10) of the Companies Act 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.



Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial control over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with Generally Accepted Accounting Principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

FOR: LOKESH MAHESHWARI & ASSOCIATES
CHARTERED ACCOUNTANT
FRN: 020075C

Deepchand Nayar

CA. DEEPCHAND NAGAR
(Partner)

M. No. 463940
Date: 17/05/2025
Place: Kota

UDIN:25463940BMLKKJ1788



Career Point Accessories Private Limited

INDAS Balance Sheet as at 31.03.2025

CIN : U21098RJ2013PTC041510

(Amount 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	0.00	0.00
(b) Deferred Tax Assets(Net)	3	0.97	1.14
		0.97	1.14
(2) Current Assets			
(a) Inventories			
(b) Financial Assets			
(i) Trade receivables	4	1.07	54.02
(ii) Cash and Cash Equivalentts	5	1.10	0.35
(iii) Loans	6	78.50	56.85
(c) Current Tax Assets (Net)		-	-
(d) Other current Assets	7	0.16	-
		80.83	111.22
TOTAL ASSETS		81.80	112.36
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	8	10.00	10.00
(b) Other Equity	9	67.54	53.92
		77.54	63.92
LIABILITIES			
(1) Non-current Liabilities			
(a) Deferred Tax Liabilities(Net)	3	-	-
		-	-
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade payables		-	-
(iii) Other Financial liabilities	10	0.84	43.28
(b) Current Tax Liabilites (Net)	11	3.42	5.16
		4.26	48.44
TOTAL EQUITY AND LIABILITIES		81.80	112.36

The accompanying notes 1 to 25 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: 17.05.2025
Place : Kota

for and on behalf of the board of Directors
Career Point Accessories Private Limited

Pramod Maheshwari
Pramod Kumar 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 31.03.2025

CIN : U21098RJ2013PTC041510

(Amount 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	12	163.67	203.88
II	Other Income	13	6.83	3.63
III	Total Revenue (I+II)		170.50	207.51
IV	Expenses			
	Cost of Material Purchase	14	113.31	138.15
	Change in Inventory		-	
	Employee Benefits expense	15	6.96	6.78
	Finance Costs		-	
	Depreciation	2	-	1.70
	Other Expenses	16	31.84	39.88
	Total Expenses		152.11	186.50
V	Profit before Exceptional items and Tax (III-IV)		18.39	21.01
VI	Exceptional items			
VII	Profit before tax after exceptional items(V-VI)		18.39	21.01
VIII	Tax expense:			
	(1) Provision for Tax		4.46	5.51
	(2) Early Year Taxes		0.14	0.73
	(3) MAT Credit		-	
	(4) Deffered Tax Liability/ (Assets)		0.17	(0.23)
	Total Tax		4.77	6.01
IX	Profit/ (Loss) after tax for the Year (VII - VIII)		13.62	15.00
	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		13.62	15.00
X	Earnings Per Equity Share:			
	(1) Basic		13.62	15.00
	(2) Diluted		13.62	15.00

As per our report of even date attached for Lokesh Maheshwari & Associates Chartered Accountant
FRN : 020075C

Deepchand Nagar
CA. Deepchand Nagar
Partner
M. No. : 463940



Date: 17.05.2025
Place : Kota

for and on behalf of the board of Directors
Career Point Accessories Private Limited

Pramod Maheshwari
Pramod Kumar Maheshwari
Director
DIN : 00185711

Shilpa Maheshwari
Shilpa Maheshwari
Director
DIN : 08305104

Career Point Accessories Private Limited
STATEMENT OF CHANGES IN EQUITY

A. EQUITY SHARE CAPITAL

(1) Current reporting Year

(Amount in Lakh)

Balance as at 01.04.2024	Changes in Equity Share Capital due to prior Year errors	Restated balance at the beginning of the current reporting Year	Changes in equity share capital during the Year	Balance as of 31.03.2025
10.00	0	0	0	10.00

(2) Previous reporting Year

Balance as at 01.04.2023	Changes in Equity Share Capital due to prior Year errors	Restated balance at the beginning of the current reporting Year	Changes in equity share capital during the Year	Balance as of 31.03.2024
10.00	0	0	0	10.00

B. OTHER EQUITY

Particulars	Securities Premium	Preference Share Capital	Retained Earnings	Total other equity
Previous Reporting Year				
Balance as at 01.04.2023	0	0	38.92	38.92
Profit for the Year			15.00	15.00
Total Comprehensive income for the Year			15.00	15.00
Issue of Preference Shares	0	0		
Balance as at 31.03.2024	0	0	53.92	53.92
Current Reporting Year				
Balance as at 01.04.2024	0	0	53.92	53.92
Profit for the Year	0	0	13.62	13.62
Total Comprehensive income for the Year			13.62	13.62
Balance as at 31.03.2025	0	0	67.54	67.54

As per our report of even date attached for Lokesh Maheshwari & Associates Chartered Accountant
FRN : 020075C

CA. Deepchand Nagar
Partner
M. No. : 463940

Date: 17.05.2025
Place : Kota



for and on behalf of the board of Directors
Career Point Accessories Private Limited

Pramod Maheshwari
Pramod Kumar Maheshwari
Director
DIN : 00185711

Shilpa Maheshwari
Shilpa Maheshwari
Director
DIN : 08305104

Career Point Accessories Private Limited

Cash Flow Statement

CIN : U21098RJ2013PTC041510

(Amount 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	18.39	21.01
Add/ (Less) :-		
Depreciation	-	1.70
Operating Profit before Working Capital Changes	18.39	22.71
(Increase)/Decrease in Trade and Other Receivables	52.96	(52.32)
(Increase)/Decrease in Long Term Loans and Advances		
(Increase)/Decrease in Short Term Loan & Advances	(21.65)	(30.97)
(Increase)/Decrease in Other current assets	(0.16)	25.49
Increase/(Decrease) in Trade Payables	-	-
Increase/(Decrease) in Current Liabilities	(42.44)	42.62
Cash generated from Operations	7.10	7.54
Direct taxes paid	6.35	7.81
Net Cash flow from Operating Activities	0.75	(0.27)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investment Sold/ (Purchase)	-	-
Assets Sold/ (Purchase)	-	-
Net Cash flow from / Used in Investing Activities	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Unsecured Loan taken/(paid)	-	-
Interest Expenses	-	-
Net Cash flow from / Used in Financing Activities	-	-
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	0.75	(0.27)
Cash and Cash Equivalents at beginning of the Year	0.35	0.62
Cash and Cash Equivalents at end of the Year	1.10	0.35

- 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.
- Cash and cash equivalents represent bank balance.
- 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

CA. Deepchand Nagar
Partner
M. No. : 463940



for and on behalf of the board of Directors
Career Point Accessories Private Limited

Pramod Maheshwari
Pramod Kumar Maheshwari
Director
DIN : 00185711

Shilpa Maheshwari
Shilpa Maheshwari
Director
DIN : 08305104

Date: 17.05.2025
Place : Kota

Career Point Accessories Private Limited

Notes to Financial Statements

For the Year ended 31st March. 2025

Note - 1

I The Company overview

Career Point Accessories Private Limited is engaged in the business of trading of Coaching Forms, Shirt & T-shirt, Notebooks, Books, and Student Bag etc.

Career Point Accessories Private Limited (The Company), is a private limited Company domiciled in India and is incorporated under the provisions of the Companies Act applicable in India. The registered office of the Company is situated at B-28, 10-B Scheme, Gopalpura Bypass Jaipur 302018, Rajasthan, India. These financial statements were authorized for issue by the Board of Directors on 17.05.2025

II Basis of preparation of financial statements

(i) Statement of compliance and basis of preparation

In accordance with the notification issued by the ministry of corporate affairs, the companies required to prepare its financial statements as per the Indian accounting standards (IND AS) prescribed under section 133 of Companies Act 2013 read with rule 3 of the companies (Indian Accounting Standards) rules, 2015 as amended from time to time.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Accordingly the company has prepared these financial statements which comprises the balance sheet as at 31.03.2025, the statement of profit & loss, the statement of cash flows & the statement of changes in equity for the Year ended 31.03.2025 and a summary of the significant accounting policies and other explanatory information (together herein after referred to as "financial statements").

(ii) Basis of Measurement

The Company maintains its accounts on accrual basis following the historical cost convention, except for certain items that have been measured at fair value as required by the relevant IND AS and explained in the ensuing policies below.

(iii) Use of Estimates & Judgements

The Preparation of financial statements in conformity with Ind As requires that the management of the company makes estimates and assumptions that affect the reported amounts of income and expenses of the Year, the reported balances of assets and liabilities and the disclosures relating to contingent liabilities as at the date of the financial statements. Actual results could differ from these estimates (Refer note No. IV on critical accounting estimates, assumptions & judgments).

These estimates could change from Year to Year and also the actual results could vary from the estimates. Appropriate changes are made to the estimates as the management becomes aware of changes in circumstances surrounding these estimates. The changes in estimates are reflected in the financial statements in the Year in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

III Material Accounting Policy Information:

(i) Functional and presentation currency

These financial statements are presented in Indian rupees, the national currency of India, which is the functional currency of the company.

(ii) Financial Instruments

Financial assets and financial liabilities are recognised when Company becomes a party to the contractual provisions of the instruments. Financial instruments are recognized initially at fair value. Subsequent to initial recognition, Financial instruments are measured as described below-



For Career Point Accessories Pvt. Ltd.
Pranod Maheshwar
Director

For Career Point Accessories Pvt. Ltd.
Shilpa
Director

- (a) Financial Assets are measured at amortised cost or fair value through Other Comprehensive Income or fair value through Profit or Loss, depending on its business model for managing those financial assets and the assets contractual cash flow characteristics.

Subsequent measurements of financial assets are dependent on initial categorisation. For impairment purposes significant financial assets are tested on an individual basis, other financial assets are assessed collectively in groups that share similar credit risk characteristics.

The company derecognizes a financial assets when the contractual rights to the cash flows from the financial assets expire or it transfers the financial assets and the transfer qualifies for the derecognition under Ind AS 109

Investment in subsidiaries, associate and Joint venture

Investments in shares of Subsidiaries, Joint Venture & Associates are measured at cost subject to impairment losses, if any.

Investment in Mutual Funds

Investments in Mutual Funds (Other Than Investment in Subsidiaries & Joint Venture) are initially measured at fair value. Any subsequent fair value gain or loss is recognized through Profit or Loss.

Investment in Equity Instruments (other than Investment in Subsidiaries, Associates & Joint Venture)

Investments in Equity Instruments (Other Than Investment in Subsidiaries & Joint Venture) are initially measured at fair value. Any subsequent fair value gain or loss is recognized through Other Comprehensive Income.

The company assesses impairment based on expected credit loss (ECL) model to all its financial assets measured at amortised cost.

Cash and Cash Equivalents

"Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above"

(iii) **Equity**

(a) *Share Capital and security premium*

The authorized share capital of the Company as of 31.03.2025 and 31.03.2024 is Rs. 5,000,000 divided into 500,000 equity shares of Rs. 10 each. Par value of equity shares is recorded as share capital and amount received in excess of par value is classified as share premium.

(b) *Retained Earnings*

Retained earnings comprises of the Company's undistributed earnings after taxes.

(c) *Other Comprehensive Income*

Changes in the fair value of financial instruments measured at fair value through other comprehensive income and actuarial gains and losses on defined benefit plans are recognized in other comprehensive income (net of taxes), and presented within equity as other comprehensive income.

(iv) **Property, Plant and Equipment**

(a) *Recognition and measurement*

Assets reduced to zero after depreciation but are in use are kept at nominal value. No further depreciation is charged on such assets. Assets discarded, damaged or abandoned are measured at net realisable value.

A. The cost of an item of property, plant and equipment is recognized as an asset if, and only if:

- ➡ It is probable that future economic benefits associated with the item will flow to the Company; and
- ➡ The cost of the item can be measured reliably.

B. The cost of property, plant and equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use, including relevant borrowing costs for qualifying assets and any expected costs of decommissioning. Expenditure incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, are charged to Statement of Profit and Loss in the Year in which the costs are incurred.



For Career Point Accessories Pvt. Ltd.

Pramod Mishra
Director

For Career Point Accessories Pvt. Ltd.

Shikha
Director

- C. An item of property, plant and equipment is derecognised upon disposal. Any gain or loss arising on the disposals determined as the difference between the sale proceeds and the carrying amount of the asset and is recognised in Statement of Profit and Loss.
- D. Assets in the course of construction are capitalised in the assets under capital work in progress account (CWIP). At the point when an asset is operating at management's intended use, the cost of construction is transferred to the appropriate category of property, plant and equipment and depreciation commences.
- E. Property, plant and equipment except freehold land held for use in the supply or administrative purposes, are stated in the balance sheet at cost less accumulated depreciation and accumulated impairment losses, if any. Freehold land is stated at historical cost.

(b) **Depreciation/ Amortisation**

- A. Depreciation is recognised so as to write off the cost of assets (other than freehold land and properties under construction) less their residual values over their useful lives, using the straight-line method.
- B. Depreciation on tangible assets is provided as per the provisions of Part C of schedule II of the Companies Act, 2013 based on useful life and residual value.

(v) **Impairment of Assets**

At each Balance Sheet date, the carrying amount of assets is tested for impairment so as to determine:

- ➡ The provision for impairment loss required, if any, or
- ➡ The reversal required of impairment loss recognized in previous Years, if any.

An impairment loss is recognized whenever the carrying amount of an asset or its cash generating units exceed its recoverable amount.

Recoverable amount is determined:

- ➡ In the case of an individual asset, at higher of the net selling price or value in use.
- ➡ In the case of cash generating unit, at higher of the cash generating unit's net selling price or value in use.

(vi) **Provisions, Contingent Liabilities and Contingent Assets**

(a) *Provisions are recognised, when :-*

The company has a present obligation as a result of past event;

- ➡ A probable outflow of resources is expected to settle the obligation;
- ➡ The amount of the obligation can be reliably estimated.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting Year, taking into account the risk and uncertainties surrounding the obligation.

(b) *Contingent liability :*

A contingent liability is a potential liability that may occur, depending on the outcome of an uncertain future event. A contingent liability is recorded in the accounting records if the contingency is probable and the amount of the liability can be reasonably estimated.

Contingent liability is disclosed in the case of :

- ➡ A present obligation arising from a past event, when it is not probable that an outflow of resources will be required to settle the obligation;
- ➡ A present obligation when no reliable estimate is possible; and
- ➡ A possible obligation arising from past events where the probability of outflow of resources is not remote.

(c) *Contingent Asset :*

A Contingent Asset is a possible asset that arise from past events and whose existence will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the entity.

- (d) Provisions, Contingent liabilities and Contingent assets are reviewed at each reporting date and adjusted accordingly.

(vii) **Revenue Recognition**

Income considered receivable is accounted for on accrual basis except those, which cannot be, ascertain with certainty in the respective accounting Year.

(viii) **Other Income**

(a) *Interest*

Interest income from a financial asset is recognized when it is probable that the economic benefits will flow to the company and the amount of income can be measured reliably. Interest income is accrued on a time proportion basis taking into account the amount outstanding and the rate applicable.



For Career Point Accessories Pvt. Ltd.
Arunod Mohan -
Director

For Career Point Accessories Pvt. Ltd.
Shilpa,
Director

(ix) **Income tax**

Income tax comprises current and deferred tax. Income tax expense is recognized in the statement of profit and loss.

(a) **Current income tax**

Current tax is the amount of tax payable based on the taxable profit for the Year. Taxable profit differs from profit before tax as reported in the statement of profit & loss account because of items of income or expenses that are taxable or deductible in other Years and items that are never taxable or deductible. The companies current tax is calculated using tax rates enacted by the end of the reporting Year related to current Year subject to provisions of MAT as per IT Act.

(b) **Deferred income tax**

Deferred Tax is recognized on temporary timing differences between the tax bases of assets & liabilities & their carrying amounts, at the rates that have been enacted at the reporting date. The ultimate realisation of deferred tax assets depends upon the generation of future taxable profits during the Year in which those temporary differences & tax loss carry forward become deductible. The company considers the expected reversal of deferred tax liabilities & projected future taxable income in making this assessment. The amount of deferred tax assets considered realizable, however could be reduced in the next term if estimates of future taxable income during the carry forward Year are reduced.

(x) **Earning per share**

Earnings considered in ascertaining the company's earning per share comprises the net profit after tax attributable to equity shareholders.

Basic earnings per share is computed using the weighted average number of equity shares outstanding during the Year. Diluted earnings per share is computed using the weighted average number of equity and dilutive equivalent shares outstanding during the Year.

IV Critical accounting estimates, assumptions and judgements:

In the process of applying the Company's accounting policies, management has made the following estimates, assumptions and judgements, which have significant effect on the amounts recognised in the financial statement. Uncertainty about these assumptions and estimates could result in outcome that require a material adjustment to assets or liabilities affected in future Years.

(i) **Property, plant and equipment**

Property, Plant and equipment represent a significant proportion of the asset base of the company. The useful lives and residual value of the company's asset are determined by the management at the time the asset is acquired and reviewed at each reporting date.

(ii) **Income taxes**

The Company's tax jurisdiction is India. Significant judgements are involved in estimating budgeted profits for the purpose of paying advance tax, determining the provision for income taxes, including amount expected to be paid/recovered for uncertain tax positions.

(iii) **Contingencies**

Management judgement is required for estimating the possible outflow of resources, if any, in respect of contingencies/claim/litigations against the Company as it is not possible to predict the outcome of pending matters with accuracy.

(iv) **Allowance for uncollected accounts receivable and advances**

Trade receivables do not carry any interest and are stated at their normal value as reduced by appropriate allowances for estimated irrecoverable amounts. Individual trade receivables and advances are written off when management deems them not to be collectible. Impairment is made on the expected credit losses, which are the present value of the cash shortfall over the expected life of the financial assets.

(v) **Impairment of non-financial assets**

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the assets's recoverable amount. An assets's recoverable amount is the higher of an assets's or CGU's fair value less costs of disposal and its value in use. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

(vi) **Impairment of financial assets**

The impairment provisions for financial assets are based on assumptions about risk of default and expected loss rates. The Company uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on Company's past history, existing market conditions as well as forward looking estimates at the end of each reporting Year.



For Career Point Accessories Pvt. Ltd.

Pranod Mishra
Director

For Career Point Accessories Pvt. Ltd.

Shishu
Director

Career Point Accessories Private Limited

Notes to Accounts Forming the part of Balance Sheet

2 Property, Plant and Equipment

(Amount in Lakh)

The changes in the carrying value of property, plant and equipment for the Year ended 31.03.2025 are as follows:

	Vehicle
Gross carrying value:	
As at 01.04.2024	17.99
Additions	0.00
Disposal/ adjustments	0.00
As at 31.03.2025	17.99
Accumulated depreciation/ impairment:	
As at 01.04.2024	17.99
Depreciation	0.00
Disposal/ adjustments	0.00
As at 31.03.2025	17.99
Net carrying value	
As at 01.04.2024	0.00
As at 31.03.2025	0.00

Property, Plant and Equipment

The changes in the carrying value of property, plant and equipment for the Year ended 31.03.2024 are as follows:

	Vehicle
Gross carrying value:	
As at 01.04.2023	17.99
Additions	0
Disposal/ adjustments	0
As at 31.03.2024	17.99
Accumulated depreciation/ impairment:	
As at 01.04.2023	16.29
Depreciation	1.70
Disposal/ adjustments	0.00
As at 31.03.2024	17.99
Net carrying value	
As at 31.03.2023	1.70
As at 31.03.2024	0.00



For Career Point Accessories Pvt. Ltd.
Pramod Keshav
 Director

For Career Point Accessories Pvt. Ltd.
[Signature]
 Director

Career Point Accessories Private Limited
INDAS Balance Sheet as at 31.03.2025

(Amount In Lakh)

3	Deferred tax assets (Net)	Ind AS as at 31.03.2025	Ind AS as at 31.03.2024
	Defferre Tax Assets / (Deffered Tax Liability)		
	Tax benefit on difference of WDV of assets	0.97	1.14
		0.97	1.14
4	Trade receivables	Ind AS as at 31.03.2025	Ind AS as at 31.03.2024
	a) Trade Receivables considered good- Secured	-	-
	b) Trade Receivables considered good- Unsecured	1.07	54.02
		1.07	54.02
5	Cash & Bank Balance	Ind AS as at 31.03.2025	Ind AS as at 31.03.2024
	Cash & Cash Equivalents		
	Cash in hand	0.21	0.21
	Balances with Scheduled Banks :		
	On Current Accounts	0.89	0.14
		1.10	0.35
6	Loans & Advances	Ind AS as at 31.03.2025	Ind AS as at 31.03.2024
	a) Loan Receivables considere good Unsecured	78.50	56.85
		78.50	56.85
7	Other Current Assets	Ind AS as at 31.03.2025	Ind AS as at 31.03.2024
	Balances with revenue authourity		
	- GST Receivable	-	-
	- Deposits	0.16	-
		0.16	-



For Career Point Accessories Pvt. Ltd.
Pranav K. Chhabra
Director

For Career Point Accessories Pvt. Ltd.
Shrip
Director

Career Point Accessories Private Limited
INDAS Balance Sheet as at 31.03.2025

Equity Share capital

(Amount In Lakh)

8	Share Capital	As at 31.03.2025	As at 31.03.2024
	Authorised 5,00,000 Equity Shares of Rs. 10/- each	50.00	50.00
	Issued, Subscribed and Fully Paid-up 100,000 Equity Shares of Rs. 10/- each	10.00	10.00
	TOTAL	10.00	10.00

RECONCILIATION OF NUMBER OF SHARES

Particulars	No. of shares as at 31.03.2025	No. of shares as at 31.03.2024
Opening number of equity shares	1,00,000	1,00,000
Additions during the Year	-	-
Closing number of equity shares	1,00,000	1,00,000

SHAREHOLDERS HOLDING MORE THAN 5% SHARES

Particulars	No. of shares at the end of current reporting Year	No. of shares at the end of current reporting Year
Career Point Edutech Limited **	60,000	60,000
Mr. Pramod Kumar Maheshwari	13,334	13,334
Mr. Om Prakash Maheshwari	13,333	13,333
Mr. Nawal Kishore Maheshwari	13,333	13,333

SHAREHOLDING OF PROMOTER

Shares held by Promoters at the end of the Year 31.03.2025

S.No.	Name of Promoter	No. Of Shares	% of Total Shares	% Change During the Year
	Equity Share Capital			
1	Career Point Edutech Limited **	60,000	60.000%	0%
2	Mr. Pramod Kumar Maheshwari	13,334	13.334%	0%
3	Mr. Om Prakash Maheshwari	13,333	13.333%	0%
4	Mr. Nawal Kishore Maheshwari	13,333	13.333%	0%

**** Refer Note 23**

9 Other Equity

Particulars	As at 31.03.2025	As at 31.03.2024
Retained Earnings		
Balance Brought Forward (A)	53.92	38.92
Profit during the Year (B)	13.62	15.00
(A+B)	67.54	53.92



For Career Point Accessories Pvt. Ltd.
Pramod Maheshwari
Director

For Career Point Accessories Pvt. Ltd.
Shilpa
Director

Career Point Accessories Private Limited
INDAS Balance Sheet as at 31.03.2025

(Amount In Lakh)

10 Other financial liabilities	Ind AS as at 31.03.2025	Ind AS as at 31.03.2024
Accrued Salaries and benefits		
-Salaries and benefits	0.69	0.59
Others		
- Audit Fees Payble	0.15	0.15
- Chq in transit	-	42.54
	0.84	43.28

11 Current Tax Liabilites (Net)	Ind AS as at 31.03.2025	Ind AS as at 31.03.2024
Provision for Income Tax	4.46	5.51
Less: TDS Receivables	(1.04)	(0.35)
	3.42	5.16



For Career Point Accessories Pvt. Ltd.
Ramesh Chandra
 Director

For Career Point Accessories Pvt. Ltd.
Shree
 Director

Career Point Accessories Private Limited
Notes to Accounts Forming the part of Profit & Loss Account

12 Revenue from operations

(Amount in Lakh)

Particular	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
a) Sales	163.67	203.88
Total	163.67	203.88

13 Other Income

Particular	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
(a) Interest income	6.83	3.53
(b) Other Income	-	0.10
Total	6.83	3.63

14 Cost of Material Purchase

Particular	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
Cost of Material Purchase		
Books	113.31	138.15
Total	113.31	138.15

15 Employee Benefits Expenses

Particular	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
(a) Salary Expenses	6.91	6.74
(b) Bonus Exp.	0.05	0.03
Total	6.96	6.78

16 Other Expenses

Particulars	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
Admin & other Exp.	0.23	0.01
Audit Fees	0.15	0.17
Market Place Expenses	31.42	38.80
Foreign Exchange Loss	-	0.04
Legal & Professional Fees	0.04	-
Gst Expenses	-	0.00
Repair and Maintenance	-	0.10
Vat Demand	-	0.77
Total	31.84	39.88



For Career Point Accessories Pvt. Ltd.

Pranod [Signature]
Director

For Career Point Accessories Pvt. Ltd.

[Signature]
Director

17 Earnings per share (EPS)

Particulars	(Amount in Lakh)	
	Year ended 31.03.2025	Year ended 31.03.2024
Net profit/ (loss) for the Year attributable to equity shareholders	13.62	15.00
Weighted average number of equity shares outstanding	1,00,000	1,00,000
Basic and diluted earnings per share (face value of Rs.10 each)	13.62	15.00

18 Segment Reporting :

The management has considered the whole business of the company as a single segment, thus no segment reporting is required.

19 (I) Financial risk management objectives and Policies

The Company's activities are exposed to a variety of financial risks from its operations. The key financial risks include credit risk and liquidity risk. The company's overall risk management policy seeks to minimize potential adverse effects on company's financial performance.

(a) Credit Risk:

Credit risk arises from the possibility that counter party may not be able to settle their obligation as agreed. Credit risk primarily arises from financial assets such as trade receivables, other balance with banks, loans and other receivables.

(b) Liquidity Risk: Liquidity risk is the risk, where the company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The company's approach to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when due.

The table below summarizes the maturity profile of company's financial liabilities based on contractual undiscounted payments: -

Particulars	(Amount in Lakh)			
	As at 31.03.2025			
	Carrying Amount	< 1 Year/On Demand	2- 4 Years	Total
Interest bearing borrowings				
Trade Payable	-	-		-
Other Liabilities	0.84	0.84		0.84
Total	0.84	0.84		0.84
Particulars	As at 31.03.2024			
	Carrying Amount	< 1 Year/On Demand	2- 4 Years	Total
Interest bearing borrowings				
Trade Payable	0.00	0.00		0.00
Other Liabilities	43.28	43.28		43.28
Total	43.28	43.28		43.28

19 (II) Capital risk management

The Company's policy is to maintain an adequate capital base so as to maintain creditor and market confidence and to sustain future development. Capital includes issued capital and all other equity reserves attributable to equity holders. The primary objective of the Company's capital management is to maintain an optimal structure so as to maximize the shareholder's value. In order to strengthen the capital base, the company may use appropriate means to enhance or reduce capital, as the case may be.

The Company is not subject to any external imposed capital requirement. The company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. Net Debt is calculated as borrowings less cash and cash equivalents.

Particulars	As at 31.03.2025	As at 31.03.2024
Borrowings		
Less: Cash and Cash equivalents	1.10	0.35
Net debt	-1.10	-0.35
Equity Share Capital	10.00	10.00
Other Equity	67.54	53.92
Total Capital	77.54	63.92
Capital and net debt	76.44	63.57
Gearing ratio	-1.44%	-0.56%

19 (III) Amount payable to Micro, Small & Medium Enterprises (MSMED Act)

(a) In spite of absence of a data-base identifying creditors as Micro, Small & Medium Enterprises, the management is of the opinion that there are no parties which can be classified as Micro, Small & Medium Enterprises to whom the company owes any sum. The Auditors have accepted the representations of the management in this matter.

(b) The company will identify the suppliers who are covered under "The Micro, Small & Medium Enterprises Development Act, 2006" on receiving the information from them, after which necessary information as required under the said Act will be compiled.



For Career Point Accessories Pvt. Ltd.
Braman Mohan
Director

For Career Point Accessories Pvt. Ltd.
Shripa
Director

20 Fair Valuation techniques

The Company maintains policies and procedures to value financial assets or financial liabilities using the best and most relevant data available. The fair values of the financial assets and liabilities are included at the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Particular	As at 31.03.2025		As at 31.03.2024	
	Carrying amount	Fair Value	Carrying Amount	Fair Value
(i) Financial Assets				
At Amortized Cost				
Trade Receivable	1.07	1.07	54.02	54.02
Others	79.60	79.60	57.20	57.20
Total	80.67	80.67	111.22	111.22
(ii) Financial Liabilities				
At Amortized Cost				
Borrowing	-	-	-	-
Trade payable	-	-	-	-
Others	0.84	0.84	43.28	43.28
Total	0.84	0.84	43.28	43.28

The following methods and assumptions were used to estimate the fair values:

Fair value of cash and deposits, trade receivables, trade payables, and other current financial assets and liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.

21 Disclosures as required by Indian Accounting Standard (IND AS) 24 Related Party Disclosures

(a) Relationships: List of related parties with whom transactions were carried out during the Year:

- (i) Holding Company: 1. Career Point Edutech Limited
- (ii) Subsidiary compnaies N.A.
- (iii) Associates : N.A.
- (iv) Key Management Personnel : N.A.
- (v) Relative of Key Management Personnel: N.A.
- (vi) Enterprises under same Management:
 - 1. Srajan Capital Ltd. (Amalgameted with CP Capital Ltd.)
 - 2. CP Capital Limited (Formerly known as Career Point Ltd.)
 - 3. Career Point Learning Solutions Limited

(b) The following transactions were carried out with the related parties in the ordinary course of business:

(Amount in Lakh)

Sr No.	Nature of transaction / relationship	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
1	Repayment of Loan Given Enterprises under same Management Srajan Capital Ltd. (Amalgameted with CP Capital Ltd.)	117.68	100.55
	Total	117.68	100.55
2	Loan Given Enterprises under same Management Srajan Capital Ltd. (Amalgameted with CP Capital Ltd.)	132.50	128.35
	Total	132.50	128.35
3	Purchase of Goods Holding Company Career Point Edutech limited	112.43	118.12
	Enterprises under same Management Srajan Capital Ltd. (Amalgameted with CP Capital Ltd.)	-	2.38
	Career Point Learning Solutions Limited	0.88	17.66
	Total	113.31	138.16



For Career Point Accessories Pvt. Ltd.

Pramod Mishra
Director

For Career Point Accessories Pvt. Ltd.

Shilpa
Director

4	Sale of Goods Enterprises under same Management Career Point Learning Solutions Limited	-	3.90
	Total	-	3.90
5	Settlement of liabilities on behalf of the entity or by the entity on behalf Enterprises under same Management CP Capital Limited	6.12	7.59
	Total	6.12	7.59
6	Interest Income Enterprises under same Management Srajan Capital Ltd. (Amalgamated with CP Capital Ltd.)	6.83	3.53
	Total	6.83	3.53

(c) Amount due to / from related parties

(Amount in Lakh)

Sr No.	Nature of transaction / relationship	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
1	Loans and Advances Receivable Enterprises under same Management Srajan Capital Ltd. (Amalgamated with CP Capital Ltd.)	78.50	56.85
	Total	78.50	56.85

22 Income Tax:

Amounts recognized in Statement of Profit and Loss

Particulars	Mar-25	Mar-24
Current Income Tax		
- Current Year	4.46	5.51
- Adjustment in respect of current income	0.15	0.73
MAT (Credit) Entitlement	0.00	0.00
Deferred Tax- Relating to origination and	0.17	-0.23
Income tax expense reported in the	4.77	6.02



For Career Point Accessories Pvt. Ltd.

Pranav Chhabra
Director

For Career Point Accessories Pvt. Ltd.

Shilpa
Director

23. The Composite Scheme of Arrangement among Srajan Capital Limited ("Transferor Company"), CP Capital Limited (formerly known as Career Point Limited) ("Demerged Company" / Transferee Company"), and Career Point Edutech Limited ("Resulting Company") was approved by the Hon'ble National Company Law Tribunal (NCLT), Chandigarh Bench on 22nd October 2024 wherein the Scheme involve two key transactions:

1). The demerger of the education business from CP Capital Limited to Career Point Edutech Limited wherein Career Point Edutech Limited is proposed to be listed separately with both BSE and NSE.

2). The merger of Srajan Capital Limited (a wholly owned subsidiary) with CP Capital Limited (formerly known as Career Point Limited).

Pursuant to the Scheme, the Reserve Bank of India (RBI) granted NBFC license to CP Capital Limited, effective from 1st April 2025. Subsequently, 9th May 2025 has been fixed as the Record Date for determining the equity shareholders of CP Capital Limited who are entitled to receive equity shares of Career Point Edutech Limited.

The objective of the Scheme is to create a simplified and streamlined group structure and enable more efficient management by separating the education and non-education businesses into distinct listed entities.

Pursuant to the Composite Scheme of Arrangement, the holding company of **M/s "Career Point Accessories Private Limited"** has been changed from **CP Capital Limited (formerly known as Career Point Limited)** to **Career Point Edutech Limited**, following the demerger of the education business under the Scheme. The process of completing the shareholding transfer and other regulatory compliances in accordance with the Scheme has been completed by considering the appointed date of the Scheme as 01.04.2023 as per approved Scheme.

The financial statements have been prepared considering the effectiveness of the Scheme as per appointed date of the approved Scheme, as the same was approved prior to the date of signing these financial statements.



For Career Point Accessories Pvt. Ltd.

Pramod Keshav
Director

For Career Point Accessories Pvt. Ltd.

Shree
Director

24. Other Additional information related to financial statements.

a Title deed of immovable property not held in the name of Company

The company does not have any immovable property without title in name of company as on date 31.03.2025

b Loan granted by Company to its related party. Repayable on Demand

Name of Party	Amount of Loan (in Lakh)	% of Total Loan
Srajan Capital Ltd. (Amalgamated with CP Capital Ltd.)	78.50	100%

c Borrowings

The Company has not borrowed from banks or financial institutions on the basis of security of current assets hence the company has not filed any quarterly return or statement with bank or financial institutions.

d Utilization of Borrowed funds and Share Premium or any other fund

The Company has neither given loans & advances to any person with the understanding that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) nor provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

e Willful Defaulter* - The company is not a willful defaulter by any bank or financial Institution or other lender

* "willful defaulter" here means a person or an issuer who or which is categorized as a willful defaulter by any bank or financial institution (as defined under the Act) or consortium thereof, in accordance with the guidelines on willful defaulters issued by the Reserve Bank of India.

f Relationship with Struck off Companies: The company has not any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

g Registration of charges or satisfaction with Registrar of Companies

Any Charge was not created on the assets of the company on the securities held by the company.. The company has repaid the loan amount, and satisfaction of charge is in process.

h Compliance with number of layers of companies: The company does not have any layers of the companies, hence the clause is not applicable to the Company. Further the company is subsidiary of Career Point Edutech Limited. (Refer Note 23)

i Disclosure of Ratios: For calculation of ratios, guidelines issued by the ICAI are considered

Sr. No.	Ratio	2025	2024	% of Variation	Reason for change in the ratio by more than 25% as compared to the preceding year and other remarks
1	Current Ratio,(Current assets / Current liabilities)	18.97	2.30	726%	Current Liabilities has been Decrease in Current year.
2	Debt-Equity Ratio,(Total liabilities /Share holder funds)	0.05	0.76	-93%	Liabilities has been increase in Current year.
3	Debt Service Coverage Ratio (net operating income /debt service) debt service =interest & lease payments +principal repayments	NA	NA	NA	NA
4	Return on Equity Ratio,(net income /share holders fund)	0.176	0.235	-25%	NA
5	Inventory turnover ratio,(inventory turnover =COGS*/opening + closing) / 2 Its days inventory equal :(1/ inventory turnover)x 365 = ----- Days .)	NA	NA	NA	NA
6	Trade Receivables turnover ratio,	0.00	0.00	NA	NA
7	Trade payables turnover ratio,	NA	NA	NA	NA
8	Net capital* / turnover ratio, * net capital=CA-CL	0.47	0.31	52%	Net Capital in current Year High as compared to previous reporting Year
9	Net profit* ratio = PAT/Total Revenue,* profit after tax	0.08	0.07	11%	NA
10	Return on Capital employed, (EBIT/ Capital Emp)(Capital Emp = Share Holder Fund + NCL)	0.237	0.329	-28%	EBIT in current Year High as compared to previous reporting Year
11	Return on investment.	NA	NA	NA	NA

j No scheme of Arrangements has been approved by the competent Authority in terms of section 230 to 237 of the Companies Act , 2013 , therefore this clause is not applicable to company .

k The company has not surrendered or disclosed any income during the year in the tax assessments under the Income Tax Act, 1961 Accordingly, this clause is not applicable to company .

l The company has not traded or invested in Crypto currency or virtual currency during the financial year . therefore this clause is not applicable to company

25 Previous year figures have been regrouped/rearranged/recasted wherever consider necessary to make them comparable with current Year.

As per our report of even date attached
for Lokesh Maheshwari & Associates
Chartered Accountant
FRN : 020075C

CA. Deepchand Nagar
Partner
M. No. : 463940

Date: 17.05.2025
Place : Kota



for and on behalf of the Board of Directors of
Career Point Accessories Private Limited

Pramod Kumar Maheshwari
Director
DIN : 00185711
Shilpa Maheshwari
Director
DIN : 08305104