

Career Point Edutech Limited
Profit and Loss statement for the period ended 31.03.2019
CIN : U80302RJ2006PLC023306

(In ₹)

Sr. No.	Particulars	Note No.	For the period ended as on 31/03/2019	For the period ended as on 31/03/2018
I	Revenue from Operations	16	35,391,740	39,120,315
II	Other Income	17	301,262	1,073,486
III	Total Revenue (I+II)		35,693,002	40,193,801
IV	Expenses			
	Cost of Material Purchase	18	20,373,155	35,373,692
	Change in Inventory	19	(6,770,487)	(5,501,939)
	Employee Benefit Expenses	20	1,203,353	638,445
	Financial Costs	21	60,448	43,472
	Depreciation and amortization expense	2	-	-
	Other expenses	22	6,641,128	3,931,327
	Total expenses		21,507,596	34,484,997
V	Profit before exceptional and extraordinary items and tax (III-IV)		14,185,406	5,708,805
VI	Exceptional items			
VII	Profit before tax after exceptional items(V-VI)		14,185,406	5,708,805
VIII	Tax expense:			
	(a) Provision for tax		3,678,812	1,087,800
	(b) Earlier year Taxes (IT)		21,147	(260,779)
	(c) MAT Credit		-	(189,765)
	(d) Deffered Tax Assets		877,689	218,253
			4,577,647	855,509
IX	Profit/ (Loss) after tax for the period (VII - VIII)		9,607,758	4,853,296
X	Minority Interest in income		-	-
XI	Share of Profit / Loss in associate companies		-	-
XII	Profit avilable for distribution		9,607,758	4,853,296
	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 period		-	-
	Total Comprehensive Income for the period		9,607,758	4,853,296
XIII	Earnings per equity share:			
	(1) Basic		16.60	8.38
	(2) Diluted		16.60	8.38

As per our report of even date attached

for Nitu Natani & Company

Chartered Accountant

FRN : 020001C



CA. Nitu Natani

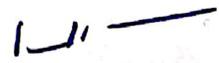
Proprietor

M. No. : 416253

Kota

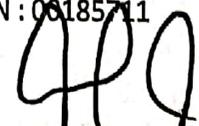
Date : 15/05/2019

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


Pramod Maheshwari

Director

DIN : 08185711


Nawal Kishore Maheshwari

Director

DIN : 00185762

Career Point Edutech Limited

Cash Flow Statement

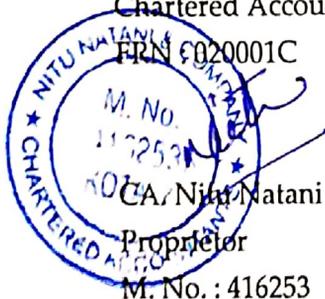
CIN : U80302RJ2006PLC023306

(Amount in ₹)

Particular	For the period ended as on 31/03/2019	For the period ended as on 31/03/2018
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	14,185,406	5,708,805
Adjustments for :		
Interest Expenses	60,448	43,472
Depreciation	-	-
Gain on sale of Investment	-	(4,397)
Interest Income	(301,175)	(1,068,112)
Operating Profit before Working Capital Changes	13,944,679	4,679,767
Increase/(Decrease) in Current & Non Current Liabilities	4,769,220	241,104
Increase/(Decrease) in Trade Payables	153,322	2,114,291
(Increase)/Decrease in Inventories	(6,770,487)	(5,501,939)
(Increase)/Decrease in Trade Receivables	(3,097,789)	(1,033,651)
(Increase)/Decrease in Loan and Advances	(4,757,910)	(2,584,300)
(Increase)/Decrease in Other Current Assets	(770,192)	(4,495)
Cash generated from Operations	3,470,842	(2,089,224)
Direct taxes paid	1,635,785	1,662,640
Net Cash flow from Operating Activities	1,835,057	(3,751,863)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investment Purchase	-	(2,300,000)
Investment Sale	-	2,304,397
Net Cash flow from / Used in Investing Activities	-	4,397
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Paid	(60,448)	(43,472)
Unsecured Loan repaid	(2,336,861)	2,336,861
Interest Income	301,175	1,068,112
Net Cash flow from / Used in Financing Activities	(2,096,134)	3,361,501
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	(261,077)	(385,965)
Cash and Cash Equivalents at beginning of the period	798,648	1,184,612
Cash and Cash Equivalents at end of the period	537,572	798,648

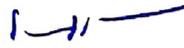
1. Statement of cash flows has been prepared under the indirect method as set out in the Ind AS 7 "Statement of Cash Flows" as specified in the Companies (Indian Accounting Standards) Rules, 2015.
2. Cash and cash equivalents represent bank balance.
3. Previous year's figures have been regrouped/reclassified wherever applicable.

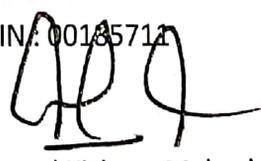
As per our report of even date attached
for Nitu Natani & Company
Chartered Accountant



Kota
Date : 15/05/2019

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


Pramod Maheshwari
Director
DIN: 00185711


Nawal Kishore Maheshwari
Director
DIN : 00185762

Career Point Edutech Limited
INDAS Balance Sheet as at 31.03.2019
CIN : U80302RJ2006PLC023306

(In ₹)

Particulars	Note No.	As at 31/03/2019	As at 31/03/2018
ASSETS			
(1) Non-current Assets			
(a) Property, plant and equipment	2	9	9
(b) Other intangible assets	2	2,502	2,502
(c) Deferred tax assets(Net)	3	330,409	2,173,766
		332,920	2,176,277
(2) Current Assets			
(a) Inventories	4	12,636,743	5,866,256
(b) Financial Assets			
(i) Trade Receivables	5	4,527,227	1,429,438
(ii) Cash and Cash Equivalents	6	537,572	798,648
(iii) Loans	7	7,342,210	2,584,300
(c) Other Current Assets	8	811,687	41,495
		25,855,439	10,720,137
		26,188,359	12,896,414
TOTAL ASSETS			
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	9	5,789,470	5,789,470
(b) Other Equity	10	11,873,653	2,265,896
		17,663,123	8,055,366
LIABILITIES			
(1) Non-current Liabilities			
(a) Deferred Tax Liabilities(Net)		-	-
		-	-
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	11	-	2,336,861
(ii) Trade payables	12		
- Micro & Small Enterprises		55,688	-
- Other than Micro & Small Enterprises		2,211,925	2,114,291
(iii) Other Financial liabilities	13	2,921,307	283,602
(b) Other Current Liabilities	14	2,160,529	29,014
(c) Current Tax Liabilities (Net)	15	1,175,787	77,280
		8,525,236	4,841,048
		26,188,359	12,896,414
TOTAL EQUITY AND LIABILITIES			

The accompanying notes 1 to 28 are an integral part of the Financials Statements.

As per our report of even date attached
for Nitu Natani & Company
Chartered Accountant
FRN : 020001C
253
CA. Nitu Natani
Proprietor
M. No. : 416253



Kota
Date : 15/05/2019

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


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Director
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