

Career Point Edutech Limited
INDAS Balance Sheet as at 31.03.2020
CIN : U80302RJ2006PLC023306

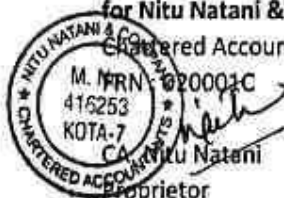
(In ₹)

Particulars	Note No.	As at 31/03/2020	As at 31/03/2019
ASSETS			
(1) Non-current Assets			
(a) Property, plant and equipment	2	95,867	9
(b) Other Intangible assets	2	2,502	2,502
(c) Deferred tax assets(Net)	3	20,242	330,409
		118,611	332,920
(2) Current Assets			
(a) Inventories	4	15,275,822	12,636,743
(b) Financial Assets			
(i) Trade Receivables	5	1,620,651	4,527,227
(ii) Cash and Cash Equivalents	6	579,244	537,572
(iii) Loans	7	12,861,932	7,342,210
(c) Other Current Assets	8	747,298	811,687
		31,084,947	25,855,439
TOTAL ASSETS		31,203,558	26,188,359
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	9	5,789,470	5,789,470
(b) Other Equity	10	21,892,433	11,873,653
		27,681,903	17,663,123
LIABILITIES			
(1) Non-current Liabilities			
(a) Deferred Tax Liabilities(Net)		-	-
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	11	-	-
(ii) Trade payables	12		
- Micro & Small Enterprises		-	55,688
- Other than Micro & Small Enterprises		441,737	2,211,925
(iii) Other Financial liabilities	13	1,019,613	2,987,736
(b) Other Current Liabilities	14	208,341	2,094,099
(c) Short Term Provision	15	581,071	-
(d) Current Tax Liabilities (Net)	16	1,270,893	1,175,787
		3,521,655	8,525,236
TOTAL EQUITY AND LIABILITIES		31,203,558	26,188,359

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

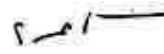


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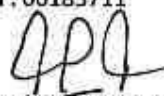
Kota

Date : 03/06/2020

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


Pramod Maheshwari
Director

DIN : 00185711


Nawaf Kishore Maheshwari
Director

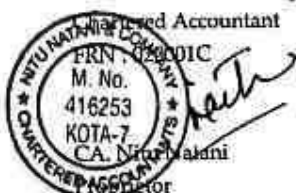
DIN : 00185762

Career Point Edutech Limited
Profit and Loss statement for the period ended 31.03.2020
CIN : U80302RJ2006PLC023306

(In ₹)

Sr. No.	Particulars	Note No.	For the period ended as on 31/03/2020	For the period ended as on 31/03/2019
I	Revenue from Operations	17	30,302,542	35,391,740
II	Other Income	18	878,176	301,262
III	Total Revenue (I+II)		31,180,718	35,693,002
IV	Expenses			
	Cost of Material Purchase	19	13,075,046	20,373,155
	Change in Inventory	20	(2,639,079)	(6,770,487)
	Employee Benefit Expenses	21	1,418,878	1,203,353
	Financial Costs	22	-	60,448
	Depreciation and amortization expense	2	20,956	-
	Other expenses	23	4,847,849	6,641,128
	Total expenses		16,723,650	21,507,596
V	Profit before exceptional and extraordinary items and tax (III-IV)		14,457,068	14,185,406
VI	Exceptional items		-	-
VII	Profit before tax after exceptional items(V-VI)		14,457,068	14,185,406
VIII	Tax expense:			
	(a) Provision for tax		4,015,609	3,678,812
	(b) Earlier year Taxes (IT)		424,509	21,147
	(b) MAT Credit		-	-
	(c) Deferred Tax Assets		(1,830)	877,689
			4,438,288	4,577,647
IX	Profit/ (Loss) after tax for the period (VII - VIII)		10,018,780	9,607,758
X	Minority Interest in income		-	-
XI	Share of Profit / Loss in associate companies		-	-
XII	Profit available for distribution		10,018,780	9,607,758
	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		10,018,780	9,607,758
XIII	Earnings per equity share:			
	(1) Basic		17.31	16.60
	(2) Diluted		17.31	16.60

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

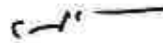


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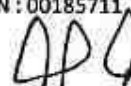
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Date : 03/06/2020

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

Cash Flow Statement

CIN : U80302RJ2006PLC023306

(Amount in ₹)

Particular	For the period ended as on 31/03/2020	For the period ended as on 31/03/2019
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	14,457,068	14,185,406
Adjustments for:		
Interest Expenses	-	60,448
Depreciation	20,956	-
Gain on sale of Investment	-	-
Interest Income	(877,470)	(301,175)
Operating Profit before Working Capital Changes	13,600,554	13,944,679
Increase/(Decrease) in Current & Non Current Liabilities	(3,272,811)	4,769,220
Increase/(Decrease) in Trade Payables	(1,825,877)	153,322
(Increase)/Decrease in Inventories	(2,639,079)	(6,770,487)
(Increase)/Decrease in Trade Receivables	2,906,576	(3,097,789)
(Increase)/Decrease in Loan and Advances	(5,519,722)	(4,757,910)
(Increase)/Decrease in Other Current Assets	64,390	(770,192)
Cash generated from Operations	3,314,031	3,470,843
Direct taxes paid	4,033,015	1,635,785
Net Cash flow from Operating Activities	(718,984)	1,835,058
B. CASH FLOW FROM INVESTING ACTIVITIES		
Fixed Assets Purchase	(116,814)	-
Investment Sale	-	-
Net Cash flow from / Used in Investing Activities	(116,814)	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Paid	-	(60,448)
Unsecured Loan repaid	-	(2,336,861)
Interest Income	877,470	301,175
Net Cash flow from / Used in Financing Activities	877,470	(2,096,134)
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	41,672	(261,076)
Cash and Cash Equivalents at beginning of the period	537,572	798,648
Cash and Cash Equivalents at end of the period	579,244	537,572

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



M. No. : 416253

Kota

Date : 03/06/2020

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

(Signature)
Pramod Maheshwari
Director

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