


Gyan Eduventure Private Limited
INDAS Balance Sheet as at 31.03.2019
CIN: U80302RJ2012PTC037928

Particulars	Note No.	Ind AS as at 31.03.2019	Ind AS as at 31.03.2018
(Amount In Rs.)			
ASSETS			
(1) Non-current Assets			
(a) Deferred tax assets(Net)	2	11,126,002	11,107,820
(b) Other non current assets	3	-	-
		11,126,002	11,107,820
(2) Current Assets *			
(a) Inventories	4	2,248	15,388,682
(b) Financial Assets			
(i) Trade Receivables	5	305,407	1,649,382
(ii) Cash and Cash Equivalents	6	233,148	59,014
(iii) Loans	7	19,301,523	1,292,637
(c) Current tax assets (Net)	8	452,821	-
(d) Other current assets	9	80,433	178,058
		20,375,580	18,567,773
TOTAL ASSETS		31,501,582	29,675,593
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	10	4,200,000	4,200,000
(b) Other Equity	11	25,129,980	23,868,140
		29,329,980	28,068,140
LIABILITIES			
(1) Non Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	12	-	-
		-	-
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	13	-	-
(ii) Trade payables	14	2,104,442	-
(iii) Other Financial liabilities	15	60,914	375,658
(b) Other Current Liabilities	16	6,246	12,796
(c) Current Tax Liabilities (Net)	17	-	1,219,000
		2,171,602	1,607,453
TOTAL EQUITY AND LIABILITIES		31,501,582	29,675,593

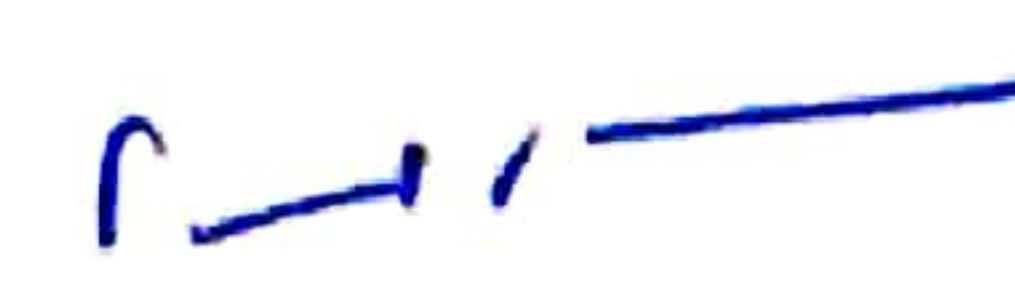
The accompanying notes 1 to 30 are an integral part of the Financials Statements.

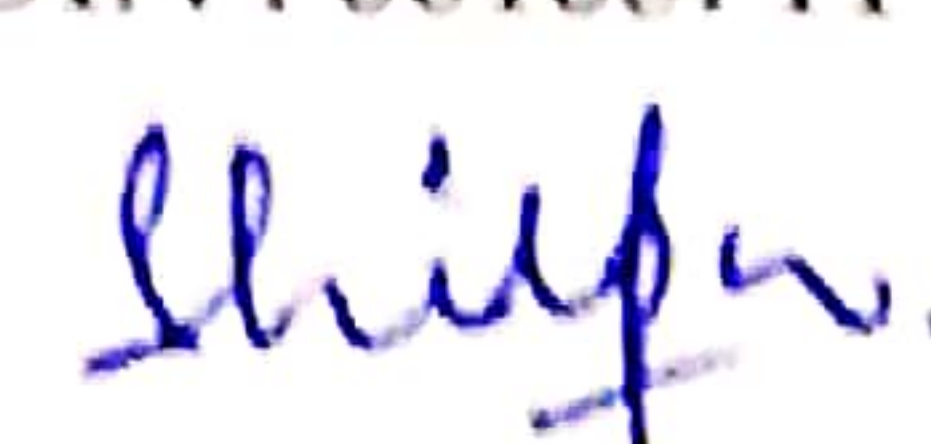
As per our report of even date attached
for Nitu Natani & Company


CA. Nitu Natani
 Proprietor
 M. No. : 416253

Date: 23/04/2019
Place : Kota

for and on behalf of the Board of Directors
Gyan Eduventure Private Limited


Pramod Maheshwari
 Director
 DIN : 00185711

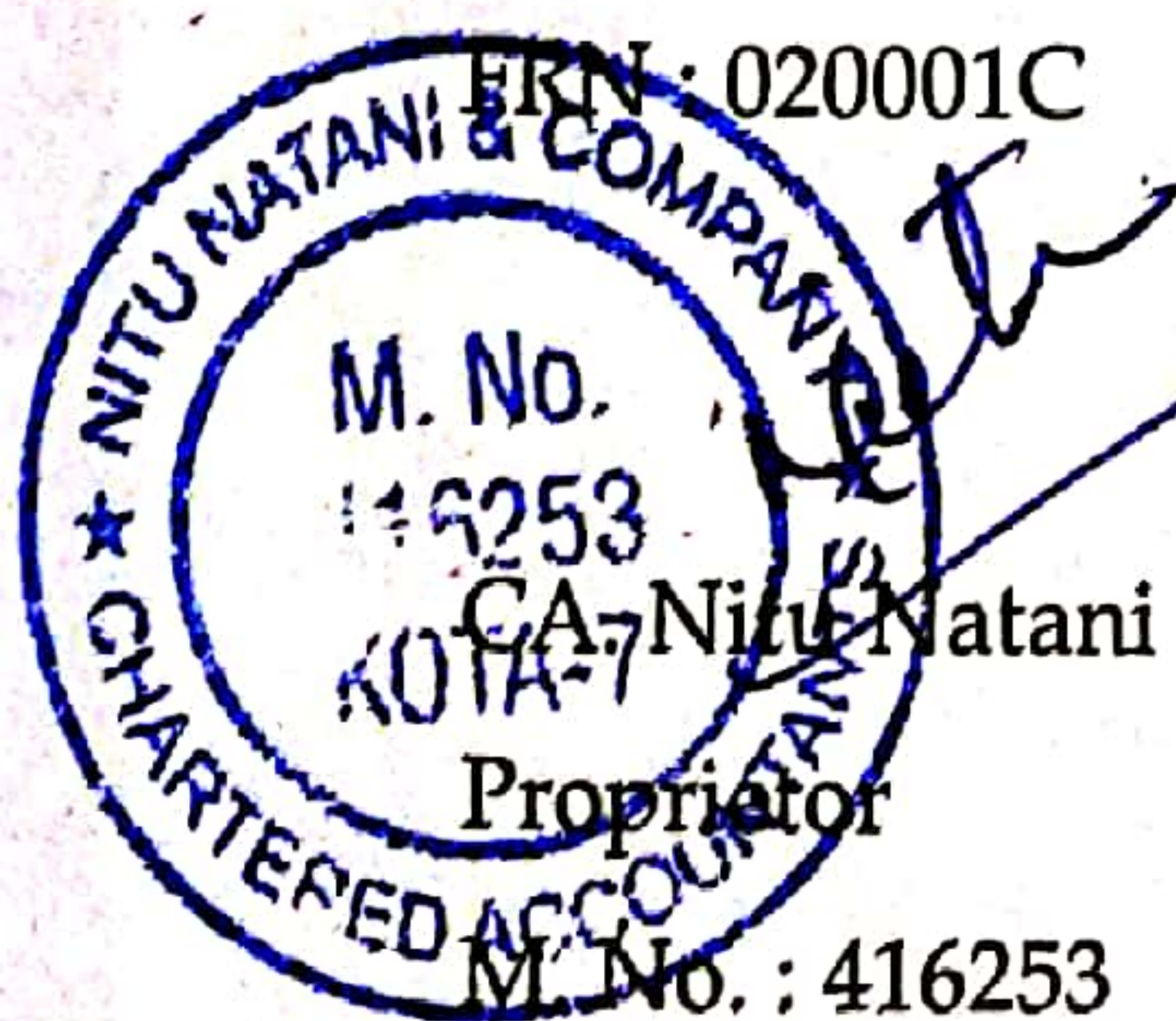

Shilpa Maheshwari
 Director
 DIN : 08305104

Gyan Eduventure Private Limited
Statement of Profit and Loss for the Period Ended As on 31.03.2019
CIN: U80302RJ2012PTC037928

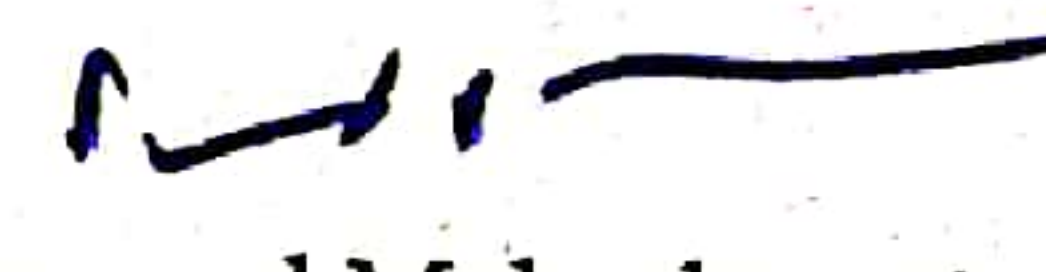
Sr. No.	Particulars	Note No.	For the period ended as on 31.03.2019	For the period ended as on 31.03.2018
I	Revenue from Operations			
II	Other Income	18	22,112,322	61,569,969
III	Total Revenue (I+II)	19	1,120,933	25,387
IV	Expenses		23,233,255	61,595,356
	Cost of Material			
	Change in Inventory	20	3,551,771	56,582,280
	Employee Benefits expense	21	15,386,435	(15,388,682)
	Finance Cost	22	535,231	337,471
	Other Expenses	23	-	446,828
	Total Expenses	24	1,892,498	853,954
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		21,365,935	42,831,851
VI	Exceptional items			
VII	Profit before tax after extraordinary items (V-VI)		1,867,320	18,763,505
VIII	Tax expense:			
	(1) Provision for Tax			
	(2) Early year taxes		359,272	3,719,000
	(3) MAT Credit		264,390	-
	(4) Deffered Tax		(465,934)	(3,719,000)
	Total Tax		447,752	6,226,148
IX	Profit/ (Loss) after tax for the period (VII - VIII)		605,480	6,226,148
	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		1,261,840	12,537,357
X	Minority Interest income			
XI	Share of Profit / Loss in Associate Companies			
XII	Profit available for Distribution		1,261,840	12,537,357
XIII	Earnings Per Equity Share:			
	(1) Basic		3.00	29.85
	(2) Diluted		3.00	29.85

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

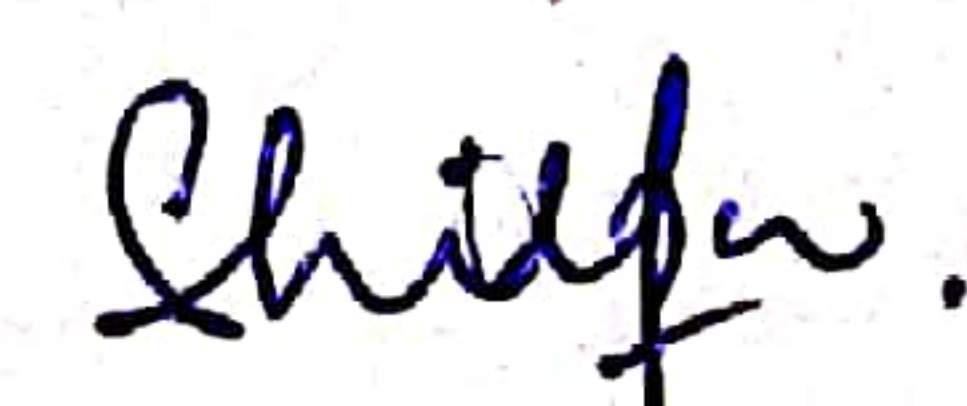
for and on behalf of the Board of Directors
Gyan Eduventure Private Limited



Date: 23/04/2019
Place : Kota


Pramod Maheshwari
Director

DIN : 00185711


Shilpa Maheshwari
Director

DIN : 08305104

Gyan Eduventure Private Limited

Cash Flow Statement

CIN: U80302RJ2012PTC037928

(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	1,867,320	18,763,505
Adjustments for :		
Interest Income	(1,120,933)	-
Interest Expenses	-	446,828
Operating Profit before Working Capital Changes	746,387	19,210,333
Increase/(Decrease) in Current Liabilities	1,783,148	257,913
(Increase)/Decrease in Trade Receivable	1,343,975	(1,636,382)
(Increase)/Decrease in Loan & Advances	(18,008,886)	(1,118,637)
(Increase)/Decrease in Other Assets	97,625	(173,324)
(Increase)/Decrease in Inventories	15,386,434	(15,388,682)
Cash generated from Operations	1,348,683	1,151,221
Direct taxes paid (net)	2,295,483	2,500,000
Net Cash flow from Operating Activities	(946,800)	(1,348,779)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Assets Purchase	-	-
Assets Sold	-	-
Gain on sale of assets	-	-
Net Cash flow from / Used in Investing Activities	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Preference Share issued	-	-
Loan given	-	-
Interest Received/ (Paid)	1,120,933	(446,828)
Net Cash flow from / Used in Financing Activities	1,120,933	(446,828)
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	174,133	(1,795,607)
Cash and Cash Equivalents at beginning of the period	59,014	1,854,622
Cash and Cash Equivalents at end of the period	233,148	59,014

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

FRN/020001C



CA. Nitu Natani

Proprietor

M. No. : 416253

Date: 23/04/2019

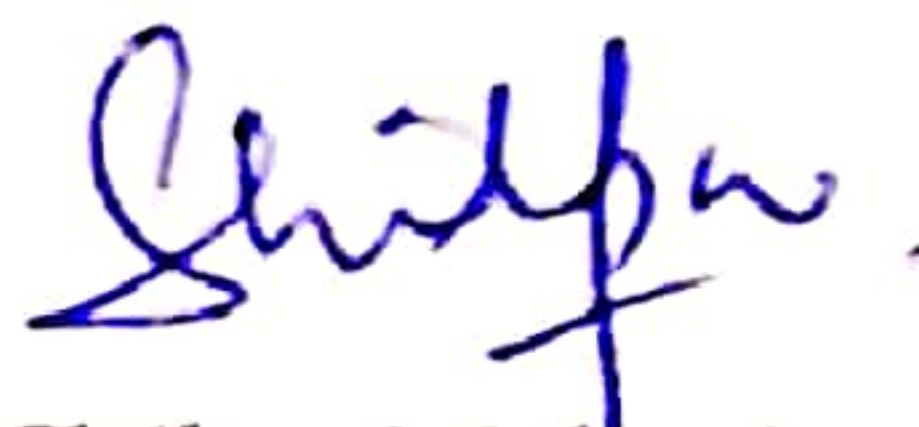
Place : Kota

for and on behalf of the board of
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Pramod Maheshwari

Director

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