

Gyan Eduventure Private Limited
INDAS Balance Sheet as at 31.03.2020
U80302RJ2012PTC037928

(Amount in ₹)

Particulars	Note No.	Ind AS as at 31.03.2020	Ind AS as at 31.03.2019
ASSETS			
(1) Non-current Assets			
(a) Property, plant and equipment	2	15,714.49	-
(b) Investment Property			11,126,002
(c) Deferred tax assets(Net)	3	8,617,560	-
(d) Other non current assets			-
		8,633,274	11,126,002
(2) Current Assets			
(a) Inventories	4	15,799,329	2,248
(b) Financial Assets			305,407
(i) Trade Receivables	5	189,747	233,148
(ii) Cash and Cash Equivalents	6	1,127,760	19,117,523
(iii) Loans	7	17,405,581	184,000
(iv) Other financial Assets	8	184,000	80,433
(c) Other current assets	9	350,191	452,821
(d) Current tax assets	10	-	-
		35,056,608	20,375,580
		43,689,882	31,501,582
TOTAL ASSETS			
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	11	4,200,000	4,200,000
(b) Other Equity	12	35,788,399	25,129,980
		39,988,399	29,329,980
(1) Non Current Liabilities			
LIABILITIES			
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings			
(ii) Trade payables	13		
- Micro & Small Enterprises			2,104,442
- Other than Micro & Small Ent.		819,193	-
(iii) Other Financial liabilities	14	1,683,337	67,160
(b) Other Current Liabilities	15	382,442	-
(c) Short term Provisions	16	296,230	-
(d) Current Tax Liabilities (Net)	17	520,282	-
		3,701,484	2,171,602
		43,689,882	31,501,582
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

ICAI No. : 020001C



CA. Nitu Natani

Proprietor

M. No. : 416253

Date: 04/06/2020

Place : Kota

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

[Signature]
Pramod Maheshwari
Director

DIN : 00185711

[Signature]
Shilpa Maheshwari
Director

DIN : 08305104

Gyan Eduventure Private Limited
Statement of Profit and Loss for the Period Ended As on 31.03.2020
U80302RJ2012PTC037928

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	18	184,861,394	22,112,322
II	Other Income	19	1,201,566	1,120,933
III	Total Revenue (I+II)		186,062,960	23,233,255
IV	Expenses			
	Cost of Material	20	180,576,094	3,551,771
	Change in Inventory	21	(15,797,082)	15,386,435
	Employee Benefits expense	22	638,308	535,231
	Depreciation and Amortization Expense	2	447	-
	Finance Cost		-	-
	Other Expenses	23	4,838,820	1,892,498
	Total Expenses		170,256,587	21,365,935
V	Profit before Exceptional and Extraordinary Items and Tax (III-IV)		15,806,372	1,867,320
VI	Exceptional items		-	-
VII	Profit before tax after extraordinary items (V-VI)		15,806,372	1,867,320
VIII	Tax expense:			
	(1) Provision for Tax		2,638,400	359,272
	(2) Early year taxes		1,111	264,390
	(3) MAT Credit		(2,482,974)	-465,934
	(4) Deffered Tax		4,991,416	447,752
	Total Tax		5,147,953	605,480
IX	Profit/ (Loss) after tax for the period (VII - VIII)		10,658,419	1,261,840
	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		10,658,419	1,261,840
X	Minority Interest income		-	-
XI	Share of Profit / Loss in Associate Companies		-	-
XII	Profit available for Distribution		10,658,419	1,261,840
XIII	Earnings Per Equity Share:			
	(1) Basic		25.38	3.00
	(2) Diluted		25.38	3.00

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

FRN : 029001C

Nitu Natani
N.A. Nitu Natani
Proprietor
M. No. : 416253

Date: 04/06/2020
Place : Kota

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

Pramod Maheshwari
Pramod Maheshwari
Director
DIN : 00185711

Shilpa Maheshwari
Shilpa Maheshwari
Director
DIN : 08305104



Gyan Eduventure Private Limited

Cash Flow Statement

CIN: U80302RJ2012PTC037928

(Amount in ₹)

Particular	For the period ended as on 31/03/2020	For the period ended as on 31/03/2019
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	15,806,372	1,867,320
Adjustments for :		
Interest Income	(1,201,566)	(1,120,933)
Depreciation	447	-
Operating Profit before Working Capital Changes	14,605,253	746,387
Increase/(Decrease) in Current Liabilities	2,294,849	(321,294)
Increase/(Decrease) in Trade payable	(1,285,249)	2,104,442
(Increase)/Decrease in Trade Receivable	115,660	1,343,975
(Increase)/Decrease in Loan & Advances	1,711,942	(19,117,523)
(Increase)/Decrease in Other Assets	(269,758)	1,206,262
(Increase)/Decrease in Inventories	(15,797,082)	15,386,434
Cash generated from Operations	1,375,615	1,348,683
Direct taxes paid (net)	1,666,408	2,295,483
Net Cash flow from Operating Activities	(290,793)	(946,800)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Assets Purchase	(16,161)	-
Assets Sold	-	-
Gain on sale of assets	-	-
Net Cash flow from / Used in Investing Activities	(16,161)	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Preference Share issued	-	-
Unsecured Loan taken / (Paid)	-	-
Interest Received/ (Paid)	1,201,566	1,120,933
Net Cash flow from / Used in Financing Activities	1,201,566	1,120,933
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	894,612	174,133
Cash and Cash Equivalents at beginning of the period	233,148	59,014
Cash and Cash Equivalents at end of the period	1,127,760	233,148

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 Accountants
FRN : 0200010



CA. Nitu Natani

Proprietor

M. No. : 416253

for and on behalf of the board of
Gyan Eduventure Private Limited


Pramod Maheshwari

Director

DIN : 00185711


Shilpa Maheshwari

Director

DIN : 08305104

Date: 04/06/2020

Place : Kota