

**Career Point Institute of Skill Development Private Limited**

**INDAS Balance Sheet as at 31.03.2020**

**CIN : U80302RJ2015PTC048296**

**(IN ₹)**

Particulars	Note No.	Ind AS as at 31.03.2020	Ind AS as at 31.03.2019
<b>ASSETS</b>			
<b>(1) Non-Current Assets</b>			
(a) Property, plant and equipment	2	640,726	775,801
(a) Deferred Tax Assets (Net)	3	1,123,033	1,499,206
		<b>1,763,759</b>	<b>2,275,007</b>
<b>(2) Current Assets</b>			
(a) Financial Assets			
(i) Trade Receivables	4	3,007,800	4,225,500
(ii) Cash and Cash Equivalents	5	40,436,244	46,690,814
(iii) Loans	6	5,650,000	-
(iv) Current Tax Assets	7	116,580	248,438
		<b>49,210,624</b>	<b>51,164,752</b>
<b>TOTAL ASSETS</b>		<b>50,974,383</b>	<b>53,439,759</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
(a) Equity Share Capital	8	14,100,000	14,100,000
(b) Other Equity	9	(805,458)	(3,388,534)
		<b>13,294,542</b>	<b>10,711,466</b>
<b>LIABILITIES</b>			
<b>(1) Non-current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	10	26,992,426	42,621,370
(b) Deferred Tax Liabilities(Net)	3	-	-
		<b>26,992,426</b>	<b>42,621,370</b>
<b>(2) Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	11	10,576,088	-
(iii) Other Financial liabilities	12	111,327	106,923
(b) Other Current Liabilities		-	-
		<b>10,687,415</b>	<b>106,923</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>50,974,383</b>	<b>53,439,759</b>

The accompanying notes 1 to 23 are an integral part of the Financials Statements.

As per our report of even date attached  
for YCNA And Company

Chartered Accountants

ICAI Reg. No. : 017744C

CA. Nitesh Agrawal

Partner

M. No. : 414464

Date : 28/05/2020

Place : Kota



for and on behalf of the Board of Directors of  
**Career Point Institute of Skill Development Private  
Limited**

**Pramod Maheshwari**

Director

DIN : 00185711

**Nawal Kishore Maheshwari**

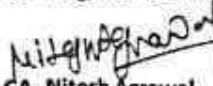
Director

DIN : 00185677

**Career Point Institute of Skill Development Private Limited**  
**Statement of Profit and Loss Account for the Period Ended as on 31.03.2020**  
**CIN : U80302RJ2015PTC048296**

(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	13	7,434,150	5,693,300
II	Other Income	14	11,180	-
III	Total Revenue (I+II)		7,445,330	5,693,300
IV	<b>Expenses</b>			
	Employee benefit expenses	15	1,146,546	1,121,672
	Finance Cost	16	2,410,366	2,520,000
	Depreciation	2	135,075	134,707
	Other Expenses	17	247,125	226,594
	Total Expenses		3,939,112	4,002,973
V	Profit before Exceptional and Extraordinary Items and Tax (III-IV)		3,506,218	1,690,327
VI	Extraordinary items		-	-
VII	Profit before tax after extraordinary items(V-VI)		3,506,218	1,690,327
VIII	Tax expense:			
	a) Provision for Tax		546,970	293,062
	b) Early year Tax		(3)	-
	c) MAT Credit arise		(546,970)	(293,062)
	d) Deffered Tax Liability		923,144	(1,207,901)
			923,141	(1,207,901)
IX	Profit/ (Loss) after tax for the period (VII - VIII)		2,583,077	2,898,228
X	Earnings Per Equity Share:			
	(1) Basic		1.83	2.06
	(2) Diluted		1.83	2.06

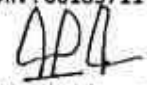
As per our report of even date attached for YCNA And Company Chartered Accountants ICAI Reg. No. : 017744C  
  
**CA. Nitesh Agrawal**  
 Partner  
 M. No. : 414464



Date : 28/05/2020  
 Place : Kota

for and on behalf of the Board of Directors of  
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**Pramod Maheshwari**  
 Director  
 DIN : 00185711

  
**Nawal Kishore Maheshwari**  
 Director  
 DIN : 00185677

# Career Point Institute of Skill Development Private Limited

## Cash Flow Statement CIN : U80302RJ2015PTC048296

(Amount in ₹)

Particular	For the period ended as on 31.03.2020	For the period ended as on 31.03.2019
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before Tax & Extraordinary Items	3,506,218	1,690,327
Adjustments for:		
Interest Expenses	2,410,366	2,520,000
Depreciation	135,075	134,707
<b>Operating Profit before Working Capital Changes</b>	<b>6,051,659</b>	<b>4,345,034</b>
Increase/(Decrease) in Current Liabilities	4,404	6,314
(Increase)/Decrease in Trade Receivables	1,217,700	-
(Increase)/Decrease in Short Term Loan & Advance	(5,650,000)	(4,225,500)
(Increase)/Decrease in Long Term Loan & Advance	-	-
(Increase)/Decrease in Other Assets	-	-
<b>Cash generated from Operations</b>	<b>1,623,763</b>	<b>125,848</b>
Direct taxes paid (net)	(415,110)	(541,500)
<b>Net Cash flow from Operating Activities</b>	<b>1,208,653</b>	<b>(415,652)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Assets Purchased	-	-
<b>Net Cash flow from / Used in Investing Activities</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Secure Loan taken/ (paid)	(5,052,856)	621,370
Interest Paid	(2,410,366)	(2,520,000)
<b>Net Cash flow from / Used in Financing Activities</b>	<b>(7,463,222)</b>	<b>(1,898,630)</b>
<b>Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)</b>	<b>(6,254,569)</b>	<b>(2,314,282)</b>
Cash and Cash Equivalents at beginning of the period	46,690,814	49,005,096
<b>Cash and Cash Equivalents at end of the period</b>	<b>40,436,244</b>	<b>46,690,814</b>

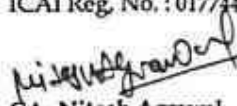
Statement of cash flows has been prepared under the indirect method as set out in the Ind AS 7 "Statement of Cash Flows" as specified in the Companies (Indian Accounting Standards) Rules, 2015.

2. Cash and cash equivalents represent cash and bank balance.
3. Previous year's figures have been regrouped/reclassified wherever applicable

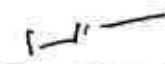
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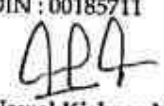
for and on behalf of the Board of Directors of  
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Chartered Accountants  
ICAI Reg. No. : 017744C

  
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