

Career Point Edutech Limited

INDAS Balance Sheet as at 31.03.2021

CIN : U80302RJ2006PLC023306

(In ₹)

Particulars	Note No.	As at 31/03/2021	As at 31/03/2020
ASSETS			
(1) Non-current Assets			
(a) Property, plant and equipment	2	77,799	95,867
(b) Other intangible assets	2	2,502	2,502
(c) Deferred tax assets(Net)	3	12,252	20,242
		92,553	1,18,611
(2) Current Assets			
(a) Inventories	4	1,37,89,085	1,52,75,822
(b) Financial Assets			
(i) Trade Receivables	5	12,44,335	16,20,651
(ii) Cash and Cash Equivalents	6	1,95,621	5,79,244
(iii) Loans	7	1,66,17,384	1,28,61,932
(c) Other Current Assets	8	39,62,035	7,47,298
		3,58,08,460	3,10,84,947
TOTAL ASSETS		3,59,01,013	3,12,03,558
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	9	57,89,470	57,89,470
(b) Other Equity	10	2,95,79,735	2,18,92,433
		3,53,69,205	2,76,81,903
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		-	-
- Other than Micro & Small Enterprises		1,18,722	4,41,737
(iii) Other Financial liabilities	13	2,01,149	10,19,613
(b) Other Current Liabilities	14	2,05,908	2,08,341
(c) Short Term Provision	15	6,029	5,81,071
(d) Current Tax Liabilities (Net)	16	-	12,70,893
		5,31,807	35,21,655
TOTAL EQUITY AND LIABILITIES		3,59,01,013	3,12,03,558

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**

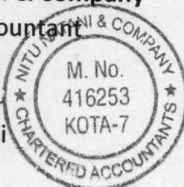
Chartered Accountant

FRN : 020001C

CA. Nitu Natani

Proprietor

M. No. : 416253



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

Pramod Maheshwari
Pramod Maheshwari

Director

DIN : 00185711

Nawal Kishore Maheshwari
Nawal Kishore Maheshwari

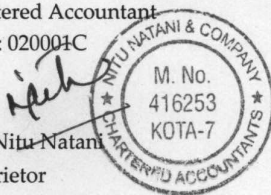
Career Point Edutech Limited
Profit and Loss statement for the period ended 31.03.2021
CIN : U80302RJ2006PLC023306

Amount in ₹

Sr. No.	Particulars	Note No.	For the period ended as on 31/03/2021	For the period ended as on 31/03/2020
I	Revenue from Operations	17	94,20,667	3,03,02,542
II	Other Income	18	16,76,984	8,78,176
III	Total Revenue (I+II)		1,10,97,651	3,11,80,718
IV	Expenses			
	Cost of Material Purchase	19	16,03,066	1,30,75,046
	Change in Inventory	20	14,86,737	(26,39,079)
	Employee Benefit Expenses	21	9,10,182	14,18,878
	Financial Costs	22	-	-
	Depreciation and amortization expense	2	18,068	20,956
	Other expenses	23	31,10,700	48,47,849
	Total expenses		71,28,752	1,67,23,650
V	Profit before exceptional and extraordinary items and tax (III-IV)		39,68,898	1,44,57,068
VI	Exceptional items		-	-
VII	Profit before tax after exceptional items(V-VI)		39,68,898	1,44,57,068
VIII	Tax expense:			
	(a) Provision for tax		-	40,15,609
	(b) Earlier year Taxes (IT)		(37,26,394)	4,24,509
	(b) MAT Credit		-	-
	(c) Deffered Tax Assets		7,990	(1,830)
			(37,18,404)	44,38,288
IX	Profit/ (Loss) after tax for the period (VII - VIII)		76,87,302	1,00,18,780
X	Minority Interest in income		-	-
XI	Share of Profit / Loss in associate companies		-	-
XII	Profit avilable for distribution		76,87,302	1,00,18,780
	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		76,87,302	1,00,18,780
XIII	Earnings per equity share:			
	(1) Basic		13.28	17.31
	(2) Diluted		13.28	17.31

As per our report of even date attached
for Nitu Natani & Company
Chartered Accountant
FRN : 020004C

CA. Nitu Natani
Proprietor
M. No. : 416253



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

Pramod Maheshwari
Pramod Maheshwari
Director
DIN : 00185711

Nawal Kishore Maheshwari
Director
DIN : 00185762

Kota
Date : 18/06/2021

Career Point Edutech Limited

Cash Flow Statement

CIN : U80302RJ2006PLC023306

Amount in ₹

Particular	For the period ended as on 31/03/2021	For the period ended as on 31/03/2020
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	39,68,898	1,44,57,068
Adjustments for :		
Interest Expenses	-	-
Depreciation	18,068	20,956
Gain on sale of Investment	-	-
Interest Income	13,25,894	(8,77,470)
Operating Profit before Working Capital Changes	53,12,860	1,36,00,554
Increase/(Decrease) in Current & Non Current Liabilities	(13,95,939)	(32,72,811)
Increase/(Decrease) in Trade Payables	(3,23,015)	(18,25,877)
(Increase)/Decrease in Inventories	14,86,737	(26,39,079)
(Increase)/Decrease in Trade Receivables	3,76,316	29,06,576
(Increase)/Decrease in Loan and Advances	(37,55,452)	(55,19,722)
(Increase)/Decrease in Other Current Assets	(1,48,060)	64,390
Cash generated from Operations	15,53,447	33,14,032
Direct taxes paid	6,11,177	40,33,015
Net Cash flow from Operating Activities	9,42,270	(7,18,984)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Fixed Assets Purchase	-	(1,16,814)
Investment Sale	-	-
Net Cash flow from / Used in Investing Activities	-	(1,16,814)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Paid	-	-
Unsecured Loan repaid	-	-
Interest Income	(13,25,894)	8,77,470
Net Cash flow from / Used in Financing Activities	(13,25,894)	8,77,470
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	(3,83,624)	41,672
Cash and Cash Equivalents at beginning of the period	5,79,244	5,37,572
Cash and Cash Equivalents at end of the period	1,95,621	5,79,244

- 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.
- Cash and cash equivalents represent bank balance.
- 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 : 020001C

CA. Nitu Natani

Proprietor

M. No. : 416253

Kota

Date : 18/06/2021

for and on behalf of the board of Directors of
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Director

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