

# Career Point Institute of Skill Development Private Limited

INDAS Balance Sheet as at 31.03.2021

CIN : U80302RJ2015PTC048296

Amount in ₹

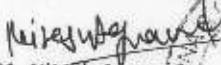
Particulars	Note No.	Ind AS as at 31.03.2021	Ind AS as at 31.03.2020
<b>ASSETS</b>			
<b>(1) Non-Current Assets</b>			
(a) Property, plant and equipment	2	5,06,191	6,40,726
(a) Deferred Tax Assets (Net)	3	10,25,509	11,23,033
		<b>15,31,700</b>	<b>17,63,759</b>
<b>(2) Current Assets</b>			
(a) Financial Assets			
(i) Trade Receivables	4	-	30,07,800
(ii) Cash and Cash Equivalents	5	4,16,86,663	4,04,36,245
(iii) Loans	6	-	56,50,000
(iv) Current Tax Assets	7	6,63,550	1,16,580
		<b>4,23,50,213</b>	<b>4,92,10,625</b>
<b>TOTAL ASSETS</b>		<b>4,38,81,913</b>	<b>5,09,74,384</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
(a) Equity Share Capital	8	1,41,00,000	1,41,00,000
(b) Other Equity	9	(33,42,193)	(8,05,457)
		<b>1,07,57,807</b>	<b>1,32,94,543</b>
<b>LIABILITIES</b>			
<b>(1) Non-current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	10	2,24,52,331	2,69,92,426
(b) Deferred Tax Liabilities(Net)	3	-	-
		<b>2,24,52,331</b>	<b>2,69,92,426</b>
<b>(2) Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	11	1,05,76,088	1,05,76,088
(iii) Other Financial liabilities	12	95,687	1,11,327
(b) Other Current Liabilities		-	-
		<b>1,06,71,775</b>	<b>1,06,87,415</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>4,38,81,913</b>	<b>5,09,74,384</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 : 18.06.2021

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 31.03.2021**

CIN : U80302RJ2015PTC048296

Sr. No.	Particulars	Note No.	Amount in ₹	
			For the period ended as on 31.03.2021	For the period ended as on 31.03.2020
I	Revenue from Operations	13	4,67,910	74,34,150
II	Other Income	14	10,000	11,180
III	Total Revenue (I+II)		4,77,910	74,45,330
IV	<b>Expenses</b>			
	Employee benefit expenses	15	8,34,051	11,46,546
	Finance Cost	16	23,80,548	24,10,366
	Depreciation	2	1,34,535	1,35,075
	Other Expenses	17	1,14,958	2,47,125
	Total Expenses		34,64,092	39,39,112
V	Profit before Exceptional and Extraordinary Items and Tax (III-IV)		(29,86,182)	35,06,218
VI	Extraordinary items		-	-
VII	Profit before tax after extraordinary items(V-VI)		(29,86,182)	35,06,218
VIII	Tax expense:			
	a) Provision for Tax		-	5,46,970
	b) Early year Tax		2,93,063	(3)
	c) MAT Credit arise		-	(5,46,970)
	d) Deferred Tax Liability		(7,42,509)	9,23,144
			(4,49,446)	9,23,141
IX	Profit/ (Loss) after tax for the period (VII - VIII)		(25,36,736)	25,83,077
X	Earnings Per Equity Share:			
	(1) Basic		(1.80)	1.83
	(2) Diluted		(1.80)	1.83

As per our report of even date attached  
for YCNA And Company  
Chartered Accountants  
ICAI Reg. No. : 0177440

*Nitesh Agrawal*  
**CA. Nitesh Agrawal**  
Partner  
M. No. : 414464



Date : 18.06.2021  
Place : Kota

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

*Pramod Maheshwari*  
**Pramod Maheshwari**  
Director  
DIN : 00185711

*Nawal Kishore Maheshwari*  
**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 31.03.2021	For the period ended as on 31.03.2020
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before Tax & Extraordinary Items	(29,86,182)	35,06,218
<b>Adjustments for :</b>		
Interest Expenses	23,80,548	24,10,366
Depreciation	1,34,535	1,35,075
<b>Operating Profit before Working Capital Changes</b>	<b>(4,71,099)</b>	<b>60,51,659</b>
Increase/(Decrease) in Current Liabilities	(15,640)	4,404
(Increase)/Decrease in Trade Receivables	30,07,800	12,17,700
(Increase)/Decrease in Short Term Loan & Advance	56,50,000	(56,50,000)
(Increase)/Decrease in Long Term Loan & Advance	-	-
(Increase)/Decrease in Other Assets	-	-
<b>Cash generated from Operations</b>	<b>81,71,061</b>	<b>16,23,763</b>
Direct taxes paid (net)	-	(4,15,110)
<b>Net Cash flow from Operating Activities</b>	<b>81,71,061</b>	<b>12,08,653</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)	(45,40,095)	(50,52,856)
Interest Paid	(23,80,548)	(24,10,366)
<b>Net Cash flow from / Used in Financing Activities</b>	<b>(69,20,643)</b>	<b>(74,63,222)</b>
<b>Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)</b>	<b>12,50,418</b>	<b>(62,54,569)</b>
<b>Cash and Cash Equivalents at beginning of the period</b>	<b>4,04,36,245</b>	<b>4,66,90,814</b>
<b>Cash and Cash Equivalents at end of the period</b>	<b>4,16,86,663</b>	<b>4,04,36,245</b>

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.

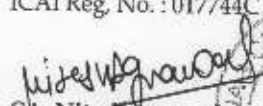
2. Cash and cash equivalents represent cash and bank balance.

3. Previous year's figures have been regrouped/reclassified wherever applicable

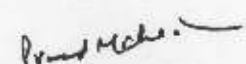
As per our report of even date attached  
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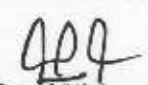
for and on behalf of the Board of Directors of  
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Chartered Accountants  
ICAI Reg. No. : 017744C

  
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Partner  
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