

# Career Point Edutech Limited

INDAS Balance Sheet as at 31.03.2022

CIN : U80302RJ2006PLC023306

(Amount in ₹ Lakh)

Particulars	Note No.	As at 31/03/2022	As at 31/03/2021
<b>ASSETS</b>			
<b>(1) Non-current Assets</b>			
(a) Property, plant and equipment	2	0.60	0.78
(b) Other intangible assets	2	0.03	0.03
(c) Deferred tax assets(Net)	3	0.10	0.12
		<b>0.73</b>	<b>0.93</b>
<b>(2) Current Assets</b>			
(a) Inventories	4	-	137.89
(b) Financial Assets			
(i) Trade Receivables	5	36.69	12.44
(ii) Cash and Cash Equivalents	6	26.61	1.96
(iii) Loans	7	312.22	166.17
(c) Other Current Assets	8	26.52	39.62
		<b>402.04</b>	<b>358.08</b>
<b>TOTAL ASSETS</b>		<b>402.77</b>	<b>359.01</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
(a) Equity Share Capital	9	57.89	57.89
(b) Other Equity	10	342.42	295.80
		<b>400.31</b>	<b>353.69</b>
<b>LIABILITIES</b>			
<b>(1) Non-current Liabilities</b>			
(a) Deferred Tax Liabilities(Net)		-	-
		-	-
<b>(2) Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	11	-	-
(ii) Trade payables	12	-	-
- Micro & Small Enterprises		0.46	0.42
- Other than Micro & Small Enterprises		0.12	0.77
(iii) Other Financial liabilities	13	1.48	2.01
(b) Other Current Liabilities	14	0.37	2.06
(c) Short Term Provision	15	0.03	0.06
(d) Current Tax Liabilities (Net)	16	-	-
		<b>2.46</b>	<b>5.32</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>402.77</b>	<b>359.01</b>

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**

Chartered Accountant

FRN : 020001

CA. Nitu Natani

Proprietor

M. No. : 416253

Kota

Date : 14.05.2022

for and on behalf of the Board of Directors of

**Career Point Edutech Limited**

*Pramod Maheshwari*  
Pramod Maheshwari

Director

DIN : 00185711

*Shilpa Maheshwari*  
Shilpa Maheshwari

Director

DIN : 08305104

**Career Point Edutech Limited**  
**Profit and Loss statement for the period ended 31.03.2022**  
CIN : U80302RJ2006PLC023306

(Amount in ₹ Lakh)

Sr. No.	Particulars	Note No.	For the period ended as on 31/03/2022	For the period ended as on 31/03/2021
I	Revenue from Operations	17	465.71	94.21
II	Other Income	18	21.87	16.77
III	Total Revenue (I+II)		<b>487.58</b>	<b>110.98</b>
IV	Expenses			
	Cost of Material Purchase	19	100.08	16.03
	Change in Inventory	20	137.89	14.87
	Employee Benefit Expenses	21	9.84	9.10
	Financial Costs	22	-	-
	Depreciation and amortization expense	2	0.18	0.18
	Other expenses	23	192.94	31.11
	<b>Total expenses</b>		<b>440.93</b>	<b>71.29</b>
V	Profit before exceptional and extraordinary items and tax (III-IV)		46.65	39.69
VI	Exceptional items			
VII	Profit before tax after exceptional items(V-VI)		46.65	39.69
VIII	Tax expense:			
	(a) Provision for tax			
	(b) Earlier year Taxes (IT)		-	(37.26)
	(b) MAT Credit			
	(c) Deffered Tax Assets		0.02	0.08
			0.02	(37.18)
IX	Profit/ (Loss) after tax for the period (VII - VIII)		<b>46.63</b>	<b>76.87</b>
X	Minority Interest in income			
XI	Share of Profit / Loss in associate companies			
XII	Profit available for distribution		<b>46.63</b>	<b>76.87</b>
	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			
	<b>Total Comprehensive Income for the period</b>		<b>46.63</b>	<b>76.87</b>
XIII	Earnings per equity share:			
	(1) Basic		<b>8.05</b>	<b>13.28</b>
	(2) Diluted		<b>8.05</b>	<b>13.28</b>

As per our report of even date attached  
for Nitu Natani & Company  
Chartered Accountants  
FRN : 0200076

CA. Nitu Natani  
Proprietor  
M. No. : 416253



Kota  
Date : 14.05.2022

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

*Pramod Maheshwari*  
Pramod Maheshwari  
Director  
DIN : 00185711

*Shilpa Maheshwari*  
Shilpa Maheshwari  
Director  
DIN : 08305104



# Career Point Edutech Limited

## Cash Flow Statement

CIN : U80302RJ2006PLC023306

(Amount in ₹ Lakh)

Particular	For the period ended as on 31/03/2022	For the period ended as on 31/03/2021
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before Tax & Extraordinary Items	46.63	39.69
<b>Adjustments for :</b>	-	-
Interest Expenses	-	-
Depreciation	-	-
Gain on sale of Investment	0.18	0.18
Interest Income	-	-
<b>Operating Profit before Working Capital Changes</b>	(21.57)	13.26
	<b>25.24</b>	<b>53.13</b>
Increase/(Decrease) in Current & Non Current Liabilities	(2.25)	(13.96)
Increase/(Decrease) in Trade Payables	(0.62)	(3.23)
(Increase)/Decrease in Inventories	137.89	14.87
(Increase)/Decrease in Trade Receivables	(24.24)	3.76
(Increase)/Decrease in Loan and Advances	-	-
(Increase)/Decrease in Other Current Assets	13.11	(1.48)
<b>Cash generated from Operations</b>	<b>149.13</b>	<b>53.09</b>
Direct taxes paid		6.11
<b>Net Cash flow from Operating Activities</b>	<b>149.13</b>	<b>46.98</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Fixed Assets Purchase		
Investment Sale		
<b>Net Cash flow from / Used in Investing Activities</b>		
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest Paid		
Unsecured Loan Given	(146.05)	(37.55)
Interest Income	21.57	(13.26)
<b>Net Cash flow from / Used in Financing Activities</b>	<b>(124.48)</b>	<b>(50.81)</b>
<b>Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)</b>	<b>24.65</b>	<b>(3.83)</b>
<b>Cash and Cash Equivalents at beginning of the period</b>	<b>1.96</b>	<b>5.79</b>
<b>Cash and Cash Equivalents at end of the period</b>	<b>26.61</b>	<b>1.96</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 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 : 0200016



CA. Nitu Natani

Proprietor

M. No. : 416253

Kota

Date : 14.05.2022

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

*Pramod Maheshwari*  
Pramod Maheshwari  
Director

DIN : 00185711

*Shilpa Maheshwari*  
Shilpa Maheshwari  
Director

DIN : 08305104