

Gyan Eduventure Private Limited

INDAS Balance Sheet as at 31.03.2022

U80302PB2012PTC054976

Amount in ₹ Lakh

Particulars	Note No.	Ind AS as at 31.03.2022	Ind AS as at 31.03.2021
ASSETS			
(1) Non-current Assets			
(a) Property, plant and equipment	2	0.09	0.12
(b) Investment Property		-	-
(c) Deferred tax assets(Net)	3	69.97	70.70
(d) Other non current assets		-	-
		70.06	70.82
(2) Current Assets			
(a) Inventories	4	24.62	47.16
(b) Financial Assets			
(i) Trade Receivables	5	0.60	0.05
(ii) Cash and Cash Equivalents	6	2.07	23.18
(iii) Loans	7	372.17	325.16
(iv) Other financial Assets	8	0.52	1.84
(c) Other current assets	9	0.41	0.11
(d) Current tax assets	10	3.27	5.52
		403.67	403.02
TOTAL ASSETS		473.73	473.84
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	11	42.00	42.00
(b) Other Equity	12	419.59	416.30
		461.59	458.30
LIABILITIES			
(1) Non Current Liabilities			
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings			
(ii) Trade payables	13		
- Micro & Small Enterprises		-	-
- Other than Micro & Small Ent.		-	-
(iii) Other Financial liabilities	14	0.77	0.69
(b) Other Current Liabilities	15	10.15	0.85
(c) Short term Provisions	16	0.13	0.15
(d) Current Tax Liabilities (Net)	17	1.09	13.85
		12.14	15.54
TOTAL EQUITY AND LIABILITIES		473.73	473.84

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 : 0200010



CA. Nitu Natani

Proprietor

M. No. : 416253

Date: 12.05.2022

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
Statement of Profit and Loss for the Period Ended As on 31.03.2022
U80302PB2012PTC054976

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	18	33.04	272.30
II	Other Income	19	32.69	21.70
III	Total Revenue (I+II)		65.73	294.00
IV	Expenses			
	Cost of Material	20	18.48	65.71
	Change in Inventory	21	22.54	110.83
	Employee Benefits expense	22	9.30	3.91
	Depreciation and Amortization Expense	2	0.03	0.03
	Finance Cost		-	-
	Other Expenses	23	8.41	24.77
	Total Expenses		58.76	205.25
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		6.97	88.75
VI	Exceptional items			
VII	Profit before tax after extraordinary items (V-VI)		6.97	88.75
VIII	Tax expense:			
	(1) Provision for Tax		1.09	13.85
	(2) Early year taxes		1.86	4.14
	(3) MAT Credit		0.73	-7.14
	(4) Differed Tax		-	19.49
	Total Tax		3.68	30.34
IX	Profit/ (Loss) after tax for the period (VII - VIII)		3.29	58.41
	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		3.29	58.41
X	Minority Interest income			
XI	Share of Profit / Loss in Associate Companies			
XII	Profit available for Distribution		3.29	58.41
XIII	Earnings Per Equity Share:			
	(1) Basic		0.78	13.91
	(2) Diluted		0.78	13.91

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

FRN : 020001C

CA. Nitu Natani

Proprietor

M. No. : 416253

Date: 12.05.2022

Place : Kota

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

Pramod Maheshwari
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Director

DIN : 00185711

Shilpa Maheshwari
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Director

DIN : 08305104

Gyan Eduventure Private Limited

Cash Flow Statement

CIN: U80302RJ2012PTC037928

Amount in ₹ Lakh

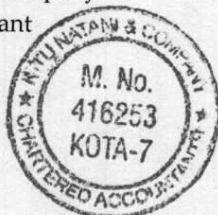
Particular	For the period ended as on 31/03/2022	For the period ended as on 31/03/2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	6.97	88.76
Adjustments for :		
Interest Income	-32.69	-21.70
Depreciation	0.03	0.03
Operating Profit before Working Capital Changes	-25.69	67.09
Increase/(Decrease) in Current Liabilities	9.35	-21.93
Increase/(Decrease) in Trade payable	-	-8.19
(Increase)/Decrease in Trade Receivable	-0.54	1.84
(Increase)/Decrease in Loan & Advances	-47.00	-151.10
(Increase)/Decrease in Other Assets	1.02	3.39
(Increase)/Decrease in Inventories	22.53	110.83
Cash generated from Operations	-40.33	1.93
Direct taxes paid (net)	13.47	11.72
Net Cash flow from Operating Activities	-53.80	-9.79
B. CASH FLOW FROM INVESTING ACTIVITIES		
Assets Purchase	-	-
Assets Sold	-	-
Gain on sale of assets	-	-
Net Cash flow from / Used in Investing Activities	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Preference Share issued		
Unsecured Loan taken / (Paid)		
Interest Received/ (Paid)	32.69	21.70
Net Cash flow from / Used in Financing Activities	32.69	21.70
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	-21.11	11.91
Cash and Cash Equivalents at beginning of the period	23.18	11.27
Cash and Cash Equivalents at end of the period	2.07	23.18

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 : 020001C

CA. Nitu Natani
Proprietor
M. No. : 416253



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

Pramod Maheshwari
Pramod Maheshwari
Director
DIN : 00185711

Shilpa Maheshwari
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Director
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Date: 12.05.2022
Place : Kota