

# CAREER POINT LEARNING SOLUTIONS LIMITED

(Formerly Known as Gyan Eduventure Private Limited)

INDAS Balance Sheet as at 31.03.2023

U80302PB2012PLC054976

(₹ in Lakh)

Particulars	Note No.	Ind AS as at 31.03.2023	Ind AS as at 31.03.2022
<b>ASSETS</b>			
<b>(1) Non-current Assets</b>			
(a) Property, plant and equipment	2	0.06	0.09
(b) Investment Property		-	-
(c) Deferred tax assets(Net)	3	66.79	69.98
(d) Other non current assets		-	-
		<b>66.85</b>	<b>70.07</b>
<b>(2) Current Assets</b>			
(a) Inventories	4	-	24.62
(b) Financial Assets			
(i) Trade Receivables	5	-	0.60
(ii) Cash and Cash Equivalents	6	0.66	2.07
(iii) Loans	7	418.14	372.17
(iv) Other financial Assets	8	0.10	0.52
(c) Other current assets	9	0.42	0.41
(d) Current tax assets	10	3.68	3.27
		<b>423.00</b>	<b>403.66</b>
<b>TOTAL ASSETS</b>		<b>489.85</b>	<b>473.73</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
(a) Equity Share Capital	11	42.00	42.00
(b) Other Equity	12	442.25	419.59
		<b>484.25</b>	<b>461.59</b>
<b>LIABILITIES</b>			
<b>(1) Non Current Liabilities</b>			
<b>(2) Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade payables	13		
- Micro & Small Enterprises		-	-
- Other than Micro & Small Ent.		-	-
(iii) Other Financial liabilities	14	0.82	0.77
(b) Other Current Liabilities	15	-	10.15
(c) Short term Provisions	16	-	0.13
(d) Current Tax Liabilities (Net)	17	4.78	1.09
		<b>5.60</b>	<b>12.14</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>489.85</b>	<b>473.73</b>

The accompanying notes 1 to 29 are an integral part of the Financials Statements.

As per our report of even date attached  
for Lokesh Maheshwari & Associates  
Chartered Accountants

FRN : 020075C

Deepchand Nagar

CA. Deepchand Nagar

Designation: Partner

M. No. : 463940

Date: 06.05.2023

Place : Kota



for and on behalf of the Board of Directors  
CAREER POINT LEARNING SOLUTIONS LIMITED

Pramod Maheshwari

Director

DIN : 00185711

Shilpa Maheshwari

Director

DIN : 08305104

**CAREER POINT LEARNING SOLUTIONS LIMITED**  
(Formerly Known as Gyan Eduventure Private Limited)  
**Statement of Profit and Loss for the Period Ended As on 31.03.2023**  
**U80302PB2012PLC054976**

(₹ in Lakh)

Sr. No.	Particulars	Note No.	For the period ended as on 31.03.2023	For the period ended as on 31.03.2022
I	Revenue from Operations	18	41.84	33.04
II	Other Income	19	35.73	32.69
III	Total Revenue (I+II)		77.57	65.73
IV	<b>Expenses</b>			
	Cost of Material	20	9.11	18.48
	Change in Inventory	21	24.62	22.54
	Employee Benefits expense	22	9.22	9.30
	Depreciation and Amortization Expense	2	0.03	0.03
	Finance Cost		-	-
	Other Expenses	23	3.97	8.41
	Total Expenses		46.95	58.76
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		30.62	6.97
VI	Exceptional items		-	-
VII	Profit before tax after extraordinary items (V-VI)		30.62	6.97
VIII	Tax expense:			
	(1) Provision for Tax		4.78	1.09
	(2) Early year taxes		-	1.86
	(3) MAT Credit		3.19	0.73
	(4) Deferred Tax		-0.01	-0.00
	Total Tax		7.96	3.68
IX	Profit/ (Loss) after tax for the period (VII - VIII)		<b>22.66</b>	<b>3.29</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		-	-
	Total Comprehensive Income for the period		<b>22.66</b>	<b>3.29</b>
X	Minority Interest income		-	-
XI	Share of Profit / Loss in Associate Companies		-	-
XII	Profit available for Distribution		<b>22.66</b>	<b>3.29</b>
XIII	Earnings Per Equity Share:			
	(1) Basic		<b>5.39</b>	<b>0.78</b>
	(2) Diluted		<b>5.39</b>	<b>0.78</b>

As per our report of even date attached for Lokesh Maheshwari & Associates Chartered Accountants  
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*Deepchand Nagar*

CA. Deepchand Nagar

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for and on behalf of the Board of Directors  
CAREER POINT LEARNING SOLUTIONS LIMITED

*Pramod Maheshwari*

Pramod Maheshwari

Director

DIN : 00185711

*Shilpa*

Shilpa Maheshwari

Director

DIN : 08305104

**CAREER POINT LEARNING SOLUTIONS LIMITED**  
(Formerly Known as Gyan Eduventure Private Limited)

Cash Flow Statement  
U80302PB2012PLC054976

(₹ in Lakh)

Particular	For the period ended as on 31.03.2023	For the period ended as on 31.03.2022
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before Tax & Extraordinary Items	30.62	6.97
<b>Adjustments for :</b>		
Interest Income	-35.73	-32.69
Depreciation	0.03	0.03
<b>Operating Profit before Working Capital Changes</b>	<b>-5.08</b>	<b>-25.69</b>
Increase/(Decrease) in Current Liabilities	-10.22	9.35
(Increase)/Decrease in Trade Receivable	0.60	-0.54
(Increase)/Decrease in Loan & Advances	-45.97	-47.00
(Increase)/Decrease in Other Assets	-	1.02
(Increase)/Decrease in Inventories	24.62	22.52
<b>Cash generated from Operations</b>	<b>-36.05</b>	<b>-40.33</b>
Direct taxes paid (net)	1.09	13.47
<b>Net Cash flow from Operating Activities</b>	<b>-37.14</b>	<b>-53.80</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Assets Purchase	-	-
Assets Sold	-	-
Gain on sale of assets	-	-
<b>Net Cash flow from / Used in Investing Activities</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest Received/ (Paid)	35.73	32.69
<b>Net Cash flow from / Used in Financing Activities</b>	<b>35.73</b>	<b>32.69</b>
<b>Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)</b>	<b>-1.41</b>	<b>-21.11</b>
<b>Cash and Cash Equivalents at beginning of the period</b>	<b>2.07</b>	<b>23.18</b>
<b>Cash and Cash Equivalents at end of the period</b>	<b>0.66</b>	<b>2.07</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.
- 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 Lokesh Maheshwari & Associates  
Chartered Accountant

FRN : 020075C

Deepchand Nagar

CA. Deepchand Nagar

Designation: Partner

M. No. : 463940



For and on behalf of the board of  
CAREER POINT LEARNING SOLUTIONS LIMITED

Pramod Maheshwari

Director

DIN : 00185711

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Date: 06.05.2023

Place : Kota