

# Career Point Edutech Limited

INDAS Balance Sheet as at 31.03.2023

CIN : U80302RJ2006PLC023306

(₹ in Lakh)

Particulars	Note No.	As at 31.03.2023	As at 31.03.2022 (Restated)
<b>ASSETS</b>			
<b>(1) Non-current Assets</b>			
(a) Property, plant and equipment	2	4.89	5.07
(b) Other intangible assets	2	42.32	63.46
(c) Deferred tax assets(Net)	3	0.10	0.10
(d) Other Non-Current Assets	4	0.10	-
		<b>47.41</b>	<b>68.63</b>
<b>(2) Current Assets</b>			
(a) Inventories	5	45.26	-
(b) Financial Assets			
(i) Trade Receivables	6	48.91	36.69
(ii) Cash and Cash Equivalents	7	12.68	26.61
(iii) Loans	8	610.70	312.22
(c) Other Current Assets	9	35.38	26.52
		<b>752.93</b>	<b>402.04</b>
<b>TOTAL ASSETS</b>		<b>800.34</b>	<b>470.67</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
(a) Equity Share Capital	10	57.89	57.89
(b) Equity Share Capital Suspense	10A	3.40	3.40
(c) Other Equity	11	694.50	406.94
		<b>755.79</b>	<b>468.23</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	12	-	-
(ii) Trade payables	13	-	-
- Micro & Small Enterprises		-	0.46
- Other than Micro & Small Enterprises		-	0.11
(iii) Other Financial liabilities	14	19.02	1.48
(b) Other Current Liabilities	15	25.28	0.37
(c) Short Term Provision	16	0.25	0.02
(d) Current Tax Liabilities (Net)	17	-	-
		<b>44.55</b>	<b>2.44</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>800.34</b>	<b>470.67</b>

The accompanying notes 1 to 31 are an integral part of the Financials Statements.

As per our report of even date attached  
for **KAMAL GUPTA & COMPANY**  
Chartered Accountant  
FRN : 031182C

CA. Kamal Gupta  
Proprietor  
M. No. : 439177



Kota  
Date : 25/05/2023

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

*Pramod Maheshwari*  
Pramod Maheshwari  
Director  
DIN : 00185711

Shilpa Maheshwari  
Director  
DIN : 08305104

**Career Point Edutech Limited**  
**Profit and Loss statement for the Quarter Ended 31.03.2023**  
CIN : U80302RJ2006PLC023306

(₹ 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 (Restated)
I	Revenue from Operations	18	779.48	465.71
II	Other Income	19	35.91	21.87
III	Total Revenue (I+II)		<b>815.39</b>	<b>487.58</b>
IV	Expenses			
	Cost of Material Purchase	20	216.72	100.08
	Change in Inventory	21	(45.26)	137.89
	Employee Benefit Expenses	22	9.92	9.84
	Depreciation and amortization expense	2	21.33	21.33
	Other expenses	23	325.12	192.93
	<b>Total expenses</b>		<b>527.83</b>	<b>462.07</b>
V	Profit before exceptional and extraordinary items and tax (III-IV)		287.56	25.51
VI	Exceptional items		-	-
VII	Profit before tax after exceptional items(V-VI)		287.56	25.51
VIII	Tax expense:			
	(a) Provision for tax		-	-
	(b) Earlier year Taxes (IT)		-	-
	(c) Deffered Tax Assets		-	0.02
			-	0.02
IX	Profit/ (Loss) after tax for the period (VII - VIII)		287.56	25.49
X	Minority Interest in income		-	-
XI	Share of Profit / Loss in associate companies		-	-
XII	Profit available for distribution		287.56	25.49
	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>287.56</b>	<b>25.49</b>
XIII	Earnings per equity share:			
	(1) Basic		49.67	4.40
	(2) Diluted		49.67	4.40

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for KAMAL GUPTA & COMPANY  
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# Career Point Edutech Limited

## Cash Flow Statement

CIN : U80302RJ2006PLC023306

(₹ in Lakh)

Particular	For the period ended as on 31.03.2023	For the period ended as on 31.03.2022 (Restated)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before Tax & Extraordinary Items	287.56	25.49
Adjustments for :	-	-
Depreciation	21.33	21.33
Interest Income	(35.29)	(21.57)
<b>Operating Profit before Working Capital Changes</b>	<b>273.60</b>	<b>25.25</b>
Increase/(Decrease) in Current Liabilities	42.68	(2.25)
Increase/(Decrease) in Trade Payables	(0.57)	(0.62)
(Increase)/Decrease in Inventories	(45.26)	137.89
(Increase)/Decrease in Trade Receivables	(12.23)	(24.24)
(Increase)/Decrease in Other Current Assets	(8.86)	13.10
<b>Cash generated from Operations</b>	<b>249.36</b>	<b>149.13</b>
Direct taxes paid		-
<b>Net Cash flow from Operating Activities</b>	<b>249.36</b>	<b>149.13</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Fixed Assets Purchase		
Investment Purchase	(0.10)	
<b>Net Cash flow from / Used in Investing Activities</b>	<b>(0.10)</b>	
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Unsecured Loan Given	(298.48)	(146.05)
Interest Income	35.29	21.57
<b>Net Cash flow from / Used in Financing Activities</b>	<b>(263.19)</b>	<b>(124.48)</b>
<b>Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)</b>	<b>(13.93)</b>	<b>24.65</b>
<b>Cash and Cash Equivalents at beginning of the period</b>	<b>26.61</b>	<b>1.96</b>
<b>Cash and Cash Equivalents at end of the period</b>	<b>12.68</b>	<b>26.61</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 KAMAL GUPTA & COMPANY  
Chartered Accountant  
FRN : 031182C

CA. Kamal Gupta  
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