

# Career Point Institute of Skill Development Private Limited

## INDAS Balance Sheet as at 31st March 2023

CIN : U80302RJ2015PTC048296

(₹ 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	2.37	3.72
(b) Deferred Tax Assets (Net)	3	9.63	8.16
		<b>12.00</b>	<b>11.88</b>
<b>(2) Current Assets</b>			
(a) Financial Assets			
(i) Trade Receivables		-	-
(ii) Cash and Cash Equivalents	4	170.06	308.07
(iii) Loans		-	-
(iv) Current Tax Assets	5	8.14	9.87
(v) Other financial Assets		-	
		<b>178.20</b>	<b>317.94</b>
		<b>190.20</b>	<b>329.82</b>
<b>TOTAL ASSETS</b>			
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
(a) Equity Share Capital	6	141.00	141.00
(b) Other Equity	7	-31.54	-27.20
		<b>109.46</b>	<b>113.80</b>
<b>LIABILITIES</b>			
<b>(1) Non-current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	8	-	108.90
(b) Deferred Tax Liabilities(Net)		-	-
		-	<b>108.90</b>
<b>(2) Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	9	79.32	105.76
(ii) Other Financial liabilities	10	1.42	1.36
(b) Other Current Liabilities		-	-
		<b>80.74</b>	<b>107.12</b>
		<b>190.20</b>	<b>329.82</b>
<b>TOTAL EQUITY AND LIABILITIES</b>			

The accompanying notes 1 to 21 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 : 08.05.2023

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 : 00185762

**Career Point Institute of Skill Development Private Limited**  
**Statement of Profit and Loss Account for the Period Ended as on 31st March 2023**

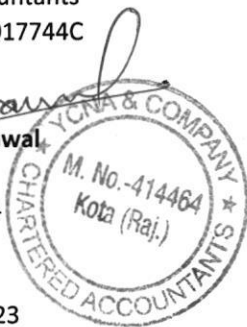
CIN : U80302RJ2015PTC048296

(₹ 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	11	19.83	35.56
II	Other Income	12	0.22	-
III	Total Revenue (I+II)		20.05	35.56
IV	<b>Expenses</b>			
	Employee benefit expenses	13	15.18	12.60
	Finance Cost	14	8.76	12.49
	Depreciation	2	1.35	1.35
	Other Expenses	15	0.56	0.80
	Total Expenses		25.85	27.24
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		-5.80	8.32
VI	Extraordinary items			
VII	Profit before tax after extraordinary items(V-VI)		-5.80	8.32
VIII	Tax expense:			
	a) Provision for Tax			
	b) Early year Tax			
	c) MAT Credit arise			-
	d) Deferred Tax Liability		-1.46	2.09
			-1.46	2.09
IX	Profit/ (Loss) after tax for the period (VII - VIII)		-4.34	6.23
X	Earnings Per Equity Share:			
	(1) Basic		-0.31	0.44
	(2) Diluted		-0.31	0.44

As per our report of even date attached for YCNA And Company Chartered Accountants ICAI Reg, No. : 017744C

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



Date : 08.05.2023  
 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 : 00185762

# Career Point Institute of Skill Development Private Limited

## Cash Flow Statement

CIN : U80302RJ2015PTC048296

(₹ in Lakh)

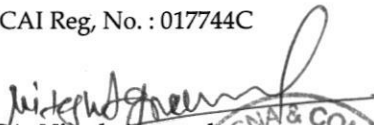
Particular	For the period ended as on 31.03.2023	For the period ended as on 31.03.2022
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before Tax & Extraordinary Items	-5.81	8.32
<b>Adjustments for :</b>		
Interest Expenses	8.77	12.49
Depreciation	1.35	1.35
Preliminary Expenses		
<b>Operating Profit before Working Capital Changes</b>	<b>4.31</b>	<b>22.16</b>
Increase/(Decrease) in Current Liabilities	0.06	0.40
(Increase)/Decrease in Current Assets	1.73	-
<b>Cash generated from Operations</b>	<b>6.10</b>	<b>22.56</b>
Direct taxes paid (net)	-	-3.24
<b>Net Cash flow from Operating Activities</b>	<b>6.10</b>	<b>19.32</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Investment Purchase		
Assets Purchased	-	-
Investment in CWIP		
<b>Net Cash flow from / Used in Investing Activities</b>		
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from issue of Equity Shares Capital		
Secure Loan taken/ (paid)	-135.34	-115.62
Interest Paid	-8.77	-12.49
Preliminary Expenses		
<b>Net Cash flow from / Used in Financing Activities</b>	<b>-144.11</b>	<b>-128.11</b>
<b>Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)</b>	<b>-138.01</b>	<b>-108.79</b>
<b>Cash and Cash Equivalents at beginning of the period</b>	<b>308.07</b>	<b>416.86</b>
<b>Cash and Cash Equivalents at end of the period</b>	<b>170.06</b>	<b>308.07</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  
for YCNA And Company


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


Chartered Accountants  
ICAI Reg. No. : 017744C

  
CA. Nitesh Agrawal  
Partner  
M. No. : 414464



Date : 08.05.2023  
Place : Kota

  
Pramod Maheshwari  
Director  
DIN : 00185711

  
Nawal Kishore Maheshwari  
Director  
DIN : 00185677