

CAREER POINT LEARNING SOLUTIONS LIMITED

(Formerly Known as Gyan Eduventure Private Limited)

INDAS Balance Sheet as at 31.03.2024

U80302PB2012PLC054976

(₹ in Lakh)

Particulars	Note No.	Ind AS as at 31.03.2024	Ind AS as at 31.03.2023
ASSETS			
(1) Non-current Assets			
(a) Property, plant and equipment	2	0.03	0.06
(b) Investment Property		-	-
(c) Deferred tax assets(Net)	3	63.20	66.79
(d) Other non current assets		-	-
		63.23	66.85
(2) Current Assets			
(a) Inventories		-	-
(b) Financial Assets			
(i) Trade Receivables	4	0.25	-
(ii) Cash and Cash Equivalents	5	2.56	0.66
(iii) Loans	6	445.35	418.14
(iv) Other financial Assets	7	0.10	0.10
(c) Other current assets	8	0.42	0.42
(d) Current tax assets	9	3.93	3.68
		452.61	423.00
		515.84	489.85
TOTAL ASSETS			
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	10	42.00	42.00
(b) Other Equity	11	467.66	442.25
		509.66	484.25
LIABILITIES			
(1) Non Current Liabilities			
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade payables			
- Micro & Small Enterprises		-	-
- Other trade payable		-	-
(iii) Other Financial liabilities	12	0.80	0.82
(b) Other Current Liabilities		-	-
(c) Short term Provisions		-	-
(d) Current Tax Liabilities (Net)	13	5.38	4.78
		6.18	5.60
		515.84	489.85
TOTAL EQUITY AND LIABILITIES			

The accompanying notes 1 to 25 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: 16-05-2024

Place : Kota

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

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 Year Ended As on 31.03.2024
U80302PB2012PLC054976

(₹ in Lakh)

Sr. No.	Particulars	Note No.	For the Year ended as on 31.03.2024	For the Year ended as on 31.03.2023
I	Revenue from Operations	14	41.01	41.84
II	Other Income	15	38.23	35.73
III	Total Revenue (I+II)		79.24	77.57
IV	Expenses			
	Cost of Material	16	30.48	9.11
	Change in Inventory	17	-	24.62
	Employee Benefits expense	18	9.80	9.22
	Depreciation and Amortization Expense	2	0.03	0.03
	Finance Cost		-	-
	Other Expenses	19	4.41	3.97
	Total Expenses		44.72	46.95
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		34.52	30.62
VI	Exceptional items		-	-
VII	Profit before tax after extraordinary items (V-VI)		34.52	30.62
VIII	Tax expense:			
	(1) Provision for Tax		5.38	4.78
	(2) Early Year taxes		0.14	-
	(3) MAT Credit		3.60	3.19
	(4) Deffered Tax		-0.01	-0.01
	Total Tax		9.11	7.96
IX	Profit/ (Loss) after tax for the Year (VII - VIII)		25.41	22.66
	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 Year		-	-
	Total Comprehensive Income for the Year		25.41	22.66
X	Minority Interest income		-	-
XI	Share of Profit / Loss in Associate Companies		-	-
XII	Profit available for Distribution		25.41	22.66
XIII	Earnings Per Equity Share:			
	(1) Basic		6.05	5.39
	(2) Diluted		6.05	5.39

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for Lokesh Maheshwari & Associates
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Director
DIN : 08305104

CAREER POINT LEARNING SOLUTIONS LIMITED**(Formerly Known as Gyan Eduventure Private Limited)****Cash Flow Statement**
U80302PB2012PLC054976**(₹ in Lakh)**

Particular	For the Year ended as on 31.03.2024	For the Year ended as on 31.03.2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	34.52	30.62
Adjustments for :		
Interest Income	-38.23	-35.73
Depreciation	0.03	0.03
Operating Profit before Working Capital Changes	-3.68	-5.08
Increase/(Decrease) in Current Liabilities	-0.02	-10.22
(Increase)/Decrease in Trade Receivable	-0.25	0.60
(Increase)/Decrease in Loan & Advances	-27.21	-45.97
(Increase)/Decrease in Other Assets	-0.26	-
(Increase)/Decrease in Inventories	-	24.62
Cash generated from Operations	-31.42	-36.05
Direct taxes paid (net)	4.91	1.09
Net Cash flow from Operating Activities	-36.33	-37.14
B. CASH FLOW FROM INVESTING ACTIVITIES		
Assets Purchase	-	-
Assets Sold	-	-
Net Cash flow from / Used in Investing Activities	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Received/ (Paid)	38.23	35.73
Net Cash flow from / Used in Financing Activities	38.23	35.73
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	1.90	-1.41
Cash and Cash Equivalents at beginning of the Year	0.66	2.07
Cash and Cash Equivalents at end of the Year	2.56	0.66

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 Lokesh Maheshwari & Associates
Chartered Accountant
FRN : 020075C

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

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