

# Career Point Institute of Skill Development Private Limited

## INDAS Balance Sheet as at 31.03.2024

CIN : U80302RJ2015PTC048296

Amount in Lakh

Particulars	Note No.	Ind AS as at 31.03.2024	Ind AS as at 31.03.2023
<b>ASSETS</b>			
<b>(1) Non-Current Assets</b>			
(a) Property, plant and equipment	2	1.02	2.37
(b) Deferred Tax Assets (Net)	3	8.95	9.63
		<b>9.97</b>	<b>12.00</b>
<b>(2) Current Assets</b>			
(a) Financial Assets			
(i) Cash and Cash Equivalents	4	3.69	170.06
(ii) Loans	5	98.05	-
(iii) Current Tax Assets	6	1.35	8.14
		<b>103.09</b>	<b>178.20</b>
<b>TOTAL ASSETS</b>		<b>113.06</b>	<b>190.20</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
(a) Equity Share Capital	7	141.00	141.00
(b) Other Equity	8	-29.55	-31.54
		<b>111.45</b>	<b>109.46</b>
<b>LIABILITIES</b>			
<b>(1) Non-current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings		-	-
(b) Deferred Tax Liabilities(Net)	3	-	-
		-	-
<b>(2) Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	9	-	79.32
(ii) Other Financial liabilities	10	1.61	1.42
(b) Other Current Liabilities			-
		<b>1.61</b>	<b>80.74</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>113.06</b>	<b>190.20</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  
FRN : 017744C

CA. Nitesh Agrawal

Partner

M. No. : 414464

Date : 25.05.2024

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

*Shilpa Maheshwari*  
Shilpa Maheshwari

Director

DIN : 08305104

# Career Point Institute of Skill Development Private Limited

Statement of Profit and Loss Account for the Year Ended as on 31st Mar, 2024

CIN : U80302RJ2015PTC048296

Amount 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	11	24.87	19.83
II	Other Income	12	0.14	0.22
III	Total Revenue (I+II)		25.01	20.05
IV	<b>Expenses</b>			
	Employee benefit expenses	13	16.69	15.18
	Finance Cost	14	2.43	8.76
	Depreciation	2	1.35	1.35
	Other Expenses	15	1.88	0.56
	Total Expenses		22.35	25.85
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		2.66	(5.80)
VI	Extraordinary items			
VII	Profit before tax after extraordinary items(V-VI)		2.66	(5.80)
VIII	Tax expense:			
	a) Provision for Tax			
	b) Early Year Tax			
	c) MAT Credit arise			
	d) Deferred Tax Liability		0.67	(1.46)
			0.67	(1.46)
IX	Profit/ (Loss) after tax for the Year (VII - VIII)		1.99	(4.34)
X	<b>Other Comprehensive Income</b>			
	A i) Items that will not be reclassified to profit or loss		0.00	0.00
	B i) Items that will be reclassified to profit or loss		0.00	0.00
	Total Other comprehensive income / (loss) (A+B)		0.00	0.00
XI	Total Comprehensive Income for the Year		1.99	(4.34)
	Earnings Per Equity Share:			
	(1) Basic		0.14	(0.31)
	(2) Diluted		0.14	(0.31)

As per our report of even date attached for YCNA And Company Chartered Accountants FRN : 017744C

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



Date : 25.05.2024  
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

*Shilpa Maheshwari*  
Shilpa Maheshwari  
Director  
DIN : 08305104



# Career Point Institute of Skill Development Private Limited

## Cash Flow Statement

CIN : U80302RJ2015PTC048296

Amount in Lakh

Particular	For the Year ended as on 31.03.2024	For the Year ended as on 31.03.2023
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before Tax & Extraordinary Items	2.66	-5.80
Adjustments for :		
Interest Expenses	2.43	8.76
Depreciation	1.35	1.35
<b>Operating Profit before Working Capital Changes</b>	<b>6.44</b>	<b>4.31</b>
Increase/(Decrease) in Current Liabilities	0.20	0.06
(Increase)/Decrease in Trade Receivables	-	-
(Increase)/Decrease in Short Term Loan & Advance	-98.05	-
(Increase)/Decrease in Long Term Loan & Advance	-	-
(Increase)/Decrease in Current Assets	-	1.73
<b>Cash generated from Operations</b>	<b>-91.41</b>	<b>6.10</b>
Direct taxes paid (net)	6.79	-
<b>Net Cash flow from Operating Activities</b>	<b>-84.62</b>	<b>6.10</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Assets Purchased	-	-
<b>Net Cash flow from / Used in Investing Activities</b>		
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Secure Loan taken/ (paid)	-79.32	-135.34
Interest Paid	-2.43	-8.77
<b>Net Cash flow from / Used in Financing Activities</b>	<b>-81.75</b>	<b>-144.11</b>
<b>Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)</b>	<b>-166.37</b>	<b>-138.01</b>
<b>Cash and Cash Equivalents at beginning of the period</b>	<b>170.06</b>	<b>308.07</b>
<b>Cash and Cash Equivalents at end of the period</b>	<b>3.69</b>	<b>170.06</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 cash and bank balance.
- 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  
FRN : 017744C

CA. Nitesh Agrawal  
Partner  
M. No. : 414464



Pramod Maheshwari  
Director  
DIN : 00185711

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Director  
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Date : 25.05.2024  
Place : Kota