

# Career Point Edutech Limited

INDAS Balance Sheet as at 31.03.2024

CIN : U80302RJ2006PLC023306

(₹ in Lakh)

Particulars	Note No.	As at 31.03.2024	As at 31.03.2023
<b>ASSETS</b>			
<b>(1) Non-current Assets</b>			
(a) Property, plant and equipment	2	4.71	4.89
(b) Other intangible assets	2	21.06	42.32
(c) Deferred tax assets(Net)	3	12.39	0.10
(d) Other Non-Current Assets	4	0.10	0.10
		<b>38.26</b>	<b>47.41</b>
<b>(2) Current Assets</b>			
(a) Inventories	5	-	45.26
(b) Financial Assets			
(i) Trade Receivables	6	12.65	48.91
(ii) Cash and Cash Equivalents	7	119.93	12.68
(iii) Loans	8	1,220.89	610.70
(c) Current Tax Assets (Net)	9	35.14	4.17
(d) Other Current Assets	10	27.11	31.21
		<b>1,415.72</b>	<b>752.93</b>
		<b>1,453.98</b>	<b>800.34</b>
<b>TOTAL ASSETS</b>			
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
(a) Equity Share Capital	11	61.29	57.89
(b) Equity Share Capital Suspense	11A		3.40
(c) Other Equity	12	1,372.53	694.50
		<b>1,433.82</b>	<b>755.79</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		-	-
(ii) Trade payables			-
- Micro & Small Enterprises		-	-
- Other than Micro & Small Enterprises	13	0.11	-
(iii) Other Financial liabilities	14	19.61	19.02
(b) Other Current Liabilities	15	0.44	25.28
(c) Short Term Provision	16	-	0.25
(d) Current Tax Liabilities (Net)		-	-
		<b>20.16</b>	<b>44.55</b>
		<b>1,453.98</b>	<b>800.34</b>
<b>TOTAL EQUITY AND LIABILITIES</b>			

The accompanying notes 1 to 29 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



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

Pramod Maheshwari  
Director  
DIN : 00185711

Shilpa Maheshwari  
Director  
DIN : 08305104

Kota  
Date : 21.05.2024

**Career Point Edutech Limited**  
**Profit and Loss statement for the Year Ended 31.03.2024**  
**CIN : U80302RJ2006PLC023306**

(₹ 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	17	1,131.58	779.48
II	Other Income	18	85.21	35.91
III	Total Revenue (I+II)		<b>1,216.79</b>	<b>815.39</b>
IV	Expenses			
	Cost of Material Purchase	19	213.70	216.72
	Change in Inventory	20	45.26	(45.26)
	Employee Benefit Expenses	21	11.68	9.92
	Financial Costs		-	-
	Depreciation and amortization expense	2	21.44	21.33
	Other expenses	22	258.96	325.12
	<b>Total expenses</b>		<b>551.04</b>	<b>527.83</b>
V	Profit before exceptional and extraordinary items and tax (III-IV)		665.75	287.56
VI	Exceptional items			
VII	Profit before tax after exceptional items(V-VI)		665.75	287.56
VIII	Tax expense:			
	(a) Provision for tax		-	-
	(b) Earlier Year Taxes (IT)		-	-
	(c) Deferred Tax Assets		(12.29)	-
			(12.29)	-
IX	Profit/ (Loss) after tax for the Year (VII - VIII)		<b>678.04</b>	<b>287.56</b>
X	Minority Interest in income			
XI	Share of Profit / Loss in associate companies			
XII	Profit available for distribution		<b>678.04</b>	<b>287.56</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 Year			
	<b>Total Comprehensive Income for the Year</b>		<b>678.04</b>	<b>287.56</b>
XIII	Earnings per equity share:			
	(1) Basic		110.62	49.67
	(2) Diluted		110.62	49.67

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 : 21.05.2024



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 Director  
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*Shilpa Maheshwari*  
 Shilpa Maheshwari  
 Director  
 DIN : 08305104

# Career Point Edutech Limited

## Cash Flow Statement

CIN : U80302RJ2006PLC023306

(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	665.74	287.56
<b>Adjustments for :</b>	-	-
Interest Expenses	-	-
Depreciation	21.44	21.33
Gain on sale of Investment	-	-
Interest Income	(84.92)	(35.29)
<b>Operating Profit before Working Capital Changes</b>	<b>602.26</b>	<b>273.60</b>
Increase/(Decrease) in Current & Non Current Liabilities	(24.50)	42.68
Increase/(Decrease) in Trade Payables	0.11	(0.57)
(Increase)/Decrease in Inventories	45.26	(45.26)
(Increase)/Decrease in Trade Receivables	36.26	(12.23)
(Increase)/Decrease in Loan and Advances	-	-
(Increase)/Decrease in Other Current Assets	8.27	(8.86)
<b>Cash generated from Operations</b>	<b>667.66</b>	<b>249.36</b>
Direct taxes paid	-	-
<b>Net Cash flow from Operating Activities</b>	<b>667.66</b>	<b>249.36</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>		
Interest Paid	-	-
Unsecured Loan Given	(610.18)	(298.48)
Interest Income	84.92	35.29
<b>Net Cash flow from / Used in Financing Activities</b>	<b>(525.26)</b>	<b>(263.19)</b>
<b>Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)</b>	<b>142.40</b>	<b>(13.93)</b>
<b>Cash and Cash Equivalents at beginning of the Year</b>	<b>12.68</b>	<b>26.61</b>
<b>Cash and Cash Equivalents at end of the Year</b>	<b>155.08</b>	<b>12.68</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 bank balance.
3. 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

Proprietor

M. No. : 439177

Kota

Date : 21.05.2024



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