



KALANI & CO LLP

Chartered Accountants

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Independent Auditor's Report

To the Members of
Edutiger Private Limited

Report on the Audit of the Ind AS Financial Statements

Opinion

We have audited the accompanying Ind AS Financial statements of EDUTIGER PRIVATE LIMITED ("the Company"), which comprise the Balance sheet as at 31st March 2025 and the statement of Profit and Loss (Including other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone Ind AS financial statements")

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone Ind AS financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS" and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, the Profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Information other than the Financial Statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

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Our opinion on the Standalone Ind As financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone Ind As financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is material misstatement of this other information, we are required to report the fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind As and other accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone Ind AS financial statements, Management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone Ind AS financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is





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a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone Ind AS financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone Ind AS financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone Ind AS financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone Ind AS financial statements, including the disclosures, and whether the standalone Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



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Materiality is the magnitude of misstatements in the standalone Ind AS Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 (the "Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure I" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid Ind AS Financial Statements comply with the Indian Accounting Standards specified under Section 133 of the Act.
 - e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is

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disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164(2) of the Act.

- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to Annexure 'II' to this report. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- g) Being a Private Limited Company, provisions of Section 197 is not applicable to the company. Hence, reporting in accordance with requirement of provisions of section 197(16) of the Act is not applicable on the Company.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial statements;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (i) The management has represented that, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(ii) The management has represented that, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company.



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Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(iii) Based on such audit procedures that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

- v. The Company has not declared or paid dividend during the year, accordingly the provisions of section 123 of the Companies Act, 2013 are not applicable.
- vi. Based on our examination which included test checks, the unit maintains its books of accounts using accounting software with an audit trail (edit log) feature. This feature has been in place for all pertinent transactions entered into the software throughout the year. Furthermore, we found no evidence of any tampering with the audit trail function throughout the course of our examination.



Place : Kota
Dated : 17-05-2025
UDIN : 25400580BMKQCX1306

For KALANI & CO LLP
Chartered Accountants
FRN- 000722C/C400390

[Navneet Jajoo]
Partner
M.No.400580



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ANNEXURE 'I' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Edutiger Private Limited of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

i. The Company does not have any Property, Plant and Equipment and Intangible Assets and hence reporting under clause 3(i)(a),(b),(c),(d),(e) of the Order is not applicable.

ii. (a) The Company does not have any inventory and hence reporting under clause 3(ii)(a) of the Order is not applicable.

(b) The Company has not been sanctioned working capital limits in excess of Rs. 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

iii. The Company has not made investments in, companies, firms, Limited Liability Partnerships, however it had granted unsecured loans to other parties, during the year, in respect of which:

(a) According to the information and explanation given to us, the company has granted unsecured loan of Rs.5.55 lacs to Srajan Capital Limited, being party covered in the register maintained under section 189 of Companies Act 2013, for its business purpose.

(b) In our opinion, the terms and conditions of the grant of loans, during the year are, prima facie, not prejudicial to the Company's interest.

(c) In respect of loans granted by the Company, the schedule of repayment of principal and payment of interest has not been stipulated, it was informed to us that loan along with interest was granted as repayable on demand.

(d) In respect of loans granted by the Company, there is no overdue amount remaining outstanding as at the balance sheet date.

(e) No loan granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties.



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(f) The Company has granted Rs 5.55 lacs to Srajan Capital Limited for its business purpose and the same is repayable on demand.

iv. The Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.

v. The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.

vi. The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the Company.

vii. In respect of statutory dues:

(a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities. There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2025 for a period of more than six months from the date they became payable.

(b) There are no dues referred to in sub-clause (a) above which have not been deposited as at 31st March, 2025 on account of dispute.

viii. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

ix. The company has not taken any loan from bank, financial institution and the Government and hence reporting under clause 3(ix)(a),(b),(c),(d),(e),(f) of the Order is not applicable.

x. (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.



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(b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

xi. (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c) We have taken into consideration the whistle blower complaints received by the Company during the year (and upto the date of this report), while determining the nature, timing and extent of our audit procedures.

xii. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

xiii. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

xiv. Section 138 of the Companies Act, 2013 is not applicable on the Company, subsequently requirement of Internal Audit does not apply and hence reporting under clause 3(xiv)(a),(b) of the Order is not applicable.

xv. In our opinion during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors. and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi. In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a),(b),(c),(d) of the Order is not applicable.

xvii. The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

xviii. There has been no resignation of the statutory auditors of the Company during the year.





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xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. Section 135 of the Companies Act, 2013 is not applicable on the Company, subsequently requirement of Corporate Social Responsibility (CSR) does not apply and hence reporting under clause 3(xx)(a),(b) of the Order is not applicable.

Place : Kota
Dated : 17-05-2025
UDIN : 25400580BMKQCX1306



For KALANI & CO LLP
Chartered Accountants
FRN- 000722C/C400390

[Navneet Jajoo]
Partner
M.No.400580



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Annexure 2 to the Independent Auditor's Report

Referred to in Paragraph 2 under "Report on Other Legal and Regulatory Requirements" section of our report on even date to the members of Edutiger Private Limited on the Financial Statements for the year ended 31st March 2025.

Report on the Internal Financial Controls with reference to Financial Statements under Clause (i) of Sub-section 3 of Section 143 of the Act.

We have audited the internal financial controls with reference to Financial Statements of Edutiger Private Limited ("the Company") as of 31 March 2025 in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls with reference to Financial Statements based on the internal controls over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by The Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to Financial Statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to Financial Statements was established and maintained and if such controls operated effectively in all material respects.



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Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial control system with reference to Financial Statements and their operating effectiveness. Our audit of internal financial control with reference to Financial Statements included obtaining an understanding of internal financial control with reference to Financial Statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system with reference to Financial Statements.

Meaning of Internal Financial Controls with reference to Financial Statements

A Company's internal financial control with reference to Financial Statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Financial Statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control with reference to Financial Statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the Financial Statements.

Inherent Limitations of Internal Financial Controls with reference to Financial Statements

Because of the inherent limitations of internal financial controls with reference to Financial Statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to Financial Statements to future periods are subject to the risk that the internal financial controls with reference to Financial Statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



Registered Office: 703, 7th Floor, Milestone Building, Gandhi Nagar Crossing, Tonk Road Jaipur – 302015, Rajasthan, India; ☎: 0141-2701001-002

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Kalani & Co (partnership firm registration no RF/JPU/2019/3789) converted to Kalani & Co LLP (Registered as Limited Liability Partnership with registration number ACN-6752 w.e.f. 16 April 2025)



KALANI & CO LLP

Chartered Accountants

"Samridhi", 75, New Grain Mandi
KOTA (Raj.) 324007
kota@kalanico.com
9829888823, 9602227779

"Aanchal", 40, Rajeev Gandhi Nagar
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9414177643, 9414067123

Offices: Jaipur, Bhilwara, Jodhpur, Pali, Udaipur, Pune, Guwahati
ICAI Regd. Network – KALANI & AFFILIATES, New Delhi & Mumbai

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system with reference to Financial Statements in place and such internal financial controls with respect to Financial Statements were operating effectively as at 31 March 2025, based on the internal controls over financial reporting criteria established by the Company considering the components of internal controls stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the ICAI.

Place : Kota

Dated : 17-05-2025

UDIN : 25400580BMKQCX1306



For KALANI & CO LLP
Chartered Accountants
FRN- 000722C/C400390

[Navneet Jajoo]

Partner

M.No.400580

EDUTIGER Private Limited
E-8 (ii), IPIA ROAD NO-I, KOTA
Balance Sheet as at 31.03.2025
CIN : U80903RJ2019PTC067555

Amount in Lakh

Particulars	Note No.	As at 31.03.2025	As at 31.03.2024
ASSETS			
(1) Non-current Assets			
(a) Property, plant and equipment & Intangible assets			
(b) Capital work-in-progress			
(c) Investment Property			
(d) Financial Assets			
(i) Investments	2	5.55	5.42
(ii) Loans & Advances (Assets)	3	0.16	
(iii) Other financial assets			
(e) Deferred tax assets(Net)		-	-
(f) Other non-current assets		-	-
		5.71	5.42
(2) Current Assets			
(a) Financial Assets			
(i) Investments		-	-
(i) Trade receivables		-	-
(ii) Cash and Cash Equivalents	4	5.24	5.43
(iii) Loans & Advance		-	-
(iv) Other Financial Assets		-	-
(b) Current Tax Assets (Net)		-	-
(c) Other current Assets		-	-
		5.24	5.43
TOTAL ASSETS		10.95	10.85
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	5	10.00	10.00
(b) Other Equity	6	0.89	0.74
		10.89	10.74
LIABILITIES			
(2) Non-current Liabilities			
(a) Deferred Tax Liabilities (Net)		-	-
(3) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade payables		-	-
- Micro & Small Enterprises		-	-
- Other than Micro & Small Enterprises		-	-
(iii) Other Financial liabilities		-	-
(b) Other current liabilities	7	0.06	0.06
(c) Current tax Liabilities (Net)	8	0.00	0.05
		0.06	0.11
TOTAL EQUITY AND LIABILITIES		10.95	10.85

The accompanying notes 1 to 20 are an integral part of the Financials Statements.

As per our report of even date attached

For Kalani & Co. LLP

Chartered Accountants

FRN 000722C/C400580


(CA. Navneet Jajoo)
Partner

M No. 400580

UDIN : 25400580BMKQCX1306

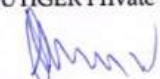
Date: 17.05.2025

Place : Kota



for and on behalf of the Board of Directors of

EDUTIGER Private Limited


Om Prakash Maheshwari

Director

DIN : 00185677


Pramod Kumar Maheshwari

Director

DIN : 00185711

EDUTIGER Private Limited
E-8(ii), IPIA ROAD NO-I, KOTA
Profit and Loss Statement for the Period Ended As on 31.03.2025
CIN : U80903RJ2019PTC067555

Amount in Lakh

Sr. No.	Particulars	Note No.	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
I	Revenue from Operations	9	0.50	-
II	Other Income	10	0.49	0.47
III	Total Revenue (I+II)		0.99	0.47
IV	Expenses			
	Cost of Material Purchase	11	0.45	
	Employee Benefits expense			
	Finance Costs			
	Depreciation and Amortization Expense			
	Other Expenses	12	0.34	0.07
	Total Expenses		0.79	0.07
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		0.20	0.40
VI	Extraordinary items			
VII	Profit before tax after extraordinary items(V-VI)		0.20	0.40
VIII	Tax expense:			
	(1) Provision for Corporate Tax		0.05	0.10
	(2) Earlier Period Corporate Tax		-	0.01
	(3) MAT Credit Entitlement			
	(4) Deferred Tax			
	Total Tax		0.05	0.11
IX	Profit/ (Loss) after tax for the Year (VII - VIII)		0.15	0.29
	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		0.15	0.29
X	Earnings Per Equity Share:			
	EPS		0.15	0.29
	Diluted EPS		0.15	0.29

As per our report of even date attached
For Kalani & Co. LLP
Chartered Accountants
FRN 000722C/C400580

(CA. Navneet Jajoo)
Partner

M No. 400580

UDIN : 25400580BMK&CX1306

Date: 17.05.2025

Place: Kota

for and on behalf of the Board of Directors of

EDUTIGER Private Limited

Om Prakash Maheshwari

Director

DIN : 00185677

Pramod Kumar Maheshwari

Director

DIN : 00185711

EDUTIGER Private Limited
Cash Flow Statement
CIN : U80903RJ2019PTC067555

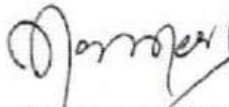
Amount in Lakh

Particular	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	0.20	0.39
Adjustments for :		
Depreciation		
Interest Income	-0.49	-0.47
Interest Payment		
Operating Profit before Working Capital Changes	-0.29	-0.08
(Increase)/Decrease in Trade and Other Receivables		
(Increase)/Decrease in Long Term Loans and Advances	-	
(Increase)/Decrease in Short Term Loan & Advances		
(Increase)/Decrease in Other non current assets	-	-
(Increase)/Decrease in Other financial assets	-0.16	
Increase/(Decrease) in Current & Non Current Liabilities	-	-
Cash generated from Operations	-0.45	-0.08
Direct taxes paid (net)	-0.10	-0.09
Net Cash flow from Operating Activities	-0.55	-0.17
B. CASH FLOW FROM INVESTING ACTIVITIES		
Assets Sold		
Net Cash flow from / Used in Investing Activities		
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Expenses		
Interest Income	0.49	0.47
Loan Given	-0.13	-0.42
Net Cash flow from / Used in Financing Activities	0.36	0.05
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	-0.19	-0.12
Cash and Cash Equivalents at beginning of the Year	5.43	5.55
Cash and Cash Equivalents at end of the Year	5.24	5.43

1. Cash flow statement has been prepared under the indirect method as set out in the Accounting Standard (AS) 3 : "Cash Flow Statements" issued by the Institute of Chartered Accountants of India.
3. Cash and cash equivalents represent bank balance.

As per our report of even date attached

For Kalani & Co. LLP
Chartered Accountants
FRN 000722C/C400390

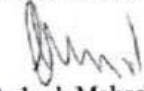

(CA. Navneet Jajoo)
Partner
M No. 400580

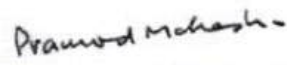


Date: 17.05.2025
Place: Kota

for and on behalf of the board of Directors

EDUTIGER Private Limited


Om Prakash Maheshwari
Director
DIN : 00185677


Pramod Kumar Maheshwari
Director
DIN : 00185711

EDUTIGER Private Limited
E-8(ii), IPIA ROAD NO-I, KOTA
STATEMENT OF CHANGES IN EQUITY

A. EQUITY SHARE CAPITAL

(1) Current reportingYear

Amount in Lakh

Balance as at 01.04.2024	Changes in Equity Share Capital due to priorYear errors	Restated balance at the beginning of the current reporting Period	Changes in equity share capital during the Period	Balance as of 31.03.2025
10.00	0	0	0	10.00

(2) Previous reportingYear

Balance as at 01.04.2023	Changes in Equity Share Capital due to priorYear errors	Restated balance at the beginning of the current reporting Period	Changes in equity share capital during the Previous Period	Balance as of 31.03.2024
10.00	0	0	0	10.00

B. OTHER EQUITY

Amount in Lakh

Particulars	Share Application Maoney Pending Allotment	Preference Share	Securities Premium	Retained Earnings	Total other equity
Previous reportingYear					
Balance as at 01.04.2023	0	0	0	0.45	0.45
Profit for theYear			0	0.29	0.29
Total Comprehensive income for theYear			0	0.29	0.29
Balance as at 31.03.2024	0	0	0	0.74	0.74
Current reportingYear					
Balance as at 01.04.2024	0	0	0	0.74	0.74
Profit for theYear			0	0.15	0.15
Total Comprehensive income for theYear			0	0.15	0.15
Balance as at 31.03.2025	0	0	0	0.89	0.89

As per our report of even date attached

For Kalani & Co. LLP
Chartered Accountants
FRN 000722C/C400390



(CA. Navneet Jajoo)
Partner
M No. 400580

Date: 17.05.2025
Place: Kota

for and on behalf of the Board of Directors of
EDUTIGER Private Limited

Om Prakash Maheshwari
Om Prakash Maheshwari
Director
DIN : 00185677

Pramod Kumar Maheshwari
Pramod Kumar Maheshwari
Director
DIN : 00185711

EDUTIGER Private Limited
Notes to Financial Statements
For the Year Ended 31.03.2025

Note - 1

I The Company overview

EDUTIGER Private Limited is engaged in providing education through coaching classes, training centres by mode of oral written correspondance teleconferencing and online course and to devlop, publish, maintain and sell test-papers and educational books and to promote and disseminate knowledge, create awareness and provide a common forum of interaction amongst academicians, professionals and government agencies, establish effective co-ordination, to organize training courses and special programmes to impart training and education in all disciplines.

EDUTIGER Private Limited (The Company), is a private limited Company domiciled in India and is incorporated under the provisions of the Companies Act applicable in India. The registered office of the Company is situated at E-8(ii), IPIA, Road No. 1, Kota, 324005, Raj., India. These financial statements were authorized for issue by the Board of Directors on 17.05.2025

II Basis of preparation of financial statements

(i) Statement of compliance and basis of preparation

In accordance with the notification issued by the ministry of corporate affairs, the companies required to prepare its financial statements as per the Indian accounting standards (IND AS) prescribed under section 133 of Companies Act 2013 read with rule 3 of the companies (Indian Accounting Standards) rules, 2015 as amended by the companies (Indian Accountig Standards) amendment rules, 2016 with effect from 01.04.2017.

Accordingly the company has prepared these financial statements which comprises the balance sheet as at 31.03.2025, the statement of profit & loss, the statement of cash flows & the statement of changes in equity for the year ended 31.03.2025 and a summary of the significant accounting policies and other explanatory information (together herein after referred to as "financial statements").

(ii) Basis of Measurement

The Company maintains its accounts on accrual basis following the historical cost convention, except for certain items that have been measured at fair value as required by the relavant IND AS.

The standalone financial statements are presented in Indian Rupees (₹), which is the Company's functional and presentation currency and all amounts are rounded to the nearest lakhs (₹ 00,000) and two decimals thereof, except as stated otherwise.

(iii) Use of Estimates & Judgements

The Preparation of financial statements in conformity with Ind As requires that the management of the company makes estimates and assumptions that affect the reported amounts of income and expenses of theYear, the reported balances of assets and liabilities and the disclosures relating to contingent liabilities as at the date of the financial statements. Examples of such estimates include the useful life of tangible and intangible fixed assets, provision for doubtful debts/ advances, future obligations in respect of retirement benefit plans etc. Actual results could differ from these estimates.

These estimates could change fromYear toYear and also the actual results could vary from the estimates. Appropriate changes are made to the estimates as the management becomes aware of changes in circumstances surrounding these estimates. The changes in estimates are reflected in the financial statements in theYear in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.



For Edutiger Private Limited

Director

For Edutiger Private Limited

Director

III Material Accounting Policy Information:

(i) Functional and presentation currency

These financial statements are presented in Indian rupees, the national currency of India, which is the functional currency of the company.

(ii) Foreign Currency Transactions

Foreign currency transactions are recorded on initial recognition in reporting currency, using the exchange rate at the date of transaction. At each Balance sheet date, foreign currency monetary items are reported using the closing rate.

The exchange differences arising on settlement of monetary items are recognised as income or expenses in the year in which they arise.

(iii) Financial Instruments

Financial assets and financial liabilities are recognised when Company becomes a party to the contractual provisions of the instruments. Financial instruments are recognized initially at fair value. Subsequent to initial recognition, Financial instruments are measured as described below-

(a) Cash and Cash Equivalents

The Company's cash and cash equivalents consist of cash on hands and in banks.

For the purpose of cash flow statement, cash and cash equivalent includes cash on hand, in banks, demand deposits with banks, outstanding bank overdrafts that are repayable on demand and highly liquid investments subject to insignificant risk and are considered part of the Company's cash management system. In the balance sheet, bank overdrafts are represented under borrowings within current liabilities.

(b) Other Financial assets

Other financial assets are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are presented as current assets, except for those maturing later than 12 months from the reporting date which are presented as non-current assets. These assets are initially recognized at fair value and subsequently measured at the value less impairment losses (if any). These assets comprise trade receivables, loans given to parties and other assets like accrued interest etc.

(c) Trade and other short term payables

Trade and other payables are recognized at fair value.

(iv) Equity

(a) Share Capital and security premium

The authorized share capital of the Company as of 31.03.2025 is Rs. 1,000,000 divided into 100,000 equity shares of Rs. 10 each. Par value of equity shares is recorded as share capital and amount received in excess of par value is classified as share premium.

(b) Retained Earnings

Retained earnings comprises of the Company's undistributed earnings after taxes.

(c) Other Comprehensive Income

Changes in the fair value of financial instruments measured at fair value through other comprehensive income and actuarial gains and losses on defined benefit plans are recognized in other comprehensive income (net of taxes), and presented within equity as other comprehensive income.

(v) Property, Plant and Equipment

(a) Recognition and measurement

Assets reduced to zero after depreciation but are in use are kept at nominal value. No further depreciation is charged on such assets. Assets discarded, damaged or abandoned are measured at net realisable value.

A. The cost of an item of property, plant and equipment is recognized as an asset if, and only if:

➡ It is probable that future economic benefits associated with the item will flow to the Company; and

➡ The cost of the item can be measured reliably.



For Edutiger Private Limited

Director

For Edutiger Private Limited

Pranod Mahesh -

Director

- B. The cost of property, plant and equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use, including relevant borrowing costs for qualifying assets and any expected costs of decommissioning. Expenditure incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, are charged to Statement of Profit and Loss in the Year in which the costs are incurred.
- C. An item of property, plant and equipment is derecognised upon disposal. Any gain or loss arising on the disposals determined as the difference between the sale proceeds and the carrying amount of the asset and is recognised in Statement of Profit and Loss.
- D. Property, plant and equipment except freehold land held for use in the supply or administrative purposes, are stated in the balance sheet at cost less accumulated depreciation and accumulated impairment losses, if any. Freehold land is stated at historical cost.

(b) *Depreciation/ Amortisation*

- A. Depreciation is recognised so as to write off the cost of assets (other than freehold land and properties under construction) less their residual values over their useful lives, using the straight-line method.
- B. Depreciation on tangible assets is provided as per the provisions of Part C of schedule II of the Companies Act, 2013 based on useful life and residual value.

(vi) **Investment properties**

Property that is held for long-term rental yields or for capital appreciation or both, and that is not occupied by the group, is classified as investment property. Investment property is measured initially at its cost, including related transaction costs and where applicable borrowing costs. Subsequent expenditure is capitalised to the asset's carrying amount only when it is probable that future economic benefits associated with the expenditure will flow to the group and the cost of the item can be measured reliably. All other repairs and maintenance costs are expensed when incurred. Freehold land is stated at historical cost and Leasehold land is stated at historical cost less amortisation. Leasehold land is amortised over the Year of lease as per lease agreement.

(vii) **Impairment of Assets**

At each Balance Sheet date, the carrying amount of assets is tested for impairment so as to determine:

- ➡ The provision for impairment loss required, if any, or
- ➡ The reversal required of impairment loss recognized in previous Years, if any.

An impairment loss is recognized whenever the carrying amount of an asset or its cash generating units exceed its recoverable amount.

Recoverable amount is determined:

- ➡ In the case of an individual asset, at higher of the net selling price or value in use.
- ➡ In the case of cash generating unit, at higher of the cash generating unit's net selling price or value in use.

(viii) **Provisions, Contingent Liabilities and Contingent Assets**

(a) *Provisions are recognised, when :-*

- ➡ The company has a present obligation as a result of past event;
- ➡ A probable outflow of resources is expected to settle the obligation;
- ➡ The amount of the obligation can be reliably estimated.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting Year, taking into account the risk and uncertainties surrounding the obligation.



For Edutiger Private Limited

Director

For Edutiger Private Limited

Director

(b) **Contingent liability :**

A contingent liability is a potential liability that may occur, depending on the outcome of an uncertain future event. A contingent liability is recorded in the accounting records if the contingency is probable and the amount of the liability can be reasonably estimated.

Contingent liability is disclosed in the case of :

- ⇒ A present obligation arising from a past event, when it is not probable that an outflow of resources will be required to settle the obligation;
- ⇒ A present obligation when no reliable estimate is possible; and
- ⇒ A possible obligation arising from past events where the probability of outflow of resources is not remote.

(c) **Contingent Asset :**

A Contingent Asset is a possible asset that arise from past events and whose existence will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the entity.

(d) Provisions, Contingent liabilities and Contingent assets are reviewed at each reporting date and adjusted accordingly.

(e) The company recognises 100% provision on external debtors (Other than related parties) outstanding for more than 12 months. Debtors older than 3 years on whom no legal case is pending are written off against provision.

(ix) **Revenue Recognition**

Income considered receivable is accounted for on accrual basis except those, which cannot be, ascertain with certainty in the respective accounting year.

(x) **Finance Cost**

Finance cost comprises interest cost on borrowings. Borrowing cost that are not directly attributable to a qualifying asset are recognized in the statement of profit & loss account using effective interest rate.

Processing fees charged on term loan is recognized in the statement of profit & loss over the tenure of the loan and balance of the processing fee is reduced from loan amount of currentYear.

(xi) **Other Income**

(a) **Interest**

Interest income from a financial asset is recognized when it is probable that the economic benefits will flow to the company and the amount of income can be measured reliably. Interest income is accrued on a time proportion basis taking into account the amount outstanding and the rate applicable.

(b) **Dividend**

Dividend income is recognized when the right to receive dividend is established.

(xii) **Income tax**

Income tax comprises current and deferred tax. Income tax expense is recognized in the statement of profit and loss.

(a) **Current income tax**

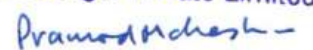
Current tax is the amount of tax payable based on the taxable profit for the year. Taxable profit differs from profit before tax as reported in the statement of profit & loss account because of items of income or expenses that are taxable or deductible in other years and items that are never taxable or deductible. The companies current tax is calculated using tax rates enacted by the end of the reportingYear related to currentYear subject to provisions of MAT as per IT Act.



For Edutiger Private Limited


Director

For Edutiger Private Limited


Director

(b) Deferred income tax

Deferred Tax is recognized on temporary timing differences between the tax bases of assets & liabilities & their carrying amounts, at the rates that have been enacted at the reporting date. The ultimate realisation of deferred tax assets depends upon the generation of future taxable profits during the Year in which those temporary differences & tax loss carry forward become deductible. The company considers the expected reversal of deferred tax liabilities & projected future taxable income in making this assessment. The amount of deferred tax assets considered realizable, however could be reduced in the next term if estimates of future taxable income during the carry forward Year are reduced.

(xiii) Earning per share

Earnings considered in ascertaining the company's earning per share comprises the net profit after tax attributable to equity shareholders.

Basic earnings per share is computed using the weighted average number of equity shares outstanding during the Year. Diluted earnings per share is computed using the weighted average number of equity and dilutive equivalent shares outstanding during the Year.

IV Critical accounting estimates, assumptions and judgements:-

In the process of applying the Company's accounting policies, management has made the following estimates, assumptions and judgements, which have significant effect on the amounts recognised in the financial statement. Uncertainty about these assumptions and estimates could result in outcome that require a material adjustment to assets or liabilities affected in future Years.

i) Income taxes

The Company's tax jurisdiction is India. Significant judgements are involved in estimating budgeted profits for the purpose of paying advance tax, determining the provision for income taxes, including amount expected to be paid/recovered for uncertain tax positions.

ii) Contingencies

Management judgement is required for estimating the possible outflow of resources, if any, in respect of contingencies/claim/litigations against the Company as it is not possible to predict the outcome of pending matters with accuracy.

iii) Allowance for uncollected accounts receivable and advances

Trade receivables do not carry any interest and are stated at their normal value as reduced by appropriate allowances for estimated irrecoverable amounts. Individual trade receivables and advances are written off when management deems them not to be collectible. Impairment is made on the expected credit losses, which are the present value of the cash shortfall over the expected life of the financial assets.

iv) Impairment of non-financial assets

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the assets's recoverable amount. An assets's recoverable amount is the higher of an assets's or CGU's fair value less costs of disposal and its value in use. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

v) Impairment of financial assets

The impairment provisions for financial assets are based on assumptions about risk of default and expected loss rates. The Company uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on Company's past history, existing market conditions as well as forward looking estimates at the end of each reporting Year.

vi) Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the Balance Sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques, including the discounted cash flow model, which involve various judgements and assumptions.



For Edutiger Private Limited

Director

For Edutiger Private Limited

Director

EDUTIGER Private Limited
Balance Sheet as at 31.03.2025

Amount in Lakh

2	Loans & Advances (Assets)	As at 31.03.2025	As at 31.03.2024
	Loans Receivable considered good- Secured	-	-
	Loans Receivable considered good- Unsecured	5.55	5.00
	Total	5.55	5.00

3	Other Financial Assets	As at 31.03.2025	As at 31.03.2024
	Deposits	0.16	-
	Total	0.16	-

4	Cash & Bank Balance	As at 31.03.2025	As at 31.03.2024
	Cash & Cash Equivalent		
	Cash on hand	3.00	3.00
	Balances with Scheduled Banks :		
	On Current Accounts	2.24	2.43
	Total	5.24	5.43



For Edutiger Private Limited

 Director

For Edutiger Private Limited

 Director

EDUTIGER Private Limited

Balance Sheet as at 31.03.2025

5 Share Capital

Amount in Lakh

Particulars	As at 31.03.2025	As at 31.03.2024
Authorised 1,00,000 Equity Shares of Rs. 10/- each	10.00	10.00
Issued, Subscribed and Fully Paid-up 99,999 Equity Shares of Rs. 10/- each	10.00	10.00
TOTAL	10.00	10.00

- (a) The company has One class of share referred to as equity shares having at par value of ` 10/- Each holder of equity share is entitled to one vote per share. In the event of liquidation of the company, the holder of equity shares will be entitled to receive remaining assets of the company, after payment of all liabilities.

(b) RECONCILIATION OF NUMBER OF SHARES

Particulars	No. of shares as at 31.03.2025	No. of shares as at 31.03.2024
Opening number of equity shares	99,999	99,999
Additions during the Period	-	-
Closing number of equity shares	99,999	99,999

(c) SHAREHOLDERS HOLDING MORE THAN 5% SHARES

Particulars	No. of shares at the end of current reportingYear	No. of shares at the end of current reportingYear
Career Point Edutech Ltd. ** Refer Note No. 18	75,000	75,000
Om Prakash Maheshwari	8,333	8,333
Pramod Maheshwari	8,333	8,333
Nawal Kishore Maheshwari	8,333	8,333

(d) SHAREHOLDING OF PROMOTER

Shares held by promoters at the end of the Period

S.No.	Name of Promoter	No. Of Shares	% of Total Shares	% Change During the Period
1	Career Point Edutech Ltd. ** Refer Note No. 18	75,000	75.00%	0%
2	Om Prakash Maheshwari	8,333	8.33%	0%
3	Pramod Maheshwari	8,333	8.33%	0%
4	Nawal Kishore Maheshwari	8,333	8.33%	0%

6 Other equity

Amount in Lakh

Particulars	As at 31.03.2025	As at 31.03.2024
Securities Premium Reserve As per last Balance Sheet		
Retained Earnings Balance Brought Forward	0.74	0.45
Profit as per Statement of Profit and Loss	0.15	0.29
	0.89	0.74
Total	0.89	0.74



For Edutiger Private Limited

For Edutiger Private Limited

Pramod Maheshwari

Director

EDUTIGER Private Limited
Balance Sheet as at 31.03.2025

Amount in Lakh

7 Other Current liabilities	As at 31.03.2025	As at 31.03.2024
Accrued Salaries and benefits	-	-
Others		
- Security deposits	-	-
- Audit Fees Payable	0.06	0.06
TOTAL	0.06	0.06

8 Current tax liabilities (net)	As at 31.03.2025	As at 31.03.2024
- Provision for tax	0.05	0.10
Less: TDS receivable	0.05	0.05
TOTAL	0.00	0.05



For Edutiger Private Limited

Director

For Edutiger Private Limited
Pranod Mohesh -
Director

EDUTIGER Private Limited

Notes to Accounts Forming the part of Profit & Loss Account

9 Revenue from operations

Particular	For theYear ended as on 31.03.2025	For theYear ended as on 31.03.2024
Books Sale	0.50	
Total	0.50	

10 Other Income

Particular	For theYear ended as on 31.03.2025	For theYear ended as on 31.03.2024
Interest Income	0.49	0.47
Total	0.49	0.47

11 Cost of Material Purchase

Particular	For theYear ended as on 31.03.2025	For theYear ended as on 31.03.2024
Cost of Materials Purchase		
-Books & Other Material	0.45	-
Total	0.45	-

12 Other Expenses

Particulars	For theYear ended as on 31.03.2025	For theYear ended as on 31.03.2024
Auditor Remuneration	0.06	0.06
Bank Charges	0.01	0.01
Interest on TDS	-	-
Legal and Professional Expenses	0.27	0.01
Total	0.34	0.08



For Edutiger Private Limited
[Signature]
Director

For Edutiger Private Limited
[Signature]
Director

13 Earnings per share (EPS)

Particulars	Year ended	Year ended
	31.03.2025	31.03.2024
Net profit/ (loss) for the Period attributable to	0.15	0.29
Weighted average number of equity shares	1.00	1.00
Basic and diluted earnings per share (face value of ₹10 each)	0.15	0.29

14 Segment Reporting :

The management has considered the whole business of the company as a single segment, thus no segment reporting is required.

15 Amount payable to Micro, Small & Medium Enterprises (MSMED Act)

There is no Creditor as on 31.03.2025, hence no amount payable for MSME.

16 Fair Valuation techniques

The Company maintains policies and procedures to value financial assets or financial liabilities using the best and most relevant data available. The fair values of the financial assets and liabilities are included at the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Particular	As at 31.03.2025		As at 31.03.2024	
	Carrying amount	Fair Value	Carrying amount	Fair Value
(i) Financial Assets				
At Amortized Cost				
Trade Receivables	-	-	-	-
Others	5.24	5.24	5.43	5.43
Total	5.24	5.24	5.43	5.43
(ii) Financial Liabilities				
At Amortized Cost				
Borrowing	-	-	-	-
Others	0.06	0.06	0.06	0.06
Total	0.06	0.06	0.06	0.06

The following methods and assumptions were used to estimate the fair values:

Fair value of cash and deposits, trade receivables, trade payables, and other current financial assets and liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.



For Edutiger Private Limited
[Signature]
Director

For Edutiger Private Limited
[Signature]
Director

17 Disclosures as required by Indian Accounting Standard (IND AS) 24 Related Party Disclosures

(a) Relationships:

List of related parties with whom transactions were carried out during theYear:

- (i) Holding Company: 1. Career Point Edutech Limited ** Refer Note 18
(ii) Subsidiary compnaies N.A.
(iii) Associates : N.A.
(iv) Key Management Personnel : 1. Om Prakash Maheshwari 2. Pramod Maheshwari
(v) Relative of Key Management Personnel: N.A.
(vi) Enterprises under same Management: 1. Srajan Capital Ltd. (Amalgameted with CP Capital Ltd.)
2. CP Capital Ltd.

(b) The following transactions were carried out with the related parties in the ordinary course of business:

Sr No.	Nature of transaction / relationship	Amount in Lakh	
		For theYear ended as on 31.03.2025	For theYear ended as on 31.03.2024
1	Loan Given Enterprises under same Management Srajan Capital Ltd. (Amalgameted with CP Capital Ltd.)	-	-
	Total	-	-
2	Repayment of loan given Enterprises under same Management Srajan Capital Ltd. (Amalgameted with CP Capital Ltd.)	0.36	0.05
	Total	0.36	0.05
3	Interest Income Enterprises under same Management Srajan Capital Ltd. (Amalgameted with CP Capital Ltd.)	0.49	0.47
	Total	0.49	0.47
4	Settlement of liabilities on behalf of the entity or by the Enterprises under same Management CP Capital Ltd.	0.81	0.06
	Total	0.81	0.06

(c) Amount due to / from related parties

Amount in Lakh

Sr No.	Nature of transaction / relationship	As at 31.03.2025	As at 31.03.2024
1	Loans and advances Receivable Enterprises under same Management Srajan Capital Ltd. (Amalgameted with CP Capital Ltd.)	5.55	5.42
	Total	5.55	5.42



For Edutiger Private Limited

Director

For Edutiger Private Limited
Pramod Maheshwari
Director

18. The Composite Scheme of Arrangement among Srajan Capital Limited ("Transferor Company"), CP Capital Limited (formerly known as Career Point Limited) ("Demerged Company" / Transferee Company"), and Career Point Edutech Limited ("Resulting Company") was approved by the Hon'ble National Company Law Tribunal (NCLT), Chandigarh Bench on 22nd October 2024 wherein the Scheme involve two key transactions:

1). The demerger of the education business from CP Capital Limited to Career Point Edutech Limited wherein Career Point Edutech Limited is proposed to be listed separately with both BSE and NSE.

2). The merger of Srajan Capital Limited (a wholly owned subsidiary) with CP Capital Limited (formerly known as Career Point Limited).

Pursuant to the Scheme, the Reserve Bank of India (RBI) granted NBFC license to CP Capital Limited, effective from 1st April 2025. Subsequently, 9th May 2025 has been fixed as the Record Date for determining the equity shareholders of CP Capital Limited who are entitled to receive equity shares of Career Point Edutech Limited.

The objective of the Scheme is to create a simplified and streamlined group structure and enable more efficient management by separating the education and non-education businesses into distinct listed entities.


Pursuant to the Composite Scheme of Arrangement, the holding company of **M/s Edutiger Private Limited has been changed from CP Capital Limited (formerly known as Career Point Limited) to Career Point Edutech Limited**, following the demerger of the education business under the Scheme. The process of completing the shareholding transfer and other regulatory compliances in accordance with the Scheme has been completed by considering the appointed date of the Scheme as 01.04.2023 as per approved Scheme.

The financial statements have been prepared considering the effectiveness of the Scheme as per appointed date of the approved Scheme, as the same was approved prior to the date of signing these financial statements.



For Edutiger Private Limited

Director

For Edutiger Private Limited

Director

19: Other Additional information related to financial statements.

a Title deed of immovable property not held in the name of Company

The company does not have any immovable property as on date 31.03.2025

b Loan granted by Company of to its related party.

(Amount in ₹ Lakh)

Name of Party	Type of Borrower	Amount of Loan	% of Total Loan
Srajan Capital Ltd. (Amalgamated with CP Capital Ltd.)	Related Party	5.55	100%

c Borrowings

The Company has not borrowed from banks or financial institutions on the basis of security of current assets hence the company has not files any quarterly return or statement with bank or financial institutions.

d Utilization of Borrowed funds and Share Premium or any other fund

The Company has neither given loans & advances to any person with the understanding that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) nor provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

e Wilful Defaulter* - The company is not a wilful defaulter by any bank or financial Institution or other lender

* "wilful defaulter" here means a person or an issuer who or which is categorized as a wilful defaulter by any bank or financial institution (as defined under the Act) or consortium thereof, in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.

f Relationship with Struck off Companies: The company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

g Registration of charges or satisfaction with Registrar of Companies

No Charge was created on the assets of the company and the securities held by the company for the FY 2024-25

h Compliance with number of layers of companies: The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017. Further the company is subsidiary of Career Point Edutech Limited,

i Disclosure of Ratios: For calculation of ratios, guidelines issued by the ICAI are considered

Sr. No.	Ratio	FY 2024-25	FY 2023-24	% of Variation	Reason for change in the ratio by more than 25% as compared to the preceding year and
1	Current Ratio,(Current assets / Current liabilities)	86.50	48.84	77%	Current Assets Increased in Current year.
2	Debt-Equity Ratio,(Total liabilities /Share holder funds)	0.006	0.010	-46%	Shareholders fund increased in Current Year.
3	Debt Service Coverage Ratio (net operating income /debt service) debt service =interest & lease payments +principal repayments	NA	NA	NA	NA
4	Return on Equity Ratio,(net income /share holders fund)	0.014	0.027	-49%	Shareholders fund increased in Current Year.
5	Inventory turnover ratio,(inventory turnover =COGS*/opening + closing) / 2	NA	NA	NA	NA
6	Trade Receivables turnover ratio,	NA	NA	NA	NA
7	Trade payables turnover ratio,	NA	NA	NA	NA
8	Net capital* / turnover ratio, * net capital=CA-CL	NA	NA	NA	NA
9	Net profit* ratio = PAT/Total Revenue,* profit after tax	0.15	0.62	-76%	Profit after Tax decreased in Current year as compared to previous year.
10	Return on Capital employed, (EBIT/ Capital Emp)(Capital Emp = Share Holder Fund + NCL)	0.02	0.03	-38%	Profit after Tax decreased in Current year as compared to previous year.
11	Return on investment.	NA	NA	NA	NA



For Edutiger Private Limited

 Director

For Edutiger Private Limited

 Director

- k The company does not have any undisclosed income which requires disclosure or surrender in the tax assessments under the Income Tax Act, 1961 during the FY 2024-25. Accordingly, this clause is not applicable to the company.
- l Scheme of Arrangement under section 230-232 of the Companies Act, 2013 : No scheme of Arrangements has been filed by the company during the FY 2024-25, therefore this clause is not applicable to the company.
- m The company has not traded or invested in Crypto currency or virtual currency during the financial year. therefore this clause is not applicable to the company.
- 20 Previous year figures have been regrouped/rearranged/recasted wherever considered necessary to make them comparable with current year.

As per our report of even date attached

For Kalani & Co. LLP
Chartered Accountants
FRN 000722C/C400390



Navneet Jajoo

(CA. Navneet Jajoo)

Partner

M No. 400580

UDIN : 25400580BMK&CX1306

Date: 17.05.2025

Place : Kota

for and on behalf of the Board of Directors of
EDUTIGER Private Limited

Om Prakash Maheshwari

Om Prakash Maheshwari

Director

DIN : 00185677

Pramod Kumar Maheshwari

Pramod Kumar Maheshwari

Director

DIN : 00185711