

M/s Mind Tree Eduvation Private Limited
Balance Sheet as on March 31, 2025

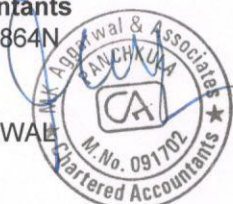
(Rs. in '000)

Particulars	Note No.	Balance as on 31/03/2025	Balance as on 31/03/2024
A EQUITY AND LIABILITIES			
1 Shareholder Funds			
a) Share Capital	3	5100.00	5100.00
b) Reservers & Surplus	4	26217.67	23272.76
c) Money received against Share warrants		0.00	0.00
		31317.67	28372.76
2 Share application money pending allotment			
3 Non-Current Liabilities			
a) Long Term Borrowings	5	1778.14	1825.14
b) Deffered Tax Liabilities (net)		0.00	0.00
c) Other Long-term Liabilities	6	0.00	0.00
d) Long Term Provisions	7	0.00	0.00
		1778.14	1825.14
4 Current Liabilities			
a) Short Term Borrowings	8	22689.88	38537.17
b) Trade Payables	9	4610.60	4762.97
c) Other Short-Term Liabilities	10	198.09	148.80
d) Short Term Provisions	11	244.20	0.00
		27742.77	43448.94
TOTAL		60838.58	73646.84
B ASSETS			
1 Non Current Assets			
a) Property, Plant & Equipment & Intangible Assets			
i) Property, Plant & Equipment	12A	92.19	92.19
ii) Intangible Assets	12B	0.00	0.00
iii) Capital Work-In-Progress	12C	0.00	0.00
iv) Intangible Assets Under Development	12D	0.00	0.00
v) Fixed Assets Held for Sale	12E	0.00	0.00
		92.19	92.19
b) Non Current Investments	13	17286.00	17286.00
c) Deffered Tax Assets (Net)	14	224.77	268.53
d) Long Term Loans and Advances	15	0.00	0.00
e) Other Non-Current Assets	16	0.00	0.00
		17510.77	17554.53
2 Current Assets			
a) Current investments	17	0.00	0.00
b) Inventories	18	0.00	0.00
c) Trade receivables	19	0.00	0.00
d) Cash and cash equivalents	20	1281.89	1009.29
e) Short-term loans and advances	21	41736.27	54721.37
f) Other current assets	22	217.46	269.46
		43235.62	56000.12
TOTAL		60838.58	73646.84

Auditor's Report
in terms of our separate audit report of even date

For M K AGGARWAL & ASSOCIATES
Chartered Accountants
Firm Reg. No. 027864N

MUKESH AGGARWAL
Proprietor
Mem. No. 091702
UDIN:25091702BMGYZG3350



For and on behalf of Board of Directors of
M/s Mind Tree Eduvation Private Limited

Mind Tree Eduvation Private Limited

HIRDESH MADAN
Director
DIN No. 02664455

DEEPAK KUMAR
Director
DIN No. 02664491

Place: Panchkula
Date: 05/09/2025

M/s Mind Tree Eduvation Private Limited
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31/03/2025

(Rs. in '000) except per equity data

Particulars	Note No.	for the year ended on 31/03/2025	for the year ended on 31/03/2024
1 Revenue from operations	23	0.00	0.00
2 Other Income	24	4821.65	3017.41
3 Total Income		4821.65	3017.41
4 Expenses			
a) Cost of Materials Consumed	25	0.00	0.00
b) Purchase of Stock-in-trade	26	0.00	0.00
c) Changes in Stock of Finished Goods	27	0.00	0.00
Work-in-progress and stock-in-trade		0.00	0.00
d) Employee Benefit Expense	28	0.00	0.00
e) Finance Costs	29	907.18	895.14
f) Depreciation and Amortisation expense		0.00	330.35
g) Other Expense	30	200.53	111.66
Total Expenses		1107.71	1337.15
5 Profit before exceptional & extraordinary items (3-4)		3713.94	1680.26
6 Exceptional items / Prior Period Items	31	0.00	0.00
7 Profit before extraordinary items and tax (5 + 6)		3713.94	1680.26
8 Extraordinary Items		0.00	0.00
9 Profit before tax (7 + 8)		3713.94	1680.26
10 Tax Expense			
a) Current Tax Expense for Current Year		725.27	215.87
b) (Less) MAT Credit		0.00	0.00
c) Tax Expense relating to prior years		0.00	0.00
d) Net Tax Expense		725.27	215.87
d) Deffered Tax Adjustment		43.76	351.73
11 Profit / (Loss) for the year		2944.91	1112.66
12 Income from discontinuing operations		0.00	0.00
TOTAL OPERATIONS FOR THE YEAR		4821.65	3017.41
13 Profit / (Loss) for the year (11 + 12)		2944.91	1112.66
Earning Per Share (of Rs. 10/ each) : Basic EPS		5.77	2.18
Earning Per Share (of Rs. 10/ each) : Diluted EPS		5.77	2.18

Auditor's Report
in terms of our separate audit report of even date

For M K AGGARWAL & ASSOCIATES
Chartered Accountants

Firm Reg. No. 027864N

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For and on behalf of Board of Directors of
M/s Mind Tree Eduvation Private Limited

Mind Tree Eduvation Private Limited

HIRDESH MADAN

Director

DIN No. 02664455

Mind Tree Eduvation Private Limited

DEEPAK KUMAR

Director

DIN No. 02664491

Place: Panchkula

Date: 05/09/2025

M/s Mind Tree Eduvation Private Limited
CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH 2025

(Rs. in '000)

Particulars	for the year ended on 31/03/2025	for the year ended on 31/03/2024
A. Cash Flow From Operating Activities		
Profit / (loss) for the year	2944.91	1112.67
Adjustment for:		
Depreciation and amortisation	0.00	330.35
Profit on Sale of Assets	0.00	330.35
Provision for Taxation	769.03	567.60
Cash Flow from Operations before change in Working Capital	3713.94	1680.27
<u>Changes in Working Capital:</u>		
Decrease / (Increase) in Short Term Loans & Advances	12985.10	(5380.52)
Decrease / (Increase) in Other Current Assets	52.00	99.91
Decrease / (Increase) in Long Term Loan & Advances	0.00	0.00
Decrease / (Increase) in Trade Receivable	0.00	0.00
Decrease / (Increase) in Inventories	0.00	0.00
Increase / (Decrease) in Other Short term Borrowings	(15847.29)	(2465.26)
Increase / (Decrease) in Other Short term Liabilities	49.29	51.53
Increase / (Decrease) in Trade Payables	(152.36)	4762.97
	800.68	(1251.10)
(+) Cash Generated From Extraordinary Items	0.00	0.00
	800.68	(1251.10)
(+) Cash Generated From Exceptional items / Prior Period Items	0.00	0.00
Cash Flow from Operations	800.68	(1251.10)
(-) Net Taxes Paid	481.08	215.86
Net Cash generated from Operations	319.60	(1466.96)
B Cash Flow From Investing Activities		
Sale / (Purchase) in Fixed Assets	0.00	1535.61
Decrease/(Increase) in Non Current assets	0.00	0.00
Decrease/(Increase) in Long Term Advances	0.00	0.00
Net Cash Generated / (Used) In Investing Activities	0.00	1535.61
C Cash Flow From Financing Activities		
Increase in Share Capital	0.00	0.00
Increase / (Decrease) in Share Premium	0.00	0.00
Increase in Long Term Borrowings	(47.00)	(8.36)
Net Cash Generated / (Used) in Financing Activities	(47.00)	(8.36)
Net Increase / (Decrease) in Cash & Cash Equivalents	272.60	60.29
Add: Opening Balance of Cash And Cash Equivalents	1009.29	949.00
Closing Balance of Cash & Cash Equivalents	1281.89	1009.29

Auditor's Report
in terms of our separate audit report of even date

For M K AGGARWAL & ASSOCIATES
Chartered Accountants

Firm Reg. No. 027864

MUKESH AGGARWAL
Proprietor
Mem. No. 091702
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For and on behalf of Board of Directors of
M/s Mind Tree Eduvation Private Limited

Mind Tree Eduvation Private Limited

Mind Tree Eduvation Private Limited

HIRDESH MADAN
Director
DIN No. 02664455

DEEPAK KUMAR
Director
DIN No. 02664491

Place: Panchkula
Date: 05/09/2025

M/s Mind Tree Eduvation Private Limited

Notes forming part of financial statements

1 Corporate Information

M/s Mind Tree Eduvation Private Limited The company is engaged in business of consultants and to run, setup or open institutes, academics, schools, colleges etc. and to impart training to students .

2 Significant Accounting Policies

2.1 Basis of accounting and preparation of Books

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

2.2 Uses of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

2.3 Revenue Recognition

Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of services to customers.

2.4 Property, Plant & Equipment & Intangible Assets

Property, Plant & Equipment are stated at cost net off recoverable taxes and includes amounts added on revaluation, less accumulated depreciation. All costs, including financing costs till commencement of commercial production attributable to Property, Plant & Equipment are capitalised. Depreciation has been provided on the Written Down Value method as per the rates prescribed in Schedule II to the Companies Act, 2013.

2.5 Capital Work in Progress

Projects under which assets are not ready for their intended use and other capital work-in-progress are carried at cost, comprising direct cost, related incidental expenses and attributable interest.

2.6 Investments

Long-term investments (excluding investment properties), are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments include acquisition charges such as brokerage, fees and duties. Investment properties are carried individually at cost less accumulated depreciation and impairment, if any. Investment properties are capitalised and depreciated (where applicable) in accordance with the policy stated for Tangible Fixed Assets. Impairment of investment property is determined in accordance with the policy stated for Impairment of Assets.

2.7 Taxes on Income

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961. Deferred tax resulting from "timing difference" between taxable and accounting income is accounted for using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date. Deferred tax asset is recognised and carried forward only to the extent that there is a virtual certainty that the asset will be realised in the future.

2.8 Earnings Per Share

Basic earnings per share is computed by dividing the profit / (loss) after tax by the weighted average number of equity shares outstanding during the year.



Mind Tree Eduvation Private Limited

Director

Mind Tree Eduvation Private Limited

Deep
Director

M/s Mind Tree Eduvation Private Limited

Note 3: Share Capital Particulars

A	Paid-up Share Capital	As on 31/03/2025		As on 31/03/2024	
		No. of Shares	Amount	No. of Shares	Amount
				(in '000)	
a)	Authorised Capital Equity Shares of Rs. 10/- each with voting rights	510.00	5100.00	510.00	5100.00
b)	Issued Capital Equity Shares of Rs. 10/- each with voting rights	510.00	5100.00	510.00	5100.00
c)	Subscribed and Fully paid up Equity Shares of Rs. 10/- each with voting rights	510.00	5100.00	510.00	5100.00
	Total	510.00	5100.00	510.00	5100.00

B RECONCILIATION OF NUMBER OF SHARES AT THE BEGINNING OF THE YEAR Particulars

	No. of Shares	Amount	No. of Shares	Amount
Equity Shares with voting rights				
Opening Balance	510.00	5100.00	510.00	5100.00
(+) Fresh Issue	0.00	0.00	0.00	0.00
Closing Balance	510.00	5100.00	510.00	5100.00

C DETAILS OF SHARES HELD BY EACH SHAREHOLDER HOLDING MORE THAN 5% VOTING RIGHTS

	As on 31/03/2025		As on 31/03/2024	
	No. of Shares	Amount	No. of Shares	Amount
a) Equity Shares with Voting Rights				
1 Hirdesh Madan	170.00	1700.00	170.00	1700.00
2 Deepak Kumar	170.00	1700.00	170.00	1700.00
3 Sanjay Kumar	170.00	1700.00	170.00	1700.00

D SHAREHOLDING OF PROMOTORS

Disclosure of shareholding of promoters as at March 31, 2025 is as follows:

Promoter Name	As on 31/03/2025		As on 31/03/2024		% change during the year
	No. of Shares	% of total shares	No. of Shares	% of total shares	
1 Hirdesh Madan	170.00	33.33	170.00	33.33	0.00
2 Deepak Kumar	170.00	33.33	170.00	33.33	0.00
3 Sanjay Kumar	170.00	33.33	170.00	33.33	0.00

Disclosure of shareholding of promoters as at March 31, 2024 is as follows:

Promoter Name	As on 31/03/2024		As on 31/03/2022		% change during the year
	No. of Shares	% of total shares	No. of Shares	% of total shares	
1 Hirdesh Madan	170.00	33.33	170.00	33.33	0.00
2 Deepak Kumar	170.00	33.33	170.00	33.33	0.00
3 Sanjay Kumar	170.00	33.33	170.00	33.33	0.00

Notes

- i) The Company has not issued any shares without payments being received in cash.
- ii) No Calls are unpaid in respect of the shares issued by the company.
- iii) There is no fresh issue or buyback of shares during the year.
- iv) The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.
- v) There is no change in the number of shares outstanding at the beginning and at the end of the year.



Mind Tree Eduvation Private Limited

Director

Mind Tree Eduvation Private Limited

Director

M/s Mind Tree Eduvation Private Limited

(Rs. In '000)

Note 4: Reserve and Surplus	As on 31/03/2025	As on 31/03/2024
Particulars		
a) Surplus / (Deficit) in the Statement of Profit & Loss		
Opening Balance	23272.76	22160.08
Add: Profit / (loss) for the year	2944.91	1112.67
Less: Adjustments (Income Tax & Others)	-	-
Less: Transferred to General Reserve	0.00	0.00
Closing Balance	26217.67	23272.75
Total	26217.67	23272.75

Note 5: Long Term Borrowings	As on 31/03/2025	As on 31/03/2024
Particulars		
Term Loans from Banks		
ICICI Bank Ltd.	1778.14	1825.14
(Secured against mortgage of immoveable property of the company) (Repayable in monthly EMIs')		
Total	1778.14	1825.14

Note 6: Other Long Term Borrowings	0.00	0.00
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Note 7: Long Term Provisions	0.00	0.00
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Note 8: Short Term Borrowings	As on 31/03/2025	As on 31/03/2024
Particulars		
Working Capital Limits from Bank		
ICICI Bank Ltd. O/D Limit A/c.	13496.19	14912.93
(Secured against mortgage of immoveable property of the company)		
Current Maturties of Loan Term Borrowings	45.00	35.00
Loans from Related parties (Directors)		
Mr. Deepak Kumar	0.00	7.18
Mr. Hirdesh Madan	495.75	8292.42
Mr. Sanjay Kumar	0.00	6036.71
Companies on which management can exercise influence		
Intellis Resources Pvt. Ltd.	8652.94	9252.94
Total	22689.88	38537.18

Note 9: Trade Payables	As on 31/03/2025	As on 31/03/2024
Particulars		
a) Sundry Creditors		
Due to micro, small and medium enterprises	0.00	0.00
Due to others	4610.60	4762.97
Total	4610.60	4762.97



Mind Tree Eduvation Private Limited
Director

Mind Tree Eduvation Private Limited
Director

M/s Mind Tree Eduvation Private Limited

(Rs. In '000)

Ageing for trade payables outstanding as at March 31, 2025 is as follows

Particulars	Outstanding for periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	0.00	0.00	0.00	0.00	0.00
Others	47.63	4562.97	0.00	0.00	4610.60
Disputed Dues-MSME	0.00	0.00	0.00	0.00	0.00
Disputed Dues-Others	0.00	0.00	0.00	0.00	0.00

Ageing for trade payables outstanding as at March 31, 2024 is as follows

Particulars	Outstanding for periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	0.00	0.00	0.00	0.00	0.00
Others	4762.97	0.00	0.00	0.00	4762.97
Disputed Dues-MSME	0.00	0.00	0.00	0.00	0.00
Disputed Dues-Others	0.00	0.00	0.00	0.00	0.00

*MSME as per the Micro, Small and Medium Enterprises Development Act, 2006.

Note 10: Other Current Liabilities

Particulars	As on 31/03/2025	As on 31/03/2024
a) Statutory Liabilities		
TDS Payable	4.86	0.00
GST Payable	42.93	36.00
PF & ESI Payable	0.00	0.00
b) Expenses Payable		
Professional Charges Payable	84.50	67.00
Audit Fee Payable	65.80	45.80
Total	198.09	148.80

Note 11: Short Term Provisions

Particulars	As on 31/03/2025	As on 31/03/2024
a) Provision of Income Tax		
Opening Balance	0.00	0.00
Add: Provision for current year	725.27	215.87
Add: Provision for Previous year	0.00	0.00
(Less): Income Tax Paid		
- for Previous Year	0.00	-
- for Current Year	(481.07)	(215.87)
- TDS	-	-
Total	244.20	0.00



Mind Tree Eduvation Private Limited

Director

Mind Tree Eduvation Private Limited

Director

M/s Mind Tree Eduvation Private Limited

(Rs. In '000)

Note 12 : Property, Plant & Equipment & Intangible Assets Particulars

NAME OF THE ASSETS	ORIGINAL COST	ADDITIONS	DISPOSAL	ORIGINAL COST	DEP. UPTO	DEPRECIATION	REVERSAL OF	DEP. UPTO	WDV AS ON	WDV AS ON
	As on 01/04/2024	DURING THE YEAR		As on 31/03/2025	As on 01/04/2024	FOR THE YEAR	DEPRECIATION	As on 31/03/2025	As on 31/03/2025	As on 31/03/2024
A PROPERTY, PLANT & EQUIPMENT										
Car	7301.93	0.00	0.00	7301.93	7209.73	0.00	0.00	7209.73	92.19	92.19
	7301.93	0.00	0.00	7301.93	7209.73	0.00	0.00	7209.73	92.19	92.19
B INTANGIBLE ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C CAPITAL WORK IN PROGRESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D INTANGIBLE ASSETS UNDER DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E FIXED ASSETS HELD FOR SALE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	7301.93	0.00	0.00	7301.93	7209.73	0.00	0.00	7209.73	92.19	92.19
PREVIOUS YEAR FIG.	23529.45	0.00	16227.52	7301.93	21901.64	330.35	15022.26	7209.73	92.19	1627.81

Ageing Schedule as on 31-03-2025

CAPITAL WORK IN PROGRESS	Amount of CWIP for a period of			Total
	Less than 1 year	1-2 Year	2-3 Year	
Projects in Progress	0.00	0.00	0.00	0.00
Projects temporarily Suspended	0.00	0.00	0.00	0.00

Ageing Schedule as on 31-03-2024

CAPITAL WORK IN PROGRESS	Amount of CWIP for a period of			Total
	Less than 1 year	1-2 Year	2-3 Year	
Projects in Progress	0.00	0.00	0.00	0.00
Projects temporarily Suspended	0.00	0.00	0.00	0.00



Mind Tree Eduvation Private Limited
Director

Mind Tree Eduvation Private Limited
Director

M/s Mind Tree Eduvation Private Limited

(Rs. In '000)

32 Additional information to the financial statements			
32.1	Money received against share warrants	0.00	0.00
32.2	Share Application Money pending Allotment	0.00	0.00
32.3	Contingent liabilities and commitments (to the extent not provided for	0.00	0.00
32.4	Details of unutilised amounts out of issue of securities made for specific purpose	0.00	0.00
32.5 Disclosures required under section 22 of the Micro, Small & Medium Enterprises Development Act, 2006			
i)	the principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier at the end of each accounting year;	0.00	0.00
ii)	the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	0.00	0.00
iii)	the amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	0.00	0.00
iv)	the amount of interest accrued and remaining unpaid at the end of each accounting year; and	0.00	0.00
v)	the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	0.00	0.00
32.6	Disclosure as per Clause 32 of the Listing Agreements with the Stock Exchanges	NA	NA
32.7	Details on derivatives instruments and unhedged foreign currency exposures	NA	NA
32.8	Disclosure required in terms of Clause 13.5A of Chapter XIII on Guidelines for preferential issues, SEBI (Disclosure and Investor Protection) Guidelines, 2000	NA	NA
32.9	Details of fixed assets held for sale	0.00	0.00
32.10	Value of imports calculated on CIF basis:		
32.11	Expenditure in foreign currency:	0.00	0.00
32.12	Details of consumption of imported and indigenous items		
	Imported		
	Raw Material	0.00	0.00
	Components	0.00	0.00
	Spare Parts	0.00	0.00
	Indigenous		
	Raw Material	0.00	0.00
	Components	0.00	0.00
	Spare Parts	0.00	0.00
32.13	Earnings in Foreign Exchange	0.00	0.00
32.14	Amounts remitted in foreign currency during the year on account of dividend	0.00	0.00
32.15	Details of Assets other than fixed and other non-current Assets which do not have on value on realisation at least equal to the value stated	NA	NA



Mind Tree Eduvation Private Limited
 Director

Mind Tree Eduvation Private Limited
 Director

M/s Mind Tree Eduvation Private Limited

(Rs. In '000)

Note 13: Non Current Investments

Particulars	As on 31/03/2025	As on 31/03/2024
Investment in Real Estate		
Land & Building - Mohali Office	17286.00	17286.00
Total	17286.00	17286.00

Note 14: Deferred Tax Assets

Particulars	As on 31/03/2025	As on 31/03/2024
Deferred Tax Assets	224.77	268.53
arising due to timing difference		
('Refer Note No. 30.10 for calculation)		
Total	224.77	268.53

Note 15: Long Term Loans and Advances 0.00 0.00

Note 16: Other Non Current Assets 0.00 0.00

Note 17: Current Investments 0.00 0.00

Note 18: Inventories 0.00 0.00

Note 19: Trade receivables

Particulars	As on 31/03/2025	As on 31/03/2024
a) Undisputed, considered good	0.00	0.00
b) Undisputed, considered doubtful	0.00	0.00
c) Disputed, considered good	0.00	0.00
d) Disputed, considered doubtful	0.00	0.00
Total	0.00	0.00

Ageing for trade receivables outstanding as at March 31, 2025 is as follows

Particulars	Outstanding for periods from due date of payment					Total
	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
Undisputed, considered good	0.00	0.00	0.00	0.00	0.00	0.00
Undisputed, considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Disputed, considered good	0.00	0.00	0.00	0.00	0.00	0.00
Disputed, considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00

Ageing for trade receivables outstanding as at March 31, 2024 is as follows

Particulars	Outstanding for periods from due date of payment					Total
	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
Undisputed, considered good	0.00	0.00	0.00	0.00	0.00	0.00
Undisputed, considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Disputed, considered good	0.00	0.00	0.00	0.00	0.00	0.00
Disputed, considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00



Mind Tree Eduvation Private Limited

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Director

Mind Tree Eduvation Private Limited

[Signature]
Director

M/s Mind Tree Eduvation Private Limited

(Rs. In '000)

Note 20: Cash and Cash Equivalents		
Particulars	As on 31/03/2025	As on 31/03/2024
a) Cash in Hand	589.80	439.81
b) Balances with Banks		
-in Current Account		
ICICI Bank Ltd., 34 Chd	196.34	135.28
Union Bank of India, Sec - 8C Chd - New	240.69	186.93
Union Bank of India, Sec - 8C Chd - Old	76.84	76.84
Union bank of India - Ludhiana	16.25	16.25
Allahabad Bank - Shimla	17.19	17.19
FDR with Union Bank of India, Sec. - 8C, Chd	144.80	137.01
Total	<u>1281.91</u>	<u>1009.31</u>

Note 21: Short Term Loans and Advances		
Particulars	As on 31/03/2025	As on 31/03/2024
Staff Advances	238.02	238.02
Bulls Eye Knowledge System Pvt. Ltd.	27152.39	40067.83
The Learning Curve Educational Trust	14345.86	14415.52
Total	<u>41736.27</u>	<u>54721.37</u>

Note 22: Other Current Assets		
Particulars	As on 31/03/2025	As on 31/03/2024
Securities	217.46	217.46
Refund Income Tax (After deducted Provision of Tax)	0.00	52.00
Total	<u>217.46</u>	<u>269.46</u>

Note 23: Revenue from operations		
Particulars	As on 31/03/2025	As on 31/03/2024
Receipts from Coaching under H. P. Medha Protsahan Yojna	0.00	0.00
Total	<u>0.00</u>	<u>0.00</u>



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(Rs. In '000)

Note 24: Other Income

Particulars	As on 31/03/2025	As on 31/03/2024
Rent	2617.00	2060.11
Profit on Sale of Assets	0.00	330.35
Interest	2203.27	626.96
Misc Income	1.38	0.00
Total	4821.65	3017.42

Note 25: Cost of Material Consumed 0.00 0.00

Note 26: Purchase of Stock in Trade 0.00 0.00

Note 27: Changes in Stock of Finished Goods, WIP and Stock-in-Trade 0.00 0.00

Note 28: Employee Benefits 0.00 0.00


Note 29: Finance Costs

Particulars	As on 31/03/2025	As on 31/03/2024
Bank Charges	7.54	7.31
Bank Interest	899.64	887.82
Total	907.18	895.13



Mind Tree Eduvation Private Limited

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(Rs. In '000)

Note 30: Other Expenses

Particulars	As on 31/03/2025	As on 31/03/2024
Electricity & Water	0.00	0.52
Property Tax	74.59	0.00
Business Promotion Expenses	52.04	0.00
Rate Fee & Taxes	4.40	73.64
Professional Charges	32.00	0.00
Payment to Auditor		
a) for Statutory Audit	20.00	20.00
b) for Taxation Matters	17.50	17.50
c) for Compay Law Matters	0.00	0.00
d) for Management Services	0.00	0.00
e) For Other Services	0.00	0.00
f) for Reimbursement of Expenses	0.00	37.50
Total	200.53	111.66

Note 31: Exceptional, Extraordinary & Prior Period Items

0.00

0.00



Mind Tree Eduvation Private Limited

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Director

M/s Mind Tree Eduvation Private Limited

(Rs. In '000)

Particulars	As on 31/03/2025	As on 31/03/2024
33 Disclosures under Accounting Standards		
33.1 Details of contract revenue and costs		
This Accounting Standard does not apply to the company.		
33.2 Details of government grants		
The company did not receive any government grant during the year		
33.3 Details of Amalgamations		
The Company has not entered into any scheme of amalgamation during the year		
33.4 Employee benefit plans		
The provision of Payment of Bonus Act & Payment of Gratuity Act etc. are not applicable to the Company		
33.5 Details of borrowing costs capitalised		
No borrowing cost was capitalised during the year		
33.6 Segment Information		
This Accounting Standard does not apply to the company. Therefore the Company is not reporting on segment information.		
33.7 Transaction with Related Parties		
a. Description of relationship	Name of Related Party	
Key Management Personnel (KMP)	Hirdesh Madan	
	Deepak Kumar	
	Sanjay Kumar	
Company in which KMP/Relatives of KMP can exercise significant influence	Intellisis Resources Private Limited	
	Bulls Eye Knowledge System Private Limited	
b. Details of Transactions with related parties	As on 31/03/2025	As on 31/03/2024
Director Remuneration		
Hirdesh Madan	0.00	0.00
Deepak Kumar	0.00	0.00
Interest paid to		
Intellisis Resources Private Limited		
Receipt of Rent from Company in which KMP/Relatives of KMP can exercise significant influence		
Bulls Eye Knowledge System Private Limited		
Intellisis Resources Private Limited		
Unsecured Loan repaid during the year:		
Hirdesh Madan		
Deepak Kumar		
Intellisis Resources Private Limited		
Unsecured Loan accepted during the year		
Intellisis Resources Private Limited		

Mind Tree Eduvation Private Limited

Director



Mind Tree Eduvation Private Limited

Director

M/s Mind Tree Eduvation Private Limited

(Rs. In '000)

Particulars	As on 31/03/2025	As on 31/03/2024
Loans and Advances paid (advanced) during the year		
Bulls Eye Knowledge System Private Limited		
Loans and Advances received back during the year		
Bulls Eye Knowledge System Private Limited		
c) Balances at the year end	As on 31/03/2025	As on 31/03/2024
Long Term Loan From KMP	495.75	14336.31
Advances from Company in which KMP/Relatives of KMP can exercise significant influence		
Intellis Resources Private Limited	8652.94	9252.94
Advances to Company in which KMP/Relatives of KMP can exercise significant influence		
Bulls Eye Knowledge System Private Limited	27152.39	40067.83
33.8 Details of Lease Arrangements		
The Company has not entered into any Lease agreement during the year		
33.9 EPS (Basic)		
a. Continuing operations		
Net profit / (loss) for the year from continuing operations	2944.91	1112.66
Less: Preference dividend and tax thereon	0.00	0.00
Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	2944.91	1112.66
Weighted average number of equity shares	510.00	510.00
Par value per share	10.00	10.00
Earnings per share from continuing operations - Basic	5.77	2.18
Earnings per share from continuing operations - Diluted	5.77	2.18
b. Total operations		
Net profit / (loss) for the year	2944.91	1112.66
(Add) / Less: Extraordinary items (net of tax)	0.00	0.00
Less: Preference dividend and tax thereon	0.00	0.00
Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	2944.91	1112.66
Weighted average number of equity shares	510.00	510.00
Par value per share	10.00	10.00
Earnings per share excluding extraordinary items - Basic	5.77	2.18
Earnings per share from continuing operations - Diluted	5.77	2.18



Mind Tree Eduvation Private Limited
[Signature]
Director

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[Signature]
Director

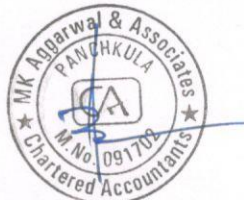
M/s Mind Tree Eduvation Private Limited

(Rs. In '000)

Particulars	As on 31/03/2025	As on 31/03/2024
33.10 Deffered Tax (Liability) / Assets		
Tax effect of items constituting deferred tax liability		
On difference between book balance and tax balance of fixed assets		
On expenditure deferred in the books but allowable for tax purposes	0.00	0.00
On items included in Reserves and surplus pending amortisation into the Statement of Profit and Loss	0.00	0.00
Timing Difference constituting deferred tax liability	0.00	0.00
Tax effect of items constituting deferred tax liability	0.00	0.00
Tax effect of items constituting deferred tax assets		
Provision for compensated absences, gratuity and other employee benefits	0.00	0.00
Provision for doubtful debts / advances	0.00	0.00
Disallowances under Section 40(a)(i), 43B of the Income Tax Act, 1961	0.00	0.00
On difference between book balance and tax balance of fixed assets	1066.85	2464.27
Unabsorbed depreciation carried forward		
Brought forward business losses	0	0
Timing Difference due to writing off of Incorporation	0	0
Timing Difference constituting deferred tax Asset	1066.85	2464.27
Tax effect of items constituting deferred tax Asset	268.53	620.26
Net deferred tax (liability) / asset	268.53	620.26
33.11 Discontinuing Operations		
There was no discontinued operation during the year		
33.12 Details of research and development expenditure recognised as expense		
There was no research and development expenditure incurred during the year		
33.13 Interest in Joint Ventures		
The company did not enter into any joint venture during the year		
33.14 Details of Provisions		
The Company has not any made provision for contractual obligations and disputed liabilities.		
31 Disclosures on Employee Stock Option Scheme		
The provision of Employee Stock Option Scheme are not applicable to the Company		
32 Additional Regulatory Information		
32.1 No transactions to report against the following disclosure requirements as notified by MCA pursuant to Amended Schedule III:		
a) Title Deed of Immovable Property not held in the name of Company		
b) Crypto Currency or Virtual Currency		
c) Benami Property held under Benami Transactions (Prohibition) Act, 1988 (45 of 1988)		
d) Registration of charges or satisfaction with Registrar of Companies		
e) Transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956		
f) Relating to borrowed funds:		
i. Wilful defaulter		
ii. Utilisation of borrowed funds & share premium		
iii. Borrowings obtained on the basis of security of current		
iv. Discrepancy in utilisation of borrowings		

Mind Tree Eduvation Private Limited

Director



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32.2 Accounting Ratios

S. No	Ratio	Numerator	Denomintor	FY 23-24	FY 22-23	% VARIANCE	Reasons for Variance
i)	Current Ratio(in times)	Current assets	Current liabilities	1.56	1.29	20.92	
ii)	Debit-Equity Ratio(in times)	Total Debt	Equity	0.78	1.42	-45.08	Decline in loans of the company
iii)	Debt Service coverage ratio (in times)	Earnings available for debt service	Total debt service	4.12	2.40	71.83	Increase in profits of the company, improving the ratio
iv)	Return on equity(in %age)	Net profit - preferred dividends	Average shareholder equity	9.87	4.00	146.68	Increase in profits of the company, improving the ratio
v)	Inventory Turnover Ratio(in times)	Revenue from operations	Average inventory	NA	NA	NA	The company has no inventory.
vi)	Trade receivables turnover ratio(in times)	Net Credit Sales	Average accounts receivables	NA	0.00	NA	Company has no Credit Sales
vii)	Trade payables turnover ratio(in times)	Net Credit purchases	Average trade payables	0.00	0.00	NA	Company has no credit purchases
viii)	Net capital turnover ratio(in times)	Net sales	Average Working Capital	0.00	0.00	NA	Reduction in Revenue from operations of the company
ix)	Net profit ratio(in %age)	Net profit	Net sales	NA	NA	NA	Reduction in Revenue from operations of the company
x)	Return on capital employed(in %age)	Earnings Before Interest & Tax	Capital employed	8.27	3.74	121.35	
xi)	Return on investment (in %age)	Income generated from invested funds	Average invested funds in treasury investments	NA	NA	NA	

Definitions

a) Earning for available for debt service = Profit before Depreciation, Interest & Taxes + other adjustments like loss on sale of Fixed assets etc.

b) Debt service = Interest & Lease Payments + Principal Repayments

c) Average inventory = (Opening inventory balance + Closing inventory balance) / 2

d) Average trade receivables = (Opening trade receivables balance + Closing trade receivables balance) / 2

e) Average trade payables = (Opening trade payables balance + Closing trade payables balance) / 2

f) Average Working capital = Op. current assets + Cl. Current Assets - Op. Current Liabilities - Cl. Current Liabilities / 2

g) Capital Employed = Tangible Net Worth + Total Debt

h) Return on Investment

$\{MV(T1) - MV(T0) - \text{Sum } [C(t)]\}$

$\{MV(T0) + \text{Sum } [W(t) * C(t)]\}$

where,

- T1 = End of time period

- t = Specific date falling between T1 and T0

- C(t) = Cash inflow, cash outflow on specific date

- W(t) = Weight of the net cash flow (i.e. either net inflow or net outflow) on day 't', calculated as $[T1 - t] / T1$

-T0 = Beginning of time period

- MV(T1) = Market Value at T1

- MV(T0) = Market Value at T0

33 Previous period figures have been re-grouped/re-classified, to conform to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013 effective 1st April, 2021.



Mind Tree Eduvation Private Limited

Director

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Director