CP CAPITAL Limited





Foundation for Growth

Annual Report

2025-26

Inside This Report

Corporate Information

BOARD OF DIRECTORS

Mr. Pramod Kumar Maheshwari
Chairman, Managing Director & CEO

Mr. Om Prakash Maheshwari
Executive Director and CFO

Mr. Nawal Kishore Maheshwari
Executive Director
(Resigned w.e.f. March 30, 2026)

Mrs. Neelima Maheshwari
Non Independent & Non-Executive Director

Mr. Jagdish Prasad Sarda
Independent & Non-Executive Director
(Resigned w.e.f. May 30, 2025)

Mrs. Divya Sodani
Independent & Non-Executive Director

Mr. Sanjay Khandelwal
Independent & Non-Executive Director

Mr. Akshay Gupta
Independent & Non-Executive Director

Mrs. Neha Garg
Independent & Non-Executive Director

Mr. Nikhar Jain
Independent & Non-Executive Director

STATUTORY AUDITORS

M/s S.P. Chopra & Co.
Chartered Accountants

INTERNAL AUDITORS

M/s BDG & Co. LLP
Chartered Accountants

SECRETARIAL AUDITORS

M/s Bharat Rathore & Associates
Practicing Company Secretary

KEY MANAGERIAL PERSONNEL

Mr. Pramod Kumar Maheshwari
Managing Director

Mr. Om Prakash Maheshwari
Chief Financial Officer

Mr. Manmohan Pareek
Company Secretary

BANKERS

ICICI Bank Limited
HDFC Bank
Kotak Mahindra Bank

REGISTRAR & SHARE TRANSFER AGENT

Ankit Consultancy Private Limited
60, Electronic Complex, Pardeshipura, Indore, MP-452010
Tel: +0731-4065799, 4065797
E-Mail: investors@ankitonline.com,
compliance@ankitonline.com

CORPORATE IDENTITY

CIN: L64990PB2000PLC054497
Website: www.cpcapital.in

REGISTERED OFFICE

Village Tangori, Banur, Mohali, Punjab – 140601, India

CORPORATE OFFICE

CP Tower-1, Road No. 1, IPIA,
Kota – 324005, Rajasthan, India

Disclaimer: In this annual Report, we have disclosed forward-looking information to enable investors to comprehend our prospects and take investment decisions. This report and other statements- that we periodically make contain forward-looking statements that set out anticipated results based on the management's plans and assumptions. We have tried wherever possible to identify such connection with any discussion of future performance. We cannot guarantee that these forward-looking statements will be realised, although we believe we have been prudent in assumptions. The achievements of results are subject to risks, uncertainties, and even inaccurate assumptions. Should known or unknown risks or uncertainties materialise, or should underlying assumptions prove inaccurate, actual results could vary materially from those anticipated estimated, or projected. Readers should keep this in mind. We undertake no obligation to publicly update and forward-looking statements, whether as a result of new information, future events or otherwise.

Financial Snapshot
FY 26 in Numbers

Consolidated figures for the year ended 31 March 2026, a year of consolidating gains from FY25's transformation.

Net Loan Book

₹442.2 Cr

▲ 10.0% YoY

Operating Revenue

₹76.3 Cr

▲ 14.8% YoY

EBITDA

₹63.6 Cr

▲ 8.1% YoY

Profit After Tax

₹42.6 Cr

▲ 11.7% YoY

Net Worth

₹572.9 Cr

▲ 5.0% YoY

Capital Adequacy (CRAR)

91.00%

▲ 3.9% YoY

Net NPA

₹28.6 Cr

Debt Equity Ratio

0.13x

Conservatively Geared

Our Story
From Career Point to Every Business Counting

Four moments across thirteen years that turned a financing arm for education into a focused, RBI-licensed NBFC.

2013

Legacy

Srajan Capital Limited is established as an NBFC to finance education infrastructure, later widening its lens to MSMEs and individual borrowers.

2023

Focus

Under an NCLT-approved Scheme of Arrangement, Srajan Capital merges into Career Point Limited, with the education business emerging separately.

2025

Future

Career Point Limited is renamed CP Capital Limited, and the RBI grants a fresh NBFC licence, a specialised lender begins its first full year..

2026

Beyond

A second full year as a licensed NBFC: consolidating the loan book, fortifying capital, and proving that every business it backs counts towards its own growth.

CP Capital enters FY27 carrying forward a two-decade legacy while operating as a specialised, secured-lending NBFC. With a conservatively geared balance sheet, disciplined underwriting and a customer-centric approach, the Company is positioned to keep compounding value for shareholders while empowering the ambitions of borrowers across India.

About Us

CP Capital Limited (formerly Career Point Limited) is a listed Non-Banking Financial Company (NBFC) with a legacy that traces back to 2013, when its then wholly-owned subsidiary, Srajan Capital Limited (later merged into Career Point Limited & renamed to CP Capital Limited), was established as an NBFC to provide financing support to educational institutions for developing infrastructure. Over time, Srajan Capital broadened its focus to serve Micro, Small and Medium Enterprises (MSMEs) and individual borrowers, offering tailored credit solutions that supported entrepreneurship and business growth.

Today, CP Capital Limited operates as a specialised NBFC with a disciplined, targeted approach to growth, supported by a strong capital base, conservative risk management, and a customer-centric philosophy. Rather than spreading itself across a wide product shelf, the Company concentrates on a small number of carefully chosen lending segments where it can leverage its underwriting expertise. The portfolio spans three core segments: secured, property-backed loans extended to self-employed individuals, proprietors, and MSMEs against residential and commercial collateral; Bridge/bullet loans that extend credit access to entrepreneurs and enterprises based on cash-flow and business strength rather than collateral alone; and hypothecation-backed lending to partner NBFCs, secured against their underlying loan receivables, which allows the Company to extend its reach to a broader borrower base for increased diversification benefits, while maintaining structural risk safeguards.

'Empowering Enterprises,
Reaching Bharat'

Vision, Mission & Values

Vision

To be a trusted and leading NBFC, empowering individuals, entrepreneurs, and enterprises with timely, innovative, and reliable financial solutions.

Mission

— To deliver accessible and customized credit to individual, entrepreneurs, and enterprises.

— To foster financial inclusion by supporting underserved segments with prudent lending.

— To maintain sustainable growth through strong governance, risk management, and capital efficiency.

— To create long-term value for shareholders, customers, employees, and society.

Core Values

— Integrity: We uphold the highest standards of honesty, transparency, and compliance.

— Customer Centricity: We place borrowers at the heart of our strategy, designing products that meet their real needs.

— Prudence: We grow with caution, balancing opportunity with disciplined risk management.

— Innovation: We adopt digital tools and modern practices to improve speed, efficiency, and customer experience.

— Sustainability: We aim to create lasting impact that drives India’s growth story.

Chairman's Letter

"Behind every number is a small business given credit it needed, that's the return we are proudest to deliver."

Mr. Pramod Kumar Maheshwari (B.Tech, IIT-Delhi | OPM, Harvard University, USA)

Dear Shareholders,

It gives me great pleasure to present CP Capital's performance for FY26, a year in which the foundation we laid in FY25 translated into steady, well-rounded results.

On a consolidated basis, Total Revenue grew 14.8% to ₹76.49 crore, and Profit After Tax rose 11.7% to ₹42.58 crore, taking EPS to ₹23.40 from ₹20.95 a year earlier. Our Net Loan Book expanded to ₹442.46 crore, and Net Worth strengthened to ₹572.92 crore, lifting Return on Equity to 7.61% and Return on Assets to 6.62%, both improving over Fy25.

Looking ahead, our priorities remain clear: deepen our leadership in secured, property-backed lending; extend disciplined credit to India's underserved MSME segment; and advance our digital transformation roadmap so that origination, underwriting and collections become faster, safer and more scalable in tandem.

We are conscious that behind every number in this report is a small business given the credit it needed, an entrepreneur given the room to grow. That, ultimately, is the return we are proudest to deliver.

On behalf of the Board, I thank you for the continued confidence you place in CP Capital.

Warm regards,
Pramod Kumar Maheshwari
Chairman, Managing Director & CEO

Board of Directors

Eight directors — two Executive, six Independent or Non-Executive Directors— governing CP Capital Limited

MR. PRAMOD KUMAR MAHESHWARI

Chairman, Managing Director and CEO

Founder Director of the Company, Mr. Pramod Kumar Maheshwari (53) is a visionary with over two decades of rich and holistic experience in developing and implementing training methodologies. A first generation entrepreneur, he plays a pivotal role in providing thought leadership and strategic guidance to the Company. A B.Tech. degree holder from IIT Delhi, he leads the Company's growth from the front by supervising the functional heads.

MR. OM PRAKASH MAHESHWARI

Executive Director and CFO

A founder member of the Company, Mr. Om Prakash Maheshwari (55) brings to the table more than twenty six years of experience in finance and legal matters. He drives the Company's growth by being responsible for overall project implementation and overseeing all financial and corporate matters. He holds a Bachelor's Degree in Mechanical Engineering from University of Rajasthan.

MRS. NEELIMA MAHESHWARI

Non Independent and Non Executive Director

Mrs. Neelima Maheshwari (51) is Non-Independent and Non-Executive Director since September 2014. Mrs. Maheshwari is actively involved in various social welfare activities, especially in the area of education and healthcare, for the last two decades. She holds a masters degree in pharmacy.

MRS. DIVYA SODANI

Independent and Non Executive Director

Mrs. Divya Sodani (33) has been appointment as an independent and non-executive Director of Career Point Limited w.e.f. 24 June, 2020. She is a qualified Chartered Accountant (CA) from Institute of Chartered Accountants of India. She has over 7 years of experience in the field of Finance & Taxation. She holds a Bachelor of Commerce from Devi Ahilya Vishwavidyalya, Indore.

MR. NIKHAR JAIN

Independent and Non Executive Director

Mr. Nikhar Jain is a fellow member of Institute of Chartered Accountant of India (ICAI) besides holding Certificate of Practice, he has more than thirteen years of exposure in the areas of Accounting, Auditing, costing, finance and taxation etc. Mr. Nikhar Jain holds a post graduate degree in Commerce. Mr. Nikhar Jain secured all India 21st rank in ICAI final exam held on November 2010.

Board of Directors

Eight directors — two Executive, six Independent or Non-Executive Directors— governing CP Capital Limited

MR. SANJAY KHANDELWAL

Independent and Non Executive Director

A practicing chartered accountant, Mr. Khandelwal (66) possesses over 39 years of experience in the field of audit, taxation and company law. He is a senior partner of M/s Sanjay Khandelwal & Associates, Kota, Rajasthan. Mr.Sanjay Khandelwal is a fellow member of Institute of Chartered Accountant of India (ICAI) and holds graduate degree in Commerce.

MR. AKSHAY GUPTA

Independent and Non Executive Director

Mr. Akshay Gupta (34) is an Associate member of Institute of Company Secretaries of India (ICSI) and also a member of Tax Bar Association-Kota, Secretary of Kota Chapter of NIRC of ICSI and member of PCS committee of the NIRC of ICSI. He has more than six years of versatile experience in the areas of Compliances, Corporate Laws, Intellectual Property Rights, FEMA etc. Mr. Gupta holds post graduate degree in Commerce.

MRS. NEHA GARG

Independent and Non Executive Director

Ms. NehaGarg (33) is an associate member of Institute of Chartered Accountant of India (ICAI) besides holding Certificate of Practice. She has more than five years of exposure in the areas of Accounting, Auditing, costing, finance and taxation etc. Ms. Neha Garg holds post graduate degree in Commerce.

People and Culture
Where Discipline Builds Lasting Trust.

At CP Capital, our people are the underwriting discipline we ask of every loan. Our team across credit assessment, collections and relationship management carried the Company through a year of growth, supported by a performance-linked remuneration framework and continued investment in training and skill development as the loan book scales.

Our approach is anchored by five values that guide every underwriting decision and every customer interaction: Integrity, Customer-Centricity, Prudence, Innovation and Sustainability. Employees across our lending verticals apply these principles daily, whether assessing a first-time borrower's cash flows or a business's collateral position.

As CP Capital's loan book scales, the values guiding how we lend are the same ones we ask of our own team: Disciplined, transparent and accountable, cycle after cycle.

Our Culture Anchors

- Excel In Everything
- Transform Continuously
- Act With Integrity
- Communicate Openly & Share Transparently
- Compliance First
- Have High Ambitions
- Be Candid
- Think Like An Entrepreneur
- Execute With Rigor
- Recognise & Reward Success
- Stay Humble, Show Respect
- Take A Long-Term View

Strategic Priorities:
Seven Priorities Guiding the Next Chapter

Customer-Centricity at the Core

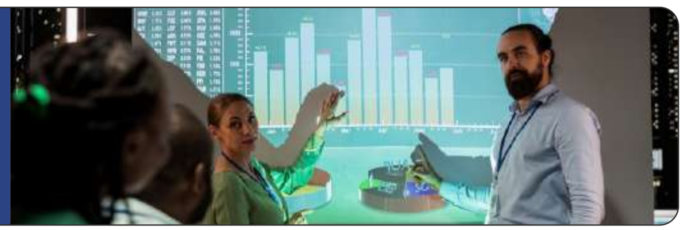
Sustaining a genuinely customer-focused approach, with an emphasis on financial inclusion for small businesses and entrepreneurs underserved by traditional institutions.

Dominance in Target Niches

Leveraging deep domain expertise to consolidate CP Capital's position within select, high-potential segments such as property-backed lending and structured facilities to partner NBFCs.

Operational Efficiency & Profitability

Building a cost-efficient, technology-enabled business model that supports healthy profitability alongside strong asset quality and risk management, with a continued focus on improving Return on Equity.



Sustainable Value Creation

Aligning growth with sustainability, governance and risk-adjusted returns to build long-term value for shareholders, customers and society.

Expanding Financial Access

Empowering unbanked and underserved businesses and entrepreneurs, while deepening engagement through cross-selling across the Company's lending verticals.

Focused Geographic Growth

Pursuing a cluster-based expansion strategy that builds deep knowledge of each micro-market and enhances risk comfort.

Innovative Product Offerings

Continuing to design loan products that address specific demand-supply gaps.

Strategic Priorities, FY26 and Beyond

Our Blueprint for Long-Term Value Creation

India's credit landscape is being reshaped by formalisation. GST registration, Udyam certification, and deepening digital and physical distribution are drawing millions of self-employed borrowers and MSMEs into the addressable market for formal credit, many for the first time.

At CP Capital, we see this not as a segment to chase opportunistically, but as the foundation our entire lending model already exists to serve.

Our strategy rests on three priorities: Customer-Centricity & Financial Access, Technology-Enabled Efficiency, and Disciplined Risk & Governance, each reinforcing the others across the loan lifecycle.

Origination

Efficient framework built for quick turnaround without loosening checks

Underwriting

Beyond CIBIL, income flows, banking behaviour, asset ownership, other ancillary data.

Disbursement

Automated work flows and real-time monitoring, loan-lifecyclewide.

Collections

Continuous monitoring, strengthening asset quality as the book scales.

Business Verticles:
How We Lend

CP Capital operates through three well-defined business verticals, which together comprised the Company's FY26 loan book as follows:

Property-Backed Loans (LAP)

Term loans secured against residential or commercial property for business or personal purposes, forming the Company's core secured lending line and the largest share of the portfolio.

NBFC Portfolio-backed Lending

Facilities to partner NBFCs secured by hypothecation of their underlying receivables; typically supported by corporate/personal guarantees as applicable.

Bridge & Bullet loan (Secured/Unsecured)

Short-tenor working-capital facilities with EMI/bullet payment at maturity.

What Sets us Apart

01 Focus on the Underserved

Specialisation in SMEs, entrepreneurs and individuals underserved by mainstream banks, addressing a persistent credit gap while tapping high-growth borrower segments.

02 Beyond Conventional Underwriting

Credit assessments that go beyond CIBIL scores to evaluate income flows, business profiles, banking behaviour and asset ownership.

03 Tailored & Flexible Loan Structures

Aadaptable ticket sizes and repayment tenures across secured and unsecured products, meeting the evolving needs of small businesses.

04 Speed & Simplicity in Lending

An efficient origination-to-disbursement framework that delivers quick turnaround times while maintaining robust checks.

05 Selective Wholesale Lending Expertise

A specialised wholesale lending book with particular strength in real-estate-backed structures and NBFC portfolio lending, supported by strong collateral and guarantees.

06 Disciplined Risk & Governance Framework

Conservative provisioning, strict due diligence and a Board-driven governance model that anchor sustainable, risk-adjusted growth.

07 Strong Balance Sheet Strength

Net Worth covering 86.5% of total assets on a consolidated basis and a low Debt-to-Equity ratio, providing ample headroom for future growth.

08 Digital Transformation Roadmap

An ongoing programme to integrate technology across the entire loan lifecycle, from origination to collections, to deliver automation, real-time monitoring and a stronger customer experience.

Corporate Overview: Deepening Discipline, Widening Reach.

At CP Capital, growth is never pursued for its own sake. FY26 asked us to hold two things at once, a fast-growing Indian economy on one hand, and a more volatile world on the other. We chose to grow only where our underwriting gave us conviction, prioritising secured, property-backed lending and a customer base of self-employed individuals, proprietors and MSMEs that mainstream banking has historically underserved.

Deepening our lending relationships means going beyond a CIBIL score. We assess income flows, business profiles, banking behaviour and asset ownership, and we continue to invest in a digital transformation roadmap that carries this discipline through origination, underwriting, disbursement and collections alike.

A conservative capital base remains the foundation this growth stands on. Trust, for us, is built the same way, through prudent risk management, transparent customer engagement and consistent underwriting standards, cycle after cycle. It is this foundation, and not scale alone, that makes growth durable.

Management Discussion & Analysis Report

Economic Overview

Cautionary Statement:

This report contains forward-looking statements, which may be identified by their use of words such as 'plans', 'expects', 'will', 'anticipates', 'believes', 'intends', 'projects', 'estimates' or other words of similar meaning. All statements that address expectations or projections about the future, including but not limited to statements about the Company's strategy for growth, product development, market position, expenditure and financial results, are forward-looking statements.

Forward-looking statements are based on certain assumptions and expectations of future events. The Company cannot guarantee that these assumptions and expectations are accurate or will be realised. The Company's actual results, performance or achievements could differ materially from those projected in any such forward-looking statements. The Company assumes no responsibility to publicly amend, modify or revise any forward-looking statements on the basis of subsequent developments, information or events. Readers are advised not to place undue reliance on these forward-looking statements and are encouraged to consider them in conjunction with other publicly available information.

Global Economy

The global economy held to a steady growth path of around 3.2% through 2025, absorbing tariff-related trade disruptions and volatile commodity markets without a pronounced slowdown[1]. Fiscal-policy flexibility and the rapid reconfiguration of supply chains by the private sector helped contain the impact of higher US tariffs, while larger-than-anticipated investment in AI and allied sectors provided a meaningful cushion to global activity.

This resilience came under strain in early 2026 with the outbreak of conflict in West Asia. Disruptions to energy infrastructure and shipping through the Strait of Hormuz constrained the global flow of crude oil, petroleum products and LNG, pushing oil prices up to the USD 100–105 per barrel range and triggering a broad re-pricing of geopolitical risk[1]. In its April 2026 World Economic Outlook, the IMF projected that, assuming the conflict remains limited in duration and scope, global growth would slow to 3.% in 2026 and recover only marginally to 3.4% in 2027, with the slowdown and accompanying rise in inflation concentrated in emerging market and developing economies (EMDEs), whose 2026 growth forecast was revised down to ~4.0%.

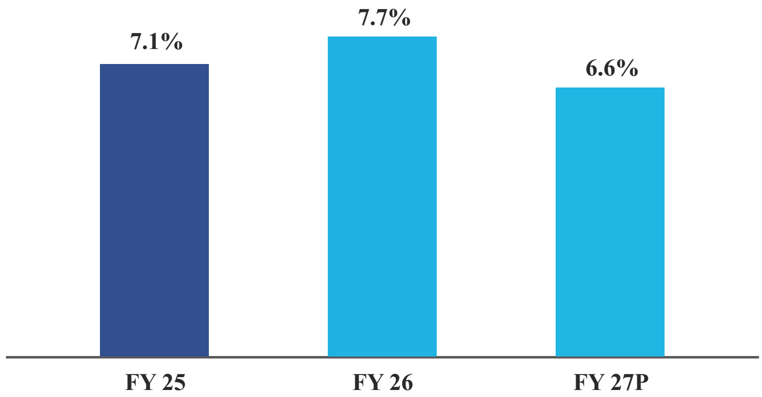
3.0%
Global GDP growth projected for CY2026 (IMF)

Global headline inflation, on a declining trajectory through much of 2025, is projected to tick back up to around 4.7% in 2026 as higher energy costs pass through, before resuming its decline in 2027[1]. The IMF flagged downside risks as dominant over the near term: a longer or broader conflict, worsening geopolitical fragmentation, a reassessment of AI-driven productivity expectations, renewed trade tensions, and elevated public debt. Any of these could weaken growth further and strain financial markets, with implications for capital flows, funding costs and risk appetite across emerging markets, including India.

Indian Economy

India's economy remained one of the fastest-growing among major global economies in FY26, expanding by 7.7% against 7.1% in FY25, per the Provisional Estimates of GDP released by the Ministry of Statistics and Programme Implementation (MoSPI)[2]. Growth was broad-based: lead by manufacturing and contact-intensive services sectors, alongside investment activity strengthened, with gross fixed capital formation growing 7.8% against 7.1% a year earlier.

7.7%
India's real GDP growth in FY26, up from 7.1% in FY25



Note: P – Projected | Source: MoSPI/RBI Provisional Estimates (FY25–FY26); RBI, World Bank (FY27P)

Indian Economy (Continued)

Retail inflation, as measured by the CPI, stayed benign through much of FY26, easing to 3.40% in March 2026, comfortably within the RBI's medium-term target band, aided by softer food prices[2]. Against this backdrop, the RBI ran an active easing cycle through 2025, cutting the repo rate in stages to 5.25%. With growth robust and inflation contained, the Monetary Policy Committee (MPC) held the repo rate steady at 5.25% at both its April and June 2026 meetings, maintaining a neutral stance even as it flagged the West Asia conflict as an emerging source of uncertainty for FY27[3].

Fiscal policy continued to prioritise capital-expenditure-led growth alongside consolidation. The Union Budget 2026-27, presented in February 2026, pegged capital expenditure at ₹12.2 lakh crore (effective capex, meaning capex plus grants for creation of capital assets), and budgeted the fiscal deficit to narrow to 4.3% of GDP in FY27 from a revised 4.4% in FY26[4]. Separately, the GST Council's "GST 2.0" reforms, effective from September 2025, simplified the tax structure. It is expected to support consumption and ease compliance costs for households and MSMEs alike[4].

Looking ahead, consensus estimates from the RBI, IMF and World Bank place FY27 growth in a range of roughly 6.4–6.8%, moderating from FY26's exceptional pace as elevated energy prices and the West Asia conflict weigh on the outlook; retail inflation had already drifted higher through mid-2026, touching 4.4–4.5% by July, as the energy shock began working through domestic prices[5]. Even so, India's underlying fundamentals, including resilient domestic consumption, a well-capitalised financial system, sustained government capital expenditure and continued structural reform, position the economy to remain among the fastest-growing major economies globally, supporting continued credit growth across retail and MSME segments.

Sources: 1 International Monetary Fund, World Economic Outlook, April 2026 2 MoSPI/PIB, Provisional Estimates of GDP for FY 2025-26 (June 2026) 3 RBI Monetary Policy Statements (Apr/Jun 2026); PIB CPI Press Releases 4 Union Budget 2026-27 documents; PIB / GST Council 5 RBI, IMF, World Bank; NSO/CPI trackers

Industry Overview

Credit Scenario in India

India's credit landscape continues to reflect substantial headroom for growth. Household debt stood at ~ 46.0% of GDP as of late 2025, per the RBI's Financial Stability Report[2]1, modest by international standards, even as the composition of household borrowing has shifted increasingly toward non-housing, consumption-oriented credit. This structural under-penetration, combined with rising financial awareness, deepening digital and physical distribution, and continued policy-led financial-inclusion initiatives, keeps widening the addressable market for formal lenders, particularly in retail and MSME segments that have historically been underserved by traditional banking channels.

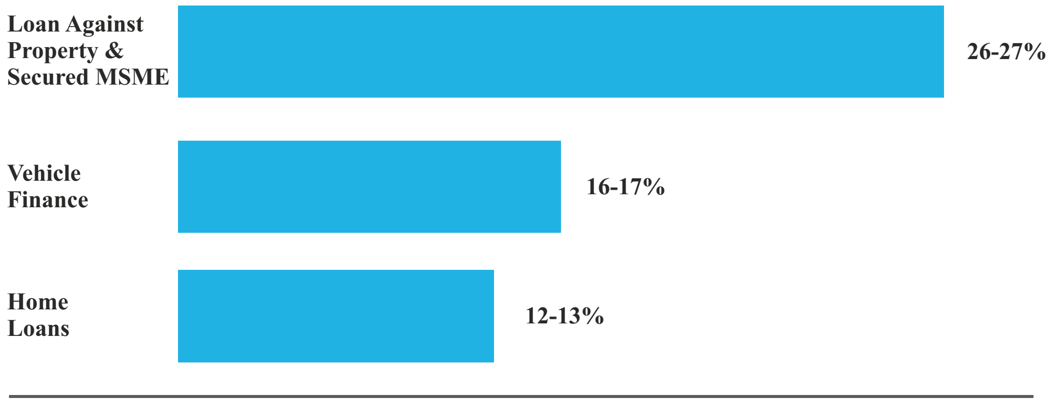
Credit Scenario in India

India's credit landscape continues to reflect substantial headroom for growth. Household debt stood at ~ 46.0% of GDP as of late 2025, per the RBI's Financial Stability Report[2]1, modest by international standards, even as the composition of household borrowing has shifted increasingly toward non-housing, consumption-oriented credit. This structural under-penetration, combined with rising financial awareness, deepening digital and physical distribution, and continued policy-led financial-inclusion initiatives, keeps widening the addressable market for formal lenders, particularly in retail and MSME segments that have historically been under served by traditional banking channels.

Non-Banking Financial Companies (NBFCs)

NBFCs continue to play a role complementary to the banking system, using underwriting flexibility, proximity to customers and faster turnaround times to extend credit to segments such as self-employed individuals, MSMEs and first-time borrowers that banks are often less equipped to serve efficiently. CRISIL Ratings projects NBFC assets under management to expand by a further 18–19% over FY26 and FY27, taking cumulative industry AUM past ₹50 lakh crore by March 2027, on continued strength in retail and MSME lending [2].

Growth, however, is increasingly uneven across asset classes. Within retail and MSME lending, CRISIL projects loan-against-property and secured MSME lending to grow fastest among major NBFC segments, at 26–27% annually over FY26 and FY27, comfortably ahead of vehicle finance (16–17%) and home loans (12–13%), as shown alongside[2]. This reflects a structural shift in lender preference toward secured, collateral-backed products following a period of regulatory tightening and rising delinquency in unsecured retail and MSME lending, alongside continued formalisation of the MSME sector through GST registration and Udyam certification, which has expanded the pool of borrowers with verifiable, appraisable credit histories.



Projected AUM CAGR, FY26-FY27 | Source: CRISIL Ratings, November 2025

The funding and regulatory environment for NBFCs has evolved constructively alongside this growth. Bank funding to NBFCs, while yet to see a strong rebound following an earlier risk-weight-driven slowdown, has been increasingly supplemented by bond issuances, securitisation and co-lending partnerships with banks, diversifying funding sources for the sector, even as smaller and mid-sized players continue to face comparatively tighter access to low-cost capital[2]. On the regulatory front, the RBI has continued to refine its framework for co-lending, securitisation and collateral-based financing, measures expected to enhance transparency and strengthen underwriting discipline across the industry over the medium term.

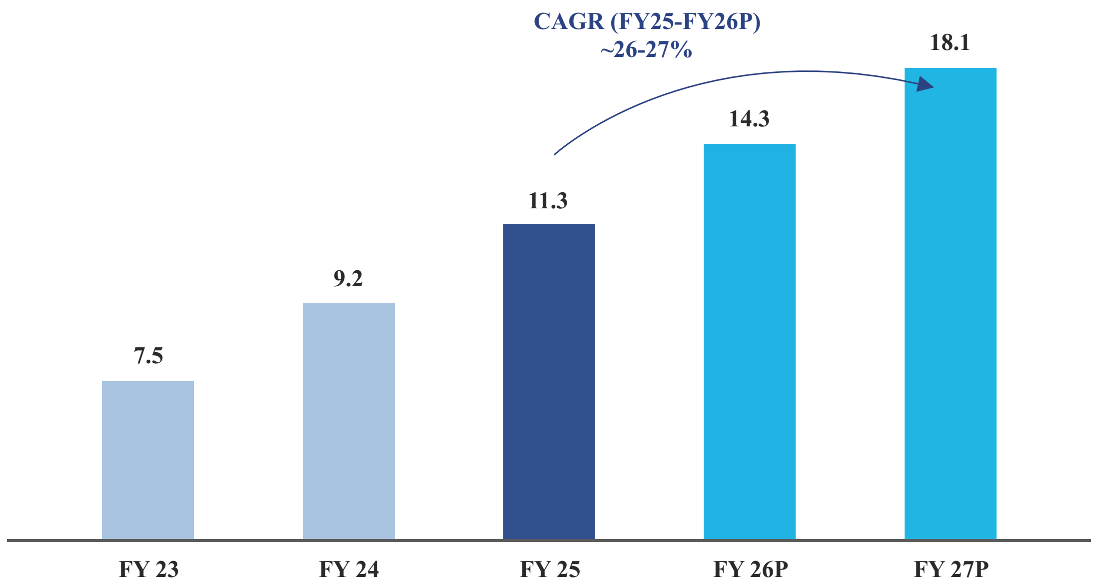
Sources: 1 RBI, Financial Stability Report, December 2025 2 CRISIL Ratings, NBFC sector update, November 2025

Overview of Underlying Segments

Loan Against Property (LAP)

Loan Against Property is a secured lending product under which borrowers pledge residential or commercial real estate as collateral to access funds for business or personal purposes. Because the end-use is not narrowly restricted and the loan is backed by tangible collateral, LAP is typically priced more competitively than unsecured personal or business loans, making it an attractive financing route for self-employed individuals, proprietors and small businesses, many of whom sit at the core of India's MSME lending ecosystem, given that MSME-purpose borrowing is frequently structured and classified as LAP.

India's MSME-linked LAP market has expanded rapidly in recent years, growing from an estimated ₹7.5 trillion to ₹11.3 trillion over the two years to FY25, a cumulative increase of over 50%, per a CareEdge Ratings analysis, with the micro-enterprise segment of the market (micro-LAP) growing even faster, by around 60%, to approximately ₹1.6 trillion.1 Momentum is expected to continue: CRISIL Ratings projects LAP and secured MSME lending to grow at 26–27% annually over FY26 and FY27, among the fastest of any major NBFC lending segment.



Note: P- Projected | Rs. Trillion | Source: CareEdge Ratings (FY23–FY25 market-size estimate); CRISIL Ratings, Nov 2025 (FY26P-FY27P), based on 26-27% | CAGR guidance for LAP & secured MSME lending)

This growth is being driven by several structural factors:

- **Expanding lender distribution networks and improved data availability, which have deepened penetration into segments that previously lacked formal credit histories;**
- **Policy-led formalisation of the MSME sector through GST registration and Udyam certification, which continues to widen the pool of borrowers with verifiable financials;**
- **A broader shift from collateral-only underwriting toward a combination of financial-record and property-backed assessment, allowing lenders to scale more confidently while balancing growth with asset quality; and**
- **Rising participation by Housing Finance Companies (HFCs) in the LAP space, drawn by yields that are typically higher than**

Loan Against Property (LAP)

on traditional home loans.

Within this landscape, NBFCs continue to play an outsized role relative to their share of overall system credit, given their stronger reach into underserved and semi-urban geographies, faster turnaround times, and greater comfort underwriting self-employed and non-salaried borrowers through cash-flow-based assessment rather than relying solely on traditional income documentation. This customer-centric, collateral-backed approach positions NBFCs to keep gaining share within the broader LAP and secured MSME lending market as formalisation of India's MSME sector deepens further

Sources: 1 CareEdge Ratings, MSME-LAP market analysis, 2025 2 CRISIL Ratings, NBFC sector update, November 2025

Unsecured Business Loan

Loans (UBL) provide working-capital and growth finance to self-employed individuals, proprietors and small enterprises without requiring collateral, with lending decisions based on cash-flow assessment, banking-transaction history and, increasingly, digital and alternative data sources such as GST filings and e-invoicing records. This makes UBL faster to sanction and more accessible to borrowers who may lack tangible collateral, though it is typically priced higher than secured products such as LAP to compensate lenders for the additional risk.

Unsecured lending expanded rapidly across the NBFC sector in the years following the pandemic, aided by digital underwriting and fintech partnerships that extended reach into new-to-credit and thin-file borrower segments. This pace of growth, however, prompted regulatory intervention: the RBI raised risk weights on unsecured retail and NBFC consumer credit from 100% to 125% in November 2023 (credit-card receivables were raised further, to 150% for banks), a move aimed at moderating exuberant growth and reinforcing capital buffers across the system.1 The measures have had their intended effect: unsecured credit growth across NBFCs has slowed from the highs of FY22–FY23, and lenders have increasingly recalibrated portfolios toward secured products, a shift that mirrors the broader pivot toward LAP and secured MSME lending discussed above[2].

Even so, unsecured business lending remains a meaningful part of the credit toolkit for India's underserved MSME segment, particularly for shorter-tenure working-capital needs where speed of disbursal matters more than pricing. Lenders that combine disciplined underwriting with strong collections infrastructure continue to find this a viable, if more selectively deployed, complement to secured lending.

Sources: 1 RBI regulatory circular, November 2023 (risk weights on unsecured credit) 2 CRISIL Ratings, NBFC sector update, November 2025.

Company Overview

CP Capital Limited (formerly Career Point Limited) is a listed Non-Banking Financial Company (NBFC) with a legacy that traces back to 2013, when its then wholly-owned subsidiary, Srajan Capital Limited (later merged into Career Point Limited & renamed to CP Capital Limited), was established as an NBFC to provide financing support to educational institutions for developing infrastructure. Over time, Srajan Capital broadened its focus to serve Micro, Small and Medium Enterprises (MSMEs) and individual borrowers, offering tailored credit solutions that supported entrepreneurship and business growth.Today, CP Capital Limited operates as a specialised NBFC with a disciplined, targeted approach to growth, supported by a strong capital base, conservative risk management, and a customer-centric philosophy. Rather than spreading itself across a wide product shelf, the Company concentrates on a small number of carefully chosen lending segments where it can leverage its underwriting expertise. The portfolio spans three core segments: secured, property-backed loans extended to self-employed individuals, proprietors, and MSMEs against residential and commercial collateral;

Bridge/bullet loans that extend credit access to entrepreneurs and enterprises based on cash-flow and business strength rather than collateral alone; and hypothecation-backed lending to partner NBFCs, secured against their underlying loan receivables, which allows the Company to extend its reach to a broader borrower base for increased diversification benefits, while maintaining structural risk safeguards.

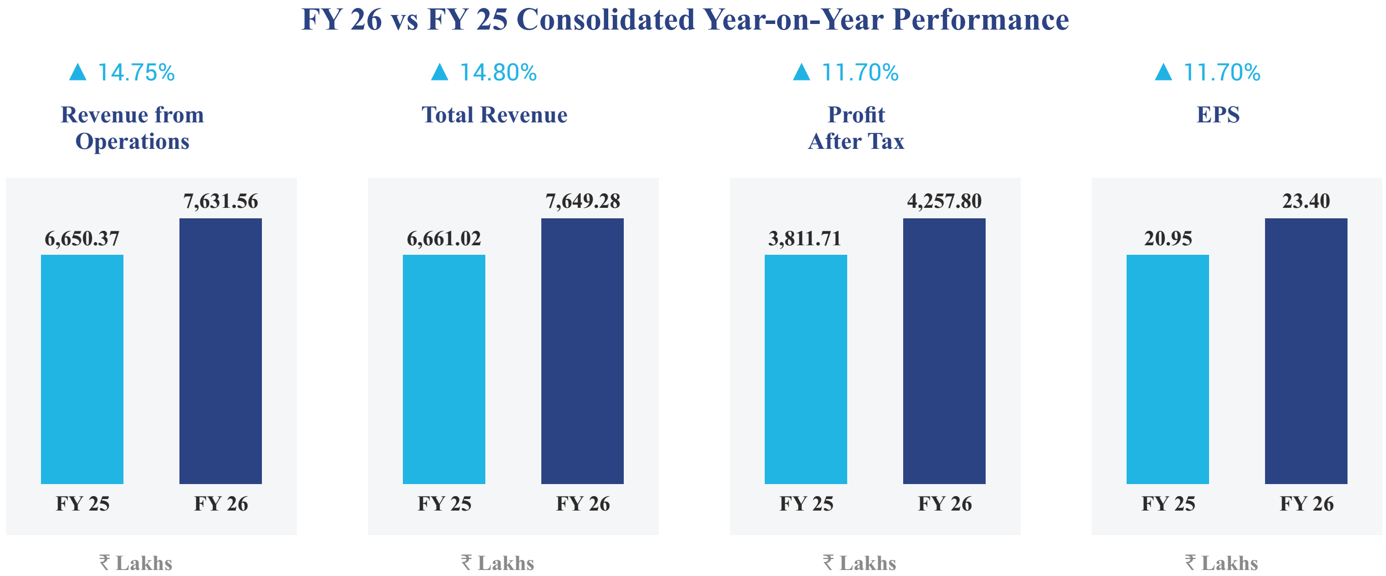
Business Verticals [PM1.1]

CP Capital operates through three well-defined business verticals, which together comprised the Company's FY26 loan book as follows:

- Property-Backed Loans (LAP): Term loans secured against residential or commercial property for business or personal purposes, forming the Company's core secured lending line and the largest share of the portfolio.
- NBFC Portfolio-backed Lending: Facilities to partner NBFCs secured by hypothecation of their underlying receivables; typically supported by corporate/personal guarantees as applicable.
- Bridge & Bullet loan (Secured/Unsecured): Short-tenor working-capital facilities with EMI/bullet payment at maturity.

Financial Performance

The chart below sets out CP Capital's consolidated year-on-year performance across four headline metrics: Revenue from Operations, Total Revenue, Profit After Tax and Earnings Per Share, each compared between FY25 and FY26.



The chart below sets out CP Capital's consolidated year-on-year performance across four headline metrics: Revenue from Operations, Total Revenue, Profit After Tax and Earnings Per Share, each compared between FY25 and FY26.

Revenue from Operations and Total Revenue both grew by close to 14.8% year-on-year, reflecting growth in the Company's consolidated loan book and operating income. Profit After Tax and EPS grew at a comparatively more moderate 11.70%, with earnings growth trailing revenue growth by roughly three percentage points. This is consistent with the year-on-year movement in consolidated EBITDA margin to 83.1% (FY25: 88.3%), and reflects a modest rise in the Company's cost base during the year rather than any decline in revenue quality, a trend management continues to monitor as the loan book scales.

The financial performance discussion below is presented on both a standalone and a consolidated basis. The narrative that follows leads with consolidated figures.

Key Financial Highlights (₹Crore unless stated)

Metric	Standalone FY26	Standalone FY25	Consol. FY26	Consol. Fy25
Total Revenue	61.36	67.30	76.49	66.61
PAT	31.53	40.65	42.58	38.12
PAT Margin	51.4%	60.4%	55.7%	57.2%
EBITDA Margin	83.8%	89.6%	83.1%	88.3%
Total Assets	646.10	637.36	662.52	624.75
Net Worth	548.19	516.66	572.92	545.67
Return on Assets	4.91%	6.65%	6.62%	6.32%
Return on Equity	5.92%	8.13%	7.61%	7.30%
Gross Loan Book	457.07	442.23	492.48	449.83
Net Loan Book	406.75	394.40	442.46	402.01
Total Debt	87.68	85.86	77.21	41.93
Debt-to-Equity	0.16x	0.17x	0.13x	0.08x

(1) FY25 PAT (standalone) included one-time exceptional items aggregating ₹10.5 crore
(2) PAT Margin and EBITDA Margin are computed as a percentage of total income.
(3) RoA and RoE are calculated as PAT divided by average total assets and average total equity, respectively

On a consolidated basis, total revenue grew to ₹76.49 crore in FY26 from ₹66.61 crore in FY25, and profit after tax rose to ₹42.58 crore from ₹38.12 crore, an increase of 11.7%. Return on Assets improved to 6.62%, while Return on Equity strengthened to 7.61%. Net worth increased to ₹572.92 crore from₹545.67 crore, and gearing remained conservative, with the Debt-to-Equity ratio at 0.13x. The net loan book stood at ₹442.46 crore.

Exceptional Items

On a standalone basis, total revenue was ₹61.36 crore and PAT was ₹31.53 crore. On a standalone basis, profit after tax for FY25 stood at ₹40.65 crore, which included two exceptional and non-recurring items aggregating ₹10.50 crore: an exceptional realisation of ₹3.23 crore recognised as income during the year, and dividend income of ₹7.27 crore.

Excluding these, normalized standalone PAT for FY25 was approximately ₹30.15 crore. Viewed on this adjusted basis, FY26 standalone PAT of ₹31.53 crore was 4.6% higher than FY25's normalized performance.

Balance Sheet & Capital Structure

CP Capital continues to operate from a position of considerable balance sheet strength. On a consolidated basis, net worth of ₹572.92 crore covered 86.5% of total assets of ₹662.52 crore as at March 31, 2026 (standalone: net worth of ₹548.19 crore covering 84.8% of total assets of ₹646.10 crore), placing the Company among the more conservatively capitalised NBFCs in its peer set. Total debt on a consolidated basis stood at ₹77.21 crore against a net worth of ₹572.92 crore, a Debt-to-Equity ratio of 0.13x, providing considerable headroom to raise incremental borrowings as the loan book scales.

As at March 31, 2026, the Company's Capital to Risk-Weighted Assets Ratio (CRAR) stood at 91.00%, up from 87.09% a year earlier, comprising almost entirely of Tier I capital (Tier I CRAR: 90.79%, against 86.90% in FY25), with Tier II capital contributing a negligible 0.21%. Both figures remain vastly in excess of the 15% minimum CRAR prescribed by the RBI for NBFCs. There is considerable headroom to raise incremental debt as the loan book grows

Asset Quality

Gross NPA (as reported in the audited financial statements) stood at ₹78.97 crore, or 17.28% of the gross loan book, as at March 31, 2026 (FY25: ₹68.08 crore, 15.39%); Net NPA stood at ₹28.64 crore, or 7.04% of the net loan book (FY25: ₹20.25 crore, 5.14%).

The Company continues to separately identify a ₹43.97 crore exposure to an educational institution that defaulted during the COVID-19 period in FY20-21. This exposure was fully provided for in FY22-23 and has since been excluded from the Company's headline Gross NPA reporting, as it does not reflect the credit quality of the Company's underlying, current lending portfolio; cumulative recoveries of ₹20.67 crore had been realised and recognised as income through FY25. Excluding this exposure, adjusted Gross NPA stood at ₹35.00 crore, or 7.66% of the gross loan book, as at March 31, 2026.

Because the legacy exposure is fully provided, it does not affect Net NPA, which is unchanged by this adjustment.

Human Resources

As at March 31, 2026, the Company had 44 permanent employees on its rolls, supported by a healthy performance-linked remuneration framework designed to attract and retain talent across credit assessment, collections and relationship management. The Company continues to invest in training and skill development to support its underwriting and collections capabilities as the loan book scales.

Corporate Social Responsibility

CP Capital's approach to corporate social responsibility centres on financial empowerment and responsible lending as drivers of inclusive growth, structured around three broad areas: promoting education and skill development through scholarships, financial aid and employability programmes for underserved students; community development initiatives spanning healthcare, livelihood generation and financial literacy; and sustainability and environment initiatives that encourage responsible resource usage.

Outlook

Looking ahead, CP Capital remains focused on disciplined, secured-led growth. The Company's conservative balance sheet, reflected in a consolidated Debt-to-Equity ratio of 0.13x and net worth covering 86.5% of total assets, provides headroom to scale the loan book while preserving financial resilience. As formalisation of India's MSME sector continues and demand for structured, secured credit remains strong, as discussed earlier in this report, the Company expects continued opportunity to grow its Loan book responsibly.

As the company continues to scale, It is continuously progressing its technology infrastructure and roadmap across the loan lifecycle, from origination and underwriting through to disbursement, monitoring and collections. Management expects a gradual broadening of the portfolio mix across borrower segments and geographies, which should further mitigate concentration risk over time, alongside continued discipline on underwriting and collections to support asset quality.

Risks & Concerns

CP Capital's lending activities expose it to a range of risks arising from internal and external factors. While the Company maintains a comprehensive risk management framework to identify, assess and mitigate potential threats, it is not possible to eliminate all risk in pursuit of its financial, operational and strategic objectives. The Board of Directors and senior management continuously monitor the evolving risk landscape. The key risks identified, and the Company's approach to mitigating each, are set out below.

01 Credit Risk

The core business of lending inherently carries the risk of borrower default. This is mitigated through rigorous credit appraisal, a bias toward secured lending against residential and commercial property, prudent loan-to-value ratios, and continuous monitoring of borrower performance.

02 Regulatory and Compliance Risk

As a regulated NBFC, CP Capital is subject to RBI and other statutory oversight; tightening of capital, provisioning or governance norms can affect operations. The Company maintains close alignment with regulatory developments and invests in robust reporting and governance frameworks.

03 Liquidity Risk

Asset-liability mismatches and dependence on timely refinancing make liquidity management a critical discipline. The Company maintains a conservative capital structure, a diversified borrowing profile, and a robust ALM framework.

04 Interest Rate Risk

Changes in interest rates can affect borrowing costs and lending yields; a sharp rise in cost of funds without commensurate repricing may compress margins. The Company balances and monitors spreads actively.

05 Concentration Risk

Overdependence on specific customer segments or asset classes can heighten portfolio vulnerability, including through downturns in real estate values affecting property-secured loans. The Company is expanding its geographic footprint and diversifying borrower segments to manage this risk.

06 Operational Risk

Risks may arise from internal process gaps, fraud, human error or system failures, particularly as lending volumes grow. Strong internal controls, periodic audits, employee training and process digitisation help contain operational vulnerabilities.

07 Technology & Cybersecurity Risk

Increasing digitisation of origination, servicing and monitoring raises exposure to cyberattacks, data breaches and system downtime. The Company invests in secure IT infrastructure and follows cybersecurity best practice.

08 Macroeconomic and Market Risk

Performance is linked to broader economic cycles, inflation, interest rates and geopolitical developments, including the West Asia conflict discussed earlier in this section. Conservative underwriting and adequate capital buffers act against cyclical volatility.

09 Human Capital Risk

The business depends on skilled personnel for credit assessment, collections and relationship management; attrition can affect growth and service quality. The Company emphasises employee engagement, training & performance-linked incentives.

10 Reputation Risk

Negative publicity relating to customer grievances, recovery practices or regulatory lapses can affect brand equity. The Company upholds ethical business practices and maintains a transparent customer grievance redressal system.

BOARD'S REPORT

To,

The Members,

CP Capital Limited

(Erstwhile Career Point Limited)

Dear CP Capital Shareowners,

Your Board of Directors **("Board")** are pleased to present the 26th (Twenty Sixth) Board Report of the business and operations of CP Capital Limited **("the Company or CP Capital or CPCAP")** covering the business and key operational highlights of your Company together with the Audited Financial Statements and Independent Auditor's Report for the financial year ended March 31, 2026.

1. **Financial Summary and Highlights:**

The Company's financial performance for the financial year ended March 31, 2026 and corresponding figures of financial year ended March 31, 2025 are summarized in the following table:

(Amount in ₹Lakhs except per equity share data)

Particulars	Standalone		Consolidated	
	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Revenue from Operations	6084.55	6727.91	7631.56	6650.37
Other Income	51.44	1.90	17.72	10.65
Total Income	6135.99	6729.81	7649.28	6661.02
Total Expenditure (excluding Finance Cost & Depreciation)	**994.90**	**703.13**	**1274.77**	**831.42**
Profit Before Finance Cost & Depreciation	**5141.09**	**6026.68**	**6374.51**	**5829.60**
Less: Finance Cost	882.80	534.18	704.29	420.21
Less: Depreciation	202.05	212.87	273.52	282.86
Profit Before Tax	**4056.24**	**5279.63**	**5379.57**	**5177.59**
Total Tax Expenses (Current & Deferred)	897.27	1213.16	1121.77	1365.88
Profit After Taxation	**3158.97**	**4066.47**	**4257.80**	**3811.71**
Other Comprehensive Income (Net of Tax)	(5.99)	(1.88)	(5.99)	(1.88)
Total Comprehensive Income for the period	**3152.98**	**4064.59**	**4251.81**	**3809.83**
EPS: -				
Basic	17.36	22.35	23.40	20.95
Diluted	17.36	22.35	23.40	20.95

The Audited Financial Statements of your Company as on March 31, 2026 has been prepared in accordance with the Indian Accounting Standards **("Ind AS")** notified under the Companies (Indian Accounting Standards) Rules, 2015 read with Section 133 and other relevant provisions of the Companies Act, 2013 **("the Act")** and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 **("SEBI Listing Regulations")**.

2. **Brief Description and State of Company's Affairs:**

Your Company is registered as a non-deposit taking Non-Banking Financial Company (NBFC) pursuant to the Certificate of Registration No. N-06.00629 dated April 01, 2025, issued by the Reserve Bank of India under Section 45-IA of the Reserve Bank of India Act, 1934. It is classified as an NBFC – Investment and Credit Company **("NBFC-ICC")** under the Base Layer **("NBFCs-BL")** in accordance with the Master Direction – Reserve Bank of India (Non-Banking Financial Company – Scale Based Regulation) Directions, 2025. With over 12 years of experience in the asset finance business, the Company is primarily engaged in offering a range of lending products including MSME loans, construction loans, and other credit solutions tailored to meet the diverse financial needs of its customers.

3. **Financial Performance and Key Business Developments:**

CP Capital is emerging as a leading provider of financing solutions and a one-stop financial partner for its customers, offering a comprehensive suite of financing solutions across a diverse range of asset classes. CP Capital aims to scale up its business through strategic initiatives while leveraging its strong foothold in the finance business.

The Finance Business is committed to being a comprehensive financial solutions partner to its customers by delivering high-quality services and innovative products that create value for its customers. The performance of CP Capital and key business developments during the financial year 2025–26 are detailed in the Management Discussion and Analysis Report, which forms an integral part of the Board's Report.

4. **Dividend:**

CP Capital has endeavoured to strike an appropriate balance between providing returns to its shareholders and retaining a reasonable portion of its profits to maintain a healthy financial position and support the funding requirements of its future growth plans. Considering the Company's expansion plans and general corporate requirements, the Board of Directors of your Company has deemed it prudent not to recommend any dividend for the financial year under review.

5. **Transfer to Reserves:**

Since, the Company is a Non- Banking Financial Company registered with Reserve Bank of India (RBI), therefore, as per requirement of section 45-IC of the RBI Act, 1934, every Non-Banking Financial Company shall create a reserve fund and transfer therein a sum not less than twenty per cent of its net profit every year as disclosed in the profit and loss account and before any dividend is declared.

Therefore, the Company has transferred Rs. 631.79 Lakhs in the statutory reserves fund i.e. aggregating to 20% of its net profit for the Financial Year 2025-26. The amounts, proposed to be transferred to the general reserve and statutory reserve are mentioned in financial statements.

6. **Share Capital Structure:**

The capital structure viz the Authorized, Issued, Subscribed and Paid up Share Capital of the Company as on March 31, 2026, stood at:

- Authorised share capital: 2,50,00,000 (Two Crore Fifty Lakhs) equity shares having face value of Rs. 10 (Ten) each amounting to Rs. 25,00, 00,000/- (Rupees Twenty Five Crores).
- Issued, Subscribed and Paid-up Share Capital: 1,81,92,939 (One Crore Eighty One Lakhs Ninety Two Thousand Nine Hundred Thirty Nine) equity shares having face value of Rs. 10 (Ten) each amounting to Rs. 18,19,29,390/- (Rupees Eighteen Crore Nineteen Lakhs Twenty Nine Thousand Three Hundred and Ninety).

As on March 31, 2026, all the issued Equity shares were held in dematerialized mode. Neither of the shares of the Company are in physical mode. During the year, the Company had neither issued any shares nor instruments convertible into equity shares of the Company or with differential voting rights.

7. **Material Changes and Commitments, if any, affecting the Financial Position between the end of the Financial Year and the date of Report:**

There are no significant material changes and commitments affecting the financial position of the Company that have occurred between the end of the financial year to which the Financial Statements relate and the date of this Report.

8. **Public Deposits:**

Being a non-deposit taking NBFC, your Company has not accepted any deposit from public during the Financial Year 2025- 26 within the meaning of the provisions of the Reserve Bank of India (Non-Banking Financial Companies- Acceptance of Public Deposits) Directions, 2025, dated November 28, 2025 and the applicable provisions of Chapter V of the Act and shall not accept any deposit from the public without obtaining prior approval of the RBI. Therefore, the requirement for furnishing the details relating to deposits covered under Chapter V of the Act or the details of deposits that are not in compliance with Chapter V of the Act is not applicable. Further, the Board of Directors, by way of a resolution passed in board, approved the non-acceptance of public deposits during the Financial Year 2025-26.

9. **Subsidiary, Joint Ventures and Associate Companies:**

As on March 31, 2026, your Company has three Subsidiaries (including two step down Subsidiary Companies) and one Associate Company as under:

(1) One Subsidiary Companies i.e. Career Point Infra Limited
(2) Two Step down Subsidiary Company i.e. Coupler Enterprises Private Limited and Srajan Agritech Private Limited (Subsidiary of Career Point Infra Limited)and;
(3) One Associate Companies Imperial Infin Private Limited

A separate statement in **Form AOC -1** containing the salient features of Financial Statements of all subsidiaries & associates of your Company forms part of Consolidated Financial Statements in compliance with Section 129 and other applicable provisions, if any, of the Companies Act, 2013.

The Financial Statements of the subsidiary companies and related information are available for inspection by the members at the Corporate Office of your Company during business hours on all days except Saturdays, Sundays and public holidays up to the date of the Annual General Meeting ('AGM') as required under Section 136 of the Companies Act, 2013.

Any member desirous of obtaining a copy of the said Financial Statements may write to the Company Secretary at the Corporate Office of your Company. The Financial Statements including the Consolidated Financial Statements, Financial Statements of subsidiaries and all other documents required to be attached to this report have been uploaded on the website of your Company https://cpcapital.in/

10. **Financial Position and Performance of Subsidiaries & Associates Comapnies:**

Pursuant to the provisions of Section 129(3) of the Companies Act, 2013 (Act) a statement containing the salient features of financial statements of the Company's subsidiary in Form No. AOC-1 is attached in the report as **Annexure - 3.** Further, pursuant to the provisions of Section 136 of the Act, the financial statements of the Company, consolidated financial statements along with relevant documents and separate audited financial statements in respect of subsidiary, is available on the website of the Company www.cpcapital.in

11. **Disclosure of Accounting Treatment:**

Pursuant to the provisions of the Act, the Financial Statements of the Company have been prepared in accordance with the Indian Accounting Standards notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.

12. **Corporate Governance:**

Your Company believes that a robust corporate governance framework is essential for ensuring sustainable growth and long-term success. The principles and practices of good corporate governance remain integral to the Company's corporate philosophy and are embedded in its approach to conducting business with transparency, accountability and integrity.

The RBI has issued RBI Governance Directions, which are applicable to every NBFC-ICC registered with the RBI and, inter alia, require such companies in terms of Chapter IV to frame internal guidelines on corporate governance. Your Company is classified as a Base Layer NBFC (NBFC-BL) and accordingly the aforesaid RBI Governance Directions are applicable to the Company to the extent of applicability of Chapter III. Further, as a listed entity, the Company is also required to comply with the applicable provisions of the SEBI Listing Regulations including Regulations 17 to 27, which lay down corporate governance requirements relating to the composition and functioning of the Board and its committees, disclosure obligations.

The Company has complied with the applicable requirements relating to Corporate Governance as stipulated under the SEBI LODR Regulations. Pursuant to the provisions of the SEBI Listing

Regulations, as amended from time to time, and the regulatory guidelines issued by the RBI governing NBFCs, a detailed report on compliance titled as **"Report on Corporate Governance"** with the corporate governance requirements prescribed under Regulation 34 read with Schedule V of the SEBI Listing Regulations and Chapter III of the Reserve Bank of India (Non-Banking Financial Companies - Financial Statements: Presentation and Disclosures) Directions, 2025 dated November 28, 2025 forms an integral part of the Board's Report and is annexed as **Annexure-7.**

The following certificates form part of the "Report on Corporate Governance" in compliance with the applicable provisions of the SEBI Listing Regulations:

a. A Certificate received from M/s. Bharat Rathore & Associates, Practicing Company Secretaries, confirming that none of the directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as directors of Company by the Board/Ministry of Corporate Affairs or any such statutory authority for Financial Year 2025-26 in compliance of Regulation 34(3) read with Para C of Schedule V of the SEBI Listing Regulations.
b. A Compliance Certificate received from M/s. Bharat Rathore & Associates, Practicing Company Secretaries, regarding compliance with conditions of corporate governance as required in compliance of Regulation 34(3) read with Para E of Schedule V of the SEBI Listing Regulations.
c. A Compliance Certificate issued by Managing Director and Chief Financial Officer of the Company in compliance of Regulation 17(8) read with Part B of Schedule II of the SEBI Listing Regulations.

The Quarterly Report on Corporate Governance has been submitted by the Company to BSE and NSE, in terms of Regulation 27(2) of the SEBI Listing Regulations. The said reports have been uploaded on the Company's website and can be accessed at https://cpcapital.in/corporate-governance-report-integrated

13. Management Discussion and Analysis Report:

A detailed analysis of the Company's performance is discussed in the Management Discussion and Analysis for the year ended March 31, 2026, in accordance with the Regulation 34 read with Schedule V of the Listing Regulations and applicable provisions of Master Direction – Reserve Bank of India (Non-Banking Financial Company – Scale Based Regulation) Directions, 2025 which forms an integral part of this Annual Report. The report discusses in detail the business outlook, overall industry situation, economic developments, sector wise performance, risks & concerns, material developments and state of Company's affairs.

14. Directors' Responsibility Statement:

Based on the framework of internal financial controls and compliance systems established and maintained by the Company, the work performed by the internal, statutory and secretarial auditors and external consultants, including the audit of internal financial controls over financial reporting by the statutory auditors and the reviews performed by management and the relevant Board Committees, including the Audit Committee, the Board is of the opinion that the Company's internal financial controls were adequate and effective during FY 2025-26.

Pursuant to Section 134(5) of the Act, the Board of Directors, to the best of their knowledge and ability, confirm that:

a) In the preparation of the annual accounts, the applicable accounting standards have been followed and there are no material departures;
b) They have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the Financial Year and profit of the Company for that period;
c) They have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
d) They have prepared the annual accounts on a going concern basis
e) They have laid down internal financial controls to be followed by the Company and such internal financial controls are adequate and operating effectively;
f) They have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

15. Internal Control System and their adequacy:

The Company has proper and adequate internal control systems, which ensure that all assets are safeguarded against loss from unauthorized use and all transactions are authorized, recorded and reported correctly. The Management continuously reviews the internal control systems and procedures to ensure orderly and efficient conduct of business. Internal audits are regularly conducted, using external and internal resources to monitor the effectiveness of internal controls. M/s. BDG & Co. LLP Chartered Accountants, is the Internal Auditor of the Company, who conducts audit and submit quarterly reports to the Audit Committee.

16. Risk Management:

The Company has constituted a Risk Management Committee, the details of which are set out in the Corporate Governance Report forming part of this Annual Report. The Company has also formulated a comprehensive Risk Management Policy and established a framework for identifying, assessing, monitoring and mitigating various risks associated with its business operations. Appropriate measures are undertaken to mitigate identified risks. For further details, please refer to the Management Discussion and Analysis forming part of this Annual Report and the Company's website, https://cpcapital.in/policies

Risks are events, situations or circumstances that may adversely impact the Company's business, operations, financial performance or objectives. Risk management is a structured approach to identifying, assessing and managing uncertainties that may affect the achievement of the Company's objectives.

The Company has adopted a formal and integrated approach to risk management, under which key risks are identified, evaluated and managed within a structured framework. Periodic assessments are undertaken to identify and evaluate key risk areas, and the Management is apprised of material risks in a timely manner to facilitate appropriate and effective mitigation measures. Identified risks are duly considered while formulating the annual business plan and setting the Company's business objectives. The Board of Directors is periodically apprised of the key business risks and the measures undertaken to manage and mitigate such risks.

The Risk Management Policy of the Company is designed to achieve the following objectives:

- Provide an overview of the principles and framework of risk management.
- Define the approach adopted by the Company for identifying, assessing, monitoring and managing risks.
- Establish an appropriate organizational structure for effective

risk management.

- Foster a risk-aware culture that encourages employees to identify risks and take appropriate and timely action to address them.
- Identify, assess and manage existing and emerging risks in a planned and coordinated manner, with the objective of minimizing disruption and costs while protecting and preserving the Company's human, physical & financial assets.

The details of the Company's Risk Management Framework and other matters relating thereto are set out in the Management Discussion and Analysis Report forming part of this Annual Report.

17. Number of Meetings of the Board of Directors:

The Board of Directors met 4 (four) times during the year under review. Adequate notice was given to all the Directors to schedule the Board Meetings, agenda and detailed notes to agenda were sent at least seven days in advance other than those held on shorter notice and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. Frequency and quorum of these meetings and the intervening gap between any two meetings were in conformity with the provisions of the Act and Secretarial Standards issued by the Institute of Company Secretaries of India. Moreover, due to business exigencies or keeping in mind the urgency of matter, resolutions were passed by way of circulation. The Board of Directors actively participated in the meetings and contributed valuable inputs on the matters brought before them from time to time. The details of the board meetings and the attendance of the Directors are provided in the Corporate Governance Report.

During the Financial Year 2025-26, the Company held 4 (four) Board Meetings of the Board of Directors as per Section 173 of the Act and Regulation 17(2) of the SEBI Listing Regulations. The details of these meetings along with attendance details for each Director, have been disclosed in the **"Report on Corporate Governance"** annexed to the Board's Report as **Annexure-7.** The Date of Board Meetings are summarized below:

S. No.	Day, Date of Meeting	Board Strength	No. of Directors Present
1	Friday, May 30, 2025	9	9
2	Wednesday, August 13, 2025	9	9
3	Friday, November 14, 2025	9	9
4	Thursday, February 12, 2026	9	9

18. Board of Directors:

The Company has an optimum combination of executive and non-executive directors in compliance with the applicable provisions of the Act and the SEBI Listing Regulations. As on March 31, 2026, the Company's Board comprises eight (8) Directors viz. six (6) Non-Executive where five (5) are Independent Directors and two (2) Executive Directors out of which one (1) is Whole-Time Directors and one (1) is Managing Director. The Board has two Women Independent Directors. All directors of the Company have confirmed that they are not disqualified from being appointed as directors in terms of Section 164 of the Act. Further, none of the directors have been debarred from holding office as director by virtue of any order of the Securities and Exchange Board of India ("SEBI") or any other authority. The details of both Board and Committees composition are available in the Corporate Governance Report, which forms part of this Annual Report.

The following changes took place in the composition of the Board of the Company after the end of the financial year under review and up to the date of the Board Report:

In accordance with the provisions of Section 152 of the Act, read with rules made thereunder and Articles of Association of the Company Mr. Pramod Kumar Maheshwari [DIN-00185711] is liable to retire by rotation at the ensuing Annual General Meeting (AGM) and being eligible, offers himself for re-appointment. The Board of Directors of the Company, on recommendation of Nomination and Remuneration Committee through a resolution passed on August 14, 2026 approved the reappointment of Mr. Pramod Kumar Maheshwari [DIN-00185711], Chairman & Managing Director, liable to retire by rotation and being eligible, offering himself for re-appointment subject to the approval of shareholders at the ensuing Annual General Meeting.

The Board of Directors of the Company, on recommendation of Nomination and Remuneration Committee through a resolution passed on August 14, 2026 approved the re-appointment of Mr. Pramod Kumar Maheshwari [DIN-00185711], as Chairman, Managing Director and Chief Executive Officer (CEO) of the Company, subject to the approval of shareholders at the ensuing Annual General Meeting.

During the financial year under review, the following changes took place in composition of the Board of the Company:

Mr. Jagdish Prashad Sarda (DIN: 07654623) Independent Director has resigned from Directorship of the Company w.e.f. May 03, 2025.

Mr. Nawal Kishore Maheshwari (DIN: 00185765) Whole time Director has resigned from Directorship of the Company w.e.f. March 30, 2026.

The Board places on record its sincere appreciation for contributions and extends gratitude to Mr. Jagdish Prashad Sarda and Mr. Nawal Kishore Maheshwari for there invaluable service as Directors on the Board. Their insightful contributions have played a pivotal role in steering the Company's strategic direction and fostering growth.

The disclosures required pursuant to Regulation 36 of the SEBI Listing Regulations and the Secretarial Standards ('SS')- 2 on General Meetings are given in the Notice of AGM, forming part of the Annual Report.

19. Declarations by Independent Directors:

In accordance with the provisions of Section 149(7) of the Act read with Rule 6(3) of the Companies (Appointment and Qualifications of Directors) Rules, 2014 and Regulation 25(8) of SEBI Listing Regulations, all Independent Directors have submitted the necessary declaration of independence, confirming that they meet the criteria of independence as laid down in Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations and have also confirmed that they are not aware of any circumstance or situation, which exists or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgment and without any external influence and that they are independent of the management. Further, the Independent Directors have also confirmed that they are not debarred from holding the office of director by order of SEBI or any other authority.

Further, the Independent Directors have affirmed that they have complied with the Code applicable for Independent Directors as stipulated under Schedule IV of the Act and pursuant to the provisions of the Companies (Creation and Maintenance of Databank of Independent Directors) Rules, 2019 read with Rules 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, the Independent Directors have registered their name in the online data bank of Independent Directors maintained & administered by the Indian Institute of Corporate Affairs ("IICA") and paid the relevant fees. With regard to proficiency of the Independent Directors, ascertained from the online proficiency self-assessment test conducted by the IICA, as notified under sub section (1) of Section 150 of the Act, the Company has taken on record the declarations/disclosures submitted by Independent Directors confirming that either they are exempt from appearing in the test or they have passed the exam as required by the IICA.

Further, there has been no change in the circumstances affecting their status as Independent Directors of the Company. In the opinion of the Board all the Independent Directors are persons of integrity and has relevant experience and expertise (including proficiency) for being an Independent Directors of the Company.

20. Separate Meeting of Independent Directors:

In compliance with Schedule IV to the Companies Act, 2013, a separate meeting of the Independent Directors of the Company was held on Wednesday, March 25, 2026, for the financial year 2025–26, with all the Independent Directors in attendance. The meeting was conducted without the presence of the Non-Independent Directors and members of the Management.

During the meeting, the Independent Directors, inter alia, evaluated the performance of the Non-Independent Directors and the Board as a whole, as well as the performance of the Chairperson of the Company, taking into consideration the views of the Executive Directors and Non-Executive Directors. The Independent Directors also reviewed the quality, quantity and timeliness of the flow of information between the Management and the Board, which is essential for the Board to effectively and reasonably discharge its duties and responsibilities.

The evaluation was undertaken based on various parameters, including Board composition and quality, conduct and effectiveness of Board meetings and procedures, knowledge and skills, strategy formulation and execution, personal attributes, and other relevant factors. The Independent Directors expressed their satisfaction with the overall performance of the Board and the Non-Independent Directors of the Company.

The details of the familiarization programmes conducted for the Independent Directors, covering their roles, rights and responsibilities, the nature of the industry in which the Company operates, and other relevant matters, are available on the Company's website at https://cpcapital.in/policies

21. Key Managerial Personnel:

During the financial year under review, there was no change in the Key Managerial Personnel ('KMP') of the Company exept resignation or Mr. Nawal Kishor Maheshwari for the post of whole time director of the company.

Pursuant to the provisions of Section 203 of the Act read with the rules made there under, the following are the Key Managerial Personnel of the Company as on March 31, 2026:

S. No.	Name of the Director/ KMP	DIN	Designation
1.	Mr. Pramod Kumar Maheshwari	00185711	Chairman, Managing Director & CEO
2.	Mr. Om Prakash Maheshwari	00185677	Whole Time Director & Chief Financial Officer (CFO)
3.	Mr. Manmohan Pareek	NA	Company Secretary & Compliance Officer

22. Auditors and their Report:

(a) Statutory Auditors:

Pursuant to the provisions of section 139 and 141 of the Companies Act, 2013 read with rules made thereunder and based on the recommendation of Audit Committee and Board of Directors, M/s S P Chopra & Co., Chartered Accountants (Firm Registration No. 000346N) were appointed as Statutory Auditors of the Company, vide Ordinary Resolution passed in the 25th Annual General Meeting held on 29th September, 2025 for a consecutive period of 5 (five) years till the conclusion of 30th Annual General Meeting to be held in the calendar year 2030 at a remuneration as may be mutually agreed by the Board of Directors and Statutory Auditors from time to time.

M/s S P Chopra & Co., have confirmed that their appointment is within the limits prescribed under Section 144 of the Companies Act, 2013. They have further confirmed that they are not disqualified to be appointed as Statutory Auditors in terms of the proviso to Section 139(1), Section 141(2), Section 141(3), and other applicable provisions of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014 and guidelines issued by the Reserve Bank of India for appointment of Statutory central auditors (SCAs)/Statutory Auditors (SAs) of Commercial Banks and NBFCs.

The Auditor's Report on the financial statements of the Company for the financial year ended 31 March, 2026 forms part of the Annual Report. The said report was issued by the Statutory Auditors with an unmodified opinion and does not contain any qualifications, reservations or adverse remarks.

(b) Secretarial Auditors:

Pursuant to the provisions of Section 204 of the Companies Act, 2013, the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, read with Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and the rules made thereunder, and based on the recommendation of the Audit Committee and the Board of Directors, M/s. Bharat Rathore & Associates, Practicing Company Secretaries (Firm Registration No. S2018RJ589300; Peer Review Certificate No. 1713/2022), were appointed as the Secretarial Auditors of the Company for a term of five consecutive years, commencing from the conclusion of the 25th Annual General Meeting ("AGM") and continuing until the conclusion of the 30th AGM to be held in the calendar year 2030. The appointment was approved by the shareholders by way of an Ordinary Resolution at the 25th AGM of the Company.

The Secretarial Audit Report for the financial year 2025–26, issued by M/s. Bharat Rathore & Associates, is annexed to this Report as **Annexure – 2A.** The said Secretarial Audit Report does not contain any qualification, reservation, adverse remark or disclaimer.

Pursuant to Regulation 24A of the SEBI Listing Regulations, the Company is required to annex the Secretarial Audit Report of its material unlisted subsidiary to its Annual Report. Career Point Infra Limited has been identified as the Material Unlisted Subsidiary of the Company for the financial year 2025–26. Accordingly, the Secretarial Audit Report of Career Point Infra Limited is annexed to this Report as **Annexure – 2B.**

(c) Internal Auditors:

Pursuant to Section 138 of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014, and based on the recommendation of the Audit Committee, the Board has appointed M/s BDG & Co. LLP as the Internal Auditors of the Company for the Financial Year 2025-2026. The scope and fee of internal audit was fixed by the Board on recommendation of Audit Committee. The Internal Auditors present their audit report before the Audit Committee on a quarterly basis.

(d) Cost Auditors

Maintenance of cost records and requirement of cost audit as prescribed under the provisions of section 148 of the Companies Act, 2013 are not applicable in respect of the business activities carried out by the company and hence the company was not required to maintain cost records.

23. Reporting of Frauds by Auditors:

During the year under review, neither the Statutory Auditors nor the Secretarial Auditors have reported, any instances of fraud committed against the Company by its officers or employees, under Section 143 (12) of the Companies Act, 2013.

24. Statement of Compliance with Code of Conduct by the Board of Directors and Senior Management Personnel:

Your Company has adopted a Code of Conduct for its Board of Directors and Senior Management Personnel, in accordance with the provisions of the Companies Act, 2013, and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Code reflects the Company's commitment to upholding the highest standards of ethical conduct, integrity, compliance, and accountability. It serves as a guiding framework to reinforce our core values and promote a culture of transparency and responsible governance. During the financial year under review, the Board of Directors and Senior Management Personnel have fully complied with the Code of Conduct, both in letter and in spirit. The code of conduct is available on the website of the company at https://cpcapital.in/policies

25. Particulars of Loans, Guarantees or Investment:

Pursuant to Section 186(11) of the Companies Act, 2013 read with rule 11(2) of the Companies (Meetings of Board and its Powers) Rules, 2014, loans made, guarantees given or securities provided or acquisition of securities by a Non-Banking Financial Company in the ordinary course of its business are exempted from disclosure in the Annual Report. Further the details regarding loans and guarantees given or investments made by the Company during the year under review as on 31st March, 2026, are more particularly described in Note no. - 7, 8, and 15 to the Standalone Audited Financial Statements of the Company.

26. Particulars of Contract or arrangement with Related Parties:

All Related Party Transactions ("RPTs") entered into by the Company during the financial year 2025–26 were undertaken in the ordinary course of business and on an arm's length basis. The Company has complied with the applicable provisions of Section 188 of the Companies Act, 2013, and the applicable requirements of Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 **("SEBI Listing Regulations").**

During the year under review, the Company entered into material transactions with related parties, the details of which, as required under the applicable provisions of the Companies Act, 2013, are disclosed in Form AOC-2, annexed to this Report as **Annexure – 4.**

In accordance with Section 177 of the Companies Act, 2013 and Regulation 23 of the SEBI Listing Regulations, all Related Party Transactions were placed before the audit committe which were reviewed and approved by the Audit Committee. The Audit Committee also grants prior omnibus approval for Related Party Transactions that are repetitive in nature, entered into in the ordinary course of business and undertaken on an arm's length basis, in accordance with the applicable provisions of the Companies Act, 2013, the rules made thereunder and the SEBI Listing Regulations.

The details of transactions with related parties, as required under the applicable Indian Accounting Standards ("Ind AS"), are disclosed separately in the Notes to the Financial Statements forming part of this Annual Report.

The Company's Policy on Related Party Transactions, as approved by the Board of Directors, is available on the Company's website at https://cpcapital.in/policies

27. Particulars of Employees:

The information required under Section 197 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, as amended; the name and other particulars of employees are to be set out in the Directors' Report as an addendum or annexure thereto. The Information required pursuant to Section 197 read with Rule 5 of The Companies (Appointment and Remuneration of Managerial Personnel) Rule 2014 in respect of employees of the Company is annexed herewith as **Annexure - 5.**

None of the employee listed in the said Annexure is a relative of any director of the Company. None of the employee holds (by himself or along with his spouse and dependent Children) more than two percent of the Equity shares of the Company. None of Director receives remuneration from the Subsidiary Companies.

28. Transfer of Unclaimed Dividend to Investor Education and Protection Funds:

Pursuant to Sections 124 and 125 of the Companies Act, 2013, read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("IEPF Rules"), any dividend remaining unpaid or unclaimed for a period of seven years from the date of transfer to the Unpaid Dividend Account of the Company is required to be transferred to the Investor Education and Protection Fund ("IEPF").

During the financial year under review, no dividend amount was due for transfer to the IEPF, as the prescribed period of seven years had not elapsed in respect of any dividend declared and paid by the Company in previous years. Accordingly, the provisions of Section 125(2) of the Companies Act, 2013 were not applicable to the Company during the year.

29. Valuation for one time settlement:

During the financial year under review, the Company has not entered into any one-time settlement with any Bank or Financial Institution. Accordingly, the requirement to disclose the details of the difference between the amount of valuation done at the time of one-time settlement and the valuation done while taking the loan, as prescribed under Section 134(3)(q) of the Companies Act, 2013 read with Rule 8(5)(xiiA) of the Companies (Accounts) Rules, 2014, is not applicable to the Company.

30. Energy Conservation, Technology Absorption and Foreign Exchange Earnings and Outgo:

Your Company continuously strives to conserve energy, adopt environment friendly practices and employ technology for more efficient operations. The particulars relating to the energy conservation and technology absorption, as required under Section 134 (3) (m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are given in the **Annexure-6** annexed to this Report.

31. Committees of the Board:

The Board of Directors of the Company, functions either as full Board, or through various Committees constituted to oversee specific areas of business operations and Corporate Governance. Each Committee of the Board is guided by its terms of reference, which defines the composition, scope and powers of the Committee. The Committees meet at regular intervals, focus on their assigned areas and make informed decisions within the authority delegated to them. As on 31st March, 2026 the Board has 5 (five) Committees, namely:

1. Audit Committee
2. Nomination and Remuneration Committee
3. Stakeholder's Relationship Committee
4. Risk Management Committee
5. Corporate Social Responsibilities Committee

Audit Committee currently comprises of Mrs. Divya Sodani as Chairman of the Audit Committee with other members being Ms. Neha Garg, Mr. Om Prakash Maheshwari and Mr. Nikhar Jain Further details relating to the Audit Committee are provided in the Corporate Governance Report, which forms part of this report.

During the year under review, all recommendations of the Committees were approved by the Board. The details including the composition of the Committees, attendance at the Meetings and terms of reference are included in the Corporate Report, which forms a part of the Annual Report.

In adition, in terms of Circular dated 7th January, 2026 by National Financial Reporting Authority (NFRA), a Committee titled 'Those Charged with Governance' (TCWG) was formed on 21st March, 2026. The Chairperson of the Committee is Mrs. Divya Sodani and Members comprise of Mr. Pramod Kumar Maheshwari, Mr. Om Prakash Maheshwari, Mr. Nikhar Jain and Mrs. Neha Garg, Directors of the Company. The two-way communication has been approved by the Committee, and the bi-annual meetings have been convened, as per the requirements of the aforesaid circular, as on the date of this report.

32. Whistle Blower & Vigil Mechanism:

Your Company has established the Vigil Mechanism as per section 177(9) of the Companies Act, 2013 to encourage employees to report suspected legal violations, fraudulent or irregular conduct of an employee or business associate of the Company. Such incidents, if not reported would breach trust and endanger the Company's reputation. Through this mechanism, the Company provides a channel to the employees and Directors to report to the management about unethical behavior, actual or suspected fraud or violation of the Codes of Conduct or legal or regulatory requirements, incorrect or misrepresentation of any financial statements and reports, etc.

The Company has a Vigil Mechanism/Whistle Blower Policy **("Policy")** to deal with instances of fraud and mismanagement, if any. This Policy ensures that strict confidentiality is maintained whilst dealing with concerns and that no discrimination will be meted out to any person for a genuinely raised concern. Whistle Blower Policy & Vigil Mechanism as approved by Board is hosted on the website of the Company at https://cpcapital.in/uploads/vigil-mechanism-policy.pdf

During the year, no whistle blower event was reported and mechanism is functioning well and no personnel has been denied access to the Chairman of Audit Committee.

33. Annual Performance Evaluation:

Pursuant to the provisions of section 178 of the Companies Act, 2013, Securities and Exchange Board of India Guidance Note on Board Evaluation and Guide to Board Evaluation issued by The Institute of Company Secretaries of India, the Board of Directors has carried out an annual performance evaluation of its own performance, its Committees and the Directors individually including Independent Directors based out of the criteria and framework adopted by the Board. A structured questionnaire covering various aspects of evaluation of performance of the Board, its Committees and individual Directors (including independent directors) is put forth for completion of the evaluation process. The Nomination and Remuneration Committee has carried out evaluation of every director's performance. The Board approved the evaluation results as collated by the Nomination and Remuneration Committee ("NRC").

During the year under review, a separate meeting of Independent Directors was held on Wednesday, March 25, 2026 for the Financial Year 2025-26 without the attendance of Non-Independent Directors and members of the Management. At this meeting, the Independent Directors inter alia evaluated the performance of Non-Independent Directors and the Board as a whole, and the performance of Chairperson (i.e. Managing Director who is the generally elected Chairperson of the Board Meeting) taking into account the views of Executive Directors and Non-Executive Directors and assessed the quality, quantity and timeliness flow of information between the Management and the Board which is necessary for the Board to effectively and reasonably perform its duties.

The criteria for performance evaluation of Committees, Board as a whole, Chairpersons, Independent Directors and other Directors provide certain parameters like:

- Participation at the Board / Committee meetings;
- Commitment (including guidance provided to senior management outside of Board/ Committee meetings);
- Effective deployment of knowledge and expertise;
- Updated knowledge/ information pertaining to business of the company;
- Effective management of relationship with stakeholders;
- Integrity and maintaining of confidentiality;
- Independence of behavior and judgment;
- Impact and influence;
- Ability to contribute to and monitor corporate governance practice; and
- Adherence to the code of conduct for independent directors

The Directors expressed their satisfaction on the parameters of evaluation, the implementation of the evaluation exercise and the outcome of the evaluation process.

34. Key Parameters for appointment of Directors and Key Managerial Personnel:

The Nomination and Remuneration Committee ("NRC") has formulated a comprehensive policy for the appointment and remuneration of Directors, Key Managerial Personnel ("KMPs") and Senior Management Personnel, with the objective of attracting, motivating and retaining competent and high-quality talent. The policy is applicable to the Directors, KMPs and Senior Management Personnel of the Company.

The remuneration of the Executive Directors and KMPs is recommended by the NRC, based on the Company's remuneration framework and after considering various factors, including the level of experience, qualifications, competence, suitability and responsibilities associated with the respective roles. The Company generally provides remuneration in the form of salary, perquisites and allowances, as applicable.

The Board of Directors has adopted a Nomination and Remuneration Policy, which sets out, inter alia, the criteria for determining the qualifications, positive attributes and independence of Directors, as well as other matters prescribed under the applicable provisions of the Companies Act, 2013.

During the financial year 2025–26, in view of the transition of the Company from the education business to a non-education business and its classification as a Base Layer Non-Banking Financial Company ("NBFC-BL"), the Board of Directors, at its meeting held on May 30, 2025, approved amendments to the existing Nomination and Remuneration Policy. Subsequently, at its meeting held on February 12, 2026, the Board further amended the Policy to incorporate the Guidelines on Compensation of Key Managerial Personnel (KMP) and Senior Management in NBFCs ("Compensation Guidelines"), as prescribed under the Master Direction – Reserve Bank of India (Non-Banking Financial Company – Scale Based Regulation) Directions, 2025. Accordingly, the Policy has been renamed as the "Nomination and Remuneration Policy".

Pursuant to Section 134(3)(e) of the Companies Act, 2013, the Company's Nomination, Remuneration Policy ("NRC Policy"), which, inter alia, sets out the criteria for appointment and remuneration of Directors, including the criteria for determining their qualifications, positive attributes and independence, as well as other matters specified under Section 178(3) of the Companies Act, 2013, is available on the Company's website at Nomination, Remuneration Policy.

35. Policies of the Company:

Your Company has posted the following documents on it's website https://cpcapital.in/

1. Code of Conduct and Ethics
2. Whistle Blower Policy
3. Related Party Transaction Policy
4. Corporate Social Responsibility
5. Familiarisation Programme.
6. Code of Internal Procedures and Conduct for Regulating, Monitoring and Reporting of Trading by insiders
7. Remuneration Policy
8. Other Policies as per applicability of RBI Master Directions

36. Social and Relationship Capital (Human Resource):

The Company recognizes its people as its most valuable assets and is committed to fostering an open, transparent and merit-based work culture that enables employees to realize their full potential. CP Capital's focus on building a high-performance culture has been strengthened through initiatives such as developing a capability framework to identify critical competencies, nurturing talent through coaching and competency-based training programmes, and providing opportunities to participate in cross-functional projects. The Company strives to create a work environment that promotes teamwork, continuous learning and a healthy work-life balance, while fostering a strong sense of belonging, ownership and accountability among employees.

The Company endeavors to align its human resource practices with its business objectives, enhance the productivity and effectiveness of its workforce through continuous development of knowledge and skills, and provide a conducive environment for professional growth. The Company believes that a competent, engaged and empowered workforce is fundamental to achieving sustainable organizational growth. During the year, the Company recruited employees across various functions and positions and provided opportunities for employees to assume higher responsibilities through internal growth and promotions. In addition to fixed salaries, perquisites and other benefits, the Company has a performance-linked incentive framework to recognize and reward employees who achieve defined performance objectives.

The contribution and commitment of employees towards the performance of the Company during the year were valued and appreciated. Employee relations remained cordial throughout the year, and the overall work environment continued to be positive, collaborative and conducive to productivity.

37. Significant & Material Orders Passed by the Regulators or Courts or Tribunals:

During the year under review your Company registered as a non-deposit taking Non-Banking Financial Company (NBFC) pursuant to the Certificate of Registration No. N-06.00629 dated April 01, 2025, issued by the Reserve Bank of India under Section 45-IA of the Reserve Bank of India Act, 1934. It is classified as an NBFC – Investment and Credit Company (NBFC-ICC) in accordance with the Master Direction – Reserve Bank of India (Non-Banking Financial Company – Scale Based Regulation) Directions, 2023.

In addition to the disclosed above there are no significant and material orders passed by the Regulators/Courts/Tribunals that would impact the going concern status of the Company and its future operations.

38. Extract of Annual Return:

In accordance with the provisions of Section 134(3) read with Section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014 the Annual Return for the financial year ended on 31st March 2026 in the prescribed form MGT-7 is disclosed on the website of the Company at https://cpcapital.in/

39. Corporate Social Responsibility:

Your Company recognizes Corporate Social Responsibility ("CSR") as a strategic approach to create shared value and contributing to social and environmental well-being through impactful initiatives.

In compliance of the provisions of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Company has duly constituted a Corporate Social Responsibility (CSR) Committee which defines the scope of the CSR Projects of the Company and its implementation as per Board approved CSR policy. The composition of CSR Committee is as follows:

Name of the Member	Position held
Mr. Sanjay Khandelwal	Chairman
Mrs. Divya Sodani	Member
Mr. Nawal Kishore Maheshwari	Member

The Company is having CSR policy which sets out the objective, areas, activities and the manner in which the expenditure on CSR obligation would be carried out by the company and the same is available on the website of the company https://cpcapital.in/uploads/corporate-social-responsibility-policy.pdf

The brief outline of the CSR Policy, including overview of the programs undertaken by the Company, the composition of the CSR Committee, average net profits of the Company for the past three financial years, prescribed CSR expenditure and details of the amount spent by the Company on CSR activities during the year under review, have been included in Annual report on CSR attached as **Annexure-1** to this report.

Further, in accordance with the rule 4 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Chief Financial Officer has certified that the funds disbursed have been utilized for the purpose and in the manner approved by the Board for FY 2025-26.

40. Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

The Company has always believed in providing a safe and harassment free workplace for every individual through various intentions and practices. The Company always endeavors to create and provide an environment that is free from discrimination and harassment including sexual harassment. The Company has complied with provisions relating to the constitution of the Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013("POSH Act"), amended as on date. The company has framed a Policy on Prevention of Sexual Harassment at Workplace in accordance with POSH Act which offers comprehensive protection to all Employees (permanent, contractual, temporary, trainees) are covered under this policy.

Following is the summary of sexual harassment complaints received and disposed off by the Company during the year under review:

No. of Complaints at the beginning of the year	Nil
No. of Complaints Received during the year	Nil
No. of Complaints disposed off during the year	Nil
No. of Complaints at the end of the year	Nil

41. Business Sustainability and Responsibility Reporting

The Business Sustainability & Responsibility Reporting as required by Regulation 34(2)(f) of SEBI (Listing obligation and disclosure requirements), Regulations 2015 is not applicable to your Company for the Financial Year ending March 31, 2026.

42. Compliance with the Maternity Benefit Act, 1961:

The Company remains committed to strengthening support for women employees and ensures compliance with the applicable provisions of the Maternity Benefit Act, 1961, supported by well-established policies, systems, and processes for sustained adherence.

43. Green Initiative:

Your Company has taken the initiative of going green and minimizing the impact on the environment. The Company has been circulating the copy of the Annual Report in electronic format to all those Members whose email addresses are available with the Company. Your Company appeals other Members also to register themselves for receiving Annual Report in electronic form.

44. Additional Information to Shareholders:

All important and pertinent investor information such as financial results, investor presentations, press releases, new launches and updates are made available on the Company's website (https://cpcapital.in/) on a regular basis.

45. Statement on compliance of Secretarial Standards:

Your Directors state that they have devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards and that such systems are adequate and operating effectively and the applicable Secretarial Standards, i.e. SS-1 and SS-2, relating to 'Meetings of the Board of Directors' and 'General Meetings', respectively, have been duly complied with by your Company

46. Changes in the Nature of Business, If Any

During the year under review, pursuant to the Composite Scheme of Arrangement among the group companies, CP Capital Limited transitioned into a focused financial services and investment entity. The Company was registered as a non-deposit-taking Non-Banking Financial Company ("NBFC") pursuant to the Certificate of Registration ("CoR") No. N-06.00629 dated April 1, 2025, issued by the Reserve Bank of India ("RBI") under Section 45-IA of the Reserve Bank of India Act, 1934. The Company is classified as an NBFC – Investment and Credit Company ("NBFC-ICC") in accordance with the Master Direction – Reserve Bank of India (Non-Banking Financial Company – Scale Based Regulation) Directions, 2023.

During the year under review, the Company underwent significant structural changes in line with its long-term strategic vision of streamlining its business operations and strengthening its focus across key business verticals. These changes are expected to enhance operational efficiency, strengthen regulatory compliance and create sustainable value for all stakeholders. Following the restructuring, CP Capital Limited is well positioned to leverage its strategic focus and expand its presence in the financial services sector.

With its NBFC registration now operational, the Company intends to pursue growth opportunities through a combination of organic and inorganic initiatives, with a focus on expanding its lending operations in identified niche segments, strengthening technology integration to enable scalable NBFC operations, and exploring opportunities in financial services and allied sectors.

47. RBI Guidelines:

The Reserve Bank of India on November 28, 2025 issued Reserve Bank of India (Non-Banking Financial Companies - Registration, Exemptions and Framework for Scale Based Regulation) Directions, 2025 comprising 26 comprehensive Directions in place of Master Direction-Reserve Bank of India (Non-Banking Financial Company-Scale Based Regulation) Directions, 2023.

During the financial year under review, the Company was registered with the Reserve Bank of India ("RBI") as a Base Layer Non-Banking Financial Company ("NBFC-BL"). The Company has complied with, and continues to comply with, all applicable laws, rules, regulations, circulars and directions issued by the RBI, including the Master Direction – Reserve Bank of India (Non-Banking Financial Company – Scale Based Regulation) Directions, 2025 ("RBI Master Directions"), as amended and updated from time to time.

Pursuant to the Scale Based Regulation ("SBR") framework for NBFCs, the Company falls under the Base Layer ("NBFC-BL") category. The Company has taken necessary steps to ensure compliance with the regulatory requirements applicable to NBFCs in the Base Layer within the prescribed timelines. As part of strengthening its regulatory and risk management framework, the Company has adopted various policies and processes.

As a prudent measure and in line with its conservative approach to risk management, the Company recognizes impairment loss allowances under the Expected Credit Loss ("ECL") framework on a timely and prudent basis, with provisioning maintained at levels considered appropriate based on the underlying credit risks and applicable accounting and regulatory requirements.

48. Prohibition of Insider Trading:

Pursuant to the provisions of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 ("SEBI PIT") and amendments thereto, your Company has adopted the Code of Conduct for regulating, monitoring and reporting of trading by its designated persons and immediate relatives of designated persons ("Code") for prohibition of insider trading in the securities of the Company. The Code inter alia prohibits trading of shares of the Company by its Designated Persons and other connected persons while in possession of Unpublished Price Sensitive Information ("UPSI") in relation to the Company during the period when the trading window is closed.

The Company has also formulated a Code of practices and procedures for fair disclosure of UPSI and the said Code is uploaded on the Company's website and can be accessed at https://cpcapital.in/uploads/code-of-conduct-and-fair-disclosure-of-upsi.pdf

49. Particulars of Remuneration:

Details as required under the provisions of Section 197(12) of the Companies Act, 2013, read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, are placed on the Company's website https://cpcapital.in/as annexure to the Board's Report. A physical copy of the same will be made available to any shareholder on request, as per provisions of Section 136(1) of the said Act. Details as required under the provisions of Section 197(12) of the Companies Act, 2013, read with Rule 5(2) and 5(3) of the said Rules, which form part of the Board's Report, will be made available to any shareholder on request, as per provisions of Section 136(1) of the said Act.

50. Complaint received from Customers:

Your Company has established a Customer Grievance Redressal Mechanism in accordance with the Reserve Bank of India (Non-Banking Financial Company – Responsible Business Conduct) Directions, 2025. The mechanism is designed to ensure prompt, fair and transparent resolution of customer complaints through a structured two-level internal escalation process comprising the Grievance Redressal Officer and the Company Secretary & Compliance Officer. Where a complaint remains unresolved within the prescribed timeline, customers may approach the Reserve Bank of India under the Reserve Bank-Integrated Ombudsman Scheme, 2026.

The Company also maintains a dedicated grievance redressal framework for complaints relating to credit information reporting and recovery activities, in compliance with the applicable RBI Directions. The details of the grievance redressal mechanism, including contact particulars of the Grievance Redressal Officer and escalation channels, are displayed at the offices and are available on the Company's website.

The details of complaints during the Financial Year 2025-26 are provided below

S. No.	Grounds of complaints, (i.e. complaints relating to)	Number of complaints pending at the beginning of the year	Number of complaints received during the year	Number of complaints resolved during the year	Number of complaints pending at the end of the year
1.	Ground – 1 (foreclosure charges)	0	1	1	0
2.	Ground - 2	-	-	-	-
3.	Ground - 3	-	-	-	-
4.	Ground - 4	-	-	-	-
5.	Ground - 5	-	-	-	-

51. Details of Application made or any Proceedings pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year

During the year under review, there were no proceedings that were filed by the Company or against the Company, which are pending under the Insolvency and Bankruptcy Code, 2016 as amended, before National Company Law Tribunal or other Courts.

52. Industrial Relations:

Industrial Relations continued to remain peaceful and cordial throughout the year. We value the long association of our stakeholders to sustain industrial harmony and create a positive work environment. By introducing various new work practices we have succeeded in enhancing manpower productivity & attendance to the optimum. We encourage continuous interaction, dialogues and participation of local community, stakeholders in collaborating various social intervention through our various CSR program.

53. Acknowledgments and Appreciation:

Your Directors wish to place on record their appreciation of the contribution made by employees at all levels, towards the continued growth and prosperity of your Company. Your Directors are thankful to all the shareholders, Business Associates, Vendors, Advisors, Bankers, Governmental Authorities, media and all concerned for their continued support.

For and on behalf of the Board of Directors
CP Capital Limited
(Erstwhile Career Point Limited)

(Om Prakash Maheshwari)
DIN: 00185677
Whole Time Director

(Pramod Kumar Maheshwari)
DIN: 00185711
Chairman, Managing Director and CEO

Place: Kota (Rajasthan)
Date: 14th August, 2026

Annexure-1

To Directors' Report

Annual Report on Corporate Social Responsibility (CSR) activities for the financial year 2025-26

1. **Brief outline on CSR Policy of the Company:**

   The Company has adopted a Board approved Corporate Social Responsibility ("CSR") Policy, in accordance with the provisions of section 135 of the Companies Act, 2013("Act") read with the Companies (Corporate Social Responsibility) Rules, 2014 and Schedule VII of the Act. Corporate social responsibility is deeply rooted in CP Capital's business philosophy. The brief outline of CSR policy has been enumerated in the Board Report under the para Corporate Social Responsibilities.

2. **Composition of CSR Committee:**

S.No.	Name of the Director	Designation/ Nature of Directorship	Number of meeting of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	Mr. Sanjay Khandelwal	Chairman of the Committee	2	2
2.	Mrs. Divya Sodani	Member	2	2
3.	Mr. Nawal Kishore Maheshwari*	Member	2	2

3. Web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the Board are disclosed on the website of the company. https://cpcapital.in/uploads/corporate-social-responsibility-policy.pdf

4. The details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report).- **Not Applicable**

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any Sl. No. Financial Year Amount available for set-off from preceding financial years (in Rs) Amount required to be set-off for the financial year, if any: - **Not Applicable**

S.No.	Financial Year	Amount available for set-off from preceding financial years (in Rs.)	Amount required to be setoff for the financial year, if any (in Rs.)
1.			
Total			

6. Average net profit of the company as per Section 135(5). **Rs. 5181.96 Lakhs**
7. (a) Two percent of average net profit of the company as per section 135(5): - **Rs. 103.64 Lakhs**
   (b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years. **Nil**
   (c) Amount required to be set off for the financial year, if any **Nil**
   (d) Total CSR obligation for the financial year (7a+7b-7c). **Rs. 103.64 Lakhs**
8. **(a) CSR amount spent or unspent for the financial year :**

Total Amount Spent for the Financial Year. (in Rs. Lakhs)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5)		
	Amount	Date of Transfer	Name of the Fund Amount	Amount	Date of Transfer
Rs. 105.00	Not Applicable		Not Applicable		

(b) Details of CSR amount spent against ongoing projects for the financial year : **Not Applicable**

1	2	3	4	5		6	7	8	9	10	11	
S.No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act	Local area (Yes/No).	Location of the project. Amount spent for the project		Project duration	Amount allocated for the project (in Rs.)	Amount spent in the current financial year (in Rs.)	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.)	Mode of implementa tion Direct (Yes/No)	Mode of implementation on - Direct (Yes/ No). Mode of implementation - Through implementing agency. State. District. Name. CSR registration number. 1. 2. 3. TOTAL	
				State	District							

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

1	2	3	4	5		6	7	8	
S.No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/No)	Location of the project		Amount spent for the project (in Rs. Lakhs)	Mode of implementation- Direct (Yes/No)	Mode of implementation– Through implementing agency	
				State	Districrt			Name	CSR registration number
		Education, Art & Culture, Health and Medical Facilities, Environment sustainability	Yes	Rajasthan	Kota, Jodhpur and Rajsamand (Rajasthan)	105.00	Yes (Direct)	Not Applicable	
	Total					**105.00**			

(d) Amount spent in administrative overheads.
(e) Amount spent on impact assessment, if applicable
(f) Total amount spent for the financial Year (8b+8c+8d+8e); **Rs.105.00 Lakhs**
(g) Excess amount for set off, if any-Nil

S.No.	Particular	Amount (Rs. in Lakhs)
1	Two percent of average net profit of the company as per section 135(5)	103.64
2	Total amount spent for the Financial Year	105.00
3	Excess amount spent for the financial year [(ii)-(i)]	1.36
4	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil
5	Amount available for set off in succeeding financial years [(iii)-(iv)]	Nil

9. (a) Details of Unspent CSR amount for the preceding three financial years:

S.No.	Preceding Financial Year	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any			Amount remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Amount (in Rs)	Date of transfer	
	2024-25	NO		NO	NO	NO	NO
	Total						

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): **Not Applicable**

1	2	3	4	5	6	7	8	9
S.No.	Project ID	Name of the Project	Financial Year in which the project was commenced.	Project Duration	Total amount allocated for the project (in Rs.).	Amount spent on the project in the reporting Financial Year (in Rs).	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project- Completed /Ongoing
1								
Total								

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year: **Not Applicable**
(Asset-wise details).
(a) Date of creation or acquisition of the capital asset (s).
(b) Amount of CSR Spent for creation or acquisition of capital asset.
(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.
(d) Provide details of the capital asset (s) created or acquired (including completed address and location of the capital asset).

11. Specify the reason(s), if the company has failed to spend two percent of the average net profit as per Section 135(5). **Not Applicable**

Place: Kota (Rajasthan)
Date: 14th August, 2026

(Sanjay Khandelwal)
Director and Chairman CSR Committee
DIN: 10272077

(Pramod Kumar Maheshwari)
Chairman, Managing Director and CEO
DIN: 00185711

Annexure-2A

FORM NO. MR-3
SECRETARIAL AUDIT REPORT
For the Financial Year Ended on March 31, 2026
[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No.9 of
the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

The Members,
CP CAPITAL LIMITED
(Erstwhile CAREER POINT LIMITED)
VILLAGE TANGORI BANUR MOHALI
PUNJAB INDIA 140601
CIN: L64990PB2000PLC054497

Dear Members,

I/ we Bharat Rathore& Associates, Practicing Company Secretaries have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by CP Capital Limited (Formerly known as Career Point Limited) (hereinafter called "the Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, the explanations and clarifications given to us and the representations made by the Management, we hereby report that in our opinion, the Company has, during the audit period covering the Financial Year ended on March 31, 2026 ('Audit Period') complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I/we have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the Financial Year ended on March 31, 2026 according to the applicable provisions of:

1. The Companies Act, 2013 (the Act) and the rules made thereunder;
2. The Securities Contracts (Regulation) Act, 1956 ("SCRA") and the rules made thereunder;
3. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
4. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
5. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ("SEBI Act");
   (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers)Regulations, 2011;
   (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
   (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements)Regulations, 2018 **(Not applicable to the Company during the Audit Period);**
   (d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity)Regulations, 2021 **(Not applicable to the Company during the Audit Period);**
   (e) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993**(repealed w.e.f. December 16,2025);**
   (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 regarding the Companies Act, 2013 and dealing with client **(notified on December 16, 2025)**
   (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 **(Not applicable to the Company during the Audit Period)**
   (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 **(Not applicable to the Company during the Audit Period);**
   (i) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities)Regulations, 2021**(Not applicable to the Company during the Audit Period);**
   (j) The Securities and Exchange Board of India (Depositories and Participant)Regulations, 2018 and;
   (k) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements)Regulations, 2015
6. As confirmed, following other laws are specifically applicable to the Company for which the Management has confirmed that the Company has devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively;
   a. The Reserve Bank of India Act, 1934
   b. Master Directions-Reserve Bank of India (Non-Banking Financial Companies-Governance) Directions, 2025 and other Master Directions issued by Reserve Bank of India, as applicable to the company and as amended from time to time

I/we have also examined compliance with the applicable clauses of the following:

i. Secretarial Standards issued by The Institute of Company Secretaries of India with respect to board and general meetings;

ii. The Listing Agreement entered into by the Company with BSE Limited and National Stock Exchange of India Limited

During the audit period the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

I/we further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance for meetings other than those held at shorter notice. Further, independent directors were present at Board Meetings which were called at shorter notice to transact business which were considered urgent by the management in compliance of Section 173(3) of the Act. A system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views, if any, are captured and recorded as part of the minutes.

I/we further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I/we further report that during the audit period the company has not undertaken any events/actions having a major bearing on the company's affairs in pursuance of the above referred laws, rules, regulations, guidelines standards etc.

For Bharat Rathore & Associates,
Company Secretaries

CS Bharat Rathore
Membership No. ACS 48426
COP No. 20295

Place : Kota
Date : 14-08-2026
UDIN: A048426H001053628

Note: This report is to be read with our letter of even date which is annexed as **Annexure A** and forms an integral part of this report.

(THIS REPORT IS TO BE READ WITH OUR LETTER OF EVEN DATE WHICH IS ANNEXED AS ANNEXURE-A WHICH FORMS AN INTEGRAL PART OF THIS REPORT)

Annexure-A

To,
The Members,
CP Capital Limited
(Erstwhile Career Point Limited)
Village Tangori, Banur Mohali, Mohali, PB 140601, India
CIN:L64990PB2000PLC054497

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices, I followed provide a reasonable basis for our opinion.

3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

4. Where ever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For Bharat Rathore & Associates,
Company Secretaries

Place : Kota
Date : 14-08-2026
UDIN: A048426H001053628

CS Bharat Rathore
Membership No. ACS 48426
COP No. 20295

Annexure-2B

Form No. MR-3
Secretarial audit report
For the financial year ended March 31, 2026
[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
CAREER POINT INFRA LIMITED
Village Tangori, Banur, Mohali,
Karala, Patiala, Rajpura,
Punjab, India, 140601
CIN: U45201PB2007PLC050992

Dear Members,
I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **CAREER POINT INFRA LIMITED** (hereinafter called **"the Company"**). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on 31st March, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026 according to the provisions of:

1. The Companies Act, 2013 (the Act) and rules made thereunder;
2. The Securities Contracts (Regulation) Act, 1956 ("SCRA") and the rules made thereunder;
3. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
4. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
5. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ("SEBI Act"): -

   (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; **(Not applicable to the Company during the Audit Period)**
   (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; **(Not applicable to the Company during the Audit Period)**
   (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 **(Not applicable to the Company during the Audit Period);**
   (d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 **(Not applicable to the Company during the Audit Period);**
   (e) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; (repealed w.e.f. Decmeber 16, 2025.)
   (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 regarding the Companies Act, 2013 and dealing with client **(notified on December 16, 2025)**
   (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 **(Not applicable to the Company during the Audit Period);**
   (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 **(Not applicable to the Company during the Audit Period);**
   (i) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 (**Not applicable to the Company during the Audit Period);**
   (j) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015; **(Not applicable to the Company during the Audit Period)**

6. As confirmed by the management, there are no sector specific laws that are applicable specifically to the company.

I have also examined compliance with the applicable clauses of the following:

i. The Secretarial Standards issued by The Institute of Company Secretaries of India;
ii. The Listing Agreement entered into by the Company with BSE Limited and NSE Limited **(Not applicable to the Company during the Audit Period)**

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc.

mentioned above.

I further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views, if any, are captured and recorded as part of the minutes.

I further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period the company has not undertaken any events/actions having a major bearing on the company's affairs in pursuance of the above referred laws, rules, regulations, guidelines standards etc.

For Bharat Rathore & Associates,
Company Secretaries
s/d
CS Bharat Rathore
Membership No. ACS 48426
COP No. 20295

Place : Kota
Date : 11-08-2026
UDIN : A048426H001080292

Note: This report is to be read with our letter of even date which is annexed as **Annexure A** and forms an integral part of this report.

(THIS REPORT IS TO BE READ WITH OUR LETTER OF EVEN DATE WHICH IS ANNEXED AS ANNEXURE-A WHICH FORMS AN INTEGRAL PART OF THIS REPORT)

Annexure-A

To,
The Members,
CAREER POINT INFRA LIMITED
Village Tangori, Banur, Mohali,
Karala, Patiala, Rajpura,
Punjab, India, 140601
CIN: U45201PB2007PLC050992

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices, I followed provide a reasonable basis for our opinion.

3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

4. Where ever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For Bharat Rathore & Associates,
Company Secretaries
s/d
CS Bharat Rathore
Membership No. ACS 48426
COP No. 20295

Place : Kota
Date : 11-08-2026
UDIN : A048426H001080292

Annexure-3

FORM AOC - 1

(Pursuant to first provision to Sub-Section (3) of Section 129 read with rule 5 of the Companies (Accounts) Rules, 2014

STATEMENT CONTAINING SALIENT FEATURES OF FINANCIAL STATEMENTS OF SUBSIDIARY/ASSOCIATES

PART A: SUBSIDIARIES

values in ₹ Lakhs

S. NO.	Name of Subsidiary Company	Reporting Currency & Exchange	Share capital	Reserve and surplus	Total Assets	Total Liabilities	Investments	Turnover/ Total Income	Profit Before Taxation	Provision for Taxation	Proposed Dividend	% of Share holding
1	Career Point Infra Limited	Indan Riupee	397.90	15545.28	16150.87	207.69	-	1666.24	1327.34	223.54	-	100%
2	Coupler Enterprises Private Limited	Indian Rupee	9.00	-17.45	649.70	610.85	-	80.43	12.86	0.96	-	100%
3	Srajan Agritech Private Limited	Indian Rupee	1.00	1005.60	1067.52	60.92	-	5.98	0.26	-	-	100%

Part B: Associates & Joint Ventures

Statement Pursuant to section 129 (3) of companies act 2013 related to associate Companies and Joint Ventures

Name of Associates/ Joint Ventures	Latest Audited Balance Sheet Date	Shares of Associate held by the Company on the year end			Description of how there is significant influence	Reason why the associate/ joint venture is not consolidated	Net worth attributable to shareholding as per latest audited Balance Sheet	Profit/Loss for the year	
		No.	Amount of Investment in Associates/ Joint Venture	Extend of Holding %				Considered in Consolidation	Not Considered in Consolidation
Imperial Infin Private Limited	31.03.2026	34,000	34,00,000	42.74%	Voting Power	NA	209.78	12.39	16.60

Annexure-4

AOC FORM - 2

(Pursuant to Section 134(3)(h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014)
Form for disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in Section 188(1) of the Companies Act, 2013 including certain arms' length transactions under third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm's length basis:

(₹ In Lakhs)

(a)	Name(s) of the related party and nature of relationship	NA
(b)	Nature of contracts/arrangements/transactions	
(C)	Duration of the contracts / arrangements/transactions	
(d)	Salient terms of the contracts or arrangements or transactions including the value, if any	
(e)	Justification for entering into such contracts or arrangements or transactions	
(f)	Date(s) of approval by the Board	
(g)	Amount paid as advances, if any	
(h)	Date on which the requisite resolution was passed	
(i)	Amount paid as advances, if any	
(j)	Date on which (a) the requisite resolution was passed in general meeting as required under first proviso to Section 188 of the Companies Act, 2013	

2. Details of material contracts or arrangement or transactions at arm's length basis:

(₹ In Lakhs)

(a)	Name(s) of the related party and nature of relationship	NA
(b)	Nature of contracts/arrangements/transactions	
(C)	Duration of the contracts / arrangements/transactions	
(d)	Salient terms of the contracts or arrangements or transactions including the value, if any	
(e)	Justification for entering into such contracts or arrangements or transactions	
(f)	Date(s) of approval by the Board	
(g)	Amount paid as advances, if any	
(h)	Date on which the requisite resolution was passed	
(i)	Amount paid as advances, if any	
(j)	Date on which (a) the requisite resolution was passed in general meeting as required under first proviso to Section 188 of the Companies Act, 2013	

Annexure-5

PARTICULARS OF REMUNERATION OF EMPLOYEES

Pursuant to Section 197 of the Companies Act, 2013, read with Rule 5 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

The information required under Section 197 of the Companies Act, 2013, read with Rule 5 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are given below:

A. **Remuneration of each director and Key Managerial Personnel (KMP) along with particulars of increase in remuneration during the Financial Year, ratio of remuneration of Directors to Median remuneration of employees and comparison of remuneration of each KMP against Companies Performance.**

Name of Directors/Key Managerial Personnel	Remuneration	% increase in Remuneration	Ratio of Director's Remuneration to Median Remuneration
Non-Executive Directors*			
Mrs. Neelima Maheshwari	32,000	Nil	0.11:1
Mrs. Divya Sodani	32,000	Nil	0.11:1
Mr. Akshay Gupta	32,000	Nil	0.11:1
Mr. Sanjay Khandelwal	32,000	Nil	0.11:1
Mrs. Neha Garg	32,000	Nil	0.11:1
Mr. Nikhar Jain	32,000	Nil	0.11:1
Executive Directors and Key Managerial Personnel			
Mr. Pramod Kumar Maheshwari	30,25,000	Nil	10.65:1
Mr. Om Prakash Maheshwari	30,25,000	Nil	10.65:1
Mr. Nawal Kishore Maheshwari	30,25,000	Nil	10.65:1
Mr. Manmohan Pareek, Company Secretary	NA	NA	NA

*Remuneration includes sitting fees only

(ii) In FY 2025-26, the median remuneration is Rs. 2,84,136. The percentage increase in the median Remuneration of employees in the FY was -3.26 %

(iii) There were 44 permanent employees on the rolls of Company as on March 31, 2026.

(iv) It is hereby affirmed that the remuneration paid is as per the Remuneration Policy for Directors, Key Managerial Personnel and other Employees.

B. Particulars of Employees whose remuneration exceeds `102 Lacs per annum or `8.50 Lacs per month during FY 2025-26

(a) There are no employees who are employed throughout the year and in receipt of remuneration aggregating `102 lacs per annum

(b) There are no employees who are employed for part of the year and in receipt of remuneration aggregating `8.50 Lacs or more per month

For and on behalf of the Board of Directors
(Pramod Kumar Maheshwari)
DIN: 00185711
Chairman, Managing Director and CEO

Place: Kota (Rajasthan)
Date: 14th August, 2026

Annexure-6

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE EARNINGS AND OUTGO

A. Conservation of Energy:

1. The steps taken or impact on conservation of energy: The operations of your Company primarily involve financial services, which are not energy-intensive by nature. However, the Company has proactively implemented measures across all its branches to further reduce energy consumption and enhance energy efficiency.
2. The steps taken by the Company for utilizing alternate sources of energy: The Company is exploring alternative sources of energy, as and when the necessity arises.
3. The capital investment on energy conservation equipment: In view of the nature of the activities carried on by the Company, there is no capital investment on energy conservation equipment.

B. Technology absorption:

1. The efforts made towards technology absorption: The Minimum technology required for the business has been absorbed
2. The benefits derived like product improvement, cost reduction, product development or import substitution: Not Applicable
3. In case of imported technology (imported during the last three years reckoned from the beginning of the financial year): Not Applicable
   a. The details of technology imported: Not Applicable
   b. The year of import: Not Applicable
   c. Whether the technology been fully absorbed: Not Applicable
   d. If not fully absorbed, areas where absorption has not taken place, and the reasons thereof: Not Applicable
4. The expenditure incurred on Research and Development: NIL

C. Foreign exchange earnings and outgo:

The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows: NIL

For and on behalf of Board of Directors
For CP Capital Limited
(Formerly known as Career Point Limited)

s/d	s/d
(Pramod Kumar Maheshwari)	**(Om Prakash Maheshwari)**
Managing Director	Whole Time Director
DIN:00185711	DIN:00185677

Date: August 14, 2026
Place: Kota, Rajasthan

Annexure - 7

REPORT ON CORPORATE GOVERNANCE

Corporate Governance at CP Capital Limited (Formerly known as Career Point Limited) **(“the Company/ CP Capital/CPCAP”)** is based on the principles of fairness, transparency, accountability, ethical conduct, and a steadfast commitment to organizational values, with due regard to the interests of all stakeholders. This report on Corporate Governance presents a comprehensive overview of the Company's corporate governance framework, policies, and practices for the Financial Year 2025-26, and affirms compliance with the applicable provisions of the Companies Act, 2013 **(“the Act”),** Regulation 34 read with Schedule V of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI Listing Regulations”),** as amended from time to time, and the regulatory guidelines issued by the Reserve Bank of India governing Non-Banking Financial Companies **(“NBFCs”)** and Chapter III of the Reserve Bank of India (Non-Banking Financial Companies - Financial Statements: Presentation and Disclosures) Directions, 2025 dated November 28, 2025.

1. COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE:

The Company remains committed to achieving its long-term objectives through sound financial discipline, ethical business practices, transparency, accountability and mutual trust. Good corporate governance is an integral part of the Company's organizational culture and business philosophy, ensuring that the interests of all stakeholders are duly considered and protected.

The Company is guided by a diverse and experienced Board of Directors **(“Board”),** supported by its Committees and a robust governance framework. The Board and its Committees effectively discharge their fiduciary and oversight responsibilities and ensure that the affairs of the Company are conducted in a lawful, ethical, transparent and well-governed manner, with a continued focus on sustainable growth and enhancement of long-term stakeholder value.

The Board is committed to and fully supports the principles and practices of corporate governance as prescribed under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations”).** The Company believes that sound corporate governance is fundamental to its long-term success and sustainability. Accordingly, the Company has established and implemented appropriate policies, systems and procedures, which are periodically reviewed and strengthened by the Board and its Committees, as applicable.

Corporate governance represents the framework of principles, policies, processes and practices through which the Board and management are guided in ensuring accountability, fairness, transparency and responsible conduct in the Company's relationship with all its stakeholders.

The Company is committed to conducting its business in a lawful, ethical, responsible and transparent manner across all levels of the organization. In addition to complying with the applicable provisions of the Companies Act, 2013, the Listing Regulations and other applicable laws, rules and regulations, the Company endeavors to adopt and adhere to the highest standards of ethical conduct, integrity and responsible business practices.

The Company's corporate governance philosophy is founded upon sound business decisions, prudent financial management, integrity, transparency in accounting and reporting, accountability, fairness and responsible conduct. The Company places significant emphasis on transparency and accountability in all its business and financial transactions and strives to safeguard the interests of all stakeholders while creating sustainable and long-term value for its shareholders.

A report on the Company's compliance with the applicable principles and requirements of corporate governance prescribed under the Listing Regulations is set out below:

KEY ELEMENTS OF THE COMPANY'S CORPORATE GOVERNANCE:

The key elements of the Company's corporate governance framework include the following:

- **Proactive Compliance with Applicable Laws:** The Company endeavors to ensure timely and proactive compliance with all applicable laws, rules, regulations and statutory requirements.
- **Adoption of Best Practices:** The Company continuously evaluates and adopts appropriate governance practices and benchmarks its policies and processes against prevailing best practices followed by NBFCs, industry peers and other leading organizations, wherever relevant and appropriate.
- **Diverse and Experienced Board:** The Board comprises Directors having diverse backgrounds, expertise, knowledge and experience, enabling it to provide effective strategic direction, independent oversight and appropriate guidance to the management of the Company.
- **Separate Meeting of Independent Directors:** The Independent Directors hold separate meetings, without the presence of Non-Independent Directors and members of the management, in accordance with the applicable provisions of the Companies Act, 2013 and the Listing Regulations.
- **Board Performance Evaluation:** The Company undertakes a structured evaluation of the performance of the Board, its Committees, the Chairman and individual Directors, including the Independent Directors, in accordance with the applicable legal and regulatory requirements.
- **Timely and Comprehensive Information to the Board:** The Company ensures that relevant, adequate and comprehensive information relating to matters placed before the Board and its Committees is provided sufficiently in advance, enabling the Directors to examine the matters effectively and participate meaningfully in deliberations and decision-making.

- **Effective Board Committees:** The various Committees of the Board operate in accordance with their respective terms of reference, applicable statutory requirements and established governance practices, thereby facilitating effective oversight and decision-making.
- **Independent Directors:** The Company has Independent Directors with appropriate professional expertise, experience, integrity and reputation who provide independent judgment and objective guidance on matters placed before the Board and its Committees.
- **Governance Policies and Frameworks:** The Company has adopted various policies, codes and frameworks in accordance with applicable laws and regulatory requirements and, where appropriate, in line with prevailing best practices. These policies are periodically reviewed and updated to ensure their continued relevance and effectiveness and are made available to stakeholders through the Company's website, wherever required or considered appropriate.

These governance practices collectively strengthen the Company's commitment to transparency, accountability, ethical conduct, regulatory compliance and protection of stakeholder interests, while supporting sustainable and responsible growth.

2. POLICIES:

In compliance with requirements of Listing Regulations and Companies Act, 2013, Board of Directors of the Company has approved various policies, as detail herein:

Whistle Blower & Vigil Mechanism Policy:

As per Section 177 of the Companies Act, 2013 and Regulation 4(2)(d)(iv) and 22 of SEBI (Listing obligation and disclosure requirements), Regulations 2015, a comprehensive Whistle Blower and Vigil Mechanism Policy has been approved and implemented within the organization. The policy enables the employees and directors to report instances of any unethical act or suspected incidents of fraud or violation of companies Code of Conduct. This mechanism/Policy provides adequate safeguards to whistle blowers against reprisals or victimization. The copy of the Policy has been uploaded on the Company`s website https://cpcapital.in/uploads/vigil-mechanism-policy.pdf

Code of Conduct for Board Members and Senior Management Personnel:

In accordance with the requirement under Regulation 17 of the Listing Regulations, the Board of Directors of the Company has adopted a Code of Conduct for all Board members and senior management group of the Company. The code of conduct is available on the website of the Company at https://cpcapital.in/uploads/code-of-conduct-for-board-members-and-senior-management.pdf

All board members and senior management group have affirmed compliance with the code of conduct. A declaration signed by the Managing Director & CEO to this effect is enclosed as a part of this report.

Related Party Transaction Policy

In compliance with the requirements of Regulation 23 of SEBI (Listing obligation and disclosure requirements), Regulations 2015, the Board of Directors of the Company has approved a Related Party Transaction Policy, to facilitate management to report and seek approval for any Related Party Transaction proposed to be entered into by the Company. The said Related Party Transaction Policy can be viewed on https://cpcapital.in/uploads/related-party-transaction-policy.pdf

Material Subsidiary Policy

In compliance with the requirements of Regulation 16 of the Listing Regulations, the Board of Directors of the Company has approved a material subsidiary Policy. The said Policy can be viewed on https://cpcapital.in/uploads/policy-for-determining-material-subsidiary.pdf

Policies and code as per SEBI Insider Trading Regulations

In accordance with SEBI (Prohibition of Insider Trading) Regulation, 2015, the company has formulated and approved (i) an insider Trading Code to regulate dealing in the securities of the Company by designated persons in compliance with the regulations, and (ii) a Policy for Fair Disclosure of Unpublished Price Sensitive Information. The said Code and Policy can be viewed on https://cpcapital.in/uploads/code-of-conduct-for-pit-1.pdf

Mr. Manmohan Pareek, Company Secretary of the Company is Compliance Officer for the purposes of Insider Trading Code and appointed as Chief Investor Relations Officer for the purpose of Fair Disclosure Policy during the financial year 2025-26.

Familiarization Program for Independent Directors:

With a view to familiarize Independent Directors with the Company`s operations, the Company has conducted Familiarization program for them with a view to enable them to understand Company`s business in depth and contribute significantly to the company. Such Program will provide an opportunity to the Independent Directors to interact with the senior management team of the Company and help them to understand the Company`s strategy, business model, operations, service and products offerings, markets, organization structure, finance, human resources, quality, facilities and risk management and such other areas as may arise from time to time. The details of Familiarization program can be viewed on https://cpcapital.in/uploads/familiarisation-policy.pdf

3. BOARD OF DIRECTORS

The Board and its Committees play a significant role in upholding and furthering the principles of good governance which translates into ethical business practices, transparency and accountability in creating long-term stakeholder value. In line with the commitment to the principle of integrity and transparency in business operations for good corporate governance, the Company have an appropriate blend of Independent and Non-Independent Directors to maintain the independence of the Board and to separate the Board functions of Governance and Management.

The responsibilities of the Board, inter alia, include formulation of the overall strategy for the Company, reviewing major plan of actions, setting performance objectives, laying down the Code of Conduct for all members of the Board and the Senior Management team, formulating policies, conducting performance review, monitoring due compliance with applicable laws, reviewing and approving the financial results, enhancing corporate governance practices and ensuring the best interest of the shareholders, the community, environment and its various stakeholders. It meets regularly to deliberate on policy formulation, strategic planning, performance evaluation, governance matters and key business and regulatory issues.

The Directors on the Board are selected based on their diverse experience, domain expertise and the value they bring in offering independent judgment and constructive perspectives on matters impacting the Company. As custodians of corporate governance, the Board ensures that the Company operates with the highest standards of integrity, transparency, and ethical conduct. Through their collective wisdom and guidance, the Board provides effective oversight and strategic direction to the management, fostering innovation and driving sustainable growth for the benefit of all stakeholders.

i) Role of Managing Director:

Mr. Pramod Kumar Maheshwari, Managing Director **("MD")** of the Company plays a pivotal role in driving the Company's success by executing strategic initiatives in alignment with the Board's vision. Responsible for brand equity, strategic planning and external relations, he oversees all facets of the Company's Management. This includes achieving annual and long-term business targets, monitoring market dynamics and identifying growth opportunities.

In addition to leading and evaluating executive leaders, the MD acts as a vital link between the Board and the Management team. He champions the organization's vision and mission, ensuring he guides every aspect of operations. By building strong customer relationships and exploring avenues for expansion and acquisition, the MD enhances Shareholders' value and propels the Company towards its strategic objectives.

The key responsibilities also include nurturing the Company's reputation, fostering Stakeholder relationships and upholding Corporate Governance Standards. By steering the organization with vision and purpose, the MD drives sustainable growth and excellence across all levels of the Company.

ii) Composition of Board:

Your company has an optimal mix of Executive and Non-Executive Directors on its Board to ensure high quality of governance and effective functioning of the Board and the composition of the Board is in conformity with provisions of the Act, rules made thereunder, SEBI Listing Regulations and RBI Governance Directions.

As per Regulation 17(1)(c) of the SEBI Listing Regulations, the Board of top 2000 listed entities shall comprise of not less than 6 directors. As on March 31, 2026, the Company's Board comprises of eight (8) Directors viz. six (6) Non- Executive Directors wherein 5 (five) are Independent Directors and two (2) Executive Directors out of which one (1) is Whole-Time Directors and one (1) is Managing Director. All the Directors possesses requisite qualifications and experience in general corporate management, risk management, banking, finance, economics, analytics, human resource management, compliance, payment system and other allied fields which enable them to contribute effectively to the Company by providing valuable guidance and expert advice to the management and enhancing the quality of the Board's decision-making processes. The brief profiles of the directors can be accessed at https://cpcapital.in/about-us

The table below gives the composition of the Board during the financial year 2025-2026

Name of Director and DIN	Category	Designation
Mr. Pramod Kumar Maheshwari (00185711)	Promoter & Executive Director	Chairman, Managing Director & CEO
Mr. Om Prakash Maheshwari (00185677)	Promoter & Executive Director	Executive Director and CFO
Mr. Nawal Kishore Maheshwari (00185762)**	Promoter & Executive Director	Executive Director
Mrs. Neelima Maheshwari (00194928)	Non-Executive Non-Independent Director	Director
Mr. Jagdish Prasad Sarda (07654623)*	Non-Executive Independent Director	Director
Mrs. Divya Sodani (08045653)	Non-Executive Independent Director	Director
Mr. Akshay Gupta (10198103)	Non-Executive Independent Director	Director
Mrs. Neha Garg (10275700)	Non-Executive Independent Director	Director
Mr. Sanjay Khandelwal (10272077)	Non-Executive Independent Director	Director
Mr. Nikhar Jain (05187475)	Non-Executive Independent Director	Director

*Mr. Jagdish Prasad Sarda resigned from the Board w.e.f May 03, 2025

** Mr. Nawal Kishore Maheshwari resigned from the Board w.e.f March 30, 2026

Director's attendance record and Directorship in other companies

Name of Director	No. of Board Meetings during the Financial Year 2025-26		No. of Directorship in Companies including private Ltd. Companies and excluding Sec.8 companies (as on March 31, 2026)	No. of Membership/ Chairmanships of other Board (Listed Entity)		Whether attended last AGM	Directorship in other listed Entity (Category of Directorship)
	Held	Attended		Membership	Chairmanship		
Mr. Pramod Kumar Maheshwari	4	4	17	2	Nil	Yes	1. JOSTS Engineering Company Ltd. (Independent Director) 2. Career Point Edutech Limited (Managing Director)
Mr. Om Prakash Maheshwari	4	4	18	2	1	Yes	1. Shricon Industries Ltd. (non-executive Director) 2. Career Point Edutech Limited (non-executive Director)
Mr. Nawal Kishore Maheshwari	4	4	15	Nil	Nil	Yes	-
Mrs. Neelima Maheshwari	4	4	4	1	Nil	Yes	1. Shricon Industries Ltd. (non-executive Director)
Mrs. Divya Sodani	4	4	2	Nil	Nil	Yes	-
Mr. Akshay Gupta	4	4	1	Nil	Nil	Yes	-

Note:

1. The total number of directorships of a Director excludes his/her directorships in Section 8 Companies and Foreign Companies.
2. Audit Committee and Stakeholders' Relationship Committee have been considered for Chairpersonship/ Membership of the Directors.

Every member of the Board has informed the company about the committee positions occupied by them in all public limited companies, whether listed or not, in compliance of Regulation 26(2) of the SEBI Listing Regulations.

None of the Director is a Director in more than 10 public limited companies (as specified in Section 165 of the Act) and Director in more than 7 listed entities or act as an Independent Director in more than 7 listed entities or 3 listed entities in case he/she serve as Whole-Time Director/Managing Director in any listed entity (as specified in Regulation 17A of the SEBI Listing Regulations). Further, none of the Directors on the Board is a member of more than 10 Committees and Chairperson of more than 5 Committees (as specified in Regulation 26 of the SEBI Listing Regulations) across all public limited companies whether listed or not, in which he/she is a Director.

None of the Directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as Director by the Ministry of Corporate Affairs, the Securities and Exchange Board of India ("SEBI"), the Reserve Bank of India ("RBI") or any such statutory authority. The Directors have ascertained that neither they nor any other Company on which they serve as Directors have been identified as a wilful defaulter.

iii) Board Meetings and Governance Procedures:

The Board of Directors ("Board") meets at regular intervals, and the meetings of the Board and its Committees provide an effective forum for the Directors and Committee members to deliberate on matters relating to the Company's strategy, business operations, financial performance, governance, risk management and other significant matters.

An annual calendar of Board and Committee meetings is broadly prepared at the beginning of each financial year to facilitate effective planning and participation by the Directors. In compliance with the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Board meets at least once in every quarter, with the maximum time gap between two consecutive meetings not exceeding the prescribed period of four months. During the financial year under review, four (4) meetings of the Board were held on May 30, 2025, August 13, 2025, November 14, 2025 and February 12, 2026.

The notice of each Board and Committee meeting, together with a detailed agenda setting out the business proposed to be transacted, is circulated to the Directors and members of the respective Committees, as applicable, within the prescribed timelines. The agenda is prepared by the Company Secretary and Compliance Officer in consultation with the Chairman, Managing Director and Chief Executive Officer, as applicable, and covers matters required to be placed before the Board and its Committees under the Companies Act, 2013, the Listing Regulations and other applicable laws, regulations and internal governance requirements.

The agenda papers are supported by detailed explanatory notes and presentations, wherever considered necessary, to enable the Directors to understand the matters proposed to be considered and to take informed decisions. The agenda and supporting documents are generally circulated at least seven (7) days prior to the respective meeting, except where meetings are convened at shorter notice in accordance with applicable law to consider urgent matters. Where circulation of any document in advance is not practicable or the matter is confidential in nature, the relevant information or documents may be placed before the Board or Committee at the meeting itself.

In exceptional and urgent circumstances, additional or supplementary items may be placed before the Board or the concerned Committee with the approval of the Chairperson and in accordance with applicable legal and regulatory requirements. Further, where immediate approval is required and convening a meeting is not practicable, matters may be approved by means of resolutions passed by circulation, as permitted under applicable law, and such resolutions are placed before the subsequent meeting of the Board or the relevant Committee for noting and recording.

The Company provides facilities for participation through video conferencing or other audio-visual means, wherever applicable, enabling Directors who are unable to attend a meeting physically to participate effectively in the deliberations and discharge their responsibilities.

All Directors are provided an opportunity to suggest matters for inclusion in the agenda of Board meetings. The Board and Committee meetings are also attended, wherever considered necessary, by members of the senior management and other functional heads to provide relevant information, explanations and inputs on matters pertaining to their respective areas of responsibility. The Directors have regular interactions with the senior management, including during Board and Committee meetings, which facilitates effective oversight and informed decision-making.

The Company Secretary and Compliance Officer plays a key role in supporting the Board and its Committees in the effective discharge of their responsibilities. The Company Secretary and Compliance Officer assists and advises the Board on matters relating to the conduct of the Company's affairs, facilitates the convening and conduct of meetings, ensures compliance with applicable statutory and regulatory requirements, provides guidance to the Directors on governance and compliance matters and acts as an interface between the Board, management and regulatory authorities in relation to corporate governance and statutory matters.

The Company follows a structured mechanism for monitoring and implementing the decisions and action points arising from Board and Committee meetings. The action points are communicated to the concerned functional heads and responsible personnel, along with appropriate timelines and responsibilities. The status of implementation of such decisions and action items is periodically monitored and reported to the Board or the relevant Committee, as applicable. This mechanism facilitates timely execution of the directions of the Board and strengthens accountability and operational effectiveness.

The draft minutes of the proceedings of the meetings of the Board and its Committees are circulated to all Directors and members of the respective Committees, as applicable, within fifteen (15) days from the conclusion of the respective meeting for their comments and observations. The comments and suggestions received from the Directors are duly considered and incorporated, wherever appropriate, before finalization of the minutes.

The final minutes of the meetings are duly entered and recorded in the respective Minutes Books within the prescribed period of thirty (30) days from the conclusion of the meeting. The signed minutes are thereafter circulated to all Directors and members of the respective Committees, as applicable, within the prescribed period of fifteen (15) days from the date of signing.

The meetings of the Board are ordinarily held at the corporate office of the Company at Kota, Rajasthan, or at such other place or through permitted electronic means, as may be determined in accordance with applicable law. The Company ensures that the Board and its Committees are provided with adequate information and an appropriate forum to deliberate upon matters placed before them and to exercise effective oversight over the affairs of the Company.

iv) Post meeting Internal Communication System:

Any action to be taken following the deliberations at the Board/Committee meetings are recorded, disseminated to relevant functional heads for taking necessary steps and status thereof is reported back to the Board/ Committee(s) in the form of an Action Taken Report. This ensures accountability, focus and transparency.

v) Information placed before the Board:

The Board is presented with relevant information on various matters related to the working of the Company, especially those that require deliberation at the highest level. In terms of quality and importance, the information supplied by Management to the Board is far ahead of the mandate under the Act and Regulation 17(7) read with Part A of Schedule II of the SEBI Listing Regulations. The Independent Directors of the Company met on Wednesday, March 25, 2026 and expressed their satisfaction on the quality, quantity and timeliness of flow of information between the Company's Management and the Board.

Pursuant to the various regulatory requirements and considering business needs, the Board is apprised on various strategic, business, compliance and regulatory matters. During Financial Year 2025-26 it, inter alia, covered the following:

- Quarterly results of the Company and its operating divisions or business segments;
- Minutes of meetings of various committees of the board of directors;
- Business plans, forecast and strategic structure;
- Changes in regulatory landscape and Company's preparedness;
- Status of compliance with the Act, SEBI Listing Regulations and shareholder related matters;
- Review of investments made by the Company;
- Review of various policies framed by the Company from time to time;
- Risk Management System;
- Deliberations of committee;
- Functioning of customer grievance redressal mechanism; and
- Awareness of cyber security

vi) Declaration From Independent Directors:

In accordance with the provisions of Section 149(7) of the Act read with Rule 6(3) of the Companies (Appointment and Qualifications of Directors) Rules, 2014 and Regulation 25(8) of the SEBI Listing Regulations, all Independent Directors have submitted the necessary declaration of independence, confirming that they meet the criteria of independence as laid down in Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations and have also confirmed that they are not aware of any circumstance or situation, which exists or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgment and without any external influence and that they are independent of the management. Further, the Independent Directors have also confirmed that they are not debarred from holding the office of director by order of SEBI or any other authority.

Further, the Independent Directors have affirmed that they have complied with the Code applicable for Independent Directors as stipulated under Schedule IV of the Act and pursuant to the provisions of the Companies (Creation and Maintenance of Databank of Independent Directors) Rules, 2019 read with Rules 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, the Independent Directors have registered their name in the online data bank of Independent Directors maintained & administered by the Indian Institute of Corporate Affairs ("IICA") and paid the relevant fees. With regard to proficiency of the Independent Directors, ascertained from the online proficiency self-assessment test conducted by the IICA, as notified under sub section (1) of Section 150 of the Act, the Company has taken on record the declarations/disclosures submitted by Independent Directors confirming that either they are exempt from appearing in the test or they have passed the exam as required by the IICA.

Further, there has been no change in the circumstances affecting their status as Independent Directors of the Company. In the opinion of the Board all the Independent Directors are persons of integrity and have relevant experience and expertise (including proficiency) for being an Independent Director of the Company.

vii) Resignation of Directors:

During the Financial Year 2025-26, Mr. Jagdish Prasad Sarda (DIN) 07654623) has resigned from the post of Independent director w.e.f. May 03, 2025 and Mr. Nawal Kishore Maheshwari (DIN: 00185762) has resigned from the post of director of the Company w.e.f. March 30, 2026 before the expiry of their respective tenure(s).

viii) Relationship between our Directors:

Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO, Mr. Om Prakash Maheshwari, Executive Director & CFO and Mr. Nawal Kishore Maheshwari, Executive Director are relative in terms of the definition of 'relative' given under the Companies Act, 2013. Mrs. Neelima Maheshwari, Non-Executive Non-Independent Director is relative of Mr. Om Prakash Maheshwari, Executive Director & CFO in terms of the definition of 'relative' given under the Companies Act, 2013.

ix) Familiarisation Programme for Independent Directors:

Pursuant to the provisions of Regulation 25(7) of the SEBI Listing Regulations, your Company has adopted a structured programme for orientation and training of Independent Directors at the time of their joining in order to familiarise them with the Company-its operations, business model, nature of the industry in which it operates and the regulatory regime applicable to it and to update the Independent Directors on a continuing basis on any significant changes in order to enable them to take well informed and timely decisions. The Independent Directors of the Company are made aware of their roles and responsibilities and the Company's Code of Conduct for Independent Directors at the time of their appointment through a formal letter of appointment, which also stipulates various terms and conditions of their engagement. Each newly appointed Independent Director undergoes an interactive session with the Managing Director and the Company Secretary & Compliance Officer of the Company.

During the Financial Year 2025-26, periodic strategy meetings were conducted between the Board and Senior Management Personnel(s) ("SMPs) wherein presentations were made covering the industry scenario, strategic priorities and the business model of the Company. These strategic meetings facilitate one-on-one interaction between the Directors and SMPs fostering deeper insights in the Company's functioning. Quarterly presentations were made to the Board, which include updates on business performance, financial parameters, liquidity position, fund flows and compliance status. At various Board and Committee meetings, presentations were made on risk management, key Company policies, and changes in the regulatory environment applicable to the corporate sector and the industry in which the Company operates, and other relevant matters.

Pursuant to Regulation 46 of the SEBI Listing Regulations, the details of the Familiarisation Programme is uploaded on the Company's website and can be accessed at https://cpcapital.in/uploads/familiarisation-policy.pdf

x) Formal Letter of appointment to independent directors:

The Company issues a formal letter of appointment to independent directors in the manner as provided in the Companies Act, 2013. As per regulation 46(2) of SEBI Listing Regulations, 2015, the terms and conditions of appointment of independent directors are placed on the Company's website at https://cpcapital.in/uploads/letter-of-appointment-of-independent-director.pdf

xi) Code of Conduct:

Regulation 17(5) of the SEBI Listing Regulations requires listed companies to lay down a Code of Conduct for its Directors and Senior Management, incorporating duties of Directors and Senior Management as prescribed in the Act. The Company has a Board approved Code of Conduct for Board members and Senior Management of the Company. The Code has been uploaded on the Company's website and can be accessed at https://cpcapital.in/uploads/code-of-conduct-for-board-members-and-senior-management.pdf

All the Board members and Senior Management Personnel have affirmed compliance with the Code of Conduct for the Financial Year ended March 31, 2026. A declaration to this effect signed by the Managing Director forms a part of the Report on Corporate Governance in compliance of Regulation 34(3) read with Schedule V of the SEBI Listing Regulations.

xii) Review of Compliance Reports:

The Board periodically reviews detailed compliance report with respect to the various laws applicable to the Company, as prepared and placed before it by the Company Secretary and Compliance Officer on a quarterly basis in compliance of Regulation 17(3) of the SEBI Listing Regulations.

xiii) Chief Financial Officer Certification:

The Chief Financial Officer provided an annual certification on financial reporting and internal controls to the Board and Audit Committee in terms of Regulation 17(8) read with Part B of Schedule II of the SEBI Listing Regulations and the same forms part of the Report on Corporate Governance. Further, the Chief Financial Officer also furnishes quarterly certifications on the financial results while placing such results before the Board and the Audit Committee in terms of Regulation 33(2) of the SEBI Listing Regulations.

xiv) Presence/Attendance of Directors in the meetings:

During the Financial Year 2025-26, the Board of Directors of the Company met 4 (four) times on Friday, May 30, 2025, Wednesday, August 13, 2025, Friday, November 14, 2025 and Thursday, February 12, 2026. The attendance details of each Director at the meetings of the Board held during the Financial Year 2025–26 and at the Annual General Meeting ("AGM") held on September 29, 2025 is provided above para 3 (ii).

xv) Changes in Composition of the Board:

The following changes took place in the composition of the Board of Directors during the previous Financial Year:

Sr. No.	Name of Director	Capacity (i.e., Executive/ Non-Executive/ Chairman/ Promoter/Nominee/ Independent)	Nature of change (Resignation, Appointment/Re-Appointment)	Effective Date
1.	Mr. Jagdish Prasad Sarda	Independent Director	Resignation	May 03, 2025
2.	Mr. Nawal Kishore Maheshwari	Whole Time Director	Resignation	March 30, 2026

The following changes took place in the composition of the Board of the Company after the end of the financial year under review and up to the date of the Board Report:

A. In accordance with the provisions of Section 152 of the Act, read with rules made thereunder and Articles of Association of the Company Mr. Pramod Kumar Maheshwari [DIN-00185711] is liable to retire by rotation at the ensuing Annual General Meeting (AGM) and being eligible, offers himself for re-appointment. The Board of Directors of the Company, on recommendation of Nomination and Remuneration Committee through a resolution passed on August 14, 2026 approved the reappointment of Mr. Pramod Kumar Maheshwari [DIN-00185711], Chairman & Managing Director, liable to retire by rotation and being eligible, offering himself for re-appointment subject to the approval of shareholders at the ensuing Annual General Meeting.

B. The Board of Directors of the Company, on recommendation of Nomination and Remuneration Committee through a resolution passed on August 14, 2026 approved the re-appointment of Mr. Pramod Kumar Maheshwari [DIN-00185711], as Chairman, Managing Director and Chief Executive Officer (CEO) of the Company, subject to the approval of shareholders at the ensuing Annual General Meeting.

xvi) Core Skills/ Expertise/ Competencies of the Board of the Company:

The Board comprises members with the appropriate qualifications, experience, and competencies that enable them to contribute effectively to the deliberations and decision-making processes during Board and Committee meetings. In this context, the following matrix outlines the key skills, expertise, and competencies identified as essential for the Company's effective functioning, considering the nature of its business and industry, along with those currently represented within the Board.

Name of Director	Skills/ Expertise/ Competencies				
	Wide Management and Leadership Experience	Diversity	Functional and Managerial Experience	Personal Values	Corporate Governance
Mr. Pramod Kumar Maheshwari	✓	✓	✓	✓	✓
Mr. Om Prakash Maheshwari	✓	✓	✓	✓	✓
Mr. Nawal Kishore Maheshwari	✓	✓	✓	✓	✓
Mrs. Neelima Maheshwari	✓	✓	✓	✓	✓
Mrs. Divya Sodani	✓	✓	✓	✓	✓
Mrs. Neha Garg	✓	✓	✓	✓	✓
Mr. Akshay Gupta	✓	✓	✓	✓	✓
Mr. Sanjay Khandelwal	✓	✓	✓	✓	✓
Mr. Nikhar Jain	✓	✓	✓	✓	✓

These skills/competencies are broad-based, encompassing several areas of expertise/experience.

Each Director may possess varied combinations of skills/experience within the described set of parameters, and it is not necessary that all Directors possess all skills/ experience listed therein

4. Committees of the Board and their composition:

The Board of Directors **("Board")** of the Company, functions either as full Board, or through various Committees constituted to oversee specific areas of business operations and Corporate Governance. Each Committee of the Board is guided by its terms of reference, which defines the composition, scope and powers of the Committee. The Committees meet at regular intervals, focus on their assigned areas and make informed decisions within the authority delegated to them. In accordance with the provisions of the Companies Act 2013 and Listing Regulations, inter-alia, the following Committees are in operation:

i. Audit Committee
ii. Nomination and Remuneration Committee
iii. Stakeholders Relationship Committee
iv. Corporate Social Responsibility Committee
v. Risk Management Committee

During the Financial Year 2025-26, no instances have been observed where the Board has not accepted the recommendation of any of its committee and the minutes of the meeting of all the committees are presented before the Board for review and noting.

i. Audit Committee:

The Audit Committee **('AC' or 'Committee')** of the Board is constituted in compliance with the requirements of Paragraph 17 of Chapter-IV of RBI Governance Directions, issued by RBI, Regulation 18 of the SEBI Listing Regulations and provisions of Section 177 of the Act, read with the rules made thereunder.

The AC has been granted powers as prescribed under Section 177(4) of the Act and Regulation 18(2)(c) of the SEBI Listing Regulations and reviews all the information as prescribed in Part C of Schedule II of the SEBI Listing Regulations.

Composition and Attendance:

As on March 31, 2026, the AC of the Company comprised of 4 (four) members and at least 2/3rd of the members are Independent Directors in accordance with the provision of the Act and Regulation 18 of the SEBI Listing Regulations. The Committee is chaired by Mrs. Divya Sodani, who is an Independent Director and Mr. Om Prakash Maheshwari, Mrs. Neha Garg and Mr. Nikhar Jain are its members. Mr. Manmohan Pareek, Company Secretary and compliance officer acts as the Secretary of the Committee. The members of the Committee are financially literate and have necessary accounting or financial management related expertise in terms of the Act and the SEBI Listing Regulations. The Chief Financial Officer, Internal Auditor, Statutory Auditors and Secretarial Auditors also attended the meetings of the Audit Committee in the capacity of invitees.

During the Financial Year 2025-26, 4 (Four) AC Meetings were convened and were held on Friday, May 30, 2025, Wednesday, August 13, 2025, Friday, November 14, 2025 and Thursday, February 12, 2026.

The required quorum was present for all the AC meetings and the gap between two meetings did not exceed a period of 120 days. The Composition and attendance details of the members of AC are given below:

Sr. No.	Name of the Committee members	Designation in the Company	Member of the Committee since	Position held in the Committee	No. of Meetings of the Committee		No. of shares held in the Company
					Entitled to attend	Attended	
1	Mrs. Divya Sodani	Independent Director	07-03-2023	Chairperson	4	4	Nil
2	Mr. Om Prakash Maheshwari	Whole Time Director & CFO	01-11-2007	Member	4	4	13,86,300
3	Mrs. Neha Garg	Independent Director	08-04-2024	Member	4	4	Nil
4	Mr. Nikhar Jain	Independent Director	08-05-2025	Member	4	4	Nil

Terms of reference of the Committee:

The terms of reference of the Committee are very wide and are in accordance with regulatory requirements as mandated by Section 177 of the Act, Part C of Schedule II of the SEBI Listing Regulations and RBI Directions as applicable. These broadly include oversight of the Company's financial reporting process and disclosure of its financial information, review of financial statements, review of compliances and review of systems and controls, approval or any subsequent modification of transactions with related parties, review statement of deviations, if any, review Management letters/letters of internal control weaknesses issued by the statutory auditors, review compliance with the SEBI (Prohibition of Insider Trading) Regulations, 2015, as amended.

The brief terms of reference of Audit Committee are as follows:

1. oversight of the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;

2. recommendation to the Board for appointment, re-appointment, replacement, remuneration and terms of appointment of auditors of the Company and fixation of the audit fee;

3. approve payment to statutory auditors for any other services rendered by the statutory auditors;

4. review, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to:
   a. matters required to be included in the director's responsibility statement to be included in the board's report in terms of clause I of sub-section (3) of Section 134 of the Companies Act;
   b. changes, if any, in accounting policies and practices and reasons for the same;
   c. major accounting entries involving estimates based on the exercise of judgment by management;
   d. significant adjustments made in the financial statements arising out of audit findings;
   e. compliance with listing and other legal requirements relating to financial statements;
   f. disclosure of any related party transactions;
   g. modified opinion(s) in the draft audit report

5. review, with the management, the quarterly, half-yearly and annual financial statements before submission to the board for approval;

6. review, with the management, the statement of uses / application of funds and making appropriate recommendations to the board to take up steps in this matter;

7. review and monitor the auditor's independence and performance, and effectiveness of audit process;

8. formulating a policy on related party transactions, which shall include materiality of related party transactions and the definition of material modifications of related party transactions;

9. subject to and conditional upon approval of our Board, approval of related party transactions or subsequent modifications thereto and omnibus approval for related party transactions proposed to be entered into by our Company, subject to conditions as may be prescribed:

   Provided that only those members of the committee, who are Independent Directors, shall approve related party transactions;

   Explanation: The term "related party transactions" shall have the same meaning as provided in Clause 2(zc) of the SEBI Listing Regulations and/or the applicable Accounting Standards and/or the Companies Act.

10. subject to review by our Board, review on quarterly basis, of related party transactions entered into by our Company pursuant to each omnibus approval given pursuant to 8 above:

    Provided that only those members of the committee, who are Independent Directors, shall approve related party transactions;

    Explanation: The term "related party transactions" shall have the same meaning as provided in Clause 2(zc) of the SEBI LODR Regulations and/or the applicable Accounting Standards and/or the Companies Act.

11. approval of related party transactions to which the subsidiary(ies) of the Company is a party but the Company is not a party, if the value of such transaction whether entered into individually or taken together with previous transactions during a Fiscal exceeds 10% of the annual consolidated turnover as per the last audited financial statements of the Company, subject to such other conditions prescribed under the SEBI Listing Regulations;

12. scrutinize inter-corporate loans and investments;

13. valuation of undertakings or assets of the Company, wherever it is necessary;

14. evaluation of internal financial controls and risk management systems;

15. review, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;

16. review the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;

17. discussion with internal auditors of any significant findings and follow up there on;

18. review the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;

19. discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post audit discussion to ascertain any area of concern;

20. to look into the reasons for substantial defaults in the payment to the shareholders (in case of non-payment of declared dividends) and creditors;

21. to review the functioning of the whistle blower mechanism;

22. oversee the vigil mechanism established by our Company, with the chairman of Audit Committee directly hear grievances of victimization of employees and directors, who use vigil mechanism to report genuine concerns in appropriate and exceptional cases;

23. approve the appointment of chief financial officer (i.e the whole-time Finance Director or any other person heading the finance function or discharging that function) after assessing the qualifications, experience and background, etc. of the candidate;

24. review the utilization of loans and/ or advances from/investment by the holding company in the subsidiary exceeding rupees 100 crore or 10% of the asset size of the subsidiary, whichever is lower including existing loans / advances / investments existing as on the date of coming into force of this provision;

25. consider and comment on rationale, cost-benefit and impact of schemes involving merger, demerger, amalgamation etc., on the Company and its shareholders;

26. carrying out any other function as is mentioned in the terms of reference of the audit committee and any other terms of references as may be decided by the board of directors of our company or specified/provided under the Companies Act or by the SEBI LODR Regulations or by any other regulatory authority;

27. To formulate, review and make recommendations to the Board to amend the Audit Committee charter from time to time;

28. oversee the procedures and processes established to attend to issues relating to the maintenance of books of accounts, administrations procedures, transactions and other matters having a bearing on the financial position of our company, whether raised by the auditors or by any other person;

29. Act as a compliance committee to discuss the level of compliance in our Company and any associated risks and to monitor and report to the Board on any significant compliance breaches and

30. The Committee shall ensure that an Information System Audit of the internal systems and processes is conducted as per the periodicity prescribed in Reserve Bank of India (Non-Banking Financial Companies – Managing Risks in Outsourcing) Directions, 2025, as amended from time to time, to assess operational risks faced by the company.

    The Committee shall mandatorily review the following information:

    a. management discussion and analysis of financial condition and results of operations;
    b. management letters / letters of internal control weaknesses issued by the statutory auditors;
    c. internal audit reports relating to internal control weaknesses;
    d. the appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the audit committee and
    e. Quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1).

During the Financial Year 2025-26, the Board has duly approved and accepted all the recommendations of the Audit Committee.

ii. Nomination and Remuneration Committee :

The Nomination and Remuneration Committee **('NRC' or 'Committee')** of the Board is constituted in compliance with the requirements of Paragraph 17 of Chapter-IV of the RBI Governance Directions, Regulation 19 of the SEBI Listing Regulations and Section 178 of the Act, read with the rules made thereunder.

Composition and Attendance:

As on March 31, 2026, the NRC of the Company comprised of 3 (three) members and all the members are Non- Executive Directors and at least 2/3rd of the members are Independent Directors in accordance with provisions of the Section 178 of the Act and Regulation 19 of the SEBI Listing Regulations. The Committee is chaired by Mrs. Neha Garg (appointed as a chairperson of committee w.e.f. May 08, 2025), who is an Independent Director and Mr. Sanjay Khandelwal and Mr. Nikhar Jain are its members.

During the Financial Year 2025-26, 2 (two) NRC meetings were convened and held on Saturday, August 13, 2025 and Monday, February 12, 2026.

During the period, Mr. Jagdish Prasad Sarda (Non-Executive Independent Director) resigned w.e.f. May 03, 2025 and Mr. Nikhar Jain (Non-Executive Independent Director) appointed as members of the NRC committee w.e.f. May 08, 2025.

The required quorum was present for all the NRC meetings. The Composition and attendance details of the members of the NRC are given below:

Sr. No.	Name of the Committee members	Designation in the Company	Member of the Committee since	Position held in the Committee	No. of Meetings of the Committee		No. of shares held in the Company
					Entitled to attend	Attended	
1	Mrs. Neha Garg	Independent Director	08-04-2024	Chairperson	2	2	Nil
2	Mr. Sanjay Khandelwal	Independent Director	08-04-2024	Member	2	2	Nil
3	Mr. Nikhar Jain	Independent Director	08-05-2025	Member	2	2	Nil

Mr. Manmohan Pareek, Company Secretary act as the Secretary of the Committee.

Terms of reference of the Committee:

The terms of reference of the Committee are very wide and are in accordance with regulatory requirements as mandated by the Act, Part D of Schedule II of the SEBI Listing Regulations and RBI Directions as applicable. These broadly include formulation of criteria for determining qualifications, positive attributes and independence of a director, recommendation of persons to be appointed to the Board and Senior Management and specifying the manner for effective evaluation of performance of Board, its Committees, Chairperson and individual directors, recommendation of NRC Policy for Directors, Key Managerial Personnel and other employees, formulation of criteria for evaluation of performance of Independent Directors and the Board, devising a policy on Board diversity and such other matters as may be prescribed by the Act, SEBI Listing Regulations and RBI Directions.

The brief terms of reference of the Nomination and Remuneration Committee are as follows:

1. formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the board of directors a policy relating to, the remuneration of the directors, key managerial personnel and other employees;

2. for appointment of an independent directors, evaluation of the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, preparation of a description of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent director shall have the capabilities identified in such description. For the purpose of identifying suitable candidates, the Nomination and Remuneration Committee may:
   a. use the services of an external agencies, if required
   b. consider candidates from a wide range of backgrounds, having due regard to diversity; and
   c. consider the time commitments of the candidates

3. formulation of criteria for evaluation of performance of independent directors and the board of directors;

4. devising a policy on diversity of board of directors;

5. identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the board of directors their appointment and removal;

6. whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors;

7. recommend to the board, all remuneration, in whatever form, payable to senior management;

8. the Nomination and Remuneration Committee, while formulating the Remuneration Policy, should ensure that –
   a. the level and composition of remuneration be reasonable and sufficient to attract, retain and motivate directors of the quality required to run our Company successfully;
   b. relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and
   c. remuneration to directors, key managerial personnel and senior management involves a balance between fixed and incentive pay reflecting short and long term performance objectives appropriate to the working of our Company and its goals.

9. frame suitable policies, procedures and systems to ensure that there is no violation of securities laws, as amended from time to time, including:
   a. the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; and
   b. the Securities and Exchange Board of India (Prohibition of Fraudulent and Unfair Trade Practices Relating to the Securities Market) Regulations, 2003, by the trust, our Company and its employees, as applicable.

10. performing such other activities as may be delegated by the Board or specified or provided under the Companies Act or the SEBI Listing Regulations, and the rules and regulations made thereunder or other applicable law, including any amendments thereto as may be made from time to time;

11. to oversee the framing, review and implementation of Nomination, Remuneration and Compensation Policy;

12. to work in close coordination with Risk Management Committee (RMC) of the company to achieve effective alignment between compensation and risks;

13. to ensure that compensation levels are supported by the need to retain earnings of the company and the need to maintain adequate capital based on Internal Capital Adequacy Assessment Process (ICAAP)

During the Financial Year 2025-26, the Board has duly approved and accepted all the recommendations of the NRC.

Policy on Directors' appointment and remuneration and other details:

The Board of Directors has adopted a "Nomination, Remuneration and Compensation Policy **("NRC Policy")"** in compliance with the RBI Governance Directions, Regulation 19 read with Part D of Schedule II of the SEBI Listing Regulations and Section 178(3) of the Act read along with the applicable rules thereto, as amended from time to time. The NRC Policy act as guidelines on matters relating to the nomination, remuneration, appointment, removal and evaluation of performance of the Directors, KMPs and SMPs of the Company. Further, the NRC Policy aims to ensure that the Company attracts, retains and motivates competent individuals by adopting a fair, transparent and performance-oriented approach towards governance, nomination and remuneration practices.

Pursuant to the provisions of Section 134(3)(e) of the Act, the Company's Policy on Director's appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under Section 178(3) of the Act is uploaded on the Company's website and can be accessed at https://cpcapital.in/uploads/nrc-policy.pdf

Further, during the Financial Year 2025-26, the NRC Policy was revised to align it with the provisions of the SEBI Listing Regulations, pursuant to the listing of the Company's Equity Shares on BSE and NSE. The NRC Policy was also updated to align with the RBI Governance Directions dated November 28, 2025, as amended from time to time.

ANNUAL PERFORMANCE EVALUATION:

Pursuant to the provisions of Section 178 of the Act, SEBI Listing Regulations, Guidance Note on Board Evaluation issued by SEBI and Guidance Note on Board Evaluation issued by The Institute of Company Secretaries of India ("ICSI"), the Board has carried out an annual performance evaluation of its own performance, its Committees and the Directors individually including Independent Directors based on the criteria and framework adopted by the NRC. A structured questionnaire covering various aspects of evaluation of performance of the Board, its Committees and individual Directors (including Independent Directors) is put forth for completion of the evaluation process.

The performance evaluation of Independent Directors was done by the entire Board and was in compliance of the requirement mentioned in Regulation 17(10) of the SEBI Listing Regulations.

During the Financial Year 2025-26, a separate meeting of Independent Directors was held on Wednesday, March 25, 2026 for the Financial Year 2025-26, in compliance of Regulation 25(3) of the SEBI Listing Regulations and Section 149(8) read with Schedule IV of the Act, without the attendance of Non-Independent Directors and members of the Management. At this meeting, the Independent Directors inter alia evaluated the performance of the Non-Independent Directors and the Board as a whole, and the performance of Chairperson (i.e. Managing Director who is generally elected as the Chairperson of the Board Meetings) taking into account the views of Executive Directors and Non-Executive Directors and assessed the quality, quantity and timeliness of the flow of information between the Management and the Board which is necessary for the Board to effectively and reasonably perform its duties in compliance with Regulation 25(4) of the SEBI Listing Regulations.

The criteria for performance evaluation of Committees, Board as a whole, Chairperson, Independent Directors and other Directors provide certain parameters like:

a. Participation at the Board / Committee meetings;
b. Commitment (including guidance provided to senior management outside of Board/ Committee meetings);
c. Effective deployment of knowledge and expertise
d. Updated knowledge/ information pertaining to business of the company
e. Effective management of relationship with stakeholders
f. Integrity and maintaining confidentiality
g. Independence of behavior and judgment
h. Impact and influence
i. Ability to contribute to and monitor corporate governance practice; and
j. Adherence to the code of conduct for independent directors

The Directors expressed their satisfaction on the parameters of evaluation, the implementation of the evaluation exercise and the outcome of the evaluation process.

Detail of Remuneration to all the Directors during the year ended March 31, 2026

Name of Director	Salary (₹)	Benefits /Allowances /perquisites (₹)	Bonuses (₹)	Sitting fees (₹)	Details of fixed Component and performances incentives (₹)	Toatl (₹)	Stock Option details, if any	Service contract, notice period, serverance fee/pension
Mr. Pramod Kumar Maheshwari	1512500	1512500	-	-	-	3025000	-	*
Mr. Om Prakash Maheshwari	1512500	1512500	-	-	-	3025000	-	**
Mr. Nawal Kishore Maheshwari	1512500	1512500	-	-	-	3025000	-	***
Mr. Nikhar Jain	-	-	-	32000	-	32000	-	*******
Mrs. Neelima Maheshwari	-	-	-	32000	-	32000	-	****
Mr. Jagdish Prasad Sarda	-	-	-	-	-	-	-	@
Mrs. Divya Sodani	-	-	-	32000	-	32000	-	*****
Mr. Akshay Gupta	-	-	-	32000	-	32000	-	******
Mrs. Neha Garg	-	-	-	32000	-	32000	-	******
Mr. Sanjay Khandelwal	-	-	-	32000	-	32000	-	******

*5 years with effect from July 01, 2022/notice period 2 months or 2 months' salary in lieu of the notice

**5 years with effect from April 01, 2024/notice period 2 months or 2 months' salary in lieu of the notice

*** 5 years with effect from September 26, 2024//written notice as per letter of appointment, resigned w.e.f. March 30, 2026

****5 years with effect from April 01, 2024

*****5 years with effect from June 24, 2025.

******5 years with effect from August 14, 2023

*******5 years with effect from November 11, 2024

@ Mr. Jagdish Prasad Sarda resigned w.e.f. May 03, 2025

Non-Executive Directors of the Company do not have any pecuniary relationship or transactions with the Company, its Promoters, its Directors, its Senior Management, its subsidiary companies and associate companies, except the sitting fees to Non-Executive Directors (for attending the meetings of the Board, Audit Committee and Nomination and Remuneration Committee) within the limits.

No Stock Options we are granted to Directors under CPCL Employees Stock Option Plan 2013 (ESOP 2013) during the financial year ended March 31, 2026.

iii. STAKEHOLDERS RELATIONSHIP COMMITTEE

The Stakeholders' Relationship Committee **('SRC' or 'Committee')** of the Board is constituted in compliance with the provisions of Regulation 20 of the SEBI Listing Regulations and Section 178 of the Act, read with the rules made thereunder to specifically oversee matters pertaining to the interests of shareholders, debenture holders and other security holders.

Composition and Attendance:
During the Financial Year 2025-26, 4 (Four) SRC Meetings were convened and were held on Friday, May 30, 2025, Wednesday, August 13, 2025, Friday, November 14, 2025 and Thursday, February 12, 2026.

During the period, Mr. Jagdish Prasad Sarda (Non-Executive Independent Director) resigned w.e.f. May 03, 2025 and Mr. Sanjay Khandelwal (Non-Executive Independent Director) appointed as members of the NRC committee w.e.f. May 08, 2025.

The Composition and attendance details of the members of the SRC are given below:

Sr. No.	Name of the Committee members	Designation in the Company	Member of the Committee since	Position held in the Committee	No. of Meetings of the Committee		No. of shares held in the Company
					Entitled to attend	Attended	
1	Mr. Akshay Gupta	Independent Director	08-04-2024	Chairperson	4	4	Nil
2	Mr. Sanjay Khandelwal	Independent Director	08-05-2025	Member	4	4	Nil
3	Mrs. Divya Sodani	Independent Director	08-04-2024	Member	4	4	Nil

Mr. Manmohan Pareek, Company Secretary act as the Secretary of the Committee.

Terms of reference of the Committee:

The terms of reference of the Committee are very wide and are in accordance with regulatory requirements as mandated by the Regulation 20 read with Part D of Schedule II of the SEBI Listing Regulations and Section 178 of the Act as applicable. The terms of reference of the Committee, inter alia, includes to resolve the grievances of the security holders including complaints related to transfer/transmission of shares, non-receipt of annual report, review of measures taken for effective exercise of voting rights by shareholders, review of adherence to the service standards in respect of various services rendered by the Registrar and Share Transfer Agent ('RTA').

The brief terms of reference of the Stakeholders' Relationship Committee are as follows:
1. consider and look into various aspects of interest of shareholders and other security holders;
2. consider and resolve the grievances of security holders of the Company including compliance related to transfer/ transmission of shares, non-receipt of annual report, non-receipt of declared dividend, issue of new/duplicate certificates, general meetings etc
3. formulation of procedures in line with the statutory guidelines to ensure speedy disposal of various requests received from shareholders from time to time;
4. monitoring transfers, transmissions, dematerialization, re-materialization, splitting and consolidation of Equity Shares and other securities issued by our Company, including review of cases for refusal of transfer / transmission of shares;
5. reference to statutory and regulatory authorities regarding investor grievances;
6. reviewing the measures taken for effective exercise of voting rights by the shareholders;
7. reviewing adherence to the service standards adopted by the Company with respect to all the services rendered by the Registrar to an Issue and Share Transfer Agent;
8. to dematerialize or rematerialize the issued shares;
9. reviewing the measures and initiatives taken by the Company to reduce the quantum of unclaimed dividends;
10. Ensuring timely receipt of dividend warrants/ Annual Reports/ Statutory Notices by the Shareholders of the Company; and
11. Carrying out any other functions required to be carried out by the Stakeholders' Relationship Committee as contained in the SEBI Listing Regulations as referred by the Board from time to time or any other applicable law, as and when amended from time to time.

Name and Designation of the Compliance Officer:

Pursuant to Regulation 6(1) of the SEBI Listing Regulations, Mr. Manmohan Pareek is designated as Company Secretary and Compliance Officer of the Company.

Details of Complaints during the Financial Year 2025-26:

Details of complaints received/resolved during the financial year 2025-26:

Name of Complaints	Received	Resolved	Pending
Investor Grievances	0	0	NIL

During the Financial Year 2025-26, no complaints were received from the shareholder's and there are no pending Complaints. Further, the Chairman of the SRC, Mr. Akshay Gupta was present at the 25th AGM of the Company held on September 29, 2025.

Registrar and Share Transfer Agent:

During the period the Company was associated with M/s Ankit Consultancy Pvt. Ltd. as Share Transfer Agent, to look after the Shareholders correspondence, share transfers, transmissions, transpositions, to prepare share holding pattern, which are approved by the Committee. The Company has connectivity with NSDL & CDSL for Dematerialization of Shares.

(iv) CORPORATE SOCIAL RESPONSIBILITY (CSR) COMMITTEE:

The Corporate Social Responsibility **('CSR')** Committee of the Board is constituted in accordance with the provisions of Section 135 read with Schedule VII of the Act and the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time, to govern the activities and implementation of CSR by the Company.

The Company is having Corporate Social Responsibility Policy **("CSR Policy")** which sets out the objective, areas, activities and the manner in which the expenditure on CSR obligation would be carried out by the company and the same is uploaded on the Company's website and can be accessed at https://cpcapital.in/uploads/corporate-social-responsibility-policy.pdf

The brief outline of the CSR Policy, including overview of the programs undertaken by the Company, the composition of the CSR Committee, average net profits of the Company for the past three financial years, prescribed CSR expenditure and details of the amount spent by the Company on CSR activities during the Financial Year 2025-26, have been included in Annual Report on CSR Activities attached as Annexure-1 to the Board's Report.

Composition and Attendance:

During the Financial Year 2025-26, 02 (two) meeting of CSR Committee were held on Wednesday, August 13, 2025 and Thursday, February 12, 2026. The Composition and attendance details of the members of the CSR Committee are given below:

Sr. No.	Name of the Committee members	Designation in the Company	Member of the Committee since	Position held in the Committee	No. of Meetings of the Committee		No. of shares held in the Company
					Entitled to attend	Attended	
1	Mr. Sanjay Khandelwal	Independent Director	08-04-2024	Chairperson	2	2	Nil
2	Mrs. Divya Sodani	Independent Director	07-03-2023	Member	2	2	Nil
3	Mr. Nawal Kishore Maheshwari	Whole Time Director	01-11-2007	Member	2	2	13,85,800

Mr. Manmohan Pareek, Company Secretary act as the Secretary of the Committee.

The brief terms of reference of the Corporate Social Responsibility Committee are as follows:

1. Formulate and recommend to the Board of Directors of the Company, a CSR Policy which shall indicate the activities to be undertaken by the Company as specified in Schedule VII of the Companies Act, 2013 as amended;

2. Monitor the CSR policy of the Company and its implementation from time to time;

3. Reviewing and making recommendations, as appropriate, with regard to the Company's CSR policy indicating CSR programs / projects to be undertaken by the Company as specified under Schedule VII of the Companies Act, 2013;

4. Recommend the amount of expenditure to be incurred on the activities referred in CSR Policy of the Company;

5. Formulate and recommend to the Board, an annual action plan consisting of list of approved projects or programs to be undertaken within the purview of Schedule VII of the Companies Act, 2013, manner of execution of such projects, modalities of fund utilization and implementation schedules, monitoring and reporting mechanism for the projects, and details of need and impact assessment, if any, for the projects to be undertaken;

6. Coordinating with implementing agencies for implementing programs and executing initiatives as per the CSR policy and review the performance of such agencies periodically for execution of CSR programs or projects of the Company;

7. Identification and monitoring the implementation of multi-year projects /programs ("Ongoing Projects") and recommending to the Board modifications, if any, for the smooth implementation of the Ongoing Projects within the overall legally permissible time period. The Committee may also recommend to the Board, after providing reasonable justification that a CSR project or program that was not initially approved as a multi-year project be re-categorized as an Ongoing Project. Fix the schedule of implementation of CSR projects and programs and monitoring the progress on approved projects and shortfalls in achieving the CSR plan;

8. Reviewing the expenditure incurred on CSR activities by the company and submission of the annual report on CSR to the Board;

9. Monitoring the administrative overheads in pursuance of CSR activities or projects or programs so that they do not exceed the prescribed thresholds;

10. The Committee shall ensure that the necessary monitoring mechanism has been put in place to monitor the utilization of the funds disbursed for CSR activities or projects or programs;

11. To recommend to the Board an amount available for setting off the excess amount spent against CSR Obligations of the financial year(s) following the year of excess spend;

12. Liaising with management on the Company's CSR program, including significant sustainable development, community relations and procedures;

13. Identifying the principal areas of risks and impacts relating to CSR and ensuring that sufficient resources are allocated to address these liabilities;

14. Reviewing the Company's CSR performance to assess the effectiveness of the Company's CSR program and to determine whether the Company is taking all appropriate action in respect of those matters and has been duly diligent in carrying out its responsibilities and to make recommendations for improvement, where appropriate;

15. Reporting regularly to the Board with respect to such matters as are relevant for the Committee to discharge its responsibility;

16. Performing any other activities consistent with applicable laws and as the CSR Committee or the Board determines necessary or appropriate and

17. Any other matter as the CSR Committee may deem appropriate after approval of the Board or as may be directed by the Board from time to time and/or as may be required under applicable law, as and when amended from time to time.

(v) RISK MANAGEMENT COMMITTEE:

The Risk Management Committee **('RMC' or 'Committee')** of the Board is constituted in compliance with the provisions of Chapter -III of the RBI Governance Directions. The object of the RMC is to frame, implement and monitor the risk management plans for the Company, including identification therein for elements of risk if any, which may threaten the existence of the Company and such other functions.

The Board of Directors, on the recommendation of the RMC approved Risk Management Policy of the Company in accordance with provisions of the Act. Further, the details of Risk Management and various mitigates are covered in detail in Management Discussion and Analysis Report forming part of the Board's Report.

Composition and attendance:

The RMC met 2 (two) times during the Financial Year 2025-26 on Wednesday, August 13, 2025 and Thursday, February 12, 2026 to discharge its functions. The Composition and attendance details of the members of the RMC are given below:

Sr. No.	Name of the Committee members	Designation in the Company	Member of the Committee since	Position held in the Committee	No. of Meetings of the Committee		No. of shares held in the Company
					Entitled to attend	Attended	
1	Mr. Om Prakash Maheshwari	Whole Time Director	01-11-2007	Chairperson	2	2	13,86,300
2	Mrs. Divya Sodani	Independent Director	07-03-2023	Member	2	2	Nil
3	Mr. Pramod Kumar Maheshwari	Managing Director	01-11-2007	Member	2	2	21,38,216

Mr. Manmohan Pareek, Company Secretary act as the Secretary of the Committee.

Terms of reference of the Committee:

The terms of reference of the Committee are very wide and are in accordance with regulatory requirements as mandated by the Part D of Schedule II of the SEBI Listing Regulations and RBI Directions as applicable. The terms of reference of RMC, inter alia, includes formulation of a detailed Risk Management Policy, reviewing and guiding the Management on various risks associated with the business of the Company, ensuring that appropriate methodology, processes and systems are in place to monitor and evaluate risks, overseeing and reviewing implementation of operational risk management and operational resilience framework, to promote a strong risk culture.

The brief terms of reference of the Risk Management Committee are as follows:

1. formulation of a detailed risk management policy which shall include:
   a. framework for identification of internal and external risks specifically faced by the Company, in particular including financial, operational,

sectoral, sustainability (particularly, ESG related risks), information, cyber security risks or any other risk as may be determined by the Risk Management Committee;
b. measures for risk mitigation including systems and processes for internal control of identified risks;
c. business continuity plan

2. ensuring that appropriate methodology, processes and systems are in place to monitor and evaluate risks associated with the business of the Company;
3. monitoring and overseeing the implementation of the risk management policy, including evaluation of the adequacy of risk management systems;
4. periodically review the risk management policy, at least once in two years, including by considering the changing industry dynamics and evolving complexity;
5. keeping the board of directors informed about the nature and content of its discussions, recommendations and actions to be taken;
6. the appointment, removal and terms of remuneration of the chief risk officer shall be subject to review by the Risk Management Committee;
7. to carry out any other function as may be required / mandated by the Board from time to time and/ or mandated as per the provisions of the SEBI Listing Regulations, RBI Directions, the listing agreements to be entered into between the Company and the respective stock exchanges on which the Equity Shares of the Company are proposed to be listed and/or any other applicable laws;
8. Recommend to the Board, implement and maintain a sound system of risk oversight, management and internal control which identifies, assesses, manages and monitors risk and allows investors and other stakeholders to be informed of material changes to the company's risk profile;
9. Assessment of the Company's risk profile and key areas of risk in particular;
10. Recommendation to the Board and adopting risk assessment and rating procedures;
11. Examining and determining the sufficiency of the Company's internal process for reporting on and managing key risk areas;
12. Assessing and recommending to the Board the acceptable level of risk and
13. The Risk Management Committee shall review and monitor the sectoral exposure limits for consumer credit, ensuring that Board-approved limits are established for various sub-segments under consumer credit, including mandatory limits for all unsecured consumer credit exposures. The Committee shall ensure strict adherence to these limits and oversee their ongoing monitoring as part of prudent risk management, in compliance with the regulatory requirement

5) GENERAL BODY MEETINGS

A. The details of General Meetings held in the last three years are given below:

Year	AGM/ EGM	Date	Time	Venue	No. of special resolution
2024-2025	25th AGM	September 29, 2025	4.00 p.m	VC/ OAVM and deemed venue at CP Tower-2 Road No. 1, IPIA, Kota-324005	0
2023-2024	24th AGM	August 05, 2024	4.00 p.m	VC/ OAVM and deemed venue at CP Tower-2 Road No. 1, IPIA, Kota-324005	2
2022-2023	23rd AGM	September 28, 2023	4.00 p.m	VC/ OAVM and deemed venue at CP Tower-2	4

AGM=Annual General Meeting, EGM=Extra-ordinary General Meeting.

B. Special Resolutions passed through Postal Ballot:
During the year, the Company has not conducted any postal ballot.

C. Extra-Ordinary General Meeting (EGM):
During the year, the Company has not conducted EGM.

6. Chief Investor Relationship Officer/Compliance Officer

Mr. Manmohan Pareek
Compliance Officer and Company Secretary, CP Capital Limited (Erstwhile Career Point Limited)
Registered Office: Village Tangori Banur Mohali Punjab PB 140601 IN
Corporate Office: CP Tower-1, Road No-1, IPIA, Kota-324005
Tel: +91 744 3559282;
Email: manmohan@cpuniverse.in

7. Disclosures:

i) Related Party Transaction

There is no Related Party Transaction that may have potential conflict with the interest of the Company at large. The Company's major Related Party Transactions are generally with its subsidiary, Key Management Personnel and Enterprises under the same management. The Related Party Transactions are entered into based on the considerations of various business exigencies and Company's long-term strategy. All the transactions entered during the financial year 2025-26 with Related Parties were on arm's length basis and the same are reported under notes of the financial statements.

All transactions covered under Related Party Transactions are regularly/periodically ratified and/or approved by the Board/ Audit Committee.

ii) Details of non-compliance with regard to the capital market

There have been no instances of non-compliances by the Company and no penalties and/or structures have been imposed on it by stock exchanges or SEBI or any statutory authority on any matter related to the capital markets during the last three years.

iii) Whistle Blower Policy

The Audit Committee approved whistle blower policy. The employees and directors may report to the Compliance Officer and have direct access to the Chairperson of the Audit Committee about any unethical, actual or suspected fraud or violation of the Company`s Code of Conduct.

iv) Compliance of Code Corporate Governance

The Company has complied with all the mandatory requirements of the Code of Corporate Governance as stipulated under the Listing Regulations. The Company has also obtained a certificate affirming the compliances from M/s Bharat Rathore & Associates, Practicing Company Secretary, the secretarial auditors of the Company and the same is attached to this Report.

v) Details of Compliance with Non-Mandatory requirement of this clause

The Company has not adopted the Non-Mandatory requirements except constitution of Nomination and Remuneration Committee and whistle Blower Policy.

vi) Disclosure on Risk Management

The Board has laid down procedures to inform the Board Members about the risk assessment and mitigation procedures. The Board is periodically informed about the key risks and their minimization procedures. Business risk evaluation and management is an ongoing process within the Company.

vii) Financial Statement/ Accounting treatments

In the preparation of Financial Statements, the Company has followed the Accounting Standards issued by Institute of Chartered Accountants of India to the extent applicable.

viii)Management Discussion and Analysis Report

Management Discussion and Analysis Report is appended to this Annual Report.

ix) Disclosures regarding appointment or re appointment of Directors

The brief profile of the Directors proposed to be appointed/re-appointed is given as a part of the Notice of the Annual General Meeting.

8. Means of Communication:

i) The Company recognizes the importance of two-way communication with Shareholders and of giving a balanced reporting of results and progress. Full and timely disclosure of information regarding the Company's financial position and performance is an important part of your Company's corporate governance ethos.

Your Company is committed to uphold the highest standards of transparency in its communication practices. To achieve this, your Company has implemented the robust procedures to disseminate pertinent information in a systematic manner to its Shareholders, Lenders and other Stakeholders, employing the following channels:

a. **Financial Results:** The unaudited quarterly financial results were announced within forty-five days of the close of each quarter, other than the last quarter. The audited annual financial results were announced within sixty days from the end of the financial year as required under the SEBI Listing Regulations. The aforesaid financial results were announced to the Stock Exchanges within the statutory time period from the conclusion of the Board Meeting(s) at which these are considered and approved. Further the financial results were also made available on the website of the company and can be accessed at https://cpcapital.in/financial-results

b. **Newspaper Publication:** Pursuant to the provisions of Regulations 47 of the SEBI Listing Regulations, an advertisement containing a Quick Response (QR) Code and the details of the webpage where the complete financial results of the Company are available was published within 48 (Forty-Eight) hours of the conclusion of the meeting of the Board of Directors at which the financial results were approved. The said advertisement was published in at least one English national daily newspaper circulating in the whole or substantially the whole of India and in one daily newspaper published in the language of the region, where the registered office of the company is situated. The said advertisement was also uploaded on the Company's website and can be accessed at https://cpcapital.in/newspaper-publication

c. **Website Disclosure:** The Company has disseminated all the information as required to be disclosed on the website of the company pursuant to Regulation 46 of the SEBI Listing Regulations and same can be accessed at https://cpcapital.in/#

d. **Investors Presentations:** The Company Presentations were made to investors and analysts. These presentations and other disclosures which are required to be disseminated were filed electronically with the Stock Exchanges as well as uploaded on the Company's website and can be accessed at https://cpcapital.in/earnings-updates . In accordance with the Archival Policy of the Company, such disclosures are available on the website for a minimum period of 5 (Five) years from the date of the respective disclosures. Additionally, the Company uploads the transcripts of post-earnings/quarterly calls and audio-visual recordings of such calls on its website.

e. **Investor Relations Section:** The Company's website https://cpcapital.in hosts a dedicated section titled as "Investor Services". Here, stakeholders can easily access a comprehensive array of information including Annual Returns, Annual Report, Composition of Board and Committees, Policies, Material Contracts, Material Documents, Offer Documents and Disclosures under Regulation 46 of the SEBI Listing Regulations.

f. **Other Information:** Your Company discloses to the Stock Exchanges, all information required to be disclosed under Regulation 30 read with Part 'A' and Part 'B' of Schedule III of the SEBI Listing Regulations including material information having a bearing on the performance/operations of the Company and other price sensitive information. All information is filed electronically on the online portal of BSE Limited -Corporate Compliance & Listing Centre ('BSE Listing Centre') and on the online portal of National Stock Exchange of India Limited - NSE Electronic Application Processing System ('NEAPS').

ii) Annual General Meeting:

Date	29th September 2026
Time	4:00 pm
Financial Year	2025-26

iii) Book Closure Date - From September 23, 2026 to September 29, 2026 (both days inclusive)

The tentative schedule of Financial Results of the Company is as follows:

June Quarter Ending Results	Within 45 days from end of quarter.
September Quarter Ending Results	Within 45 days from end of quarter.
December Quarter Ending Results	Within 45 days from end of quarter.
March Quarter/Year Ending Results	Within 45 days from end of quarter (Un-audited) / Within 60 days from end of financial year (Audited).

iv) Listing in Stock Exchanges and Stock Codes

The names of the Stock Exchanges at which the equity shares are listed and the respective stock codes are as under:

Name of Stock Exchanges	Stock Code/Symbol
Bombay Stock Exchange Limited	533260
National Stock Exchange of India Limited	CPCAP

The listing fee for the financial year 2025-26 to BSE & NSE has been duly paid.

v) Unclaimed Dividend

Your Company intimated shareholders to lodge their claims and related particulars were provided in the annual reports each year as well as on the website of the Company. As per the provisions of the Companies Act, any amount that remains unclaimed for a period of seven years is transferred to the Investor Education and Protection Fund (IEPF). In accordance with the said provisions, the dividends already declared and paid by the Company, if remaining unclaimed and unpaid for a period of seven years, will be transferred to IEPF, as per the details mentioned in Table below.

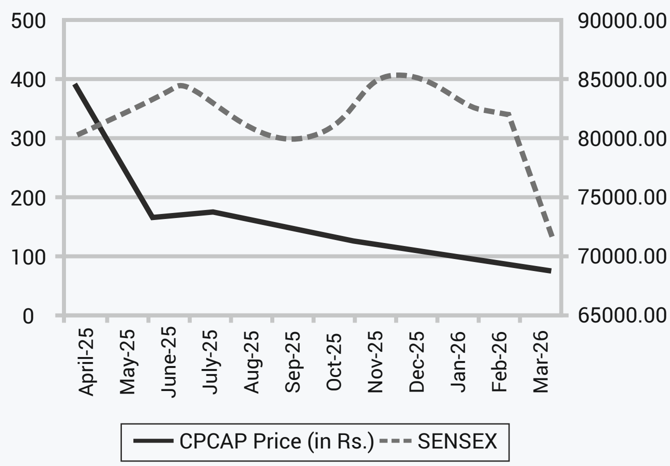
S.No.	Financial Year	Type of Dividend	Dividend per equity share (INR)	Date of declaration	Due date of Transfer
1	2019-20	Interim Dividend	1.00	08-Aug-19	After seven years from the date of transfer to Unclaimed Dividend Account
2	2019-20	Interim Dividend	1.00	12-Nov-19	After seven years from the date of transfer to Unclaimed Dividend Account
3	2019-20	Interim Dividend	1.00	12-Feb-20	After seven years from the date of transfer to Unclaimed Dividend Account
4	2020-21	Interim Dividend	1.00	12-Feb-21	After seven years from the date of transfer to Unclaimed Dividend Account
5	2021-22	Final Dividend	1.00	29-Sept-22	After seven years from the date of transfer to Unclaimed Dividend Account
6	2022-23	Interim Dividend	1.00	14-Feb-23	After seven years from the date of transfer to Unclaimed Dividend Account
7	2022-23	Final Dividend	1.00	28-Sept-23	After seven years from the date of transfer to Unclaimed Dividend Account
8	2023-24	Interim Dividend	1.00	08-Nov.-23	After seven years from the date of transfer to Unclaimed Dividend Account
9	2023-24	Interim Dividend	1.00	13-Feb-24	After seven years from the date of transfer to Unclaimed Dividend Account
10	2024-25	Final Dividend	1.00	05-August-24	After seven years from the date of transfer to Unclaimed Dividend Account
11	2024-25	Interim Dividend	1.00	13-August-24	After seven years from the date of transfer to Unclaimed Dividend Account
12	2024-25	Interim Dividend	1.00	11-Nov.-24	After seven years from the date of transfer to Unclaimed Dividend Account
13	2024-25	Interim Dividend	1.00	14-Feb-25	After seven years from the date of transfer to Unclaimed Dividend Account

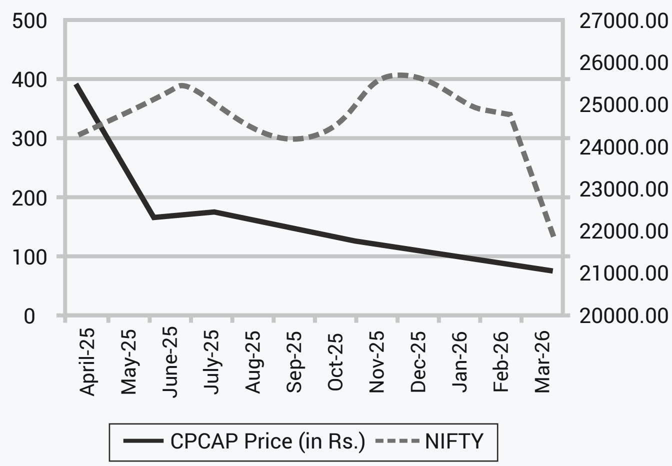
vi) Market Price Data

a. Share Price Movement for the Financial Year 2025-26

Month	Bombay Stock Exchange				National Stock Exchange			
	High (In Rs.)	Low (In Rs.)	Close (In Rs.)	SENSEX	High (In Rs.)	Low (In Rs.)	Close (In Rs.)	NIFTY
Apr-25	439.00	360.10	388.90	80,242.24	438.00	380.75	388.20	24334.20
May-25	410.50	158.95	166.95	81,451.01	409.80	158.50	166.00	24750.70
Jun-25	181.60	156.00	160.00	83,606.46	182.00	154.50	159.49	25517.05
Jul-25	173.00	156.60	168.00	81,185.58	174.25	158.00	167.27	24768.35
Aug-25	169.80	135.90	147.20	79,809.65	170.00	135.63	146.89	24426.85
Sep-25	161.00	125.00	125.35	80,267.62	160.90	125.00	125.11	24611.10
Oct-25	134.70	105.10	124.70	83,938.71	133.90	108.54	124.06	25722.10
Nov-25	124.70	113.05	117.90	85,706.67	124.84	110.00	116.84	26202.95
Dec-25	120.75	103.00	113.10	85,220.60	120.99	102.62	112.91	26129.60
Jan-26	116.30	92.85	99.40	82,269.78	116.89	98.10	100.04	25320.65
Feb-26	100.98	89.02	91.00	81,287.19	102.89	88.00	91.02	25178.65
Mar-26	96.90	67.40	76.34	71,947.55	96.00	73.51	75.40	22331.40

STOCK PERFORMANCE V/S NIFTY & SENSEX





b. Distribution of Shareholding as on March 31, 2026

Shareholding of Shares	Number of Shareholders	% of Total Shareholders	Total Shares Amount	Percentage of Total Shares
1 to 1000	11,330	94.47%	1,050,430	5.77%
1001 to 2000	252	2.10%	381,258	2.10%
2001 to 3000	152	1.27%	391,373	2.15%
3001 to 4000	60	0.50%	210,247	1.16%
4001 to 5000	34	0.28%	159,728	0.88%
5001 to 10000	79	0.66%	581,047	3.19%
10001 to 20000	39	0.33%	552,640	3.04%
20001 to 30000	12	0.10%	280,485	1.54%
30001 to 40000	10	0.08%	349,791	1.92%
40001 to 50000	5	0.04%	234,349	1.29%
50001 to 100000	7	0.06%	452,308	2.49%
100001 Above	13	0.11%	13,549,283	74.48%
Total	**11,993**	**100.00%**	**18,192,939**	**100.00%**

c. Shareholding Pattern as on March 31, 2026

Category	No. of shares held	% Shareholding
Promoters	4,910,316	26.99%
Relative of Promoter/ Promoter Group	6,697,500	36.81%
Public Individual Shareholders holding nominal share capital upto Rs. 2 Lakhs	2,840,044	15.61%
Public Individual Shareholders holding nominal share capital exceed Rs. 2 Lakhs	908,885	5.00%
Hindu Undivided Family	861,291	4.73%
Bodies Corporate	607,941	3.34%
Limited Liability Partnerships (LLP)	535,453	2.94%
Alternate Investment Funds	498,969	2.74%
Non-Resident Indians & OCB	245,082	1.35%
Clearing Members	47,275	0.26%
NBFCs registered with RBI	31,096	0.17%
Foreign Portfolio Investors (Corporate)	8,966	0.05%
Trusts	20	0.00%
Central Government / President of India	100	0.00%
Government Companies (IEPF)	1	0.00%
TOTAL	18,192,939	100.00%

d. Bifurcation of Shares held in physical and demat form as on March 31, 2026

As at March 31, 2026, 100% of the Company's paid-up capital is held in the dematerialized form, the details of which are as under:

Particular	No. of shares held	% of Total Capital
Held in Demat form with NSDL	4215220	23.17
Held in Demat form with CDSL	13977719	76.83
Holdings in Physical Mode	0	0
Total	**18192939**	**100**

Shares in Demat mode have more liquidity as compared to shares held in physical mode. The Company's shares are traded at National Stock Exchange of India Limited and BSE Limited respectively. The promoters hold their entire shareholding in dematerialized form.

*General public includes a shareholder who holds one share in physical form.

vii) Registrar for Dematerialization and physical Transfer of Shares

The Company has appointed a Registrar for dematerialization (Electronic Mode) and physical transfer of shares whose detail is given below:

M/S Ankit Consultancy Private Limited

Unit: CP Capital Limited (Erstwhile Career Point Limited)

60, Electronic Complex,

Pardeshipura, Indore (M.P.) 452010

Tel.:0731-4065799, 4065797

Contact Person: Mr. Abhinandan Gupta

Email id: investor@ankitonline.com compliance@ankitonline.com

viii) Dematerialization of Shares and Liquidity

The shares of the Company are compulsorily traded in dematerialized form. The Company has arrangements with both the National Securities Depositories Limited (NSDL) and Central Depository Services (India) Limited (CDSL) to establish electronic connectivity of its shares for scripless trading. As on March 31, 2026 100% percent of the shares of the Company were held in a dematerialized form. The International Securities Identification Number (ISIN) allotted to the Company for Dematerialization of Shares is INE521J01018.

ix) Reconciliation of Share Capital Audit

As stipulated by the Securities and Exchange Board of India (SEBI), a qualified Company Secretary carries out Reconciliation of Share Capital Audit. This audit is carried out every quarter and the report thereon is submitted to the Stock Exchanges and is also placed before the Board of Directors

x) GDRs/ADRs: There are no outstanding GDRs/ADRs/ Warrants or any convertible instruments.

xi) Plant Location: Not Applicable

xii) Address for Correspondence

Shareholder's correspondence should be addressed to the Company's Registrar at the address mentioned below:

M/S Ankit Consultancy Private Limited

Unit: CP Capital Limited (Erstwhile Career Point Limited)

60, Electronic Complex,

Pardeshipura, Indore (M.P.) 452010

Tel.:0731-4065799, 4065797

Contact Person: Mr. Abhinandan Gupta

Email id: investor@ankitonline.com compliance@ankitonline.com

Investors may also write to or contact

Company Secretary

CP Capital Limited (Erstwhile CAREER POINT LIMITED)

Corporate office: CP Tower-1, Road No. 1, IPIA, Kota-324005, Rajasthan, India

Tel: +91 744 3559282

For any other queries: email: investors@cpil.in

xiii) Designated exclusive email-id

The Company has designated an email-id investors@cpil.in exclusively for shareholders and Investors to correspond with the Company.

xiv) Permanent Account Number for transfer of shares in physical form

SEBI vide its Circular dated May 20, 2009 has stated that for securities market transactions and off-market transactions involving transfer of shares in physical form of listed companies, it shall be mandatory for the transferee(s) to furnish copy of PAN card to the Company`s RTA for registration of such transfer of shares. Accordingly, shareholders are requested to please furnish copy of PAN card to the Company`s RTA for registration of transfer of shares in their name.

xv) Consolidated multiple folios

Investors are encouraged to consolidate their shareholding held in multiple folios. This would facilitate one stop tracking of all corporate benefits on the shares and would reduce time and efforts required to monitor multiple folios

xvi) Proceeds from the public issue/ right issue/ preferential issue

There was no fresh public issue/right issue/preferential issue etc. during the financial year 2025-26.

xvii) Inter-se relationship between directors

Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO, Mr. Om Prakash Maheshwari, Executive Director & CFO and Mr. Nawal Kishore Maheshwari, Executive Director are relative in terms of the definition of 'relative' given under the Companies Act, 2013. Mrs. Neelima Maheshwari, Non-Executive Non-Independent Director is relative of Mr. Om Prakash Maheshwari, Executive Director & CFO in terms of the definition of 'relative' given under the Companies Act, 2013.

xviii) Company Registration Details

The Company is originally registered in the State of Rajasthan. During the period your company shifted it's Registered office from Rajasthan to Mohali, Punjab as per approval of Shareholders and the Corporate officer is still situated at Kota, Rajasthan. The Corporate Identity Number (CIN) allotted to the Company by the MCA is L64990PB2000PLC054497

xix) Nomination Facility

The Companies Act, 2013 has provided for a nomination facility to the Shareholders of the Company. The Company is pleased to offer the facility of nomination to shareholders and shareholders may avail this facility by sending the duly completed form to the Registered Office of the Company/Registrar and Share Transfer Agent of the Company in case the shareholding is in physical form. The shareholders may obtain copy of the said form from the Registered Office of the Company. In case of demat holdings, the request may be submitted to the Depository Participant.

9. Material Subsidiary Companies

Regulation 16(1)C of SEBI (Listing obligation and disclosure requirements), Regulations 2015 of the Listing Regulations defines a "material subsidiary" as a "material subsidiary" shall mean a subsidiary, whose income or net worth exceeds ten percent of the consolidated income or net worth respectively, of the listed entity and its subsidiaries in the immediately preceding accounting year. As per this provision, your company has Career Point Infra Limited (hereinafter referred as "CPIL") as "material non-listed Indian subsidiary".

In terms of the provisions of Regulation 24(1) of the Listing Regulations, appointment of one of the Independent Directors of the Company on the Board of material subsidiary was applicable only to CPIL. The Board of CPIL has appointed Mrs. Divya Sodani as an Independent Director.

Keeping in view good Corporate Governance, and for better administration and governance, key subsidiary companies have voluntarily appointed Independent Directors on their respective Boards. The composition and effectiveness of Boards of subsidiaries is reviewed by the Company periodically. Governance framework is also ensured through appointment of Managerial Personnel and Secretarial Auditor. A robust compliance management system covering all the subsidiaries is also in place. Guidance is provided to subsidiaries on matters relating to conduct of Board meeting, training and familiarisation programmes for the Independent Directors on the Board of subsidiaries.

The Company is in compliance with Regulation 24A of the Listing Regulations. The Company's material subsidiaries undergo Secretarial Audit. Copy of Secretarial Audit Reports of CPIL forms part of this report. The Secretarial Audit Report of these material subsidiaries does not contain any qualification, reservation, adverse remark or disclaimer.

The Company monitors performance of subsidiary companies, inter alia, by the following means:

- Financial statements, in particular investments made by subsidiary companies, are reviewed by the Company's Audit Committee.
- Minutes of Board meetings of subsidiary companies are placed before the Company's Board regularly.
- A statement containing all significant transactions and arrangements entered into by subsidiary companies is placed before the Company's Board.
- Presentations are made to the Company's Board on business performance of major subsidiaries of the Company by the senior management.
- Related Party Transactions of subsidiary companies are reviewed quarterly by the Company's Audit Committee, wherever applicable.

The Company's Policy for determining Material Subsidiary is available on the website of the Company.

10. Code for prevention of Insider Trading Practices

In Compliance with the SEBI`s regulations on prevention of insider trading, the Company has instituted a comprehensive Code of Conduct for its Promoters, Directors and Designated Employees. The Code lays down guidelines, which advises them on procedures to be followed and disclosures to be made, while dealing with shares of CP Capital Limited and cautioning them of the consequences of violations.

11. Online Dispute Resolution (ODR) Mechanism:

In order to streamline the dispute resolution mechanism in the securities market, SEBI vide its circular dated July 31st, 2023, as amended from time to time, read with Master Circular no. SEBI/HO/OIAE/OIAE_IAD-3/P/CIR/2023/195 dated 28 December 2023, introduced a common Online Dispute Resolution ("ODR") mechanism which harnesses online conciliation and arbitration for resolution of all kinds of disputes relating to securities market. Under ODR mechanism, an investor shall first take up his/her/their grievance by lodging a complaint directly with the concerned Market Participant viz., Company. If the grievance is not redressed satisfactorily at the first phase, the investor may escalate the same through the SCORES Portal in accordance with the process laid out therein. ODR Mechanism provides a third level of escalation, if the investor is not satisfied with the resolution provided by the Company, the investor may initiate the dispute through the ODR portal within the timeframe prescribed under the circular. The ODR portal can be accessed at https://smartodr.in/login

12. Furnishing updated bank account particulars with Company/ Depository Participant for facilitating electronic payments

SEBI vide its Circular No. CIR/MRD/DP/10/2013 dated March 21, 2013 had mandated the companies to use any of the RBI approved electronic mode of payment such as ECS (Local ECS/Regional ECS/National ECS) NEFT, RTGS etc. for distribution of dividend and other cash benefits to investors. The Circular also mandated the companies or their registrar and share transfer agent (RTA) to maintain bank details of investors. In case the securities are held in demat mode, the companies or their RTA shall seek relevant bank details from depositories and in case the securities are held in physical mode, the companies or their RTA shall take necessary steps to maintain updated bank details at their end. In view of above, the Company`s RTA has sent letters to various depository participants seeking updated bank details of the investors of the Company. The investors are also requested to ensure that correct and updated particulars of their bank account are available with their respective depository participants and the Company/RTA. This would facilitate the Company for making payments through electronic mode.

13. Compliance Certificate

The MD and CFO have certified to the Board with regard to the financial statements and other matters as required under regulation 17(8), read with Part B of Schedule II to the SEBI Listing Regulations, 2015.

14. Report on Corporate Governance

This chapter, read together with the information given in the Directors' Report and the chapters on Management Discussion and Analysis and General Shareholder Information, constitute the compliance report on Corporate Governance during Financial Year 2025-26.

The Company has been regularly submitting the quarterly compliance report to the stock exchanges as required under Regulation 27 of the SEBI Listing Regulation, 2015.

15. Certificate from Company Secretary in Practice:

A certificate from M/s Bharat Rathore and Associates, Practicing Company Secretary that none of the Directors are disqualified or debarred from being appointed or continuing as a director of the Company by Securities Exchange Board of India / Ministry of Corporate Affairs or any other authority is provided in **Annexure A** which forms part of this report.

16. Disclosure of commodity price risks and commodity hedging : Not applicable

17. M/s S P Chopra & Co., Chartered Accountant (Firm Registration No. 301051E) have been appointed as the Statutory Auditor of the Company. The particulars of payment of Statutory Auditor's

(₹ In Lakhs)

Particulars	AMOUNT
Services as statutory auditors (including quarterly audits)	7.25
Total	**7.25**

18 Other Disclosures

Particulars	Regulations	Details	Website link for details/policy
Related party transactions	Regulation 23 of SEBI Listing Regulations and as defined under the Act	There are no material related party transactions during the year that have conflict with the interest of the Company. Transactions entered into with related parties during the financial year were in the ordinary course of business and at arms' length basis and were approved by the Audit Committee. The Board's approved policy for related party transactions is uploaded on the website of the Company.	https://cpcapital.in/uploads/related-party-transaction-policy.pdf
Details of non-compliance by the Company, penalty, strictures imposed on the Company by the stock exchange, or Securities and Exchange Board of India ('SEBI') or any statutory authority on any matter related to capital markets	Schedule V (C) 10(b) to the SEBI Listing Regulations	There were no cases of non-compliance during the last three financial years.	
Whistle Blower Policy and Vigil Mechanism	Regulation 22 of SEBI Listing Regulations	The Company has a Whistle Blower Policy and has established the necessary vigil mechanism for directors and employees to report concerns about unethical behavior. No person has been denied access to the Chairman of the Audit Committee. The said policy has been uploaded on the website of the Company.	https://cpcapital.in/uploads/vigil-mechanism-policy.pdf
Discretionary requirements	Schedule II Part E of the SEBI Listing Regulations	• The auditor's report on financial statements of the Company are unqualified. • Internal auditors of the Company, make quarterly presentations to the audit committee on their reports.	
Subsidiary Companies	Regulation 24 of the SEBI Listing Regulations	The audit committee reviews the consolidated financial statements of the Company and the investments made by its unlisted subsidiary companies. The minutes of the Board meetings along with a report on significant developments of the unlisted subsidiary companies are periodically placed before the Board of Directors of the Company. The Company has one material unlisted Indian subsidiary company. The Company has a policy for determining 'material subsidiaries' which is disclosed on its website.	https://cpcapital.in/uploads/policy-for-determining-material-subsidiary.pdf
Policy on Determination of Materiality for Disclosures	Regulation 30 of SEBI Listing Regulations	The Company has adopted a Policy on Determination of Materiality for Disclosures.	https://cpcapital.in/uploads/materiality-policy.pdf
Policy on Archival & Preservation of Documents	Regulation 9 of SEBI Listing Regulations	The Company has adopted a Policy on Archival and Preservation of Documents.	https://cpcapital.in/uploads/preservation-of-records-policy-1.pdf

Particulars	Regulations	Details	Website link for details/policy
Reconciliation of Share Capital Audit Report	Regulation 76 of the Securities & Exchange Board of India (Depositories and Participants) Regulations, 2018 and SEBI Circular No D&CC/FITTC/Cir-16/2002 dated December 31, 2002	A qualified practicing Chartered Accountant carried out a share capital audit to reconcile the total admitted equity share capital with the National Securities Depository Limited ("NSDL") and the Central Depository Services (India) Limited ("CDSL") and the total issued and listed equity share capital. The audit report confirms that the total issued / paid-up capital is in agreement with the total number of shares in physical form and the total number of dematerialized shares held with NSDL and CDSL.	https://cpcapital.in/reconciliation-of-share-capital
Code of Conduct	Regulation 17 of the SEBI Listing Regulations	The members of the Board and Senior Management Personnel have affirmed compliance with the Code of Conduct applicable to them during the year ended March 31, 2026. The Annual Report of the Company contains a certificate by the Chief Executive Officer and Managing Director, on the compliance declarations received from Independent Directors, Non-Executive Directors and Senior Management.	https://cpcapital.in/uploads/code-of-conduct-for-board-members-and-senior-management.pdf
Dividend Distribution Policy	Regulation 43A of the SEBI Listing Regulations	Since the provisions regarding Dividend Distribution Policy is not applicable hence the Company not adopted Dividend Distribution policy	
Terms of Appointment of Independent Directors	Regulation 46 of SEBI Listing Regulations and Section 149 read with Schedule IV of the Act	Terms and conditions of appointment/re-appointment of Independent Directors are available on the Company's website.	https://cpcapital.in/uploads/letter-of-appointment-of-independent-director.pdf

19. Policy for Selection and Appointment of Directors and their Remuneration

The Board Governance, Nomination and Compensation Committee has adopted a policy which, inter alia, deals with the manner of selection of Directors and payment of their remuneration as described herein below.

Criteria of Selection of Independent Directors and Key Skills, Expertise, and Core Competencies of the Board

The Board of the Company comprises of eminent personalities and leaders in their respective fields. These Directors are nominated based on well-defined selection criteria. The Board Governance, Nomination and Compensation Committee consider, inter alia, key qualifications, skills, expertise and competencies, whilst recommending to the Board the candidature for appointment as Independent Director.

Wide management & leadership experience	Strong management and leadership experience, including in areas of business development, strategic planning and academic administration.
Diversity	Diversity of thought, experience, knowledge, perspective, gender and culture brought to the Board by individual members.
Functional and Managerial Experience	Knowledge and skills in accounting and finance, business judgment, general management practices and processes, crisis response and management, industry knowledge, human resources, sales and marketing, and risk management.
Personal values	Personal characteristics matching the Company's values, such as integrity, accountability, and high-performance standards.
Corporate Governance	Experience in developing and implementing good corporate governance practices, maintaining board and management accountability, managing stakeholders' interests and Company's responsibilities towards customers, employees, suppliers, regulatory bodies and the communities in which it operates.

Annexure-A

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS
(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members of
CP Capital Limited
(Erstwhile CAREER POINT LIMITED)
Village Tangori, Banur Mohali, Mohali
PB 140601, India

I, CS Bharat Rathore have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **M/s CP Capital Limited (Erstwhile CAREER POINT LIMITED) (CIN: L64990PB2000PLC054497)** and having registered office at Village Tangori, Banur Mohali, Mohali PB 140601, India (hereinafter referred to as 'the Company'), produced before me/us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my/our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me / us by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

Ensuring the eligibility of for the appointment/continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Bharat Rathore & Associates,
Company Secretaries

CS Bharat Rathore
Membership No. ACS 48426
COP No 20295
UDIN: A048426H001053641
Date: 14.08.2026
Place: Kota

Annexure - B

CERTIFICATE ON CORPORATE GOVERNANCE

To
The Members,
CP Capital Limited
(Erstwhile Career Point Limited)
Village Tangori, Banur,
Mohali, PB-140601
CIN: L64990PB2000PLC054497

1. We have examined the compliance of the conditions of corporate governance of **CP capital Limited** (formerly known as Career Point Limited ("**the Company**") for the year ended 31st March, 2026 as stipulated in Regulations 17 to 27, clauses (b) to (i) of regulation 46(2) and paragraphs C, D and E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (' collectively referred to as "**SEBI Listing Regulations"**)

Management's Responsibility for compliances with the conditions of SEBI Listing Regulations

2. The compliance of conditions of corporate governance is the responsibility of the management of the Company. This responsibility includes the designing, implementing and operating effectiveness of internal control to ensure compliance with the conditions of Corporate Governance as stipulated in the Listing Regulations.

Our Responsibility

3. Our responsibility is limited to examining the procedures and implementation thereof, adopted by the Company for ensuring the compliance with the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.
4. I have examined the books of account and other relevant records and documents maintained by the Company for the purposes of providing reasonable assurance on the compliance with Corporate Governance requirements by the Company.
5. I have conducted our examination of the relevant records of the Company in accordance with the Guidance Note on Certification of Corporate Governance issued by the Institute of the Chartered Accountants of India (the ICAI), the Standards on Auditing specified under section 143(10) of the Companies Act 2013, in so far as applicable for the purpose of this certificate and as per the Guidance Note on Report or Certificates for Special Purposes issued by the ICAI which requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
6. I have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

7. Based on our examination of the relevant records and according to the information and explanations provided to us and the representations provided by the Management, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in regulations 17 to 27 and clauses (b) to (i) of regulation 46(2) and para C and D of Schedule V of the Listing Regulations during the year ended 31st March, 2026.
8. I state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the Management has conducted the affairs of the company.

Restriction on Use

9. This certificate is issued solely for the purpose of complying with the aforesaid regulations. Our Certificate should not to be used for any other purpose or by any person other than the addressees of this Certificate. Accordingly, we do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this Certificate is shown or into whose hands it may come without our prior consent in writing.

For Bharat Rathore & Associates,
Company Secretaries
s/d
CS Bharat Rathore
Membership No. ACS 48426
COP No. 20295

Place : Kota
Date : 14-08-2026
UDIN : A048426H001053661

Annexure-C

DECLARATION REGARDING COMPLIANCE BY BOARD MEMBERS AND SENIOR MANAGEMENT PERSONNEL WITH THE COMPANY'S CODE OF CONDUCT

As per Regulation 17(5) and Regulation 26(3) of Securities Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 executed with the Stock Exchanges, it is hereby declared that all the members of Board of Directors and Senior Management Personnel of the Company have affirmed compliance with the Code of Conduct for the year ended March 31, 2026.

S/d
(Pramod Kumar Maheshwari)
Managing Director
DIN: 00185711

Place : Kota (Rajasthan)
Date : August 14th, 2026

Annexure-D

CEO AND CFO CERTIFICATION

The Chairman and Managing Director and the Chief Financial Officer of the Company give annual certification on financial reporting and internal controls to the board in terms of Regulation 17(8) of the Listing Regulations. The Chairman and Managing Director and the Chief Financial Officer also give quarterly certification on financial results before the Board in terms of Regulation 33(2) of the Listings Regulations. The annual certificate given by the Chairman and Managing Director and the Chief Financial Officer is published in this Report.

CEO / CFO CERTIFICATE

To,
The Board of Directors,
CP Capital Limited
(Erstwhile Career Point Limited)
Village Tangori, Banur, Mohali,
Punjab-140601

We have reviewed the Stand-alone and Consolidated Financial Statements and the cash flow statement of Career Point Limited (the Company) for the Financial Year ended 31 March 2026, and certify that:

(a) These results and statements, to the best of our knowledge and belief:
  (i) do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
  (ii) Present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws & regulations.

(b) To the best of our knowledge and belief, there are no transactions entered into by the Company during the year 2025-26, which are fraudulent, illegal or violative of the Company's Code of Conduct.

(c) We accept responsibility for establishing and maintaining internal controls and have evaluated the effectiveness of the internal control systems of the Company and have disclosed to the Auditors and the Audit Committee, efficiencies in the design or operation of internal controls of which we are aware, and the steps taken and proposed to be taken to rectify these deficiencies.

(d) We have also indicated to the Auditors and the Audit Committee:
  (i) significant changes if any in the internal controls with respect to financial reporting during the year and the achievement of adequate internal controls within the Company;
  (ii) significant changes if any in accounting policies during the year 2025-26, and these have been disclosed in the notes to the Financial Statements.

(e) To the best of our knowledge and belief, there are no instances of significant fraud involving either the Management or employees having a significant role in the Company's internal control systems with respect to financial reporting.

	S/d	S/d
Place : Kota (Rajasthan)	**(Pramod Kumar Maheshwari)**	**(Om Prakash Maheshwari)**
Date : August 14th, 2026	Chairman, Managing Director & CEO	Whole Time Executive Director & CFO
	DIN: 00185711	DIN : 00185677

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF 'CP CAPITAL LIMITED' ON STANDALONE FINANCIAL STATEMENTS

Opinion

We have audited the accompanying standalone financial statements of **CP Capital Limited** (the "Company"), which comprise the Standalone Balance Sheet as at 31 March, 2026, and the Standalone Statement of Profit and Loss (including Other Comprehensive Income), the Standalone Statement of Changes in Equity and the Standalone Statement of Cash Flows for the year then ended, and notes to the standalone financial statements including a summary of the material accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 accounting principles generally accepted in India, of the standalone state of affairs of the Company as at March 31, 2026 and its standalone Profit (including Other Comprehensive loss), its standalone changes in equity and its standalone 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 opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current year. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our qualified opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matter described below to be the key audit matter to be communicated in our report.

Key Audit Matter	How the matter was addressed in the audit
<u>Impairment of Financial Assets including Loans to the Customers (Expected Credit Losses)</u> Ind AS 109 requires the Company to recognise impairment loss allowance towards its financial assets including loans to customers (designated at amortised cost) using the expected credit loss (ECL) approach. Such ECL allowance is required to be measured considering the guiding principles of Ind AS 109 including unbiased, probability weighted outcome under various scenarios, time value of money, impact arising from forward looking macro-economic factors and availability of reasonable and supportable information without undue costs. Applying these principles involves significant estimation in various aspects, such as grouping of borrowers based on homogeneity by using appropriate statistical techniques, staging of loans and estimation of behavioral life, determining macro-economic factors impacting credit quality of receivables, estimation of losses for loan products with no / minimal historical defaults. Considering the significance of such allowance to the overall financial statements (and the degree of estimation involved in computation of expected credit losses), this area is considered as a key audit matter.	<u>Our Audit Procedure:</u> We obtained and evaluated the management's estimations and specifically performed the work as under: - Read and assessed the Company's accounting policies for impairment of financial assets and their compliance with Ind AS 109. - Evaluated the reasonableness of the Management estimates by understanding the process of ECL estimation and tested the controls around data extraction and validation. - Tested the ECL model, including assumptions and underlying computation. - Assessed the floor/minimum rates of provisioning applied by the Company for loan products with inadequate historical defaults. <u>Our Results:</u> The results of our testing were satisfactory and we considered the fair value of the financial assets including loans to customers recognised to be acceptable.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the Corporate Governance Report and Directors' Report, including annexures, if any, thereon, (but does not include the standalone financial statements and our auditor's report thereon), which is expected to be made available to us after the date of this Auditor's report.

Our opinion on the financial statements does not cover the other information and we will 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 identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the Corporate Governance Report and Directors' Report, including annexures, if any, thereon, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Standalone 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 standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards ("Ind AS") notified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 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 financial statements, the Board of Directors 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 Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 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 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 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 Companies Act, 2013, 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 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 financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 standalone 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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 of India in terms of sub-section (11) of Section 143 of the Act, we give in the **Annexure- 'A'**, a statement on the matters specified in paragraph 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 appears from our examination of those books.

c. The Standalone Balance Sheet, the Standalone Statement of Profit and Loss, the Standalone Statement of Changes in Equity and the Standalone Statement of Cash Flows dealt with by this Report are in agreement with the books of account.

d. In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards ("Ind AS") notified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.

e. On the basis of the written representations received from the directors and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2026 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 with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate report in **Annexure- 'B'**.

g. In our opinion, the remuneration paid by the Company to its directors is in accordance with the provisions of Section 197 read with Schedule V of the Act; and

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, as amended, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements – Refer Note 35 to the standalone financial statements;

ii. The Company has not entered into any long-term contracts including derivative contracts.

iii. There has been no amount, required to be transferred, to the Investor Education and Protection Fund by the Company.

iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("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;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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 Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been 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) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. No dividend was declared or paid during the year; hence, the said clause is not applicable.

vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended 31 March, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software except in certain components where the audit trail were not recorded / operating due to system limitations, as described in note 52 to the standalone financial statements. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.recorded in the software except in certain components where the audit trail were not operating due to system limitations, as described in Note 51 to the standalone financial statements. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For S. P. Chopra & Co.
Chartered Accountants
Firm Regn. No. 000346N

(Pawan K. Gupta)
Partner
M. No. 092529
UDIN: 26092529PIBOTD4974

Place : Kota
Dated: 29 May, 2026

ANNEXURE 'A' TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 1 under `Report on Other Legal and Regulatory Requirements' section of the independent auditors' report of even date on the standalone financial statements of 'CP Capital Limited' for the year ended 31 March, 2026)

(i) In respect of its property, plant and equipment, intangible assets and investment property;

a. (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, plant and equipment and investment property;

(B) The Company has maintained proper records showing full particulars of the Intangible assets.

b. As explained to us, the property, plant and equipments and investment property are physically verified by the management once in a period of three years, which in our opinion is reasonable, having regard to the size of the Company and nature of its property, plant and equipments and investment property. No material discrepancies were noticed on such physical verification.

c. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds in respect of the immovable properties included in the standalone financial statements under Property, plant and equipments, investment property and assets held for sale are held in the name of the Company.

d. The Company has not revalued any of its Property, plant and equipment and investment property during the year.

e. According to the information and explanations given to us and based on our examination of the records of the Company, no proceedings have been initiated during the year or are pending against the Company as at 31 March, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder, as amended.

(ii) (a) The Company's business does not involve inventories, hence reporting under clause 3(ii)(a) of the Order is not applicable.

(b) The Company has been sanctioned working capital limits / facilities from banks on the basis of security of current assets. The statements filed by the Company with the banks were generally found to be in agreement with the books of accounts as per our examination of the records

(iii) The Company is a NBFC registered under Section 45-IA of the Reserve Bank of India Act, 1934, and as a part of its business activities was engaged in lending/granting of the loans.

(a) As the Company is a NBFC, the reporting under clause 3(iii)(a) of the Order regarding loans, and advances in the nature of loans are not applicable.

(b) According to the information and explanations given to us and based on our examination of the records of the Company, in our opinion, having regard to the nature of the Company's business, investments made and terms and conditions of the grant of the loans are not prejudicial to its interest. Further, the Company has not provided any guarantee or given any security during the year.

(c) and (d) In respect of the loans, and advances in the nature of loans, given by the Company though the schedule of repayment of principal and payment of interest has been stipulated, however, in few cases loans including interest of Rs. 3,397.79 lakhs (net of impairment loss allowance of Rs. 4,498.96 lakhs) are overdue since more than 90 days, for which the necessary steps were found to be taken by the Company during our examination of the relevant records.

(e) As the Company is a NBFC, the reporting under clause 3(iii)(e) of the Order regarding loans, and advances in the nature of loans are not applicable.

(f) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not granted any loans, and advances in the nature of loans, either repayable on demand or without specifying the terms of repayment.

(iv) According to the information and explanations given to us, and on the basis of our examination of the records, the Company has complied with the provisions of Section 185 and 186 of the Act in respect of the loans granted and investment made as applicable. Further, as informed, the Company has not provided any guarantee and given any security during the year, hence the reporting under this clause is not applicable in respect of guarantee or security.

(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 of India under sub-section (1) of Section 148 of the Act for any of the business activities carried out by the Company. Hence reporting under clause 3(vi) of the Order is not applicable.

(vii) In respect of statutory dues:

a. According to the information and explanations given to us and the records of the Company examined by us, in our opinion the Company is generally regular in depositing undisputed statutory dues including Goods and Service Tax, provident fund, employees' state insurance, income tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other statutory dues as applicable with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the aforesaid dues were outstanding as at 31 March, 2026 for a period of more than six months from the date they became payable.

b. According to the information and explanations given to us, and the records of the Company examined by us, there are no dues in respect of any statutory dues referred to in sub-clause (a) above which have not been deposited on account of any dispute except for the following:

Name of the Statue	Nature of Dues	Forum where dispute is pending	Period to which amount relates	Amount Involved (Rs. in lakhs)	Amount Unpaid (Rs. in lakhs)
Income tax Act, 2025	Income tax	Commissioner of Income Tax (Appeals)	2016-17	21.01	21.01

(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) (a) Based on the audit procedures and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest to the lenders from whom such loans or borrowings have been borrowed.

(b) Based on the audit procedures and according to the information and explanations given to us, the Company has not been declared wilful defaulter by any bank or financial institution or other lender.

(c) Based on the audit procedures and according to the information and explanations given to us, the Company has applied the term loans for the purpose for which these loans were obtained.

(d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.

(e) Based on the audit procedures and according to the information and explanations given to us, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiary or associate, hence reporting under this clause is not applicable. Further, the Company is not having any joint venture.

(f) Based on the audit procedures and according to the information and explanations given to us, the Company has not raised any loans during the year on pledge of securities held in its subsidiary or associate. Further, the Company is not having any joint venture.

(x) (a) According to the information and explanations given to us, the Company has neither raised funds by way of initial public offer nor further public offer (including debt instruments) during the year, hence reporting under this clause is not applicable.

(b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year, hence reporting under this clause is not applicable.

(xi) (a) Based on the audit procedures and according to the information and explanations given to us, no fraud by the Company or 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 Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014, as amended, with the Central Government, during the year and up to the date of this report.

(c) We have been informed that no whistle blower complaint was received by the Company during the year, and up to the date of this report, hence reporting under this clause is not applicable.

(xii) The Company is not a Nidhi Company, hence reporting under clauses 3(xii)(a) to 3(xii)(c) is not applicable.

(xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Section 177 and 188 of the Act, where applicable. The details of such transactions have been disclosed in the financial statements, as required by Ind AS 24 – Related Party Disclosures.

(xiv) (a) In our opinion and based on our examination, the Company has an adequate internal audit system commensurate with the size and the nature of its business, as per the provisions of the Act.

(b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year, in determining the nature, timing and extent of our audit procedures.

(xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with Directors or persons connected with them.

(xvi) (a) The Company is required to and has been registered under section 45-IA of the Reserve Bank of India Act, 1934 as a Non-Banking Financial Company.

(b) The Company is conducting its activities as Non-Banking Financial Company in accordance with the Certificate issued by the Reserve Bank of India.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by RBI, hence reporting under this clause is not applicable.

(d) In our opinion, there is no core investment company within the Group, hence reporting under clause 3(xvi)(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.

(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) (a) In respect of other than ongoing projects, there are no unspent amounts that are required to be transferred to a fund specified in Schedule VII to the Act in compliance with second proviso to sub section 5 of Section 135 of the Act, hence reporting under this clause is not required.

(b) There are no unspent amounts in respect of ongoing projects, that are required to be transferred to a special account in compliance of provision of sub-section (6) of Section 135 of the Act, hence reporting under this clause is not required.

For S. P. Chopra & Co.
Chartered Accountants
Firm Regn. No. 000346N

(Pawan K. Gupta)
Partner
M. No. 092529

Place : Kota
Dated: 29 May, 2026

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2(f) under `Report on Other Legal and Regulatory Requirements' section of the independent auditors' report of even date on the standalone financial statements of 'CP Capital Limited' for the year ended 31 March, 2026)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to financial statements of **CP Capital Limited** ("the Company") as of 31 March, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control 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" (the "Guidance Note") 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.

Auditor's 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 the Institute of Chartered Accountants of India 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 the Institute of Chartered Accountants of India. 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.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls 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 auditors' 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 authorisations of management and Directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised 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 control 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.

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, adequate internal financial controls with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at 31 March, 2026, based on the internal control 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.

For S. P. Chopra & Co.
Chartered Accountants
Firm Regn. No. 000346N

(Pawan K. Gupta)
Partner
M. No. 092529
Place : Kota
Dated: 29 May, 2026

CP Capital Limited

(Erstwhile Career Point Limited)

Standalone Balance Sheet as at 31.03.2026

(₹ In lakhs)

Particulars	Note No.	As at 31.03.2026	As at 31.03.2025
ASSETS			
(1) Financial Assets			
(a) Cash and Cash Equivalents	5	245.45	429.20
(b) Bank Balances other than (a) above	6	10.58	6.50
(c) Loans	7	40,674.54	39,440.39
(d) Investments	8	13,902.29	13,567.49
(e) Other Financial Assets	9	117.11	433.96
Total Financial Assets		**54,949.97**	**53,877.54**
(2) Non Financial Assets			
(a) Deferred tax Assets (Net)	20	61.51	-
(b) Investment property	10	7,692.94	7,883.96
(c) Property, plant and equipment	11	1,889.63	1,936.77
(d) Intangible assets under development	12	1.69	-
(e) Intangible assets	13	1.80	3.59
(f) Other non financial assets	14	0.82	0.21
Total Non Financial Assets		**9,648.39**	**9,824.53**
(3) Non-Current assets held for sale	15	11.28	34.34
TOTAL ASSETS		**64,609.64**	**63,736.41**
LIABILITIES AND EQUITY			
LIABILITIES:			
(1) Financial Liabilities			
(a) Borrowings	16	8,767.82	8,585.73
(b) Other financial liabilities	17	831.36	3,211.58
Total Financial Liabilities		**9,599.18**	**11,797.31**
(2) Non Financial Liabilities			
(a) Current Tax Liabilities (Net)	18	120.54	68.72
(b) Provisions	19	41.36	15.75
(c) Deferred Tax Liabilities (Net)	20	-	44.25
(d) Other non-financial liabilities	21	29.60	144.40
Total Non Financial Liabilities		**191.50**	**273.12**
(3) EQUITY:			
(a) Equity Share Capital	22	1,819.29	1,819.29
(b) Other Equity	23	52,999.67	49,846.69
Total Equity		**54,818.96**	**51,665.98**
TOTAL EQUITY AND LIABILITIES		**64,609.64**	**63,736.41**

Company Overview, material accounting policies and Other Notes 1 to 4 and 35 to 55
The accompanying notes are an integral part of the standalone financial statements

CP Capital Limited

(Erstwhile Career Point Limited)

Standalone Statement of Profit and Loss for the year ended 31 March, 2026

(₹ In lakhs)

Particulars	Note No.	As at 31.03.2026	As at 31.03.2025
1 Revenue from operations			
(a) Interest Income	24	5,332.79	5,174.96
(b) Dividend Income	25	-	727.36
(C) Rental Income	25A	424.83	399.89
(d) Fees and commission Income	26	278.13	425.70
(e) Net Gain on fair value changes	27	48.80	-
Total Revenue from operations		**6,084.55**	**6,727.91**
Other income	28	51.44	1.90
Total Revenue		**6,135.99**	**6,729.81**
2 Expenses			
(a) Finance costs	29	882.80	534.18
(b) Fee and commission expenses	30	131.37	50.04
(c) Net Loss on fair value changes	27	-	1.90
(d) Impairment on financial instruments	31	252.81	106.98
(e) Employee benefits expenses	32	297.22	326.11
(f) Depreciation and amortization expense	33	202.05	212.87
(g) Other expenses	34	313.50	218.10
Total Expenses		**2,079.75**	**1,450.18**
3 Profit before tax (1-2)		**4,056.24**	**5,279.63**
4 Tax expense:			
- Current Tax		1,083.74	1,185.52
- Deferred Tax		(103.75)	7.20
- Current Tax - earlier year's		(82.72)	20.44
5 Profit for the year (3-4)		**3,158.97**	**4,066.47**
6 Other Comprehensive Income			
(a) Items that will not be reclassified to profit or loss			
- Remeasurement (loss) on defined benefit plans		(8.00)	(2.51)
- Tax impact on above		2.01	0.63
Total Other Comprehensive (Loss) for the year		**(5.99)**	**(1.88)**
7 Total Comprehensive Income for the year		**3,152.98**	**4,064.59**
8 Earnings per share (in)	**41**		
Basic		17.36	22.35
Diluted		17.36	22.35

Company Overview, material accounting policies and Other Notes 1 to 4 and 35 to 55
The accompanying notes are an integral part of the standalone finanacial statements

As per our report of even date
For S. P. Chopra & Co.
Chartered Accountants
Firm Registration no. 000346N

(Pawan K. Gupta)
Partner
Membership No. 092529

Place : Kota (Rajasthan)
Date: 29 May, 2026

For and on behalf of the Board of Directors

Pramod Maheshwari
Managing Director & CEO
DIN : 00185711

Om Prakash Maheshwari
Executive director & CFO
DIN: 00185677

Manmohan Pareek
Company Secretary
Membership No. ACS34858

CP Capital Limited

(Erstwhile Career Point Limited)

Standalone Cash Flow Statement for the year ended 31.03.2026

(₹ In lakhs)

	Particulars	For the Year ended 31.03.2026	For the Year ended 31.03.2025
A	Cash Flows from Operating Activities		
	Profit before tax	**4,056.24**	**5,279.63**
	Adjustments for:		
	Depreciation and amortization expense	202.05	212.87
	Finance costs	882.80	534.18
	Loss / (Profit) on sale of Investment properties / Asset held for sale / PPE	(42.18)	6.27
	Net (gain)/Loss on fair value change on Investments	(48.80)	1.90
	Impairment loss allowance (created)/ reversal on loan receivables (net)	249.72	98.98
	Impairment loss allowance on debentures	-	8.00
	Bad debts written off	3.09	-
	Interest income on Fixed deposit	(0.04)	-
	Operating Profit before Working Capital Changes	**5,302.88**	**6,141.83**
	(Increase)/Decrease in Loans	(1,486.96)	(6,223.09)
	(Increase)/Decrease in other financial assets	316.85	(318.13)
	(Increase)/Decrease in other non financial assets	(0.61)	-
	Increase/(Decrease) in other financial liabilities	(2,380.21)	942.68
	Increase/(Decrease) in Provisions	17.62	3.24
	Increase/(decrease) in other non financial liabilities	(114.83)	58.66
	Cash generated from operations	**1,654.74**	**605.19**
	Income tax paid (net of refund)	(949.19)	(1,574.04)
	Net Cash generated from / (used in) Operating Activities	**705.55**	**(968.85)**
B	Cash Flow from Investing Activities		
	Sale / (Purchase) of Property Plant & Equipment, Investment Properties and Intangible assets (including CWIP) (net)	38.37	884.56
	Sale of assets classified as held for sale (net)	63.08	9.54
	Purchase of Investments (net)	(286.00)	-
	Investment in fixed deposits / earmarked bank balances (net of redemption)	(4.04)	-
	Net Cash (used in) / generated from Investing Activities	**(188.59)**	**894.10**
C	Cash Flows from Financing Activities		
	Proceeds from Borrowings (net)	182.09	1,308.82
	Dividend Paid	-	(728.67)
	Interest paid	(882.80)	(541.05)
	Net Cash (used in) / generated from Financing Activities	**(700.71)**	**39.10**
	Net (decrease) in cash and cash equivalents (A + B + C)	(183.75)	(35.65)
	Cash and Cash Equivalents at beginning of the year	429.20	464.85
	Cash and Cash Equivalents at end of the year	**245.45**	**429.20**

Notes:

1. The above Statement of Cash Flows has been prepared under the “Indirect Method” as set out in Indian Accounting Standard (Ind - AS) - 7 ‘Statement of Cash Flows’.
2. Cash and cash equivalents in the balance sheet comprises of Cash in hand and Balances with Banks.

Cash in hand	1.05	4.20
Balances with Banks - current accounts	244.40	425.00
	245.45	**429.20**

Company Overview, material accounting policies and Other Notes 1 to 4 and 35 to 55
The accompanying notes are an integral part of the standalone finanacial statements

As per our report of even date
For S. P. Chopra & Co.
Chartered Accountants
Firm Registration no. 000346N

(Pawan K. Gupta)
Partner
Membership No. 092529

Place : Kota (Rajasthan)
Date: 29 May, 2026

For and on behalf of the Board of Directors

Pramod Maheshwari
Managing Director & CEO
DIN : 00185711

Om Prakash Maheshwari
Executive director & CFO
DIN: 00185677

Manmohan Pareek
Company Secretary
Membership No. ACS34858

CP Capital Limited

(Erstwhile Career Point Limited)

Standalone Statement of Changes in equity for the year ended 31.03.2026

A. EQUITY SHARE CAPITAL (Refer Note 22) (₹ In lakhs)

Particulars	Balance at the beginning of the Reporting Year	Changes in Equity Share Capital During the Year	Balance as at the end of Reporting Year
Balance as at March 31, 2025	1,819.29	-	1,819.29
Balance as at March 31, 2026	1,819.29	-	1,819.29

B. OTHER EQUITY (Refer Note 23 (₹ In lakhs)

Particulars	Reserves and Surplus					
				Retained Earnings		
	Securities premium	Statutory Reserve	General Reserve	Surplus	Other Comprehensive Income that will not be reclassified to Profit & Loss	Total
Balance as at 01 April,2024	**17,235.38**	**966.98**	**86.58**	**28,220.56**	**0.33**	**46,509.83**
Total Profit/ Comprehensive Income for the year	-	-	-	4,066.47	**(1.88)**	**4,064.59**
Transfer to Statutory Reserve under section 45-IC	-	813.29	-	(813.29)	**-**	**-**
Dividend paid	-	-	-	(727.72)		**(727.72)**
Balance as at 31 March, 2025	**17,235.38**	**1,780.27**	**86.58**	**30,746.02**	**(1.55)**	**49,846.69**
Total Profit/ Comprehensive Income for the year	-	-	-	3,158.97	**(5.99)**	**3,152.98**
Transfer to Statutory Reserve under section 45-IC	-	631.79		(631.79)		**-**
Transfer to reserve	-	-	(86.58)	86.58		**-**
Balance as at 31 March, 2026	**17,235.38**	**2,412.06**	**-**	**33,359.78**	**(7.54)**	**52,999.67**

Company Overview, material accounting policies and Other Notes 1 to 4 and 35 to 55
The accompanying notes are an integral part of the standalone finanacial statements

As per our report of even date
For S. P. Chopra & Co.
Chartered Accountants
Firm Registration no. 000346N

(Pawan K. Gupta)
Partner
Membership No. 092529

Place : Kota (Rajasthan)
Date: 29 May, 2026

For and on behalf of the Board of Directors

Pramod Maheshwari
Managing Director & CEO
DIN : 00185711

Om Prakash Maheshwari
Executive director & CFO
DIN: 00185677

Manmohan Pareek
Company Secretary
Membership No. ACS34858

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2026

1 Corporate Information

CP Capital Limited (erstwhile Career Point Limited) (the 'Company' / 'CPCL') (CIN: L64990PB2000PLC054497) is a Public Limited Company domiciled in India and is incorporated under the provisions of the Companies Act, 2013 (erstwhile Companies Act, 1956) applicable in India. The Company is listed with BSE Limited and National Stock Exchange of India. The registered office of the Company is situated at Village Tangori, Banur, Punjab - 140601- India. The main object of the Company is to originate, provide and service loans and provide ancillary services in relation to said business activity (whether short or long term loan or working capital finance, development finance, or any other debt related funding).

The Company is registered as a Non-Banking Financial Company (NBFC)– Investment and Credit Company ("NBFC-ICC") without accepting public deposits, with Reserve Bank of India (RBI) bearing Registration with No. N-06.00629 dated 1 April, 2025. The Company is classified as a Base Layer NBFC under the Reserve Bank of India (Non-Banking Financial Companies – Registration, Exemptions and Framework for Scale Based Regulation) Directions, 2025, as amended.

The Stanalone Financials Statements of the company for the year ended 31 March, 2026 are approved for issue by the company's Board of Directors on 29 May, 2026.

2 Statement of Compliance, Basis of Preparation & Presentation of Financial Statements.

(i) Statement of compliance

The standalone financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and notified under Section 133 of the Companies Act, 2013 (the Act) and the Master Directions and Guidelines issued by the Reserve Bank of India, as amended from time to time and relevant and applicable to the Company ('NBFC Regulations' / 'RBI Master Directions'). The notified Indian Accounting Standards (Ind AS) are followed by the Company in so far as they are not inconsistent with the NBFC Regulations. The accounting policies are applied consistently to all the periods presented in the financial statements.

The standalone financial statements of the Company are presented as per Schedule III (Division III) of the Companies Act, 2013 applicable to NBFCs, as notified by the Ministry of Corporate Affairs (MCA) vide its notification dated October 11, 2018, as amended.

The Company has complied with the disclosures as required by the Reserve Bank of India (Non-Banking Financial Companies – Financial Statements: Presentation and Disclosures) Directions, 2025 issued by the Reserve Bank of India (RBI) vide their Notification No. RBI/DOR/2025-26/359 DOR.ACC.REC.No.278/21.04.018/2025-26 dated November 28, 2025, as updated on April 01, 2026.

Srajan Capital Limited / SCL, which was a Non-Banking Financial Company (NBFC) registered with the Reserve Bank of India (RBI), to ensure its amalgamation with the Company / CPCL had surrendered its Certificate of Registration as NBFC after the Scheme of Arrangement became effective (as detailed in Note 37) and as its business was amalgamated in CPCL on a going concern basis, CPCL to carry out the business as NBFC had applied for the Certificate of Registration ('CoR'), which was granted by RBI w.e.f. 1 April, 2025.

Further, with the necessary approvals of the shareholders and the Registrar of Companies, Jaipur, CPCL had altered its object clause of the Memorandum of Association w.e.f. 10 September, 2021 to include activities related with NBFC and since CPCL is now registered as NBFC and considering that its CoR as NBFC is applicable / effective from 1 April, 2025, therefore the financial statements for the year thereafter have been presented in accordance with the Division III of Schedule III to the Companies Act, 2013 as applicable to Ind AS Compliant NBFC Companies and the applicable Master Directions / Guidelines issued by RBI, as amended. The figures / disclosures of previous year have been presented as per the current year's presentation by restatement / regrouping / reclassification wherever considered necessary to conform to current year's presentation / disclosures. As the Company is presenting its financial statements as NBFC for the first time, in the case of certain disclosures / presentation the comparative figures could not be given / presented, due to practical difficulties in ascertainment of the same, however, there is no material impact thereof on the financial statements.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to the existing accounting standard requires a change in the accounting policy hitherto in use.

(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 relevant Ind AS.

The financial statements are prepared on a going concern basis as the Management is satisfied that the Company shall be able to continue its business for the foreseeable future and no material uncertainty exists that may cast significant doubt on the going concern assumption. In making this assessment, the Management has considered a wide range of information relating to present and future conditions, including future projections of profitability, cash flows and capital resources.

(iii) Functional and presentation currency

The financial statements are presented in Indian Rupee ('INR' or 'Rs.'), which is also the functional currency of the Company, in denomination of lakhs with rounding off to two decimals as permitted by Schedule III to the Act except where otherwise indicated.

(iv) Presentation of financial statements

The Company presents its Balance Sheet in the order of liquidity.

The Company prepares and presents its Balance Sheet, the Statement of Profit and Loss and the Statement of Changes in Equity in the format prescribed by Division III of Schedule III to the Act. The Statement of Cash Flows has been prepared and presented as per the requirements of Ind AS 7 'Statement of Cash Flows'.

The Company generally reports financial assets and financial liabilities on a gross basis in the Balance Sheet. They are offset and reported net only when Ind AS specifically permits the same or it has an unconditional legally enforceable right to offset the recognised amounts without being contingent on a future event. Similarly, the Company offsets incomes and expenses and reports the same on a net basis when permitted by Ind AS specifically unless they are material in nature.

(v) 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 the period, the reported balances of assets and liabilities and the disclosures relating to contingent liabilities as at the date of the financial statements. The estimates and assumptions used in financial statements are based upon management's evaluation of the relevant facts and circumstances as at the date of financial statements. Actual results could differ from these estimates. Estimates and underlying assumptions are reviewed on periodic basis.

(Refer note No. 4 on critical accounting estimates, assumptions & judgments.)

These estimates could change from period to period 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 the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

3 Summary Material Accounting Policies

(i) Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

A financial assets or a liability is recognised when the Company becomes a Party to the contractual provision of the instrument.

For tradable securities the Company recognises the financial instruments on settlement date.

(A) Financial assets

Financial assets include cash, or an equity instrument of another entity, or a contractual right to receive cash or another financial asset from another entity. Few examples of financial assets are loan receivables, investment in equity instruments, trade receivables and cash and cash equivalents etc.

Initial Measurement

All financial assets are recognised initially at fair value including transaction costs that are attributable to the acquisition of financial assets except in the case of financial assets recorded at FVTPL where the transaction costs are charged to profit or loss. However, trade receivables that do not contain a significant financing component are measured at transaction price. Generally, the transaction price is treated as fair value unless proved to the contrary.

Subsequent measurement

(i) Classification and Measurement of Financial assets (other than Equity instruments)

<u>For the purpose of subsequent measurement, financial assets (other than equity instruments) are classified into three categories:</u>

(a) Financial Assets at amortised cost
(b) Financial Assets at FVOCI
(c) Financial Assets at FVTPL

(a) Financial Assets at amortised cost

The Company measures its financial assets at amortised cost if both the following conditions are met:

• The asset is held within a business model of collecting contractual cash flows; and
• Contractual terms of the asset give rise on specified dates to cash flows that are Sole Payments of Principal and Interest (SPPI) on the principal amount outstanding.

To make the SPPI assessment, the Company applies judgment and considers relevant factors such as the nature of portfolio and the period for which the interest rate is set.

The Company determines its business model at the level that best reflects how it manages groups of financial assets to achieve its business objective. The Company's business model is not assessed on an instrument by instrument basis, but at a higher level of aggregated portfolios. If cash flows after initial recognition are realised in a way that is different from the Company's original expectations, the Company does not change the classification of the remaining financial assets held in that business model, but incorporates such information when assessing newly originated financial assets going forward.

The business model of the Company for assets subsequently measured at amortised cost category is to hold and collect contractual cash flows. However, considering the economic viability of carrying the delinquent portfolios in the books of the Company, it may sell these portfolios to banks and/or asset reconstruction companies.

After initial measurement, such financial assets are subsequently measured at amortised cost on effective interest rate (EIR).

(b) Financial Assets at FVOCI

The Company subsequently classifies its financial assets as FVOCI, only if both of the following criteria are met:
• The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets; and
• Contractual terms of the asset give rise on specified dates to cash flows that are Solely Payments of Principal and Interest (SPPI) on the principal amount outstanding.

Financial Assets included within the FVOCI category are measured at each reporting date at fair value with such changes being recognised in other comprehensive income (OCI). The interest income on these assets is recognised in profit or loss.
On de-recognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified to profit or loss.

(c) Financial Assets at FVTPL
The Company classifies financial assets which are held for trading under FVTPL category. Held for trading assets are recorded and measured in the Balance Sheet at fair value. Interest and dividend incomes are recorded in interest income and dividend income, respectively according to the terms of the contract, or when the right to receive the same has been established. Gain and losses on changes in fair value of financial assets are recognised on net basis through profit or loss.

(ii) Classification and Measurement of Equity instruments

All equity investments other than in subsidiaries and associates are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the Company at initial recognition makes an irrevocable election to classify it as either FVTOCI or FVTPL. The Company makes such election on an instrument by instrument basis. An equity investment classified as FVTOCI is initially measured at fair value plus transaction costs. Subsequently, it is measured at fair value and, all fair value changes are recognised in Other Comprehensive Income (OCI) and accumulated in Reserve. There is no recycling of the amounts from OCI to Statement of Profit and Loss, even on sale of investment. However, the Company transfers the same within equity.

(iii) De-recognition of Financial Assets

The Company derecognises a financial asset (or, where applicable, a part of a financial asset) when:
• The right to receive cash flows from the asset have expired; or
• The Company has transferred its right to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under an assignment arrangement and the Company has transferred substantially all the risks and rewards of the asset. Once the asset is derecognised, the Company does not have any continuing involvement in the same.

The Company transfers its financial assets through the partial assignment route and accordingly derecognises the transferred portion as it neither has any continuing involvement in the same nor does it retain any control. If the Company retains the right to service the financial asset for a fee, it recognises either a servicing asset or a servicing liability for that servicing contract. A service liability in respect of a service is recognised at fair value if the fee to be received is not expected to compensate the Company adequately for performing the service. If the fees to be received is expected to be more than adequate compensation for the servicing, a service asset is recognised for
the servicing right at an amount determined on the basis of an allocation of the carrying amount of the larger financial asset.

On de-recognition of a financial asset in its entirety, the difference between:
• the carrying amount (measured at the date of de-recognition) and
• the consideration received (including any new asset obtained less any new liability assumed) is recognised in profit or loss.

(iv) Impairment of financial assets

Expected Credit Loss (ECL) are recognised for financial assets held under amortised cost, measured at FVOCI, and certain loan commitments.

Financial assets where no significant increase in credit risk has been observed are considered to be in 'stage 1' and for which a 12-month ECL is recognised. Financial assets that are considered to have significant increase in credit risk are considered to be in 'stage 2' and those which are in default or for which there is an objective evidence of impairment are considered to be in 'stage 3'. Lifetime ECL is recognised for stage 2 and stage 3 financial assets.

At initial recognition, allowance (or provision in the case of loan commitments) is required for ECL towards default events that are possible in the next 12 months, or less, where the remaining life is less than 12 months.

In the event of a significant increase in credit risk, allowance (or provision) is required for ECL towards all possible default events over the expected life of the financial instrument ('lifetime ECL').

Financial assets (and the related impairment loss allowances) are written off in full, when there is no realistic prospect of recovery.

Treatment of the different stages of financial assets and the methodology of determination of ECL

(a) Credit impaired (stage 3)

The Company recognises a financial asset to be credit impaired and in stage 3 by considering relevant objective evidence, primarily whether:

• Contractual payments of either principal or interest are past due for more than 90 days;
• The loan is otherwise considered to be in default.

Restructured loans, where repayment terms are renegotiated as compared to the original contracted terms due to significant credit distress of the borrower, are classified as credit impaired. Such loans continue to be in stage 3 until they exhibit regular payment of renegotiated principal and interest over a minimum observation period, typically 12 months – post renegotiation, and there are no other indicators of impairment. Having satisfied the conditions of timely payment over the observation period these loans could be transferred to stage 1 or 2 and a fresh assessment of the risk of default be done for such loans.

(b) Significant increase in credit risk (stage 2)

An assessment of whether credit risk has increased significantly since initial recognition is performed at each reporting period by considering the change in the risk of default of the loan exposure. However, unless identified at an earlier stage, (31-90) days past due is considered as an indication of financial assets to have suffered a significant increase in credit risk.

The measurement of risk of defaults under stage 2 is computed on homogenous portfolios, generally by nature of loans, tenors, underlying collateral, geographies and borrower profiles. The default risk is assessed using PD (probability of default) derived from past behavioural trends of default across the identified homogenous portfolios. These past trends factor in the past customer behavioural trends, credit transition probabilities and macroeconomic conditions. The assessed PDs are then aligned considering future economic conditions that are determined to have a bearing on ECL."

(c) Without significant increase in credit risk since initial recognition (stage 1)

ECL resulting from default events that are possible in the next 12 months are recognised for financial instruments in stage 1. The Company has ascertained default possibilities on past behavioural trends witnessed for each homogenous portfolio using application/behavioural score cards and other performance indicators, determined statistically.

(d) Measurement of ECL
The assessment of credit risk and estimation of ECL are unbiased and probability weighted. It incorporates all information that is relevant including information about past events, current conditions and reasonable forecasts of future events and economic conditions at the reporting date. In addition, the estimation of ECL takes into account the time value of money. Forward looking economic scenarios determined with reference to external forecasts of economic parameters that have demonstrated a linkage to the performance of our portfolios over a period of time have been applied to determine impact of macro-economic factors.

The Company has calculated ECL using three main components: a probability of default (PD), a loss given default (LGD) and the exposure at default (EAD). ECL is calculated by multiplying the PD, LGD and EAD and adjusted for time value of money using a rate which is a reasonable approximation of EIR.

The Expected Credit Loss (ECL) is measured at 12-month ECL for Stage 1 loan assets and at lifetime ECL for Stage 2 and Stage 3 loan assets. ECL is the product of the Probability of Default, Exposure at Default and Loss Given Default.

• Determination of PD is covered above for each stage of ECL. The Probability of Default (PD) is the likelihood that a borrower will default on a loan or financial instrument within a specified time horizon. It's a crucial component of the ECL calculation, as it helps estimate the potential for cash shortfalls.

• EAD represents the expected balance at default, taking into account the repayment of principal and interest from the Balance Sheet date to the date of default together with any expected drawdowns of committed facilities.

• LGD represents expected losses on the EAD given the event of default, taking into account, among other attributes, the mitigating effect of collateral value at the time it is expected to be realised and the time value of money.

(e) Write Offs/ Recoveries
The gross carrying amount of a financial asset is written off when there is no realistic prospect of further recovery. This is generally the case when the Company determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off. However, financial assets that are written off could still be subject to enforcement activities under the Company's recovery procedures, taking into account legal advice where appropriate. Any recoveries made are recognised in profit or loss.

(f) Undrawn commitments
These commitments pertain to the loans sanctioned but amount remaining undrawn. The Company can opt not to disburse the undrawn amount at its discretion. Therefore, no provision has been created on these commitments.

(B) Financial liabilities

Financial liabilities include liabilities that represent a contractual obligation to deliver cash or another financial assets to another entity, or a contract that may or will be settled in the entities own equity instruments.

Financial liabilities are classified and measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held-for-trading or it is designated as on initial recognition. Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangements entered into and the definitions of financial liability and an equity instrument."

Initial measurement
All financial liabilities are recognised initially at fair value and, in the case of borrowings and payables, net of directly attributable transaction costs. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR.

Subsequent measurement
After initial recognition, all financial liabilities are subsequently measured at amortised cost using the EIR. Any gains or losses arising on derecognition of liabilities are recognised in the Statement of Profit and Loss.

Derecognition
The Company derecognises a financial liability when the obligation under the liability is discharged, cancelled or expired.
When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of Profit and Loss.

(C) Offsetting of financial instruments
Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet only if there is an enforceable legal right to offset the recognised amounts with an intention to settle on a net basis or to realise the assets and settle the liabilities simultaneously.

(ii) Derivatives
A derivative is a financial instrument or other contract with all three of the following characteristics:

• Its value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided that, in the case of a non-financial variable, it is not specific to a party to the contract (i.e. the underlying).
• It requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts expected to have a similar response to changes in market factors.
• It is settled at a future date."
Derivatives are recorded at fair value and carried as assets when their fair value is positive and as liabilities when their fair value is negative. The notional amount and fair value of such derivatives are disclosed separately. Changes in the fair value of derivatives are included in net gain on fair value changes.

(iii) Property, Plant and Equipment

(A) Recognition and measurement

(a) 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 period in which the costs are incurred.

(b) 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.

(c) Assets in the course of construction are capitalised in the assets under capital work in progress account (CWIP). At the point when an asset is operating at management's intended use, the cost of construction is transferred to the appropriate category of property, plant and equipment and depreciation commences.

(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
The Assets' residual values, useful lives and method of depreciation are reviewed at each financial year end and adjusted prospectively, if appropriate. Depreciation on Plant, Property and equipment (other than freehold land) has been provided using straight line method over the useful life of assets. Useful life is the period over which an asset is expected to be used by an enterprise. The estimated total useful life of the assets are as follows-

Block of Assets	Useful Life
Building	60 Years
Plant & Machinery	8-22 Years
Furniture & Fixtures	8 Years
Computer	3 Years
Vehicle	8-10 Years
Office Equipments	5 Years

(iv) Investment properties
Property that is held for long-term rental yields or for capital appreciation or both, and that is not occupied by the Company, 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 period of lease as per lease agreement.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on annual evaluation performed by an external independent valuer/Internal assessment.

Depreciation on investment property, is provided on a pro-rata basis on straight line method, over the useful life of the property estimated by the management, in the manner prescribed in Schedule of the Companies Act, 2013. The property's residual values, useful lives and method of depreciation are reviewed at the end of each reporting period and necessary adjustments are made accordingly, wherever required.

Investment property is derecognized when either it has been disposed off or when the investment property is permanently withdrawn from use and no future economic benefit is expected from its disposal. Any gain or loss arising on de-recognition of the investment property is included in the Statement of Profit and Loss.

(v) Intangible Assets

Identifiable intangible assets are recognised a) when the Company controls the asset, b) it is probable that future economic benefits attributed to the asset will flow to the Company and c) the cost of the asset can be reliably measured.

Computer softwares are capitalised at the amounts paid to acquire the respective license for use which comprises purchase price, installation cost borrowing cost if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use less any discount and rebates and these intangible assets are amortised over the period of license, generally not exceeding six years on straight line basis. The assets useful lives are reviewed at each financial year end. Software is amortised over an estimated useful life of 3 years.

(vi) Intangible Assets under development

Intangible assets not ready for the intended use on the date of Balance Sheet are disclosed as 'Intangible assets under development'.

Intangible assets are de-recognised on disposal or when no future economic benefits are expected from its use. Any gain or loss arising on de-recognition of the asset is recognised in other income/ expense in the statement of profit and loss in the year the asset is de-recognised.

(vii) Impairment of property, plant and equipment and intangible assets

The Company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the Statement of Profit and Loss. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

(viii) Investment in Subsidiaries and Associates

Investments in equity instruments of subsidiaries and equity instruments / units of associates are carried at cost, less accumulated impairment losses, if any. Where an indication of impairment exists, the carrying amount of the investment is assessed and written down immediately to its recoverable amount. On disposal of investments in subsidiaries and associates, the difference between net disposal proceeds and the carrying amounts are recognized in the Statement of Profit and Loss.

(ix) Borrowing Costs

Borrowing costs that are directly attributable to the acquisition or construction of a qualifying asset (including real estate projects) are considered as part of the cost of the asset / project.

A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use or sale. All other borrowing costs are charged to the statement of profit and loss in the year in which incurred.

(x) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, other short term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(xi) Impairment of Non financial 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 periods, if any.

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

If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

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.

(xii) Employee Benefits

The Company participates in various employee benefit plans. These benefit plans are classified as either defined contribution plans or defined benefit plans. Under a defined contribution plan, the Company's only obligation is to pay a fixed amount with no obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits. The related actuarial and investment risks fall on the employee.

Under a defined benefit plan, it is the Company's obligation to provide agreed benefits to the employees. The related actuarial and investment risks fall on the Company.

In case of defined benefit plan, all actuarial gains or losses are immediately recognized in other comprehensive income, net of taxes and permanently excluded from profit and loss. Further, the profit or loss will no longer include an expected return on plan assets. The actual return on plan assets above or below the discount rate is recognized as part of re-measurement of net defined liability or asset through other comprehensive income, net of taxes.

The Company does not provide carry forward & encashment of leaves.

(a) Short term employee benefits

All employee benefits payable / available within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, wages and bonus etc., are recognized in the same period in which the employee renders the related service.

(b) Defined Contribution plan

Company's contributions paid/ payable during the year to Provident Fund, Employee state insurance are recognized in the Statement of Profit and Loss.

The Company is depositing P.F. & ESI contribution only for eligible employees within statutory limits. The employees whose income is above the statutory limits have opted not to subscribe and accordingly, the Company is not required to make the contribution.

(c) Defined Benefit Plan

Retirement benefits in the form of Gratuity are considered as defined benefit obligations and are provided for on the basis of an actuarial valuation, using the projected unit credit method, as at the date of the Balance Sheet. Actuarial Gains and losses arising from experience adjustments and changes in actuarial assumptions are recognized immediately in the balance sheet with a corresponding debit or credit to retained earnings through other comprehensive income (OCI) in the period in which they occur. Re-measurements are not reclassified to profit or loss in subsequent periods. All other expenses related to defined benefit plans are recognized in Statement of Profit and Loss as employee benefit expenses.

(xiii) Provisions, Contingent Liabilities and Contingent Assets

(I) Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at each reporting period and are adjusted to reflect the current best estimate.

(ii) Contingencies

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made. Information on contingent liability is disclosed in the Notes to the Financial Statements. Contingent assets are not recognized in financial statements but are disclosed, if any.

(xiv) Non-Current Assets Held for Sale

The Company classifies non-current assets and disposal groups as held for sale if their carrying amounts will be recovered principally through a sale/distribution rather than through continuing use and the sale is considered highly probable. Management is committed to the sale within one year from the date of classification. The Company treats sale/distribution of the asset or disposal group to be highly probable when:

•The appropriate level of management is committed to a plan to sell the asset (or disposal group),

•An active programme to locate a buyer and complete the plan has been initiated (if applicable),

•The asset (or disposal group) is being actively marketed for sale at a price that is reasonable in relation to its current fair value.

•The sale is expected to qualify for recognition as a completed sale within one year from the date of classification, and"

•Actions required to complete the plan indicated that it is unlikely that significant changes to the plan will be made or that the plan will be withdrawn. Non-current asset held for sale/for distribution to owners and disposal groups are measured at the lower of their carrying amount and the fair value less costs to sell/distribute. Assets and liabilities classified as held for sale/distribution are presented separately in the balance sheet. Property, plant and equipment and intangible assets once classified as held for sale/distribution to owners are neither depreciated nor amortized.

(xv) Revenue Recognition

The Company has applied Ind AS 115 which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognized. The standard requires apportioning revenue earned from the contracts to individual promises, or performance obligations, on a relative stand-alone selling price basis, using a five-step model.

Revenue from Contracts with Customers, requires that the entity shall recognise as revenue the amount of the transaction price, excluding the estimates of variable recognise as revenue the amount of the transaction price, excluding the estimates of variable consideration that is allocated to that performance obligation. Transaction price' is defined as the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties.

(i) Interest Income

The Company recognises interest income using Effective Interest Rate (EIR) on all financial assets subsequently measured at amortised cost or fair value through other comprehensive income (FVOCI). EIR is calculated by considering all costs and incomes attributable to acquisition of a financial asset or assumption of a financial liability and it represents a rate that exactly discounts estimated future cash payments / receipts through the expected life of the financial asset / financial liability to the gross carrying amount of a financial asset or to the amortised cost of a financial liability.

The Company recognises interest income by applying the EIR to the gross carrying amount of financial assets other than credit-impaired assets after setting-off of collateral amounts. In case of credit-impaired financial assets regarded as 'stage 3', the Company recognises interest income on the amortised cost net of impairment loss of the financial asset at EIR, to the extent of probability of its recovery. If the financial asset is no longer credit-impaired, the Company reverts to calculating interest income on a gross basis.

Interest on financial assets subsequently measured at fair value through profit and loss, is recognized on accrual basis in accordance with the terms of the respective contract.

(ii) Dividend Income

Dividend Income on investments is recognized when the Company's right to receive the payment is established, which is generally when shareholders approve the dividend.

(iii) Fees and Commission

Processing fees and other servicing fees is recognized on accrual basis. The Company recognizes service and administration charges towards rendering of additional services to its loan customers on satisfactory completion of service delivery. Fees on value added services and products are recognized on rendering of services and products to the customer.

(iv) Net Gain/ (Loss) on fair value change

Any differences between the fair value of investment in mutual funds/equity shares classified as fair value through the profit or loss, held by the company on the balance sheet date is recognised as an unrealised gain/(loss) in the statement of profit or loss. In cases there is net gain in aggregate, the same is recognised in Net gains on fair value changes under the revenue from operations and if there is net loss the same is disclosed under "net loss on fair value changes" in the statement of profit or loss.

(v) Rental Income

Hostel revenue is recognized on accrual basis i.e. income is booked on month to month basis.

(vi) Other Income / Revenue

Other income / revenue is recognized to the extent that it is probable that the economic benefit will flow to the Company and it can be reliably measured.

(xvi) Finance Costs

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 current period.

(xiii) Taxation

Income tax expense represents the sum of current and deferred tax. Tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised directly in equity or other comprehensive income.

Current tax provision is computed for Income calculated after considering allowances and exemptions under the provisions of the applicable Income Tax Laws. Current tax assets and current tax liabilities are off set, and presented as net.

"Deferred tax is recognised on differences between the carrying amounts of assets and liabilities in the Balance sheet and the corresponding tax bases used in the computation of taxable profit and are accounted for using the liability method. Deferred tax liabilities are generally recognised for all taxable temporary differences, and deferred tax assets are generally recognised for all deductible temporary differences, carry forward tax losses and allowances to the extent that it is probable that in future taxable profits will be available to set off such deductible temporary differences. Deferred tax assets and liabilities are measured at the applicable tax rates.

Deferred tax assets and deferred tax liabilities are off set, and presented as net.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available against which the temporary differences can be utilised."

(xix) Earning 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. Diluted earnings per share is computed by dividing the profit / (loss) after tax as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

(xx) Statement of Cash Flows

Statement of cash flows is prepared segregating the cash flows into operating, investing and financing activities. Cash flow from operating activities is reported using indirect method adjusting the net profit for the effects of:

i) changes during the period in operating receivables and payables transactions of a non-cash nature;

ii) non-cash items such as depreciation, provisions, deferred taxes, unrealised gains and losses; and

iii) all other items for which the cash effects are investing or financing cash flows.

Cash and cash equivalents (including bank balances) shown in the Statement of Cash Flows exclude items which are not available for general use as on the date of Balance Sheet.

(xxi) Dividend Distribution

The Company recognizes a liability to make payment of dividend to owners of equity when the distribution is authorized and is no longer at the discretion of the Company and is declared by the shareholders. A corresponding amount is recognized directly in the Equity.

(xxii) Fair value measurement

The Company measures its qualifying financial instruments at fair value on each Balance Sheet date.

Fair value is the price that would be received against sale of an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place in the accessible principal market or the most advantageous accessible market as applicable.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data is available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy into Level I, Level II and Level III based on the lowest level input that is significant to the fair value measurement as a whole.

• Level 1 – Quoted (unadjusted) prices in active markets for identical assets or liabilities

• Level 2 – Valuation techniques using inputs that are directly or indirectly observable

• Level 3 – Valuation techniques using significant unobservable inputs

For assets and liabilities that are fair valued in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy.

4. 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 requires a material adjustment to assets or liabilities affected in future periods.

(i) Property, plant and equipment and Investment properties

Property, Plant and equipment and Investment properties represent a significant proportion of the asset base of the Company. The useful lives and residual value of the Company's asset are determined by the management at the time the asset is acquired and reviewed at each reporting date.

(ii) 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.

(iii) 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.

(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 and Allowance for uncollected loans and advances

The Company to provide for impairment of its loan receivables (designated at amortised cost) uses the expected credit loss (ECL) approach. ECL involves an estimation of probability weighted loss on financial instruments over their life, considering reasonable and supportable information about past events, current conditions, and forecasts of future economic conditions which could impact the credit quality of the Company's loans and advances.

In the process, a significant degree of judgement has been applied by the Management for: Staging of loans [i.e. classification in 'significant increase in credit risk' ('SICR') and 'default' categories]; Grouping of borrowers based on homogeneity by using appropriate statistical techniques; Estimation of behavioral life; Determining macro-economic factors impacting credit quality of receivables; Estimation of losses for loan products with no/ minimal historical defaults.

The Company applies the expected credit loss ('ECL') model in accordance with Ind AS 109 for recognising impairment loss on financial assets. The ECL allowance is based on the credit losses expected to arise from all possible default events over the expected life of the financial asset ('lifetime ECL'), unless there has been no significant increase in credit risk since origination, in which case, the allowance is based on the 12-month ECL. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date. ECL is calculated on a collective basis, considering the retail nature of the underlying portfolio of financial assets. The impairment methodology applied depends on whether there has been a significant increase in credit risk. When determining whether the risk of default on a financial asset has increased significantly since initial recognition, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on a provision matrix which takes into account the Company's historical credit loss experience, current economic conditions, forward looking information and scenario analysis. The expected credit loss is a product of exposure at default ('EAD'), probability of default ('PD') and loss given default ('LGD'). The Company has devised an internal model to evaluate the PD and LGD based on the parameters set out in Ind AS 109. Accordingly, the financial assets have been segmented into stages based on the risk profiles. The three stages reflect the general pattern of credit deterioration of a financial asset. The Company categorises financial assets at the reporting date based on the days past due ('DPD') status. LGD is an estimate of loss from a transaction given that a default occurs. PD is defined as the probability of whether the borrowers will default on their obligations in the future. EAD represents the expected exposure in the event of a default and is the gross carrying amount in case of the financial assets held by the Company. The Company incorporates forward looking information into both assessments of whether the credit risk of an instrument has increased significantly since its initial recognition and its measurement of ECL. Based on the consideration of external actual and forecast information, the Company forms a 'base case' view of the future direction of relevant economic variables. This process involves developing two or more additional economic scenarios and considering the relative probabilities of each outcome. The base case represents a most likely outcome while the other scenarios represent more optimistic and more pessimistic outcomes.

The measurement of impairment losses across all categories of financial assets requires judgement, in particular, the estimation of the amount and timing of future cash flows and collateral values when determining impairment losses and the assessment of a significant increase in credit risk. These estimates are driven by a number of factors, changes in which can result in different levels of allowances. The Company's ECL calculations are outputs of complex models with a number of underlying assumptions regarding the choice of variable inputs and their interdependencies. The inputs and models used for calculating ECLs may not always capture all characteristics of the market at the date of the financial statements. The Company regularly reviews its models in the context of actual loss experience and makes adjustments when such differences are significantly material. Adjustments including reversal of ECL is recognised through statement of profit and loss. After initial recognition, trade receivables are subsequently measured at amortised cost using the effective interest method, less provision for impairment. The Company follows the simplified approach required by Ind AS 109 for recognition of impairment loss allowance on trade receivables, which requires lifetime ECL to be recognised at each reporting date, right from initial recognition of the receivables.

(vi) Fair value measurement of financial instruments

When the fair values of financials 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 assumption.

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2026

NOTE: 5 CASH & CASH EQUIVALENTS (₹ In lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Cash in hand	1.05	4.20
Balances with Banks - current accounts	244.40	425.00
Total	**245.45**	**429.20**

NOTE: 6 BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS (₹ In lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Balance with banks - in unpaid dividend account	6.51	6.50
Fixed deposits - with original maturity more than 3 months (Refer Note 6.1)	4.03	-
Accured interest on fixed deposits	0.04	-
Total	**10.58**	**6.50**

Note 6.1: The fixed deposits pledged with Bank against the Bank Guarantees

NOTE: 7 LOANS (₹ In lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
At amortised cost		
(A)		
i. Term Loan	27,206.13	23,446.45
ii. Loan repayable on demand	18,500.81	20,776.62
Total (A) - Gross	**45,706.94**	**44,223.07**
Less: Impairment loss allowance	5,032.40	4,782.68
Total (A) - Net	**40,674.54**	**39,440.39**
(B)		
(i) Secured by tangible assets #	23,588.89	23,208.44
(ii) Unsecured ##	22,118.05	21,014.63
Total (B) - Gross	**45,706.94**	**44,223.07**
Less: Impairment loss allowance	5,032.40	4,782.68
Total (B) - Net	**40,674.54**	**39,440.39**
(C)		
I. Loans in India		
(I) Public sector	-	-
(ii) Others	45,706.94	44,223.07
Total (C) - Gross	**45,706.94**	**44,223.07**
Less: Impairment loss allowance	5,032.40	4,782.68
Total (C) - Net (a)	**40,674.54**	**39,440.39**
II. Loans outside India (b)	**-**	**-**
Total (C) - Net (a)+(b)	**40,674.54**	**39,440.39**

Secured by way of hypothecation of currents assets, book debts and/or mortgage of properties.
include receivables from related parties Rs. 10,627.61 lakhs (Previous year Rs. 2893.48 lakhs), details of which are given in note no. 39 "Related Party Disclosure".
Refer to notes 7.1 and 7.2 for disclosures pertaining to loans

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2026

NOTE 7- SUMMARY

7.1 Summary of loans by stage distribution (₹ In lakhs)

Particulars	As at 31.03.2026			
	STAGE 1	STAGE 2	STAGE 3	TOTAL
Gross carrying amount	37,000.89	809.29	7,896.76	45,706.94
Less: Impairment loss allowance	483.34	50.10	4,498.96	5,032.40
Net carrying amount	**36,517.55**	**759.19**	**3,397.79**	**40,674.54**

Particulars	As at 31.03.2025			
	STAGE 1	STAGE 2	STAGE 3	TOTAL
Gross carrying amount	34,181.85	3,482.96	6,558.26	44,223.07
Less: Impairment loss allowance	462.56	126.18	4,193.94	4,782.68
Net carrying amount	**33,719.29**	**3,356.78**	**2,364.32**	**39,440.39**

7.2 Analysis of changes in the gross carrying amount and corresponding ECL allowances in relation to loans is as follows: (₹ In lakhs)

Particulars	As at 31.03.2026							
	STAGE 1		STAGE 2		STAGE 3		STAGE 4	
	Loans (gross)	Impairment loss allowance	Loans (gross)	Impairment loss allowance	Loans (gross)	Impairment loss allowance	Loans (gross)	Impairment loss allowance
As at 01 April, 2025	**34,181.85**	**462.56**	**3,482.96**	**126.18**	**6,558.26**	**4,193.94**	**44,223.07**	**4,782.68**
Transfers during the year								
to Stage 1	2,253.23	932.87	(1,171.43)	(38.65)	(1,081.80)	(894.22)	-	-
to Stage 2	(910.97)	(25.90)	910.97	25.90	-	-	-	-
to Stage 3	(1,047.17)	(5.44)	(2,222.54)	(81.53)	3,269.71	86.97	-	-
Total transfers	**295.10**	**901.53**	**(2,483.00)**	**(94.28)**	**2,187.90**	**(807.25)**	**-**	**-**
Impact of changes in credit risk on account of stage movements		(885.70)		29.88		1,803.89	-	948.07
Changes in opening credit exposures	(18,983.58)	(283.56)	(190.66)	(11.68)	(849.40)	(691.62)	(20,023.65)	(986.86)
New credit exposures during the year, net of repayments	21,507.52	288.51	-	-	-	-	21,507.52	288.51
Amounts written off during the year	-	-	-	-	-	-	-	-
As at 31 March, 2026	**37,000.89**	**483.34**	**809.29**	**50.10**	**7,896.76**	**4,498.96**	**45,706.94**	**5,032.40**

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2026

Analysis of changes in the gross carrying amount and corresponding ECL allowances in relation to loans is as follows

Below table can be removed as we are not giving stage wise data anywhere in balance sheet (₹ In lakhs)

	As at 31.03.2025							
	STAGE 1		STAGE 2		STAGE 3		STAGE 4	
Particulars	Loans (gross)	Impairment loss allowance	Loans (gross)	Impairment loss allowance	Loans (gross)	Impairment loss allowance	Loans (gross)	Impairment loss allowance
As at 01 April, 2024	**32,587.81**	**450.39**	**146.19**	**6.23**	**5,351.93**	**4,227.08**	**38,085.92**	**4,683.71**
Transfers during the year								
to Stage 1	206.05	24.41	(102.17)	(2.60)	(103.87)	(21.81)	-	-
to Stage 2	(1,589.01)	(38.00)	3,509.55	1,757.26	(1,920.54)	(1,719.26)	-	-
to Stage 3	(2,267.35)	(42.67)	(44.01)	(3.63)	2,311.36	46.30	-	-
Total transfers	**(3,650.31)**	**(56.25)**	**3,363.37**	**1,751.03**	**286.94**	**(1,694.78)**	**-**	**-**
Impact of changes in credit risk on account of stage movements	-	(23.36)	-	(1,632.65)	-	1,309.27	-	(346.74)
Changes in opening credit exposures	(16,479.38)	(230.97)	(196.87)	(5.21)	14.87	160.89	(16,661.38)	(75.29)
New credit exposures during the year, net of repayments	21,723.73	322.75	170.28	6.78	904.52	191.47	22,798.52	521.01
Amounts written off during the year	-	-	-	-	-	-	-	-
As at 31 March, 2025	**34,181.85**	**462.56**	**3,482.96**	**126.18**	**6,558.26**	**4,193.94**	**44,223.07**	**4,782.68**

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2026

Note 8: INVESTMENTS (₹ In lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
(i) Investment in Subsidiary		
(measured at cost)		
Un-quoted		
Career Point Infra Limited		
(39,78,994 Equity Share of Face Value of 100 each, fully paid)	13,495.00	13,495.00
Total - I	**13,495.00**	**13,495.00**
(ii) Investment in Associate Company		
(measured at cost)		
Un-quoted		
Imperial Infin Private Limited		
(34,000 Equity Share of Face Value of 100 each, fully paid)	34.00	34.00
Total - ii	**34.00**	**34.00**
(iii) Investment in Mutual Funds		
(measured at fair value through profit or loss)		
Quoted		
- UTI Low Duration Fund - Regular Growth	-	27.64
Total - iii	**-**	**27.64**
(iv) Investment in Equity Instruments		
(measured at fair value through profit or loss)		
Quoted		
- Kokuyo Camlin Limited	0.14	0.55
- Yes Bank Limited	-	10.30
- Bhadora Industries Limited	37.35	-
- Game Changers Texfab Limited	23.63	-
- ITC Ltd	5.75	-
- Justo Real Fintech Limited	28.86	-
- Munish Forge Limited	59.21	-
- Nippon India ETF Nifty 50 BeEs	1.01	-
- SBI - ETF Nifty 50 (SETNIF50)	82.58	-
- Seshaasai Technologies Limited	1.71	-
- Solarworld Energy Solutions Limited	3.45	-
- Admach System	129.60	-
Total - iv	**373.29**	**10.85**
Total - Gross-i+ii+iii+iv	**13,902.29**	**13,567.49**
Less: Allowance for Impairment loss	-	-
Total Investments - i + ii + iii+iv	**13,902.29**	**13,567.49**
Total Investments		
- In India	13,902.29	13,567.49
- Outside India	-	-
Aggregate Amount of Quoted Investments	373.29	38.49
Aggregate Amount of Un- Quoted Investments	13,529.00	13,529.00
Aggregate Amount of Impairment in Quoted / Un-Quoted Investments	-	-

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2026

"8.1 Information about Subsidiary and Associate is given below:

Name of the Company and Country of Incorporation	Principle Activities	Proportion (%) of shareholding	
		As at 31.03.2026	As at 31.03.2025
Subsidiary - Career Point Infra Limited (India)	**Infra Related Activities**	**100%**	**100%**
Associate - Imperial Infin Private Limited (India)	**Infra Related Activities**	**42.74%**	**42.74%**

NOTE: 9 OTHER FINANCIAL ASSETS **(₹ In lakhs)**

Particulars	As at 31.03.2026	As at 31.03.2025
(Unsecured, considered good, unless otherwise stated)		
Security Deposits	20.60	20.60
Rent receivables	17.52	18.78
Receivable against matured Optionally Convertible		
Debentures - Considerd Doubtful	8.00	8.00
- Less: Impairment Loss Allowance on above	(8.00)	(8.00)
Advances to employees	-	0.58
Receivables against sale of investment property	-	394.00
Other Receivables	78.99	-
Total	**117.11**	**433.96**

Note 10 : INVESTMENT PROPERTIES **(₹ In lakhs)**

Particulars	Land (Freehold)	Land (Leasehold)	Buildings	Total
Gross Carrying Value				
As at 01 April, 2024	**526.90**	**883.17**	**8,907.66**	**10,317.73**
Additions	-	2.08	-	2.08
Disposal / adjustments	200.55	337.14	406.91	944.60
As at 31 March, 2025	**326.35**	**548.11**	**8,500.75**	**9,375.21**
Additions	-	-	-	-
Disposal / adjustments	-	47.30	-	47.30
As at 31 March, 2026	**326.35**	**500.81**	**8,500.75**	**9,327.91**
Accumulated Depreciation				
As at 01 April,2024	**-**	**75.04**	**1,307.47**	**1,382.51**
Depreciation / Amortization	-	9.83	149.90	159.73
Disposal / adjustments	-	34.28	16.71	50.99
As at 31 March, 2025	**-**	**50.59**	**1,440.66**	**1,491.25**
Depreciation / Amortization	-	5.98	145.71	151.69
Disposal / adjustments	-	7.97	-	7.97
As at 31 March, 2026	**-**	**48.60**	**1,586.37**	**1,634.97**
Net carrying value				
As at 31 March, 2025	**326.35**	**497.52**	**7,060.09**	**7,883.96**
As at 31 March, 2026	**326.35**	**452.21**	**6,914.38**	**7,692.94**

Note: Management has assesed the Fair Valuation of Investment Properties as on 31 March, 2026 based on the valuation by a registered valuer under Rule 2 of Companies (Registered Valuer and valuation Rules, 2016) and no impairment is required in the carrying value.

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2026

Note 11 : PROPERTY, PLANT AND EQUIPMENT (₹ In lakhs)

Particulars	Land (leasehold)	Buildings	Office Equipment	Computer	Vehicles	Furniture and Fixtures	Total
Gross Carrying Value							
As at 01 April, 2024	**815.51**	**1,340.38**	**5.15**	**1.40**	**78.30**	**-**	**2,240.74**
Additions	-	-	-	-	-	-	-
Disposal / adjustments	-	-	-	-	-	-	-
As at 31 March, 2025	**815.51**	**1,340.38**	**5.15**	**1.40**	**78.30**	**-**	**2,240.74**
Additions	-	-	-	-	-	1.44	1.44
Disposal / adjustments	-	-	-	-	-	-	-
As at 31 March, 2026	**815.51**	**1,340.38**	**5.15**	**1.40**	**78.30**	**1.44**	**2,242.18**
Accumulated Depreciation							
As at 01 April,2024	**74.58**	**160.86**	**0.79**	**0.16**	**16.24**	**-**	**252.63**
Depreciation / Amortization	13.07	27.00	1.02	0.47	9.78	-	51.34
Disposal / adjustments	-	-	-	-	-	-	-
As at 31 March, 2025	**87.65**	**187.86**	**1.81**	**0.63**	**26.02**	**-**	**303.97**
Depreciation / Amortization	13.10	24.21	1.01	0.47	9.78	-	48.57
Disposal / adjustments			-	-	-	-	-
As at 31 March, 2026	**100.75**	**212.07**	**2.82**	**1.10**	**35.80**	**-**	**352.54**
Net carrying value			**-**	**-**	**-**		**-**
As at 31 March, 2025	**727.86**	**1,152.52**	**3.34**	**0.77**	**52.28**	**-**	**1,936.77**
As at 31 March, 2026	**714.76**	**1,128.31**	**2.32**	**0.30**	**42.50**	**1.44**	**1,889.63**

Note 11.1: The management of the Company has reviewed the existing assets working conditions and utility at the balance sheet date and are of the opinion that there exists no indication that an asset has been impaired and hence no impairment is required / considered necessary.
Note 11.1: Refer Note 16 for details of Property, Plant and Equipment that have been pledged as a security / mortgaged with various Banks/ Financial institutions against loans taken.

Note 12: INTANGIBLE ASSETS UNDER DEVELOPMENT (₹ In lakhs)

Particulars	Amount
As at 01 April, 2024	**-**
Additions	-
Capitalized during the year	-
As at 31 March, 2025	**-**
Additions	1.69
Capitalized during the year	-
As at 31 March, 2026	**1.69**

(I). Intangible assets under development ageing schedule is summarised as below: (₹ In lakhs)

Particulars	Less than 1 Year	1-2 Year	2-3 Year	More than 3 Year	Total
As at 31 March, 2025 - Software	-	-	-	-	-
As at 31 March, 2026 - Software	1.69	-	-	-	**1.69**

Note: During the current / previous year, there were no intangible asset under development whose completion is overdue or exceeded its cost as compared to the budgeted plan.

CP Capital Limited (Erstwhile Career Point Limited)
NOTES TO THE STANDALONE FINANCIAL STATEMENTS
for the year ended 31st March, 2026

Note 13 : INTANGIBLE ASSETS **(₹ In lakhs)**

Particulars	Softwares	Total
Gross Carrying Value		
As at 01 April, 2024	**4.69**	**4.69**
Additions	0.70	0.70
Disposal / adjustments	-	-
As at 31 March, 2025	**5.39**	**5.39**
Additions		-
Disposal / adjustments	-	-
As at 31 March, 2026	**5.39**	**5.39**
Accumulated Depreciation		
As at 01 April,2024	-	-
Amortization during the year	1.80	1.80
Disposal / adjustments	-	-
As at 31 March, 2025	**1.80**	**1.80**
Amortization during the year	1.79	1.79
Disposal / adjustments	-	-
As at 31 March, 2026	**3.59**	**3.59**
Net carrying value		
As at 31 March, 2025	**3.59**	**3.59**
As at 31 March, 2026	**1.80**	**1.80**

NOTE: 14 OTHER NON-FINANCIAL ASSETS **(₹ In lakhs)**

Particulars	As at 31.03.2026	As at 31.03.2025
Prepaid Expense	0.82	-
Goods and services tax input tax credit receivables	-	0.21
Total	**0.82**	**0.21**

NOTE: 15 NON-CURRENT ASSETS HELD FOR SALE **(₹ In lakhs)**

Particulars	As at 31.03.2026	As at 31.03.2025
Non-Current assets held for sale #	11.28	34.34
Total	**11.28**	**34.34**

Land held by the Company in Bundi, Rajasthan for development of the residential area and selling the same in the open market. It is registered with RERA Rajasthan, and during the year plots valuing Rs.63.07 lakhs (Sale Value) have been sold in the said areas. The same has been considered as current Assets held for sale and measured at lower of its carrying value and fair value. In the opinion of management remaining plots will be sold by March, 2027.

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2026

NOTE: 16 BORROWINGS (₹ In lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
At amortized cost:		
Secured		
Term loans (Refer Note 16.1 below)		
- from Banks	354.28	897.24
Loans repayable on demand - Overdraft facility (Refer Note 16.3)		
- from Banks	-	105.29
Total - Secured	354.28	1,002.53
Unsecured		
Loans repayable on demand (Refer Note 16.2)		
- from related parties	8,381.83	7,547.54
- from other parties	30.00	31.29
Total - Unsecured	8,411.83	7,578.83
Accrued interest on borrowings	1.71	4.37
Total	**8,767.82**	**8,585.73**
Borrowings in India	8,767.82	8,585.73
Borrowings outside India	-	-
Total	**8,767.82**	**8,585.73**

16.1 Terms of security and repayment are given below:

(a) Term (Auto) Loan (Bank of Baroda) of ₹24.05 Lakhs as at 31 March, 2026 (as at 31 March, 2025: 38.26 lakhs) @ 8.15% p.a. and 9.15% p.a. (Previous year: RBI Repo Rate +2.9 %) payable by August, 2027. The loan is secured against hypothecation of respective vehicle and personal guarantee given by Mr. Om Prakash Maheshwari, Mr. Nawal Kishore Maheshwari and Mr. Pramod Maheshwari.

(b) Term Loan (ICICI Bank) amounting to ₹NIL as at 31 March, 2026 (as at 31 March, 2025: 351.23 lakhs), carrying interest @ 7.85% p.a. (Repo + 2.60%), was orginally repayable up to January, 2034, however, has been fully repaid in February, 2026. The loan was secured against property situated at Plot No. B-28 & 28-A, 10-B Scheme, Gopalpura Bypass, Jaipur. Mr. Pramod Kumar Maheshwari was the co-applicant to the loan.

(c) (a) Working Capital Term Loan (Kotak Bank) of ₹108.91 Lakhs as at 31 March, 2026 (as at 31 March, 2025: 220.91 lakhs) @ 8 % p.a. (Previous year) (RPRR+ 2.75%) payable by February, 2027. The loan is secured against the primary security having first charge on current assets (Present and future) and having Collateral Security on Plot No.23, Shubham Enclave, C-Scheme, Jaipur. Personal guarantee given by Mr. Om Prakash Maheshwari and Mr. Pramod Maheshwari.

(d) (b) Working Capital Term Loan (Kotak Bank) of ₹221.32 Lakhs as at 31 March, 2026 (as at 31 March, 2025: Rs. 286.84 lakhs) @ 8 % p.a. (Current Year) and 9.25% p.a.(Previous year) (RPRR+ 2.75%) payable by February, 2029. The loan is secured against the primary security having first charge on current assets (Present and future) and having Collateral Security on Plot No.23, Shubham Enclave, C-Scheme, Jaipur. Personal guarantee given by Mr. Om Prakash Maheshwari and Mr. Pramod Maheshwari.

16.2 Unsecured loans obtained from related and other parties, are repayable on demand and carry interest rate ranging from 9% to 15% per annum.

16.3 The overdraft facilities from ICICI Bank of Rs. Nil Lakhs as at 31 March, 2026 (as at 31 March, 2025: Rs. 105.29 lakhs) was secured against property situated at Plot No. B-28 & 28-A, 10-B Scheme, Gopalpura Bypass, Jaipur. Mr. Pramod Kumar Maheshwari was the co-applicant to the loan and it is repayable on demand at intereast rate @ 7.85% p.a. (Repo + 2.60%).

NOTE: 17 OTHER FINANCIAL ASSETS (₹ In lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Employee dues	20.77	21.73
Payable to related party	-	2,391.71
Unclaimed dividends	6.51	6.50
Advance from customers	750.76	722.10
Provision for expenses	11.32	-
Security Deposits	42.00	69.54
Total	**831.36**	**3,211.58**

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2026

NOTE: 18 CURRENT TAX LIABILITIES (NET) (₹ In lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Provision for Income Tax (net of advance tax, TDS)	120.54	68.72
Total	**120.54**	**68.72**

NOTE: 19 PROVISIONS (₹ In lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Provision for Gratuity (Refer Note : 40)	41.36	15.75
Total	**41.36**	**15.75**

NOTE: 20 DEFERRED TAX ASSESTS / LIABILITIES (NET) (₹ In lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Deferred Tax Assets		
Unamortised processing fees on borrowings	54.39	54.44
Provision towards impairment on financial instrument	1,267.33	1,203.70
Provision for gratuity	10.41	3.33
Gross Deferred Tax Assets	**1,332.13**	**1,261.47**
Deferred Tax Liability		
Depreciation and Amortisation expenses	1,270.62	1,305.72
Gross Deferred Tax Liability	**1,270.62**	**1,305.72**
Net - Assets / (Liabilities)	**61.51**	**-44.25**

NOTE: 21 OTHER NON-FINANCIAL LIABILITIES (₹ In lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Advance Rent	-	4.34
Statutory dues payable	27.35	95.56
Advance against sale of investment property	2.25	44.50
Total	**29.60**	**144.40**

NOTE: 22 SHARE CAPITAL

(a) Details of authorised, issued and subscribed share capital : (₹ In lakhs)

Particulars	As at 31.03.2026		As at 31.03.2025	
	Number of Shares	Amount	Number of Shares	Amount
Authorised				
Equity shares of Rs. 10 each (previous year Rs. 10 each)	3,38,55,000	3,385.50	3,38,55,000	3,385.50
Total	**3,38,55,000**	**3,385.50**	**3,38,55,000**	**3,385.50**
Issued, subscribed and fully paid up				
Equity shares of Rs. 10 each (previous year Rs. 10 each)	1,81,92,939	1,819.29	1,81,92,939	1,819.29
Total	**1,81,92,939**	**1,819.29**	**1,81,92,939**	**1,819.29**

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2026

(b) Reconciliation of the number of shares and amount outstanding as at the beginng and at the end of the year : (₹ In lakhs)

Particulars	As at 31.03.2026		As at 31.03.2025	
	Number of Shares	Amount	Number of Shares	Amount
Outstanding at the beginng of the year	1,81,92,939	1,819.29	1,81,92,939	1,819.29
Outstanding at the end of the year	**1,81,92,939**	**1,819.29**	**1,81,92,939**	**1,819.29**

(c) Rights, preferences and restrictions attached to equity shares :

The Company has only one class of equity shares having par value of ₹10/- per share. Equity shareholder is entitled for one vote per share held. The shares entitle the holder to participate in dividends and in the event of liquidation, the Equity Shareholders are eligible to receive the remaining assets of the Company, in proportion to their shareholding.

(d) Details of shareholders holding more than 5% shares in the Company : (₹ In lakhs)

Name of Shareholder	As at 31.03.2026		% change	As at 31.03.2025		% change
	No. of shares at the end of reporting period	% of shares held		No. of shares at the end of reporting period	% of shares held	
Mr. Pramod Kumar Maheshwari	21,38,216	11.75	0.12	21,16,003	11.63	-
Mr. Om Prakash Maheshwari	13,86,300	7.62	-	13,86,300	7.62	-
Mr. Nawal Kishore Maheshwari	13,85,800	7.62	-	13,85,800	7.62	-
Mrs. Kailash Bai	26,79,000	14.73	-	26,79,000	14.73	-
Mrs. Shilpa Maheshwari	13,39,500	7.36	-	13,39,500	7.36	-
Mrs. Rekha Maheshwari	13,39,500	7.36	-	13,39,500	7.36	-
Mrs. Neelima Maheshwari	13,39,500	7.36	-	13,39,500	7.36	-

(e) No shares were issued as bonus shares or issued for consideration other than cash or bought back during the period of five years immediately preceding the reporting date.

(f) Objectives of managing capital :

The Company maintains an actively managed capital base to cover risk interest in the business and is meeting the capital adequacy requirements as prescribed by RBI.The adequacy of the Company's capital is monitored using, among other measures, the regulations issued by RBI.

(g) Shareholding pattern of Promoters (₹ In lakhs)

Name of Shareholder	As at 31.03.2026		% change	As at 31.03.2025		% change
	No. of shares at the end of reporting period	% of shares held		No. of shares at the end of reporting period	% of shares held	
Mr. Pramod Kumar Maheshwari	21,38,216	11.75	0.12	21,16,003	11.63	-
Mr. Om Prakash Maheshwari	13,86,300	7.62	-	13,86,300	7.62	-
Mr. Nawal Kishore Maheshwari	13,85,800	7.62	-	13,85,800	7.62	-
Mrs. Kailash Bai	26,79,000	14.73	-	26,79,000	14.73	-
Mrs. Shilpa Maheshwari	13,39,500	7.36	-	13,39,500	7.36	-
Mrs. Rekha Maheshwari	13,39,500	7.36	-	13,39,500	7.36	-
Mrs. Neelima Maheshwari	13,39,500	7.36	-	13,39,500	7.36	-

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2026

Note: 23 Other Equity **(₹ In lakhs)**

Particulars	As at 31.03.2026	As at 31.03.2025
a. Securities premium	17,235.38	17,235.38
b. Retained Earning	33,352.23	30,744.47
c. Statutory reserve (in terms of Section 45-IC of the Reserve Bank of India Act, 1934)	2,412.06	1,780.27
d. General Reserve	-	86.58
Total	**52,999.67**	**49,846.69**

NOTE: 23.1 Details of movement in Other Equity: **(₹ In lakhs)**

Particulars	As at 31.03.2026	As at 31.03.2025
a.Securities premium		
Opening balance	17,235.38	17,235.38
Closing balance	**17,235.38**	**17,235.38**
b.Retained earnings		
Opening balance	30,744.47	28,220.89
Add: Profit for the year	3,158.97	4,066.47
Add: Transferred from other comprehensive income	(5.99)	(1.88)
Add: Transferred from General Reserve	86.58	-
Less: Transferred to statutory reserve u/s 45-IC of the Reserve Bank of India Act, 1934	(631.79)	(813.29)
Less: Dividend paid	-	(727.72)
Closing balance	**33,352.23**	**30,744.47**
c.Statutory reserve (in terms of Section 45-IC of the Reserve Bank of India Act, 1934)		
Opening balance	1,780.27	966.98
Add : Transferred from retained earnings	631.79	813.29
Closing balance	**2,412.06**	**1,780.27**
d.General Reserve		
Opening balance	86.58	86.58
Less: Transferred to Retained earnings	86.58	-
Closing balance	**-**	**86.58**
Total	**52,999.67**	**49,846.69**

23.2 Nature and purpose of Other Equity:

(a). Securities premium : Securities premium is used to record the premium on issue of shares. It can be utilised only for limited purpose in accordance with the provisions of the Companies Act, 2013.

(b). Retained earnings : It represents total of all profits retained since Company's inception. Retained earnings are credited with current year profits, reduced by losses (if any), dividend payouts, transfers to General reserve or any such other appropriations to specific reserves. It also includes impact of remeasurement of defined benefit plans.

©. Statutory reserve (in terms of Section 45-IC of the Reserve Bank of India Act, 1934) : It represents the Reserve Fund created under section 45-IC of the Reserve Bank of India Act, 1934. The Company is required to transfer a sum not less than twenty percent of its net profit every year as disclosed in the statement of profit and loss. No appropriation is permitted except for the purpose as may be specified by the Reserve Bank if India from time to time.

(d). General Reserve: Amount transferred /apportioned from profit before a Company can declare dividend in accrodance with the estwhile Companies Act, 1956 i.e. prior to the introduction of the Companies Act, 2013.

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2026

NOTE: 24 INTEREST INCOME

(₹ In lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Interest on Loans	5332.75	5174.96
Interest on Deposits with Bank	0.04	-
Total	**5332.79**	**5174.96**

NOTE: 25 DIVIDEND INCOME

(₹ In lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Dividend received from Subsidiary	-	727.36
Total	**-**	**727.36**

NOTE: 25A RENTAL INCOME

(₹ In lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Rental income from investment properties	424.83	399.89
Total	**424.83**	**399.89**

NOTE: 26 FEES AND COMMISSION INCOME

(₹ In lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Processing, documentation and other fees on loans	278.13	425.70
Total	**278.13**	**425.70**

NOTE: 27 NET GAIN ON FAIR VALUE CHANGES

(₹ In lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Net Gain/(Loss) on financial Instruments at fair value through profit		
or loss (FVTPL)		
On trading portfolio		
a. Investments		
- Realised Gain/(Loss) at FVTPL	201.89	(1.90)
- Unrealised Gain/(Loss) at FVTPL	(154.47)	-
b. Derivaties		
- Realised Gain/(Loss) at FVTPL	1.34	-
- Unrealised Gain/(Loss) at FVTPL	0.04	-
Total	**48.80**	**(1.90)**

NOTE: 28 OTHER INCOME

(₹ In lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Profit on sale of Assets	2.16	-
Profit on sale of Asset held for sale	40.02	-
Other miscellaneous income	9.26	1.90
Total	**51.44**	**1.90**

NOTE: 29 FINANCE COST

(₹ In lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Interest on borrowings:		
i. From Bank		
- Term Loan	65.78	83.78
- Other loans	11.12	37.33
ii. From Others	804.91	412.25
Bank charges	0.99	0.82
Total	**882.80**	**534.18**

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2026

NOTE: 30 FEES COMMISSION EXPENSE

(₹ In lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Fees and commission	131.37	50.04
Total	**131.37**	**50.04**

NOTE: 31 IMPAIRMENT ON FINANCIAL INSTRUMENTS

(₹ In lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Impairment loss allowance on loans	249.72	98.98
Impairment loss allowance on Investments	-	8.00
Bad Debt Written off	3.09	-
Total	**252.81**	**106.98**

NOTE: 32 EMPLOYEE BENEFITS EXPENSES

(₹ In lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Salaries, Wages and Bonus etc.	275.13	318.99
Contribution to provident and other funds	4.18	3.88
Gratuity	17.62	3.24-
Staff Welfare Expense	0.29	-
Total	**297.22**	**326.11**

NOTE: 33 DEPRECIATION AND AMORTIZATION EXPENSE

(₹ In lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Depreciation on property, plant and equipment	48.57	51.34
Amortization of intangible assets	1.79	1.80
Depreciation on investment properties	151.69	159.73
Total	**202.05**	**212.87**

NOTE: 34 OTHER EXPENSES

(₹ In lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Advertisement Expenses	5.96	0.58
Legal and professional charges	80.05	11.20
Repairs and maintenance - Building	5.71	36.09
Rent	9.00	9.00
Payments to Auditors #	8.92	10.19
Electricity & Water Expenses	51.54	28.07
Institute Expenses	24.14	0.15
CSR Expenses (Refer Note No. 38)	105.00	89.00
Repairs and maintenance	11.92	24.99
Communication Expenses	5.99	-
Travelling & Conveyance	3.35	-
Directors' Fees	1.92	2.56
Loss on sale of investment property	-	6.27
Total	**313.50**	**218.10**

 # Payment to auditors

(₹ In lakhs)

As auditor		
- Statutory Audit fee (including limited reviews)	7.25	9.25
- For Certification & Other Audit	-	0.25
- Out of pocket expenses	1.67	0.69
Total	**8.92**	**10.19**

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2026

NOTE: 35 Contingent Liabilities not provided for: (₹ In lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Claims against the Company not acknowledged as debts - Disputed		
liabilities not adjusted as expenses in the accounts being in appeals	21.01	19.26
towards: (Refer 'Note – a' below) - Income Tax		
Total	**21.01**	**19.26**

(a) The Company is contesting these demand/s and the management including its advisers are of the view that these demand/s may not be sustainable. Pending resolution of the respective proceedings, it is not practicable for the Company to estimate the timings of cash outflows, if any, in respect of the above as it is determinable only on receipt of judgements/decisions pending with various forums/authorities.

36 Commitments

Estimated amount of contracts remaining to be executed on capital account (net of advances) is Nil (Previous Year Nil).

37 To ensure the simplification of group structure by reducing the number of entities in the Group, thereby resulting in reduction in multiplicity of legal and regulatory compliances and reduction of costs and to ensure better synergy of operations by way of focused operational efforts to improve the overall operational efficiency and effectiveness of the resources, the Board of Directors of 'Srajan Capital Limited (SCL / Transferor / Subsidiary Company)', 'CP Capital Limited (erstwhile Career Point Limited) (CPCL / Parent / Transferee / Demerged Company)' and 'Career Point Edutech Limited (CPEL / erstwhile Subsidiary / Resulting Company)' had considered and approved the Composite Scheme of Arrangement under Section 230 to 232 and other Applicable Provisions of the Companies Act, 2013 (the 'Scheme'), which provides for amalgamation of Srajan Capital Limited into CP Capital Limited and demerger of education business of CP Capital Limited into Career Point Edutech Limited on going concern basis. The Chandigarh Bench of the Hon'ble National Company Law Tribunal (NCLT) through its order dated 23 September, 2024 (issued on 22 October, 2024) had approved the Scheme with the appointed date being 1 April, 2023, and thereafter it had been filed with the Registrar of Companies on 13 November, 2024.

Upon the Scheme became effective, the Education business of CPCL (Demerged Company) along with the assets and liabilities thereof had been transferred to CPEL (Resulting Company) on a going concern basis and the SCL (Transferor Company) had been amalgamated into CPCL (Transferee Company) and the same had been accounted for in the financial statements as at the appointed date i.e. 1 April, 2023, in accordance with the Scheme. Accordingly, the financial statements after the appointed date had been restated to include the impact of the demerger and merger in accordance with the applicable Indian Accounting Standards (Ind AS) and the net difference of Rs. 124.86 lakhs had been debited under Other Equity as on the appointed date i.e. 1 April, 2023 in the standalone financial statements.

Further, in accordance with the Scheme, the Board of Directors of CPEL, at its meeting held on 12 May, 2025, allotted 1,82,92,939 equity shares of Rs. 10/- each as fully paid-up to the eligible shareholders of CPCL in the ratio of 1 (One) equity share of Rs. 10/- each of the CPEL for every 1 (One) equity share of Rs. 10/- each held in CPCL, whose names appeared in the Register of Members or records of the depositories as on the Record Date i.e. 9 May, 2025.

38 In accordance with the provision of Section 135 of the Companies Act, 2013, Board of Directors of the Company had constituted a Corporate Social Responsibility (CSR) Committee, in terms of the provisions of the said Act. During the year, Company has contributed the following sums towards CSR initiatives.

(a) (₹In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Gross amount required to be spent by the during the year	103.64	88.60
(ii) Amount spent during the year		
(a) Construction/ Acquisition of any assets	-	-
(b) On purposes other than (a) above	105.00	89.00

(b) (₹In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Amount of expenditure incurred	105.00	89.00
(ii) Shortfall at the end of the year	-	-
(iii) Total of previous years shortfall	-	-
(iv) Reason for shortfall	-	-
(v) Nature of CSR activities		
(a) Promotion of Education	105.00	89.00
(vi) Details of related party transactions, e.g., contribution to a trust controlled by the Company in relation to CSR expenditure as per relevant Accounting Standard.	-	-
(vii) Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year shall be shown separately.	-	-

39 (A) Related party relationship and transactions
Name of the related parties with whom transactions were carried out during the period and description of relationship:-

Associate:
Imperial Infin Private Limited

Key Management Personnel:
Mr. Pramod Maheshwari (Chairman, Managing Director & CEO)
Mr. Om Prakash Maheshwari (CFO & Whole time Director)
Mr. Nawal Kishore Maheshwari (Whole time Director, resigned on 30 March 2026)
Mr. Manmohan Pareek (Company Secretary)

Non-Executive Director:
Mr. Jagdish Prasad Sarda (Independent Director, resigned on 03 May 2025)
Mrs. Divya Sodani (Independent Director)
Mr. Sanjay Khandelwal (Independent Director)
Mr. Akshay Gupta (Independent Director)
Ms. Neha Garg (Independent Director)
Mrs. Neelima Maheshwari (Non Executive Director)
Mr. Nikhar Jain (Independent Director)

Enterprise under same Management:
Career Point Edutech Limited
Career Point Institute of Skill Development Private Limited
Career Point Learning Solution Limited
Career Point Accessories Private Limited
Edutiger Private Limited
Diamond Business Solutions Private Limited
Aditya Associates
Swastika Polyolefines Private Limited
Gopi Bai Foundation
Global Public School a unit of Gopi Bai Foundation
Career Point University, Kota
Career Point University, Hamirpur
Wellwin Technosoft Limited
Srajan Venture Private Limited
Maheshwari Trading company
Study Board Education Private Limited
Rubymerry Enterprises Private Limited
Sankalp Capital Private Limited
Shricon Industries Limited
Surago Agro Private Limited
Longway Business Solution LLP
Soyug Limited
Deepak Synergy Solar LLP
Singh Colonizers
Singh Associates

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2026

(B) Table showing transactions with related parties: **(₹In Lakhs)**

Particulars	During the year ended 31.03.2026	During the year ended 31.03.2025
Dividend Received		
Career Point Infra Limited	-	727.36
Rent Paid		
Enterprises under same Management		
Diamond Business Solutions Private Limited	9.00	9.00
Career Point Edutech Limited	34.90	-
Remuneration		
Mr. Pramod Maheshwari (Chairman, Managing Director & CEO)	30.25	33.00
Mr. Om Prakash Maheshwari (CFO & Whole time Director)	30.25	33.00
Mr. Nawal Kishore Maheshwari (Whole time Director)	30.25	33.00
Mr. Manmohan Pareek (Company Secretary)	18.85	17.02
Director Sitting Fees		
Mr. Akshay Gupta	0.32	0.48
Mrs. Divya Sodani	0.32	0.48
Mr. Jagdish Prasad Sarda	-	0.08
Mrs. Neelima Maheshwari	0.32	0.48
Ms. Neha Garg	0.32	0.48
Mr. Nikhar Jain	0.32	0.16
Mr. Sanjay Khandelwal	0.32	0.40

39. Table showing loan transactions with related parties…...... continued

C. Loans given to related parties **(₹In Lakhs)**

Particulars	Loans Given (including interest)		Loans Recovered (including interest)		Balance outstanding	
	During the year ended 31.03.2026	During the year ended 31.03.2025	During the year ended 31.03.2026	During the year ended 31.03.2025	As at 31.03.2026	As at 31.03.2025
Enterprises under same Management:						
(i) Aditya Associates	0.55	24.21	11.25	80.82	-	10.70
(ii) Career Point University, Hamirpur	1,498.48	254.89	1,490.67	276.52	7.81	-
(iii) Career Point University, Kota	20,416.25	6,821.77	19,656.28	6,363.80	2,152.34	1,392.37
(iv) Deepak Synergy Solar LLP	10.10	-			10.10	-
(v) Maheshwari Trading Company	137.67	682.54	95.00	811.00	864.62	821.95
(vi) Sankalp Capital Pvt. ltd.	300.85	-	300.85		-	-
(vii) Wellwin Technosoft Limited	2,535.75		86.00		2,449.75	-
(viii) Singh Associates	887.30	139.36	287.00	11.86	727.80	127.50
(ix) Global Public School (A unit of Gopi Bai Foundation)	246.67	180.10	232.00	207.50	164.19	149.52
(x) Swastika Polyolefines Pvt. Ltd.	402.80	416.97	794.24	802.00	-0.00	391.44
(xi) Soyug Private Limited	22,850.00	-	18,599.00	-	4,251.00	-
GRAND TOTAL	**49286.42**	**8519.83**	**41552.29**	**8553.50**	**10627.61**	**2893.48**

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2026

D. Loans taken from related parties (₹In Lakhs)

Particulars	Loans Given (including interest)		Loans Recovered (including interest)		Balance outstanding	
	During the year ended 31.03.2026	During the year ended 31.03.2025	During the year ended 31.03.2026	During the year ended 31.03.2025	As at 31.03.2026	As at 31.03.2025
Enterprises under same Management:						
(i) Diamond Business Solution Limited	10.77	9.76	4.00	-	98.39	91.62
(ii) Longway Business Solution LLP	30.49	272.00	156.39	45.00	209.68	335.58
(iii) Rubymerry Enterprises Pvt. Ltd.	5.67	2.58	1.50	2.00	36.33	32.16
(iv) Edutiger Private Limited	0.45	0.49	0.25	0.36	5.75	5.55
(v) Career Point Learning Solutions Ltd.	60.87	58.87	21.00	26.48	517.61	477.74
(vi) Career Point Inst. of Skill Develop. Pvt. Ltd	56.51	20.38	23.40	9.38	142.16	109.05
(vii) Career Point Edutech Ltd.	9,366.75	784.45	5,202.30	180.30	5,989.49	1,825.04
(viii) Career Point Accessories Private Ltd	6.14	138.65	15.00	117.00	69.64	78.50
(ix) Swastika Polyolefines Pvt. Ltd.	370.10		295.24		74.86	
Associate						
(i) Imperial Infine Private Limited	39.65	66.61	65.00	1.20	174.27	199.62
Subsidary Company						
(i) Career point Infra Ltd	6,298.14	9,440.42	9,627.17	7,121.03	1,063.65	4,392.68
GRAND TOTAL	**16,245.54**	**10,794.21**	**15,411.25**	**7,502.75**	**8,381.83**	**7,547.54**

E. The payments made on behalf of certain parties towards their government dues etc. and refund / reimbursement thereof have not been considered as related party transactions.

40 The disclosures required under IND AS 19 "Employee Benefits" are as given below:

A) Defined Contribution plan

The Company has classified the various benefits provided to employees as Defined Contribution plans as follow:"

a) Provident Fund

b) Employee State Insurance Plan

Contribution to Defined Contribution Plan, recognized as expense for the Year is as under:

(₹In Lakhs)

S.No.	Particulars	Year ended 31.03.2026	Year ended 31.03.2025
1	Company's contribution to provident fund	3.11	2.34
2	Company's contribution to ESI	1.07	1.54

The Company is depositing contribution towards provident fund only for eligible employees within statutory limits. The employees whose income is above the statutory limits have opted not to subscribe and accordingly, the Company is not required to make the contribution.

B) Defined Benefit Plan:

Gratuity payable on separation as per the Payment of Gratuity Act, 1972 as amended, @ 15 days pay, for each completed year of service to eligible employees who render continuous service of 5 years or more.

a) Amounts to be recognised in the Balance Sheet (₹In Lakhs)

S.No.	Particulars	Year ended 31.03.2026	Year ended 31.03.2025
	Present Value of Funded Obligation		
1	- Non Current	37.29	14.08
2	- Current	4.07	1.67
	Total Liability - Present value of obligation at the end of year	**41.36**	**15.75**

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2026

b) Reconciliation of opening and closing Balance of Defined Benefit Obligation **(₹In Lakhs)**

S.No.	Particulars	Year ended 31.03.2026	Year ended 31.03.2025
1	Present value of obligation at the beginning of the yar	15.75	9.99
2	Current service cost	4.30	2.57
3	Past service cost	12.51	-
4	Interest cost	0.80	0.68
5	Benefits paid	-	-
6	Actuarial loss/(gain)	8.00	2.51
	Present value of obligation at the end of year	**41.36**	**15.75**

The components of the gratuity are as follows:

c) Expense recognized in the Statement of Profit and Loss **(₹In Lakhs)**

S.No.	Particulars	Year ended 31.03.2026	Year ended 31.03.2025
1	Current service cost	4.30	2.57
2	Interest Cost	0.80	0.67
3	Past Service Cost	12.51	-
	Defined benefit cost recognized in Statement of Profit and Loss	**17.61**	**3.24**

d) Other comprehensive (income)/expenses (Remeasurement) **(₹In Lakhs)**

S.No.	Particulars	Year ended 31.03.2026	Year ended 31.03.2025
1	Cumulative unrecognized acturial (gain)/loss opening. B/F	2.07	(0.44)
2	Actuarial loss/ (gain)- Obligation	8.00	2.51
	Component of defined benefit costs recognized in Other Comprehensive Income	10.07	2.07

e) The principal actuarial assumptions used for estimating the Company'sdefined benefit obligations for gratuity and leave encashment are set out below:

S.No.	Actuarial Assumptions	Year ended 31.03.2026	Year ended 31.03.2025
1	Discount Rate	6.75%	6.75%
2	Salary Growth Rate	5.00%	5.00%
3	Withdrawal rate (Per Annum)	10.00%	10.00%
4	Mortality	IALM 2012-14	IALM 2012-14

The principal assumptions are the discount rate & salary growth rate. The discount rate is generally based upon the market yields available on Government bonds. The estimate of rate of escalation in salary considered in actuarial valuation, taken into account inflation, seniority, promotion and other relevant factors including supply and demand in the employment market.

f) Sensitivity analysis: **(₹In Lakhs)**

	Particulars	Change in Assumptions	Increase/(decrease) in Gratuity Obligations 31.03.2026	Increase/(decrease) in Gratuity Obligations 31.03.2025
1	Discount rate	1%	39.11	14.80
		(1)%	43.85	16.82
2	Salary Growth rate	1%	43.87	16.83
		(1)%	39.06	14.77
3	Withdrawal Rate	1%	41.48	15.78
		(1)%	41.22	15.70

The above sensitivity analysis is based on change in an assumption while holding all other assumption constant in practice, this is unlikely to occur, and change in some of the assumption may be correlated. When calculating the sensitivity of the defined benefit obligation to significant actuarial assumption the same method [projected unit credit method] has been applied as when calculating the defined benefit obligation recognized within the balance sheet.

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2026

g) Estimate of expected benefit payments **(₹In Lakhs)**

S.No.	Particulars	Year ended 31.03.2026	Year ended 31.03.2025
1	0 - 1 year	4.06	1.67
2	1 - 2 year	5.63	0.68
3	2 - 3 year	1.88	2.64
4	3 - 4 year	2.23	0.51
5	4 - 5 year	2.15	0.68
6	5 year onwards	25.41	9.55

41. EARNING PER SHARE (EPS) **(₹In Lakhs)**

S.No.	Earning Per Equity Share	Year ended 31.03.2026	Year ended 31.03.2025
1	Net profit for the year attributable to equity shareholders - Rs. in Lakhs	3,158.97	4,066.47
2	Weighted average number of equity shares outstanding - No.	1,81,92,939	1,81,92,939
	Face value per Share - Rs.	10.00	10.00
	Basic/ Diluted earnings per share - Rs.	**17.36**	**22.35**

Earning Per Share (EPS) is computed in accordance with Ind AS 33 - Earnings Per Share

42 SEGMENT REPORTING

The Company is primarily engaged only in the business of providing loans to customers and has no overseas operations/units and as such, no segment reporting is required under Ind AS- 108 dealing with the Segment Reporting.

43 The balances in the accounts of the loans and advances and other parties are subject to confirmation / reconciliation. Adjustment, if any will be accounted for on confirmation / reconciliation of the same, which in the opinion of the management will not have a material impact.

44 The Government of India has notified four new Labour Codes ('Labour Codes') subsuming 29 legislations relating thereto effective 21 November, 2025. The Company has since revised the salary structure of its employees in accordance with the Labour Codes. Further, incremental liability on account of past service cost amounting to Rs. 12.51 lakhs towards the Employee Benefits of Gratuity has been charged during the year ended 31 March, 2026 in accordance with Ind AS 19 - Employee Benefits and Labour Codes. The Company continues to monitor developments relating to the implementation of the Labour Codes and will review its estimates and assumptions on an ongoing basis.

45 Financial risk management objectives and policies

The Company's risk management policies are established to identity and analyse the risks faced by the Company, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company activities.
The Board of Directors has overall responsibility for the establishment and oversight of the Company's risk management framework.
In performing its Operating, Investing and Financing activities the Company is exposed to the Liquidity and Funding Risk, Interest Rate Risk and Credit Risk.

(A) Interest rate risk: Interest rate risk stems from movements in market factors, such as interest rates, credit spreads which impacts investments, income and the value of portfolios.

Interest rate risk is:

- measured using Valuation at Risk ('VaR'), and modified duration analysis and other measures, including the sensitivity of net interest income.
- monitored by assessment of probable impacts of interest rate sensitivities under simulated stress test scenarios given range of probable interest rate movement so on both fixed and floating assets and liabilities."

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2026

A change in 25 basis points in interest rates would have following impact on profit after tax **(₹In Lakhs)**

Particulars	As at 31.03.2026	As at 31.03.2025
Change in basis point	+25.00	+25.00
Effect on profit after tax	(16.85)	(14.82)
Change in basis point	(25.00)	(25.00)
Effect on profit after tax	16.85	14.82

(B) Liquidity and Funding Risk: Liquidity risk arises from mismatches in the timing of cash flows.

Funding risk arises:
- when long term assets cannot be funded at the expected term resulting in cash flow mismatches;
- amidst volatile market conditions impacting sourcing of funds from banks and money markets "

Liquidity and funding risk is:
- measured by identifying gaps in the structural and dynamic liquidity statements.
- monitored by
- assessment of the gap between visibility of funds and the near-term liabilities given current liquidity conditions.
- a constant calibration of sources of funds in line with emerging market conditions in banking and money markets."

The table below summarizes the maturity profile of company's financial liabilities based on contractual undiscounted payments: -

(₹In Lakhs)

Particulars	As at 31.03.2026			
	Carrying Amount	Within 12 months	After 12 months	Total
Interest bearing borrowings	8,767.82	8,606.96	160.86	8,767.82
Other Liabilities	831.36	38.60	792.76	831.36
Total	**9,599.18**			**9,599.18**
As at 31 March, 2025				
Interest bearing borrowings	8,585.73	7,913.01	672.72	8,585.73
Other Liabilities	3,211.58	3,211.58	-	3,211.58
Total	**11,797.31**	**11,124.59**	**672.72**	**11,797.31**

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2026

(₹In Lakhs)

Particulars	As at 31 March, 2026			As at 31 March, 2025		
	Within 12 months	After 12 months	Total	Within 12 months	After 12 months	Total
ASSETS						
Financial Assets						
Cash and cash equivalents	245.45	-	245.45	429.20	-	429.20
Bank Balances other than (a) above	10.58	-	10.58	6.50	-	6.50
Loans	21,650.30	19,024.24	40,674.54	12,864.10	26,576.29	39,440.39
Investments	373.29	13,529.00	13,902.29	38.49	13,529.00	13,567.49
Other financial assets	0.56	116.55	117.11	413.36	20.60	433.96
Non Financial Assets						
Deferred Tax Assets (Net)	-	61.51	61.51	-	-	-
Investment property	-	7,692.94	7,692.94	-	7,883.96	7,883.96
Property, plant and equipment	-	1,889.63	1,889.63	-	1,936.77	1,936.77
Intangible assets under development	1.69	-	1.69	-		-
Intangible assets	-	1.80	1.80	-	3.59	3.59
Other non financial assets	0.82	-	0.82	0.21		0.21
Non-current assets held for sale	**-**	**11.28**	**11.28**	**-**	**34.34**	**34.34**
Total	**22,282.69**	**42,326.95**	**64,609.64**	**13,751.87**	**49,984.54**	**63,736.41**
LIABILITIES						
Financial liabilities						
Borrowings	8,606.96	160.86	8,767.82	7,913.01	672.72	8,585.73
Other financial liabilities	38.60	792.76	831.36	2,419.94	791.64	3,211.58
Non-financial liabilities						
Current Tax Liabilities (Net)	120.54		120.54	68.72		68.72
Provisions	41.36		41.36	15.75	-	15.75
Deferred tax Liabilities (Net)	-	-	-	-	44.25	44.25
Other non-financial liabilities	29.60		29.60	144.40		144.40
Total	**8,837.06**	**953.62**	**9,790.68**	**10,561.82**	**1,508.61**	**12,070.43**

(C) Market Risk:

Market risk is the risk that the fair value of future cash flow of financial instruments will fluctuate due to changes in the market variables such as interest rates, foreign exchange rates and equity prices. The Company do not have any exposure to foreign exchange rate and equity price risk.

(D) Interest Rate Risk:

On investments

The interest rate risk on the investment portfolio and corresponding fair value change impact is monitored using Valuation at Risk ('VaR') and modified duration analysis and other measures, including the sensitivity of net interest income. The Company do not have any investment which is exposed to interest risk.

On assets and liabilities

Interest rate sensitivity on fixed and floating rate assets and liabilities with differing maturity profiles is measured by using the duration gap analysis. The same is computed periodically and sensitivity of the market value of equity assuming varied changes in interest rates are presented and monitored.

Sensitivity analysis as at 31 March, 2026

Particulars			Sensitivity to closing fair value	
	Carrying Amount	Fair Value	1% increase	1% decrease
Loans – Financial Assets	40,674.54	40,674.54	406.75	(406.75)
Borrowings – Financial Liabilities	8,767.82	8,767.82	87.68	(87.68)

Sensitivity analysis as at 31 March, 2025

Particulars			Sensitivity to closing fair value	
	Carrying Amount	Fair Value	1% increase	1% decrease
Loans – Financial Assets	39,440.39	39,440.39	394.40	(394.40)
Borrowings – Financial Liabilities	8,585.73	8,585.73	85.86	(85.86)

(E) Credit risk

Credit risk is the risk of financial loss arising out of a customer or counterparty failing to meet their repayment obligations to the Company. It has a diversified lending model and focuses on broad categories viz: business, mortgages, and commercial lending. The Company assesses the credit quality of all financial instruments that are subject to credit risk.

Credit risk is:

- measured as the amount at risk due to repayment default to a customer or counter party to the Company. Various matrices such as EMI default rate, overdue position, collection efficiency, customers non-performing loans etc. are used as leading indicators to assess credit risk.

- monitored by Risk Management Committee using level of credit exposures, portfolio monitoring, repurchase rate, bureau data of portfolio performance and industry, geographic, customer and portfolio concentration risks.

- managed by a robust control framework by the risk department which continuously align credit policies, obtaining external data from credit bureaus and reviews of portfolios and delinquencies by senior and middle Management team comprising of risk, analytics, collection and fraud containment along with business. The same is periodically reviewed by the Board appointed Risk Management Committee.

Classification of financial assets under various stages to ascertain credit risk is as under:

The Company classifies its financial assets in three stages having the following characteristics:

Stage1: unimpaired and without significant increase in credit risk since initial recognition on which a 12-month allowance for ECL is recognised;
Stage 2: a significant increase in credit risk since initial recognition on which a lifetime ECL is recognised;
Stage 3: objective evidence of impairment, and are therefore considered to be in default or otherwise credit impaired on which a lifetime ECL is recognised.

Unless identified at an earlier stage, all financial assets are deemed to have suffered a significant increase in credit risk when they are 90 days past due (DPD) and are accordingly transferred from stage 1 to stage 2. For stage 1 an ECL allowance is calculated based on a 12-month Point in Time (PIT) probability weighted probability of default (PD). For stage 2 and 3 assets a life time ECL is calculated based on a lifetime PD.
The Company has calculated ECL using three main components: a probability of default (PD), a loss given default (LGD) and the exposure at default (EAD) along with an adjustment considering forward macro-economic conditions [for a detailed note for methodology of computation of ECL please refer to material accounting policies (Note no 3.3.i to the financial statements)].

Financial instruments other than loans were subjected to simplified ECL approach under Ind AS 109 'Financial Instruments' and accordingly were not subject to sensitivity of future economic conditions.

Credit risk from balances with banks, trade receivables, loans and advances and financial institutions is managed by the Company top management in accordance with the Company's policy. Investments of surplus funds are made only with approved counterparties and within credit limits assigned to each cynterparty. Counterparty credit limits are reviewed by the top management on an annual basis, and may be updated throughout the year subject to approval of the Company's board of directors. The limits are set to minimise the concentration of risks and therefore mitigate financial loss through counterparty's potential failure to make payments.

The Company has a well-defined sale policy to minimize its risk or credit defaults. Outstanding receivables are regularly monitored and assessed. Impairment analysis is performed based on historical data at each reporting date on an individual basis.

Financial assets are written off when there is no reasonable expectation of recovery, such as customer failing to engage in a repayment plan with the company.

The table below summarises the approach adopted by the Company for various components of ECL viz. PD, EAD and LGD across product lines using empirical data where relevant

Sensitivity analysis as at 31 March, 2026

Lending Category	Nature of Business	Probability of Default (PD)			Exposure at	Loss Given
		Stage 1	Stage 2	Stage 3	Default (EAD)	Default (LGD)
Business Loan	Unsecured loans to SMEs, corporate and others etc.	Use of past trend and data and statistical analysis thereof, external / internal ratings and internal evaluation with a management overlay.		100%	EAD is computed based on assessment of time to default considering customers profile and time for liquidation of securities	Based on past trend of recoveries, associated risk of underlying security and estimated cash flows.
Mortgage Loan	Loans against collateral security of property /assets					
Commercial Portfolio Loan	Loans against loan portfolio/ Receivables					

The table below summaries the gross carrying values and the associated allowances for expected credit loss (ECL) stage wise for loan portfolio:

as at 31 March, 2026 **(₹In Lakhs)**

Particulars	Secured			UnSecured		
	Stage 1	Stage 2	Stage 3	Stage 4	Stage 5	Stage 6
Gross Carrying Value	20,005.84	87.31	3,495.74	16,995.05	721.98	4,401.02
Allowance for ECL	100.92	0.44	97.94	382.42	49.66	4401.02
ECL Coverage ratio	0.50%	0.50%	2.80%	2.25%	6.88%	100.00%

Collateral Valuation

The nature of products across these broad categories are either unsecured or secured by collateral. Although collateral is an important risk mitigant of credit risk, the Company's practice is to lend on the basis of assessment of the customer's ability to repay rather than placing primary reliance on collateral. Based on the nature of product and the Company's assessment of the customer's credit risk, a loan may be offered with suitable collateral. depending on its form, collateral can have a significant financial effect in mitigating the Company's credit risk.

The main types of collateral across various products obtained are as follows:

Product Group	Nature of securities
Mortgage Loan	Hypothecation of underlying property / asset
Commercial Portfolio Loan	Underlying loan portfolio

The Company periodically monitors the market value of collateral and evaluates its exposure and loan to value matrix for high risk customers. The Company exercises its right of repossession across all secured products, and also resorts to judicial remedies available against its mortgages and commercial lending business. The repossessed assets are either sold or released to delinquent customers in case they come forward to settle their dues, but are not recorded in the accounts. The assets possessed / received in settlement of the loan are recorded as non–current assets held for sale (refer note 15).

Measurement uncertainty and sensitivity analysis of ECL estimates

Expected credit loss / impairment loss allowances recognised in the financial statements reflect the effect of a range of possible economic outcomes, calculated on a probability weighted basis, based on the economic scenarios. Key assumptions used in measurement of ECL:

- The Company considers the date of initial recognition as the base date from which significant increase in credit risk is determined.

- Since the Company has a right to cancel any sanctioned but undrawn limits to any of its borrowers, EAD is assumed to be outstanding balance as on the reporting date.

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2026

46. Capital Risk Management:

The Company's policy is to maintain an adequate capital base so as to maintain customer and market confidence and to sustain future development. Capital includes issued capital, share premium and all other equity reserves attributable to equity holders. The primary objective of the Company's capital management is to maintain an optimal structure so as to maximize the shareholder's value. In order to strengthen the capital base, the Company may use appropriate means to enhance or reduce capital, as the case may be. No changes were made in the objectives, policies or processes during the year ended 31 March, 2026 and 31 March, 2025.

The Company is not subject to any external imposed capital requirement. The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. Net Debt is calculated as borrowings less cash and cash equivalents.

(₹ In Lakhs)

Particulars	As at March 31,2026	As at March 31,2025
Borrowings (A)	8,767.82	8,585.73
Less: Cash and Cash equivalents (B)	(245.45)	(429.20)
Net debt (C = A - B)	8,522.37	8,156.53
Equity Share Capital (D)	1,819.29	1,819.29
Other Equity (E)	52,999.67	49,846.69
Total Capital (F = D+E)	54,818.96	51,665.98
Capital and net debt (G =C +F)	63,341.33	59,822.51
Gearing ratio (C/G)	13.45%	13.63%

In order to achieve this overall objective, the Company's capital management, amongst other things, aims to ensure that it meets financial convenants attached to the interest bearing loans and borrowings that defined capital structure requirements. Breaches in meeting the financial covenants would permit the Bank to immediately call loans and borrowings. There have been no breaches in the financial covenants of any interest-bearing borrowings in the current / previous period.

47. As required by section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 the following information is disclosed:

(₹In Lakhs)

Particulars	2025-26	2024-25
Principal and interest amount due and remaining unpaid at the end of the accounting year	-	-
Interest paid in terms of section 16 of the MSME Act during the year.	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified.	-	-
The amount of interest accrued and remaining unpaid at the end of the accounting year.	-	-
The amount of further interest remaining due & payable in succeeding year, until such interest when the interest dues above are actually paid.	-	-

48. 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.

(₹In Lakhs)

Particulars	As at 31.03.2026		As at 31.03.2025	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
(i) Financial Assets				
(a) At fair value through Profit & Loss				
- Current Investment in Mutual Fund	-	-	27.64	27.64
- Current investment in Quoted shares	373.29	373.29	10.85	10.85
(b) At Amortized Cost / Cost				
- Investment in Subsidiaries & Associate (unquoted)	13,529.00	13,529.00	13,529.00	13,529.00
- Loans	40,674.54	40,674.54	39,440.39	39,440.39
- Cash and cash equivalents	245.45	245.45	429.20	429.20
- Other bank balances	10.58	10.58	6.50	6.50
- Others	117.11	117.11	433.96	433.96
Total	**54,949.97**	**54,949.97**	**53,877.54**	**53,877.54**
(ii) Financial Liabilities				
(a) At Fair value through Profit & Loss	-	-	-	-
(b) At Amortized Cost / Cost				
- Borrowings	8,767.82	8,767.82	8,585.73	8,585.73
- Others	831.36	831.36	3,211.58	3,211.58
Total	**9,599.18**	**9,599.18**	**11,797.31**	**11,797.31**

* Investments in Subsidiaries are accounted at cost in accordance with IND AS 27

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

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

2) Long-term fixed-rate and variable-rate receivables / borrowings are evaluated by the Company based on parameters such as interest rates, specific country risk factors, credit risk and other risk characteristics. Fair value of variable interest rate borrowings approximates their carrying values. For fixed interest rate borrowing fair value is determined by using the discounted cash flow (DCF) method using discount rate that reflects the issuer's borrowings rate. Risk of non-performance for the company is considered to be insignificant in valuation.

Fair Value Hierarchy

All financial assets and liabilities for which fair value is measured in the financial statements are categorised within the fair value hierarchy, described as follows: -

Level 1 - Quoted prices in active markets.

Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level 3 - Inputs that are not based on observable market data.

The following table presents the fair value measurement hierarchy of financial assets and liabilities, which have been measured subsequent to initial recognition at fair value as at 31st March, 2026 & 31st March 2025.

(₹ In Lakhs)

Assets / Liabilities measured at fair value through Profit or loss (Accounted)	As at March 31, 2026		
	Level 1	Level 2	Level 3
Financial assets			
- Investment in Mutual Funds (through P&L)	-	-	-
- Investment in Listed Equity Shares (through P&L)	373.29	-	-

(₹In Lakhs)

Assets / Liabilities measured at fair value through Profit or loss (Accounted)	As at March 31, 2025		
	Level 1	Level 2	Level 3
Financial assets			
- Investment in Mutual Funds (through P&L)	27.64	-	-
- Investment in Listed Equity Shares (through P&L)	10.85	-	-

49. INCOME TAX

A) Amounts recognized in statement of profit and loss (₹In Lakhs)

Particulars	2025-26	2024-25
Current Income Tax		
-Current Year	1,083.74	1,185.52
-Adjustement in respect of current income tax of earlier year	(82.72)	20.44
Deferred Tax-Relating to origination & reversal of temporary differences	(103.75)	7.20
Income tax expense reported in the statement of profit and loss	**897.27**	**1,213.16**

B) Income tax recognized in other comprehensive income (₹In Lakhs)

Particulars	2025-26	2024-25
Income tax on Re-measurement losses on defined benefit plans	(2.01)	(0.63)
Total	**(2.01)**	**(0.63)**

C) Reconciliation of effective tax rate (₹In Lakhs)

Particulars	2025-26	2024-25
Accounting profit before tax	**4,056.24**	**5,279.63**
At Statutory Income Tax rate @25.168%	1,020.87	1,328.78
Fair valuation/ Sale of financial assets	(38.54)	(1.44)
Sale of Property Plant & Equipment (Land)	2.16	1.43
Non-deductible expenses & Other	(87.22)	(115.61)
Accounting profit after tax	**3,158.97**	**4,066.47**
Effective Tax rate	**22.12%**	**22.98%**

50. (₹In Lakhs)

Other Comprehensive Income / (Loss)	Year Ended March 31, 2026	Year Ended March 31, 2025
Remeasurement gain of the net defined benefit liability		
Item that will not be reclassified subsequently to profit or loss		
- Acturial (Loss) / Gain on Remeasurement of Defined Benefit Plan*	(8.00)	(2.51)
- Tax on Above	2.01	0.63
Total	**(5.99)**	**(1.88)**

* Refer Note No. 40

51. Additional Disclosures

(i) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988.
(ii) The Company has not done any transaction with Struck off Companies during the year ended 31 March, 2026 / 31 March, 2025.
(iii) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
(iv) The Company has not been declared wilful defaulter by any bank or financial institution or any other lenders.
(v) The Company has not advanced or loaned or invested funds to any other person(s) or entity, including foreign entities (Intermediaries) 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) or

- provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(vi) The Company has not received any fund from any person or entity, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(vii) The Company has no such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income-tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income-tax Act, 1961.

(viii) The Company has not been sanctioned working capital limit in excess of 5 crore, in aggregate, at points of time during the year, from bank on the basis of security of current assets.

(ix) The Company has utilized the borrowings from banks and financial institutions for the specific purpose for which it was taken during the financial year.

(x) The Company does not have any charges or satisfaction which is yet to be registered with Registrar of Companies beyond the statutory period.

(xi) The Company does not make any Loan and Advances in the nature of Loans to Promoter, Director and KMPs.

(xii) The title deed of immovable properties of the Company are held in the name of the Company.

52. The Company uses accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software except in certain components where the audit trail were not operating due to system limitations. Further at no instance the Audit Trail feature was tempered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

53. Ratio's

SN	Ratio	Numerator	Denominator	Times/ %age	31st March 2026	31st March 2025	Percentage Variance	Reason for variance (if above 25%)
1	Capital to risk-weighted assets ratio (CRAR)	Total Capital Funds	Risk Weighted Assets	%	91.00	87.09	4.48	Normal variations
2	Tier I CRAR	Net Owned Funds	Risk Weighted Assets	%	90.79	86.9	4.47	
3	Tier II CRAR	Tier II Capital	Risk Weighted Assets	%	.0.21	0.19	10.52	
4	Liquidity Coverage Ratio	Cash and Cash Equivalents	Net Cash In-flow / (Out-flow)	Times	(1.34)	(12.04)	88.87	Substantial outflow in financing and investing activities.

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2026

54 Disclosures pursuant to Master Directions - Reserve Bank of India (Non-Banking Financial Companies – Financial Statements: Presentation and Disclosures) Directions, 2025 issued vide RBI Notification No. - RBI/DOR/2025-26/359 DOR.ACC.REC.No.278/21.04.018/2025-26 dated 28 November, 2025.

54.1 Comparison between provisions required under IRACP and impairment allowances made under Ind AS 109

a. As at 31 March, 2026

(₹ In Lakhs)

Asset Classification as at 31 March, 2026	Asset classification as per Ind AS 109	Gross Carrying Amounts as per Ind AS	Loss Allowances/ Provisions as required under Ind AS 109	Net Carrying Amount	Provisions required as per IRACP norms	Difference Between the provision as per Ind AS 109 and IRACP norms
(1)	(2)	(3)	(4)	(5) = (3)-(4)	6	(7) = (4)-(6)
Performing Assets						
Standard	**Stage 1**	37,000.89	483.34	36,517.55	92.50	390.84
	Stage 2	809.29	50.10	759.19	2.02	48.08
Subtotal		**37,810.18**	**533.44**	**37,276.74**	**94.52**	**438.92**
Non-Performing						
Assets (NPA)						
Substandard	**Stage 3**	3,026.45	99.27	2,927.18	305.96	(206.70)
Doubtful-up to 1 year	**Stage 3**	357.76	1.79	355.97	71.55	(69.76)
1 to 3 years	**Stage 3**	115.22	0.58	114.64	34.57	(33.99)
More than 3 years	**Stage 3**	4,397.33	4,397.33	-	4,397.33	0.00
Subtotal for doubtful		**4,870.31**	**4,399.69**	**470.62**	**4,503.45**	**(103.75)**
Loss	**Stage 3**	-	-	-	-	-
Subtotal for NPA		**7,896.76**	**4,498.96**	**3,397.79**	**4,809.41**	**(310.45)**
Total	**Stage 1**	37,000.89	483.34	36,517.55	92.50	390.84
	Stage 2	809.29	50.10	759.19	2.02	48.08
	Stage 3	7,896.76	4,498.96	3,397.79	4,809.41	(310.45)
	Total	**45,706.93**	**5,032.40**	**40,674.53**	**4,903.93**	**128.47**

54.2 Exposure

(i) Exposure to real estate sector

(₹In Crore)

Particulars	Current Year	Previous Year
i) Direct exposure		
a) Residential Mortgages – Lending fully secured by mortgages on residential property that is or will be occupied by the borrower or that is rented. Exposure would also include non-fund based (NFB) limits.		
b) Commercial Real Estate – Lending secured by mortgages on commercial real estate (office buildings, retail space, multipurpose commercial premises, multifamily residential buildings, multi tenanted commercial premises, industrial or warehouse space, hotels, land acquisition, development and construction, etc.). Exposure would also include non-fund based (NFB) limits.	187.78	181.93
c) Investments in Mortgage-Backed Securities (MBS) and other securitised exposures –		
i. Residential	-	-
ii. Commercial Real Estate	-	-
ii) Indirect Exposure Fund based and non-fund-based exposures on National Housing Bank and Housing Finance Companies.	-	-
Total Exposure to Real Estate Sector	**187.78**	**181.93**

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2026

(ii). Exposure to capital market

(₹In Crore)

Particulars	Current Year	Previous Year
(I) Direct investment in equity shares, convertible bonds, convertible debentures and units of equity oriented mutual funds the corpus of which is not exclusively invested in corporate debt.	3.73	0.38
(ii) Advances against shares / bonds / debentures or other securities or on clean basis to individuals for investment in shares (including IPOs / ESOPs), convertible bonds, convertible debentures, and units of equity oriented mutual funds.	-	-
(iii) Advances for any other purposes where shares or convertible bonds or convertible debentures or units of equity oriented mutual funds are taken as primary security.	-	-
(iv) Advances for any other purposes to the extent secured by the collateral security of shares or convertible bonds or convertible debentures or units of equity oriented mutual funds i.e. where the primary security other than shares / convertible bonds / convertible debentures / units of equity oriented mutual funds does not fully cover the advances.	-	-
(v) Secured and unsecured advances to stockbrokers and guarantees issued on behalf of stockbrokers and market makers.	-	-
(vi) Loans sanctioned to corporates against the security of shares / bonds / debentures or other securities or on clean basis for meeting promoter's contribution to the equity of new companies in anticipation of raising resources.	-	-
(vii) Bridge loans to companies against expected equity flows / issues.	-	-
(viii) Underwriting commitments taken up by the NBFCs in respect of primary issue of shares or convertible bonds or convertible debentures or units of equity oriented mutual funds.	-	-
(ix) Financing to stockbrokers for margin trading.	-	-
(x) All exposures to Alternative Investment Funds: (I) Category I (ii) Category II (iii) Category III	-	-
Total Exposure to Capital Market	**3.73**	**0.38**

(iii) Sectoral Exposure

(₹In Crore)

Sectors	Current Year			Previous Year		
	Total Exposure (₹crore)	Gross NPAs (₹crore)	Percentage of Gross NPAs to total exposure in that sector (%)	Total Exposure (₹crore)	Gross NPAs (₹crore)	Percentage of Gross NPAs to total exposure in that sector
1. Agriculture & Allied Activities	-	-		-	-	-
2. Industry	71.42	2.85	4	47.36	2.76	6
Total of Industry	**71.42**	**2.85**		**47.36**	**2.76**	
3. Services						
3.1 Non-Banking Financial Companies (NBFCs)	16.59	8.47	51	39.51	8.47	21
3.2 Retail Trade	23.71	8.03	34	25.92	3.57	14
3.3 Wholesale Trade	58.70	3.56	6	80.70	3.74	5
3.4 Education	67.54	43.97	65	59.75	43.97	74
3.5 Other Services	31.35	0.80	3	7.04	0.79	11
Total of Services (3.1+3.2+3.3 +3.4+3.5)	**210.47**	**64.84**		**212.92**	**60.55**	
4. Real Estate	187.78	11.27	6	181.93	4.74	3
5.Others	-	-		-	-	
Total	**457.08**	**78.96**		**442.22**	**68.06**	

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2026

Sectors	Current Year			Previous Year		
	Total Exposure (₹crore)	Gross NPAs (₹crore)	Percentage of Gross NPAs to total exposure in that sector	Total Exposure (₹crore)	Gross NPAs (₹crore)	Percentage of Gross NPAs to total exposure in that sector

(iv) Intra-group exposures

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
(i) Total amount of intra-group exposures	106.28	28.93
(ii) Total amount of top 20 intra-group exposures	106.28	28.93
(iii) Percentage of intra-group exposures to total exposure of the NBFC on borrowers/customers	23.25%	6.54%

(v) Unhedged foreign currency exposure

The company does not have any unhedged foreign currency exposure.

54.3 Related Party Disclosure

(₹In Crore)

Items/ Related Party	Subsidiaries	Associates	Key Management Personnel	Relatives of Key Management Personnel	Other related party	Total
Current Year						
Borrowings outstanding at year end	10.64	1.74	-	-	71.44	83.82
Advances outstanding as at year end	-	-	-	-	-	-
Remuneration and Director Sitting Fee	-	-	1.12	-	-	1.12
Finance Cost	1.79	0.18			5.96	7.92
Interest income on loans	-	-	-	-	9.49	9.49
Investments held (net of provision)	134.95	0.34	-	-	-	135.29
Guarantees given on behalf of the Company						
Rent Paid	-	-	-	-	0.09	0.09
Dividend Received	-	-	-	-	-	-
Previous Year						
Borrowings outstanding at year end	43.93	2.00	-	-	29.55	75.48
Advances outstanding as at year end	-	-	-	-	-	-
Remuneration and Director Sitting Fee			1.19			1.19
Finance Cost					3.98	3.98
Interest income on loans	-	-	-	-	3.98	3.98
Investments held (net of provision)	134.95	0.34	-	-	-	135.29
Guarantees given on behalf of the Company						
Rent Paid	-	-	-	-	0.09	0.09
Dividend Received	7.27	-	-	-	-	7.27

For detailed related party disclousers refer note no. 39.

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2026

54.4 Schedule to the Balance Sheet of an Non-Banking Financial Company

(₹In Crore)

Sr. No.	Particulars	As at 31.03.2026		As at 31.03.2025	
		Amount Outstanding	Amount Overdue	Amount Outstanding	Amount Overdue
	Liabilities side				
(1).	**Loans and advances availed by NBFC inclusive of interest accrued thereon but not paid**				
	(a) Debentures:				
	Secured	-	-	-	-
	Unsecured	-	-	-	-
	(Other than falling within the meaning of public deposits)				
	(b) Deferred Credits	-	-	-	-
	(c) Term Loans	3.56	-	9.02	-
	(d) Inter corporate loans and borrowings	83.82	-	75.48	-
	(e) Commercial Papers	-	-	-	-
	(f) Public Deposits	-	-	-	-
	(g) Other loans (Cash credit, bank overdraft and working capital demand loans)	0.30	-	1.36	-
(2).	**Break-up of (1)(f) above (Outstanding public deposits inclusive of interest accrued thereon but not paid):**				
	(a) In the form of Unsecured debentures	-	-	-	-
	(b) In the form of partly secured debentures i.e. debentures where there is a shortfall in the value of security	-	-	-	-
	(c) Other public deposits	-	-	-	-

(₹In Crore)

Sr. No.	Particulars	As at March 31, 2026	As at March 31, 2025
	Assets side		
(3).	**Break-up of loans and advances including bills receivables (other than those included in (4) below)**		
	(a) Secured (Gross)	235.89	232.08
	(b) Unsecured (Gross)	221.18	210.15
4).	**Break up of Leased Assets & stock on hire & other assets counting towards asset financing activities**		
	(i) Lease assets including lease rentals under sundry debtors:		
	(a) Financial lease	-	-
	(b) Operational lease	-	-
	(ii) Stock on hire including hire charges under sundry debtors:		
	(a) Assets on hire	-	-
	(b) Repossessed assets	-	-
	(iii) Other loans counting towards asset financing activities:		
	(a) Loans where assets been repossessed	-	-
	(b) Loans other than (i) above	-	-
(5).	**Break up of investments**		
	Current investments		
	A. Quoted		
	(I) Shares		
	(a) Equity	3.73	0.11
	(b) Preference	-	-

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2026

(₹ In Crore)

Sr. No.	Particulars	As at March 31, 2026	As at March 31, 2025
	(ii) Debentures and bonds	-	-
	(iii) Units of mutual funds	-	0.28
	(iv) Government securities	-	-
	(v) Others	-	-
	B. Unquoted		
	(I) Shares		
	(a) Equity	-	-
	(b) Preference	-	-
	(ii) Debentures and bonds	-	-
	(iii) Units of mutual funds	-	-
	(iv) Government securities	-	-
	(v) Others		
	Long term investments		
	A. Quoted		
	(I) Shares		
	(a) Equity	-	-
	(b) Preference	-	-
	(ii) Debentures and bonds	-	-
	(iii) Units of mutual funds	-	-
	(iv) Government securities	-	-
	(v) Others	-	-
	B. Unquoted		
	(I) Shares		
	(a) Equity	135.29	135.29
	(b) Preference	-	-
	(ii) Debentures and bonds	-	-
	(iii) Units of mutual funds	-	-
	(iv) Government securities	-	-
	(v) Others	-	-

(6).Borrower group-wise classification of assets financed as in (3) and (4) above

(₹In Crore)

Category	As at March 31, 2026 Amount net of provisions			As at March 31, 2025 Amount net of provisions		
	Secured	Unsecured	Total	Secured	Unsecured	Total
1. Related Parties						
(a) Subsidiaries	-	-	-	-	-	-
(b) Companies in the same group	-	106.01	106.01	-	28.86	28.86
(c) Other related parties	-	-	-	-	-	-
2. Other than related parties	231.30	70.72	302.02	228.94	136.54	365.48
Total	**231.30**	**176.73**	**408.03**	**228.94**	**165.40**	**394.35**

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2026

(7). Investor group-wise classification of all investments (current and long term) in shares and securities (both quoted and unquoted)

(₹In Crore)

Particulars	As at March 31, 2026		As at March 31, 2025	
	Market Value / Breakup or fair value or NAV	Book Value (Net of Provisions)	Market Value / Breakup or fair value or NAV	Book Value (Net of Provisions)
1. Related Parties				
(a) Subsidiaries	134.95	134.95	134.95	134.95
(b) Companies in the same group	0.34	0.34	0.34	0.34
(c) Other related parties	-	-	-	-
2. Other than related parties	3.73	3.73	0.38	0.38
Total	**139.02**	**139.02**	**135.67**	**135.67**

(8). Other information

(₹In Crore)

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Gross Non-Performing Assets		
(a) Related parties	-	-
(b) Other than related parties	78.97	68.08
(ii) Net Non-Performing Assets		
(a) Related parties	-	-
(b) Other than related parties	30.87	21.13
(iii) Assets acquired in satisfaction of debt	-	-

54.5 Disclosure pursuant to Liquidity Risk Management Framework for Non-Banking Financial Companies:

i) Funding Concentration based on significant counterparty (borrowings)

Particulars	As at March 31, 2026	As at March 31, 2025
Number of significant counter parties	2	2
Amount (crore)	70.53	62.08
Percentage of funding concentration to total liabilities	72.04%	51.43%

(ii) Top 10 borrowings

Particulars	As at March 31, 2026		As at March 31, 2025	
	Amount (₹crore)	% of Total Borrowings	Amount (₹crore)	% of Total Borrowings
Top 10 Borrower*	86.00	98.09%	82.81	96.45%

(III) Funding Concentration based on significant instrument/ product

Particulars	As at March 31, 2026		As at March 31, 2025	
	Amount (₹crore)	% of Total Borrowings	Amount (₹crore)	% of Total Borrowings
1. Term Loans	0.00	0.00%	0.00	0.00%
2. Bank Overdraft Facilities	0.00	0.00%	0.00	0.00%
3. Loans Repayable on Demand	70.53	72.04%	62.08	51.43%

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2026

54.6 Disclosure of complaints

Summary information on complaints received by the NBFCs from customers

Particulars	As at March 31, 2026	As at March 31, 2025
1. No. of complaints pending at the beginning of the year	0	0
2. No. of complaints received during the year	1	0
3. No. of complaints disposed during the year	1	0
3.1 Of which, number of complaints rejected by the NBFC	0	0
4. No. of complaints pending at the end of the year	0	0

Top five grounds of complaints received by the NBFCs from customers

Grounds of complaints, (i.e. complaints relating to)	Number of complaints pending at the beginning of the year	Number of complaints received during the year	% increase/ decrease in the number of complaints received over the previous year	Number of complaints pending at the end of the year	Of 5, number of complaints pending beyond 30 days
1	2	3	4	5	6
Current Year					
Ground-1 (Waiver of foreclosure charges)	0	1	100	0	0
Ground-2					
Ground-3					
Ground-4					
Ground-5					
Total	**0**	**1**	**100**	**0**	**0**
Previous Year					
Ground-1 (Waiver of foreclosure charges)	0	0	100	0	0
Ground-2					
Ground-3					
Ground-4					
Ground-5					
Total	**0**	**0**	**100**	**0**	**0**

55. The figures / disclosures of previous year have been presented as per the current year's presentation by restatement / regrouping / reclassification wherever considered necessary to conform to current year's presentation / disclosures. Also Refer to Note 2.i, Re; Statement of Compliance, Basis of Preparation & Presentation of Standalone Financial Statements.

Signatures to Notes 1 to 55 of the standalone financial statements

As per our report of even date
For S.P. Chopra & Co.
Chartered Accountants
Firm Registration no. 000346N

(Pawan K. Gupta)
Partner
Membership No. 092529

Place : Kota (Rajasthan)
Date: 29 May, 2026

For and on behalf of the Board of Directors

Pramod Maheshwari
Managing Director & CEO
DIN : 00185711

Om Prakash Maheshwari
Executive director & CFO
DIN: 00185677

Manmohan Pareek
Company Secretary
Membership No. ACS34858

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CP CAPITAL LIMITED, ON CONSOLIDATED FINANCIAL STATEMENTS (ERSTWHILE CAREER POINT LIMITED)

OPINION

We have audited the accompanying consolidated financial statements of **CP Capital Limited** (the "Holding Company" / "Parent Company") and its Subsidiary (including its subsidaries) (the Holding Company and its Subsidiary, together referred to as the 'Group') and its Associate, which comprise the Consolidated Balance Sheet as at 31 March, 2026, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows for the year then ended, and notes to the consolidated financial statements including a summary of the material accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements of the Subsidiary and Associate referred to in the Other Matter section below, the aforesaid consolidated 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 consolidated state of affairs of the Group as at 31 March, 2026 and its consolidated profit and other comprehensive income, and its consolidated cash flows and its consolidated changes in equity 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 Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the consolidated 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 obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred in the "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matter

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current year. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We during our audit of the Holding Company have determined the matter described below to be the key audit matter.

Key Audit Matter	How the matter was addressed in the audit
<u>Impairment of Financial Assets including Loans to the Customers (Expected Credit Lossess)</u> Ind AS 109 requires the Group to recognise impairment loss allowance towards its financial assets including loans to customers (designated at amortised cost) using the expected credit loss (ECL) approach. Such ECL allowance is required to be measured considering the guiding principles of Ind AS 109 including unbiased, probability weighted outcome under various scenarios, time value of money, impact arising from forward looking macro-economic factors and availability of reasonable and supportable information without undue costs. Applying these principles involves significant estimation in various aspects, such as grouping of borrowers/parties based on homogeneity by using appropriate statistical techniques, staging of loans / receivables and estimation of behavioral life, determining macro-economic factors impacting credit quality of receivables, estimation of losses for loan products with no / minimal historical defaults. Considering the significance of such allowance to the overall financial statements (and the degree of estimation involved in computation of expected credit losses), this area is considered as a key audit matter.	<u>Our Audit Procedure:</u> We obtained and evaluated the management's estimations and specifically performed the work as under: - Read and assessed the Company's accounting policies for impairment of financial assets and their compliance with Ind AS 109. - Evaluated the reasonableness of the Management estimates by understanding the process of ECL estimation and tested the controls around data extraction and validation. - Tested the ECL model, including assumptions and underlying computation. - Assessed the floor/minimum rates of provisioning applied by the Group for loan products with inadequate historical defaults. <u>Our Results:</u> The results of our testing were satisfactory and we considered the fair value of the financial assets including loans to customers recognised to be acceptable.

Information Other than the Consolidated Financial Statements and Auditor's Report thereon

The Holding Company's Board of Directors is responsible for the other information. The other information comprises the Corporate Governance Report and Directors' Report, including annexures, if any, thereon, (but does not include the consolidated financial statements and our auditor's report thereon), which is expected to be made available to us after the date of this Auditor's report.

Our opinion on the consolidated financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the Corporate Governance Report and Directors' Report, including annexures, if any, thereon, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

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

The Holding Company's Board of Directors is responsible for the preparation and presentation of these consolidated financial statements in term of the requirements of the Act that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated changes in equity and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards ("Ind AS") notified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.

The respective Board of Directors of the companies included / considered in the consolidated financial statements are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and its Associate 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 consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group and of its Associate are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its Associate are responsible for overseeing the financial reporting process of the Group and its Associate.

Auditor's Responsibilities for the audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 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 consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the Group and its Associate 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 ability of the Group and its Associate 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 consolidated 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 Group and its Associate to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group and its Associate to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entity included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated 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 consolidated financial statements.

We communicate with those charged with governance of the Holding Company of which we are independent auditors 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matter

We did not audit the consolidated financial statements of the Subsidiary, namely Career Point Infra Limited, whose consolidated financial statements reflect total assets of Rs. 14,987.43 lakhs as at 31 March, 2026, and total revenues of Rs. 1,513.29 lakhs, comprehensive income of Rs. 937.12 lakhs and net cash inflow of Rs. 36.38 lakhs for the year ended 31 March, 2026, as considered in these consolidated financial statements. These consolidated financial statements also include the Group's share of net profit of Rs. 12.39 lakhs and total other comprehensive loss of Rs. 29.52 lakhs, for the year ended 31 March, 2026 in respect of the Associate Company, namely, Imperial Infin Private Limited, whose financial statements have not been audited by us. The financial statements of these Subsidiary and Associate have been audited by other auditors whose reports have been furnished to us by the Parent Company's Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these Subsidiary and Associate, is based solely on the audit reports of these other auditors and after consideration of the further facts and information provided to us by the Parent Company's management, at the time of consolidation of these financial statements, and the procedures performed by us as stated in Basis for Opinion paragraph above.

Our opinion on the consolidated financial statements, and our Report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matter.

Report on Other Legal and Regulatory Requirements

1. With respect to the matters specified in paragraphs 3(xxi) and 4 of the Companies (Auditor's Report) Order, 2020 (the "Order"/ "CARO") issued by the Central Government in terms of Section 143(11) of the Act, to be included in the Auditor's report, according to the information and explanations given to us, and based on the CARO report issued by us for the Holding Company, and by other auditors for the Subsidiary and Associate as stated in 'Other Matter' above which is included / considered in the consolidated financial statements of the Group and its Associate, we report that there are no qualifications or adverse remarks in these CARO reports.

2. As required by Section 143(3) of the Act, we report, to the extent applicable, 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 of the aforesaid consolidated financial statements.

   b. In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as appears from our examination of those books and reports of the other auditors.

   c. The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.

   d. In our opinion, the aforesaid consolidated financial statements comply with the Indian Accounting Standards ("Ind AS") notified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.

   e. on the basis of the written representations received from the directors of the Holding Company audited by us, and taken on record by the Board of Directors, and the reports of the auditors of the Subsidiary and Associate not audited by us, none of the directors of the Holding Company and its Subsidiary / Associate is disqualified as on 31 March, 2026 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 with reference to financial statements and operating effectiveness of such controls of the Holding Company audited by us, and of the Subsidiary and Associate, not audited by us (as reported by their auditors), refer to our separate report in **Annexure-'A';**

g. In our opinion, the remuneration paid by the Holding Company to its directors is in accordance with the provisions of Section 197 read with Schedule V of the Act. Further, as no remuneration has been paid by the Subsidiary and Associate (as reported by their auditors), the provisions of Section 197 of the Companies Act, 2013 are not applicable to these companies; and

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, as amended, in our opinion and to the best of our information and according to the explanations given to us:

i. The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Group – Refer Note 35 to the consolidated financial statements;

ii. The Group has not entered into any long-term contracts including derivative contracts.

iii. There has been no amount, required to be transferred, to the Investor Education and Protection Fund by the Group.

iv. (a) The Managements of the companies considered in the consolidated financial statements have represented that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Group or its Associate to or in any other person or entity, including foreign entity ("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 Group or its Associate ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Managements of the companies considered in the consolidated financial statements have represented, that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Group or its Associate from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Group or its Associate shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been 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) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. No dividend was declared or paid during the year by the Group or its Associate; hence, the said clause is not applicable.

vi. Based on our examination, which included test checks and as reported by the auditors of Subsidiary and Associate, the Group and its Associate has used accounting software for maintaining its books of account for the financial year ended 31 March, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software except in certain components at Holding Company where the audit trail were not recorded / operating due to system limitations, as described in note 49 to the consolidated financial statements. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Group and its Associate as per the statutory requirements for record retention.

For S. P. Chopra & Co.
Chartered Accountants
Firm Regn. No. 000346N

(Pawan K. Gupta)
Partner
M. No. 092529
UDIN: 26092529HVAWUX7634

Place : Kota
Dated: 29 May, 2026

ANNEXURE-'A' TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 2.f under 'Report on Other Legal and Regulatory Requirements' section of the independent auditors report of even date on the consolidated financial statements of CP Capital Limited for the year ended 31 March, 2026)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to consolidated financial statements of CP Capital Limited (the "Holding Company") and its Subsidiary (including its subsidiaries) (the Holding Company and its Subsidiary together referred as "the Group") and its Associate for the year ended 31 March, 2026, in conjunction with our audit of the consolidated financial statements of the Group and its Associate for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding Company, its Subsidiary and its Associate are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the respective company considering the essential components of internal control stated in the "Guidance Note on Audit of Internal Financial Controls Over Financial Reporting" (the "Guidance Note") 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the Group's internal financial controls with reference to financial statements of the Group and its Associate 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 the Institute of Chartered Accountants of India 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 the Institute of Chartered Accountants of India. 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.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls 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 auditors' 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, and the evidence obtained by other auditors in terms of their reports referred to in 'Other Matter' paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to consolidated 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 control 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.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Group and its Associate have, in all material respects, adequate internal financial controls with reference to the financial statements and such internal financial controls with reference to the financial statements were operating effectively as at 31 March, 2026, based on the internal control over financial reporting criteria established by the Group and its Associate 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.

Other Matter

Our aforesaid report under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls with reference to the consolidated financial statements in so far as it relates to Subsidiary (including its subsidiaries) and Associate is based on the corresponding report of the auditors of these companies.

Our opinion is not modified in respect of the above matter.

For S. P. Chopra & Co.
Chartered Accountants
Firm Regn. No. 000346N

(Pawan K. Gupta)
Partner
M. No. 092529
Place : Kota
Dated: 29 May, 2026

CP Capital Limited

(Erstwhile Career Point Limited)

Consolidated Balance Sheet as at 31 March, 2026

(Amount in INR Lakhs, unless otherwise stated)

Particulars	Note No.	As at 31.03.2026	As at 31.03.2025
I. ASSETS			
(1) Financial Assets			
(a) Cash and Cash Equivalents	5	296.80	444.17
(b) Bank Balances other than (a) above	6a	10.58	6.50
(c) Receivables	6b	209.16	5.25
(d) Loans	7	44,215.82	40,200.75
(e) Investments	8	1,387.24	123.55
(f) Other Financial Assets	9a	136.45	452.67
Total Financial Assets		**46,256.05**	**41,232.89**
(2) Non Financial Assets			
(a) Inventories	9b	266.68	2,175.37
(b) Deferred tax Assets (Net)	20	61.51	-
(c) Investment property	10	17,127.08	17,058.83
(d) Property, plant and equipment	11	1,919.83	1,948.12
(e) Intangible assets under development	12	1.69	-
(f) Intangible assets	13	1.80	3.59
(g) Other non financial assets	14	606.40	22.21
Total Non Financial Assets		**19,984.99**	**21,208.12**
(3) Non-Current assets held for sale	15	11.28	34.34
TOTAL ASSETS		**66,252.32**	**62,475.35**
II. LIABILITIES AND EQUITY			
LIABILITIES:			
(1) Financial Liabilities			
(a) Borrowings	16	7,720.69	4,193.04
(b) Other financial liabilities	17	833.28	3,213.63
Total Financial Liabilities		**8,553.97**	**7,406.67**
(2) Non Financial Liabilities			
(a) Current Tax Liabilities (Net)	18	95.01	76.96
(b) Provisions	19	41.36	15.75
(c) Deferred Tax Liabilities (Net)	20	234.40	261.70
(d) Other non-financial liabilities	21	35.82	146.87
Total Non Financial Liabilities		**406.59**	**501.28**
(3) EQUITY:			
(a) Equity Share Capital	22	1,819.29	1,819.29
(b) Other Equity	23	55,472.47	52,748.11
Total Equity		57,291.76	54,567.40
TOTAL EQUITY AND LIABILITIES		**66,252.32**	**62,475.35**

Group Overview, material accounting policies and Other Notes 1 to 4 and 35 to 54
The accompanying notes are an integral part of the consolidated financial statements

As per our report of even date
For S. P. Chopra & Co.
Chartered Accountants
Firm Registration no. 000346N

(Pawan K. Gupta)
Partner
Membership No. 092529

Place : Kota (Rajasthan)
Date: 29 May, 2026

For and on behalf of the Board of Directors

Pramod Maheshwari
Managing Director & CEO
DIN : 00185711

Om Prakash Maheshwari
Executive director & CFO
DIN: 00185677

Manmohan Pareek
Company Secretary
Membership No. ACS34858

CP Capital Limited
(Erstwhile Career Point Limited)
Consolidated Statement of Profit and Loss for the year ended 31 March,2026

(₹ in Lakhs)

Particulars	Note No.	For the year ended 31.03.2026	For the year ended 31.03.2025
1 Revenue from operations			
(a) Interest Income	24	5,578.91	5,557.00
(b) Rental & Infra Income	25	1,725.72	667.67
(c) Fees and commission Income	26	278.13	425.70
(d) Net Gain on fair value changes	27	48.80	-
Total Revenue from operations		**7,631.56**	**6,650.37**
Other income	28	17.72	10.65
Total Revenue		**7,649.28**	**6,661.02**
2 Expenses			
(a) Finance costs	29	704.29	420.21
(b) Fee and commission expenses	30	134.06	50.04
(c) Net Loss on fair value changes	27	-	1.90
(d) Impairment on financial instruments	31	252.81	106.98
(e) Purchase of Stock-in-trade / plots	31a	-	2,270.73
(f) Change in Inventories of stock-in-trade / plots	31b	239.40	(2,175.37)
(g) Employee benefits expenses	32	321.51	346.23
(h) Depreciation and amortization expense	33	273.52	282.86
(i) Other expenses	34	326.99	230.91
Total Expenses		**2,252.58**	**1,534.49**
3 Profit before Share of profit/loss in Associate & tax (1-2)		**5,396.70**	**5,126.53**
4 Share of (loss)/profit in Associate		**(17.13)**	**51.06**
5 Profit before tax (3+4)		**5,379.57**	**5,177.59**
6 Tax expense:			
- Current Tax		1,292.74	1,311.02
- Deferred Tax		(86.81)	31.44
- Current Tax - earlier year's		(84.16)	23.42
7 Profit for the year (5-6)		**4,257.80**	**3,811.71**
8 Other Comprehensive Income	**47**		
(a) Items that will not be reclassified to profit or loss			
- Remeasurement (loss) on defined benefit plans		(8.00)	(2.51)
- Tax impact on above		2.01	0.63
Total Other Comprehensive (Loss) for the year		**(5.99)**	**(1.88)**
9 Total Comprehensive Income for the year (7+8)		**4,251.81**	**3,809.83**
10 Earnings per share (in ₹)	**40**		
Basic		23.40	20.95
Diluted		23.40	20.95

Group overview, Material Accounting Policies and Other Notes : 1 to 4 & 35 to 54
The accompanying notes are an integral part of the standalone finanacial statements

As per our report of even date
For S. P. Chopra & Co.
Chartered Accountants
Firm Registration no. 000346N

(Pawan K. Gupta)
Partner
Membership No. 092529

For and on behalf of the Board of Directors

Pramod Maheshwari
Managing Director & CEO
DIN : 00185711

Om Prakash Maheshwari
Executive director & CFO
DIN: 00185677

Manmohan Pareek
Company Secretary
Membership No. ACS34858

Place : Kota (Rajasthan)
Date: 29 May, 2026

CP Capital Limited

(Erstwhile Career Point Limited)

Consolidated Statement of Cash Flows for the year ended 31 March,2026

(₹ in Lakhs)

	Particulars	For the Year ended 31.03.2026	For the Year ended 31.03.2025
A	**Cash Flows from Operating Activities**		
	Profit before tax	**5,379.57**	**5,177.59**
	Adjustments for:		
	Depreciation and amortization expense	273.52	282.86
	Finance costs	704.29	540.63
	Loss / (Profit) on sale of Investment properties / Asset held for sale / PPE	(116.06)	(78.62)
	Net (gain)/Loss on fair value change on Investments	(48.80)	1.90
	Impairment loss allowance (created)/ reversal on loan receivables (net)	249.72	98.98
	Impairment loss allowance on debentures	-	8.00
	Share of profit in Associate	17.13	(51.06)
	Bad debts written off	3.09	-
	Interest income on Fixed deposit	(0.04)	-
	Operating Profit before Working Capital Changes	**6,462.42**	**5,980.28**
	(Increase)/Decrease in Loans	(938.84)	(5,635.10)
	(Increase)/Decrease in Inventories (conversion to stock in trade)	1,908.69	(2,175.37)
	(Increase)/Decrease in other financial assets	(467.77)	624.55
	(Increase)/Decrease in other non financial assets	(4.11)	-
	Increase/(Decrease) in other financial liabilities	(2,376.55)	937.41
	Increase/(Decrease) in Provisions	17.62	3.24
	Increase/(decrease) in other non financial liabilities	(114.86)	58.66
	Cash generated from / (used in) operations	**4,486.60**	**(206.33)**
	Income tax paid (net of refund)	(1,190.52)	(1,688.33)
	Net Cash generated from / (used in) Operating Activities	**3,296.08**	**(1,894.66)**
B	**Cash Flow from Investing Activities**		
	Sale / (Purchase) of Property Plant & Equipment, Investment Properties and Intangible assets (including CWIP) (net)	(1,906.63)	1,870.93
	Sale of assets classified as held for sale (net)	63.08	9.54
	Subsidy Received	-	18.75
	Purchase of Investments (net)	(1,090.18)	-
	Investment in fixed deposits / earmarked bank balances (net of redemption)	(4.04)	-
	Net Cash (used in) / generated from Investing Activities	**(2,937.77)**	**1,899.22**
C	**Cash Flows from Financing Activities**		
	Proceeds from Borrowings (net)	198.61	1,221.66
	Dividend Paid	-	(728.67)
	Interest paid	(704.29)	(547.50)
	Net Cash (used in) Financing Activities	**(505.68)**	**(54.51)**
	Net (decrease) in cash and cash equivalents (A + B + C)	**(147.37)**	**(49.95)**
	Cash and Cash Equivalents at beginning of the year	**444.17**	**494.12**
	Cash and Cash Equivalents at end of the year	**296.80**	**444.17**

Notes:

1. The above Statement of Cash Flows has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind - AS) - 7 'Statement of Cash Flows'.
2. Cash and cash equivalents in the balance sheet comprises of Cash in hand and Balances with Banks.

Cash in hand	6.88	5.36
Balances with Banks - current accounts	289.92	438.81
	296.80	444.17

Group Overview, material accounting policies and Other Notes 1 to 4 and 35 to 54
The accompanying notes are an integral part of the consolidated financial statements

As per our report of even date
For S. P. Chopra & Co.
Chartered Accountants
Firm Registration no. 000346N

(Pawan K. Gupta)
Partner
Membership No. 092529

Place : Kota (Rajasthan)
Date: 29 May, 2026

For and on behalf of the Board of Directors

Pramod Maheshwari
Managing Director & CEO
DIN : 00185711

Om Prakash Maheshwari
Executive director & CFO
DIN: 00185677

Manmohan Pareek
Company Secretary
Membership No. ACS34858

CP Capital Limited

(Erstwhile Career Point Limited)

Consolidated Statement of Changes in Equity for the year ended 31 March, 2026

A. Equity Share Capital (Refer Note 22)

(₹ in Lakhs)

Particulars	Balance at the beginning of the Reporting Year	Changes in Equity Share Capital During the Year	Balance as at the end of Reporting Year
Balance as at March 31, 2025	1,819.29	-	1,819.29
Balance as at March 31, 2026	1,819.29	-	1,819.29

B. Other Equity (Refer Note 23)

Particulars	Reserves and Surplus							
						Retained Earnings		
	Securities premium	Capital Reserve	Statutory Reserve	General Reserve	Revaluation Reserve	Surplus	Other Comprehensive Income that will not be reclassified to Profit & Loss	Total
Balance as at 01 April,2024	**17,235.38**	**0.60**	**966.98**	**86.58**	**-**	**29,760.57**	**0.33**	**48,050.44**
Total Profit/ Comprehensive Income for the year	-	-	-	-	-	3,811.71	(1.88)	3,809.83
Transfer to Statutory Reserve under section 45-IC	-	-	813.29	-	-	(813.29)	-	-
Revaluation reserve created during the year	-	-	-	-	1,669.29	-	-	1,669.29
Revaluation reserve transferred during the year	-	-	-	-	(1,669.29)	1,669.29	-	-
Adjustment on Merger/ Demerger (Refer note 37)	-	-	-	-	-	(53.73)	-	(53.73)
Dividend paid	-	-	-	-	-	(727.72)	-	(727.72)
Balance as at 31 March, 2025	**17,235.38**	**0.60**	**1,780.27**	**86.58**	**-**	**33,646.83**	**(1.55)**	**52,748.11**
Total Profit/ Comprehensive Income for the year	-	-	-	-	-	4,257.80	(5.99)	4,251.81
Transfer to Statutory Reserve under section 45-IC	-	-	631.79	-	-	(631.79)	-	-
Transfer to reserve	-	-	-	(86.58)	-	86.58	-	-
Prior years profit from Investment in Associate	-	-	-	-	-	141.84	-	141.84
Adjustment of Revaluation of inventory	-	-	-	-	-	(1,669.29)	-	(1,669.29)
Balance as at 31 March, 2026	**17,235.38**	**0.60**	**2,412.06**	**-**	**-**	**35,831.97**	**(7.54)**	**55,472.47**

Group Overview, material accounting policies and Other Notes 1 to 4 and 35 to 54

The accompanying notes are an integral part of the consolidated financial statements

As per our report of even date
For S. P. Chopra & Co.
Chartered Accountants
Firm Registration no. 000346N

For and on behalf of the Board of Directors

Pramod Maheshwari
Managing Director & CEO
DIN : 00185711

Om Prakash Maheshwari
Executive director & CFO
DIN: 00185677

(Pawan K. Gupta)
Partner
Membership No. 092529

Manmohan Pareek
Company Secretary
Membership No. ACS34858

Place : Kota (Rajasthan)
Date: 29 May, 2026

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31st March, 2026

1 **Group/ Corporate Information**

CP Capital Limited (erstwhile Career Point Limited) (the 'Parent' / 'Company' / 'Holding Company' / 'CPCL') (CIN: L64990PB2000PLC054497) is a Public Limited Company domiciled in India and is incorporated under the provisions of the Companies Act, 2013 (erstwhile Companies Act, 1956) applicable in India. The Holding Company is listed with BSE Limited and National Stock Exchange of India. The registered office of the Holding Company is situated at Village Tangori, Banur, Punjab - 140601, India. The main object of the Holding Company is to originate, provide and service loans and provide ancillary services in relation to said business activity (whether short or long term loan or working capital finance, development finance, or any other debt related funding). The Holding Company is registered as a Non-Banking Financial Company (NBFC)– Investment and Credit Company ("NBFC-ICC") without accepting public deposits, with Reserve Bank of India (RBI) bearing Registration No. N-06.00629 dated 1 April, 2025 and is classified as a Base Layer NBFC under the Reserve Bank of India (Non-Banking Financial Companies – Registration, Exemptions and Framework for Scale Based Regulation) Directions, 2025, as amended.

The Holding Company has one Wholly Owned Subsidiary namely Career Point Infra Limited (CPIL) and two Step Down Subsidiaries namely Coupler Enterprises Private Limited and Srajan Agritech Private Limited (i.e. the wholly owned subsidiaries of CPIL) and one Associate namely Imperial Infin Private Limited (IIPL).

The accompanying Consolidated Financial Statements relate to CP Capital Limited and its Subsidiary (including its two subsidiaries), (the Holding Company and its Subsidiary, together referred to as 'the Group') and its Associate for the year ended 31 March, 2026. These Consolidated Financial Statements are approved for issue by the Holding Company's Board of Directors on 29 May, 2026

2 **Statement of Compliance, Basis of Preparation & Presentation of the Consolidated Financial Statements.**

(i) **Statement of compliance**

The consolidated financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and notified under Section 133 of the Companies Act, 2013 (the Act) and the Master Directions and Guidelines issued by the Reserve Bank of India, as amended from time to time and relevant and applicable to the Holding Company ('NBFC Regulations' / 'RBI Master Directions'). The notified Indian Accounting Standards (Ind AS) are followed by the Group in so far as they are not inconsistent with the NBFC Regulations. The accounting policies are applied consistently to all the periods presented in the financial statements.

The consolidated financial statements of the Group are presented as per Schedule III (Division III) of the Companies Act, 2013 applicable to NBFCs, as notified by the Ministry of Corporate Affairs (MCA) vide its notification dated October 11, 2018, as amended. The disclosures prescribed under Division III of Schedule III to the Companies Act, 2013 and the applicable requirements of Ind AS have been made in these Consolidated Financial Statements. The additional disclosures prescribed by the Reserve Bank of India for NBFCs have been considered and incorporated to the extent applicable and relevant to the Consolidated Financial Statements and necessary for a proper understanding of the consolidated financial position and performance of the Group.

Srajan Capital Limited / SCL, which was a Non-Banking Financial Company (NBFC) registered with the Reserve Bank of India (RBI), to ensure its amalgamation with the Holding Company / CPCL had surrendered its Certificate of Registration as NBFC after the Scheme of Arrangement became effective (as detailed in Note 37) and as its business was amalgamated in CPCL on a going concern basis, CPCL to carry out the business as NBFC had applied for the Certificate of Registration ('CoR'), which was granted by RBI w.e.f. 1 April, 2025.

Further, with the necessary approvals of the shareholders and the Registrar of Companies, Jaipur, CPCL had altered its object clause of the Memorandum of Association w.e.f. 10 September, 2021 to include activities related with NBFC and since CPCL is now registered as NBFC and considering that its CoR as NBFC is applicable / effective from 1 April, 2025, therefore the financial statements for the year thereafter have been presented in accordance with the Division III of Schedule III to the Companies Act, 2013 as applicable to Ind AS Compliant NBFC Companies and the applicable Master Directions / Guidelines issued by RBI, as amended. The figures / disclosures of previous year have been presented as per the current year's presentation by restatement / regrouping / reclassification wherever considered necessary to conform to current year's presentation / disclosures. As the Holding Company is presenting its consolidated financial statements as NBFC for the first time, in the case of certain disclosures / presentation the comparative figures could not be given / presented, due to practical difficulties in ascertainment of the same, however, there is no material impact thereof on the consolidated financial statements.

These consolidated financial statements which comprise the Consolidated Balance Sheet as at 31 March, 2026, the Consolidated Statement of Profit and Loss (including other comprehensive income), the Consolidated Statement of Cash Flows and the Consolidated Statement of Changes in Equity for the year then ended and a summary of the material accounting policies and other explanatory information are herein after together referred to as "consolidated financial statements".

(ii) **Basis of Measurement**

The Group 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 relevant Ind AS.

The financial statements are prepared on a going concern basis as the Management is satisfied that the Group shall be able to continue its business for the foreseeable future and no material uncertainty exists that may cast significant doubt on the going concern assumption. In making this assessment, the Management has considered a wide range of information relating to present and future conditions, including future projections of profitability, cash flows and capital resources.

(iii) Functional and presentation currency

The financial statements are presented in Indian Rupee ('INR' or 'Rs.'), which is also the functional currency of the Group, in denomination of lakhs with rounding off to two decimals as permitted by Schedule III to the Act except where otherwise indicated.

(iv) Presentation of financial statements

The Group presents its Balance Sheet in the order of liquidity. The Group prepares and presents its Balance Sheet, the Statement of Profit and Loss and the Statement of Changes in Equity in the format prescribed by Division III of Schedule III to the Act. The Statement of Cash Flows has been prepared and presented as per the requirements of Ind AS 7 'Statement of Cash Flows'.

The Group generally reports financial assets and financial liabilities on a gross basis in the Balance Sheet. They are offset and reported net only when Ind AS specifically permits the same or it has an unconditional legally enforceable right to offset the recognised amounts without being contingent on a future event. Similarly, the Group offsets incomes and expenses and reports the same on a net basis when permitted by Ind AS specifically unless they are material in nature.

(v) Use of Estimates & Judgements

The preparation of financial statements in conformity with Ind AS requires that the management of the Group makes estimates and assumptions that affect the reported amounts of income and expenses of the period, the reported balances of assets and liabilities and the disclosures relating to contingent liabilities as at the date of the financial statements. The estimates and assumptions used in financial statements are based upon management's evaluation of the relevant facts and circumstances as at the date of financial statements. Actual results could differ from these estimates. Estimates and underlying assumptions are reviewed on periodic basis.

(Refer note No. 4 on critical accounting estimates, assumptions & judgments).

These estimates could change from period to period 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 the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

(vi) Principles of Consolidation

A. The consolidated financial statements have been prepared on the following basis:

i. The Holding Company determines the basis of control in line with the requirements of Ind AS-110, 'Consolidated Financial Statements'. The entities considered in consolidation are controlled by the Group.

The Group controls an entity when the Holding Company has the power over the entity, it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity.

ii. The financial statements of subsidiary are included in the consolidated financial statements from the date on which control commences until the date on which control ceases. The Group re-assesses whether or not it controls an entity if facts and circumstances indicate that there are changes in control.

iii. The financial statements of the Holding Company and its Subsidary are combined on a line by line basis by adding together like items of assets, liabilities, equity, incomes and expenses, after eliminating intra-group balances and intra-group transactions in full.

iv. The consolidated financial statements are prepared by adopting uniform accounting policies for like transactions and other events in similar circumstances and are presented, to the extent possible, in the same manner as the Holding Company's separate financial statements.

v Financial statement of subsidiary / associate used for the purpose of Consolidation are drawn up to the same reporting date as that of the Company.

vi. The difference between the proceeds from disposal of investment in subsidiary and the carrying amount of its assets less liabilities as on the date of disposal is recognised in the Consolidated Statement of Profit and Loss being the profit or loss on disposal of investment in subsidiary.

vii. Non-controlling interests in the net assets (excluding goodwill) of consolidated subsidiary is identified separately from the Company'sequity. The interest of non-controlling shareholders may be initially measured either at fair value or at the non-controlling interest's proportionate share of the fair value of the acquiree's identifiable net assets. The choice of measurement basis is made on an acquisition to acquisition basis. Subsequent to acquisition, the carrying amount of non controlling interest is the amount of those interests at initial recognition plus the non-controlling interest's share of subsequent changes in equity. Total comprehensive income is attributed to non controlling interests even if it results in the non-controlling interest having a deficit balance.

viii. Equity accounted investees are entities in respect of which, the Company has significant influence, but not control, over the financial and operating policies. Generally, associates and joint venture companies come under this category. Investments in such entities are accounted for using the equity method (equity accounted investees) and are initially recognized at cost. The carrying amount of investment is increased/ decreased to recognize investors' share of profit or loss of the investee after the acquisition date post eliminating unrealized profits and losses resulting from transactions between the Company and its equity accounted entities to the extent of its share, through its Consolidated Statement of Profit and Loss, to the extent such change is attributable to the equity accounted entities' Statement of Profit and Loss and through its reserves for the balance based on available information.

ix. As per Ind AS- 111, 'Joint Arrangements', when all the parties, or a group of the parties, considered collectively, are able to direct the activities that significantly affect the returns of the arrangement (i.e. the relevant activities), the parties control the arrangement collectively. After concluding that all the parties, or a group of the parties, control the arrangement collectively, an entity shall assess whether it has joint control of the arrangement. Joint control exists only when decisions about the relevant activities require the unanimous consent of the parties that collectively control the arrangement.

B.The Consolidated Financial Statements of the Holding Company include the results of following entities:

Name of the Entity	% of equity shareholdings		Country of Incorporation / Place of Business
	As at 31 March, 2026	As at 31 March, 2025	
Subsidiary			
Career Point Infra Limited (Including its Subsidiaries i.e. Srajan Agritech Private Limited and Coupler Enterprises Private Limited)	100%	100%	India
Associate			
Imperial Infin Private Limited	42.74%	42.74%	India

3 Summary Material Accounting Policies

(i) Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

A financial assets or a liability is recognised when the Group Company becomes a Party to the contractual provision of the instrument.

For tradable securities the Group recognises the financial instruments on settlement date.

(A) Financial assets

Financial assets include cash, or an equity instrument of another entity, or a contractual right to receive cash or another financial asset from another entity. Few examples of financial assets are loan receivables, investment in equity instruments, trade receivables and cash and cash equivalents etc.

Initial Measurement

All financial assets are recognised initially at fair value including transaction costs that are attributable to the acquisition of financial assets except in the case of financial assets recorded at FVTPL where the transaction costs are charged to profit or loss. However, trade receivables that do not contain a significant financing component are measured at transaction price. Generally, the transaction price is treated as fair value unless proved to the contrary.

Subsequent measurement

(i) Classification and Measurement of Financial assets (other than Equity instruments)

<u>For the purpose of subsequent measurement, financial assets (other than equity instruments) are classified into three categories:</u>

(a) Financial Assets at amortised cost
(b) Financial Assets at FVOCI
(c) Financial Assets at FVTPL

(a) Financial Assets at amortised cost

The Group measures its financial assets at amortised cost if both the following conditions are met:

• The asset is held within a business model of collecting contractual cash flows; and
• Contractual terms of the asset give rise on specified dates to cash flows that are Sole Payments of Principal and Interest (SPPI) on the principal amount outstanding.

To make the SPPI assessment, the Group applies judgment and considers relevant factors such as the nature of portfolio and the period for which the interest rate is set.

The Group determines its business model at the level that best reflects how it manages groups of financial assets to achieve its business objective. The Group's business model is not assessed on an instrument by instrument basis, but at a higher level of aggregated portfolios. If cash flows after initial recognition are realised in a way that is different from the Group's original expectations, the Group does not change the classification of the remaining financial assets held in that business model, but incorporates such information when assessing newly originated financial assets going forward.

The business model of the Group for assets subsequently measured at amortised cost category is to hold and collect contractual cash flows. However, considering the economic viability of carrying the delinquent portfolios in the books of the Group, it may sell these portfolios to banks and/or asset reconstruction companies.

After initial measurement, such financial assets are subsequently measured at amortised cost on effective interest rate (EIR).

(b) Financial Assets at FVOCI

The Group subsequently classifies its financial assets as FVOCI, only if both of the following criteria are met:

• The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets; and
• Contractual terms of the asset give rise on specified dates to cash flows that are Solely Payments of Principal and Interest (SPPI) on the principal amount outstanding.

Financial Assets included within the FVOCI category are measured at each reporting date at fair value with such changes being recognised in other comprehensive income (OCI). The interest income on these assets is recognised in profit or loss.

On de-recognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified to profit or loss.

(c) Financial Assets at FVTPL

The Group classifies financial assets which are held for trading under FVTPL category. Held for trading assets are recorded and measured in the Balance Sheet at fair value. Interest and dividend incomes are recorded in interest income and dividend income, respectively according to the terms of the contract, or when the right to receive the same has been established. Gain and losses on changes in fair value of financial assets are recognised on net basis through profit or loss.

(ii) Classification and Measurement of Equity instruments

All equity investments other than in associate are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the Group at initial recognition makes an irrevocable election to classify it as either FVTOCI or FVTPL. The Group makes such election on an instrument by instrument basis. An equity investment classified as FVTOCI is initially measured at fair value plus transaction costs. Subsequently, it is measured at fair value and, all fair value changes are recognised in Other Comprehensive Income (OCI) and accumulated in Reserve. There is no recycling of the amounts from OCI to Statement of Profit and Loss, even on sale of investment. However, the Group transfers the same within equity.

(iii) De-recognition of Financial Assets

- The Group derecognises a financial asset (or, where applicable, a part of a financial asset) when:
- The right to receive cash flows from the asset have expired; or

The Group has transferred its right to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under an assignment arrangement and the Group has transferred substantially all the risks and rewards of the asset. Once the asset is derecognised, the Group does not have any continuing involvement in the same.

The Group transfers its financial assets through the partial assignment route and accordingly derecognises the transferred portion as it neither has any continuing involvement in the same nor does it retain any control. If the Group retains the right to service the financial asset for a fee, it recognises either a servicing asset or a servicing liability for that servicing contract. A service liability in respect of a service is recognised at fair value if the fee to be received is not expected to compensate the Group adequately for performing the service. If the fees to be received is expected to be more than adequate compensation for the servicing, a service asset is recognised for the servicing right at an amount determined on the basis of an allocation of the carrying amount of the larger financial asset.

On de-recognition of a financial asset in its entirety, the difference between:

• the carrying amount (measured at the date of de-recognition) and
• the consideration received (including any new asset obtained less any new liability assumed) is recognised in profit or loss.

(iv) Impairment of financial assets

Expected Credit Loss (ECL) are recognised for financial assets held under amortised cost, measured at FVOCI, and certain loan commitments.

Financial assets where no significant increase in credit risk has been observed are considered to be in 'stage 1' and for which a 12-month ECL is recognised. Financial assets that are considered to have significant increase in credit risk are considered to be in 'stage 2' and those which are in default or for which there is an objective evidence of impairment are considered to be in 'stage 3'. Lifetime ECL is recognised for stage 2 and stage 3 financial assets.

At initial recognition, allowance (or provision in the case of loan commitments) is required for ECL towards default events that are possible in the next 12 months, or less, where the remaining life is less than 12 months.

In the event of a significant increase in credit risk, allowance (or provision) is required for ECL towards all possible default events over the expected life of the financial instrument ('lifetime ECL').

Financial assets (and the related impairment loss allowances) are written off in full, when there is no realistic prospect of recovery.

Treatment of the different stages of financial assets and the methodology of determination of ECL

(a) Credit impaired (stage 3)

The Group recognises a financial asset to be credit impaired and in stage 3 by considering relevant objective evidence, primarily whether:

• Contractual payments of either principal or interest are past due for more than 90 days;
• The loan is otherwise considered to be in default.

Restructured loans, where repayment terms are renegotiated as compared to the original contracted terms due to significant credit distress of the borrower, are classified as credit impaired. Such loans continue to be in stage 3 until they exhibit regular payment of renegotiated principal and interest over a minimum observation period, typically 12 months – post renegotiation, and there are no other indicators of impairment. Having satisfied the conditions of timely payment over the observation period these loans could be transferred to stage 1 or 2 and a fresh assessment of the risk of default be done for such loans.

(b) Significant increase in credit risk (stage 2)

An assessment of whether credit risk has increased significantly since initial recognition is performed at each reporting period by considering the change in the risk of default of the loan exposure. However, unless identified at an earlier stage, (31-90) days past due is considered as an indication of financial assets to have suffered a significant increase in credit risk.

The measurement of risk of defaults under stage 2 is computed on homogenous portfolios, generally by nature of loans, tenors, underlying collateral, geographies and borrower profiles. The default risk is assessed using PD (probability of default) derived from past behavioural trends of default across the identified homogenous portfolios. These past trends factor in the past customer behavioural trends, credit transition probabilities and macroeconomic conditions. The assessed PDs are then aligned considering future economic conditions that are determined to have a bearing on ECL.

(C) Without significant increase in credit risk since initial recognition (stage 1)

ECL resulting from default events that are possible in the next 12 months are recognised for financial instruments in stage 1. The Group has ascertained default possibilities on past behavioural trends witnessed for each homogenous portfolio using application/behavioural score cards and other performance indicators, determined statistically.

(d) Measurement of ECL

The assessment of credit risk and estimation of ECL are unbiased and probability weighted. It incorporates all information that is relevant including information about past events, current conditions and reasonable forecasts of future events and economic conditions at the reporting date. In addition, the estimation of ECL takes into account the time value of money. Forward looking economic scenarios determined with reference to external forecasts of economic parameters that have demonstrated a linkage to the performance of our portfolios over a period of time have been applied to determine impact of macro-economic factors.

The Group has calculated ECL using three main components: a probability of default (PD), a loss given default (LGD) and the exposure at default (EAD). ECL is calculated by multiplying the PD, LGD and EAD and adjusted for time value of money using a rate which is a reasonable approximation of EIR.

The Expected Credit Loss (ECL) is measured at 12-month ECL for Stage 1 loan assets and at lifetime ECL for Stage 2 and Stage 3 loan assets. ECL is the product of the Probability of Default, Exposure at Default and Loss Given Default.

• Determination of PD is covered above for each stage of ECL. The Probability of Default (PD) is the likelihood that a borrower will default on a loan or financial instrument within a specified time horizon. It's a crucial component of the ECL calculation, as it helps estimate the potential for cash shortfalls.

• EAD represents the expected balance at default, taking into account the repayment of principal and interest from the Balance Sheet date to the date of default together with any expected drawdowns of committed facilities.

• LGD represents expected losses on the EAD given the event of default, taking into account, among other attributes, the mitigating effect of collateral value at the time it is expected to be realised and the time value of money.

(e) Write Offs/ Recoveries

The gross carrying amount of a financial asset is written off when there is no realistic prospect of further recovery. This is generally the case when the Group determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off. However, financial assets that are written off could still be subject to enforcement activities under the Group's recovery procedures, taking into account legal advice where appropriate. Any recoveries made are recognised in profit or loss.

(f) Undrawn commitments

These commitments pertain to the loans sanctioned but amount remaining undrawn. The Group can opt not to disburse the undrawn amount at its discretion. Therefore, no provision has been created on these commitments.

(B) Financial liabilities

Financial liabilities include liabilities that represent a contractual obligation to deliver cash or another financial assets to another entity, or a contract that may or will be settled in the entities own equity instruments.

Financial liabilities are classified and measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held-for-trading or it is designated as on initial recognition. Financial liabilities and equity instruments issued by the Group are classified according to the substance of the contractual arrangements entered into and the definitions of financial liability and an equity instrument.

Initial measurement

All financial liabilities are recognised initially at fair value and, in the case of borrowings and payables, net of directly attributable transaction costs. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR.

Subsequent measurement

After initial recognition, all financial liabilities are subsequently measured at amortised cost using the EIR. Any gains or losses arising on derecognition of liabilities are recognised in the Statement of Profit and Loss.

Derecognition

The Group derecognises a financial liability when the obligation under the liability is discharged, cancelled or expired.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of Profit and Loss.

(C) Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet only if there is an enforceable legal right to offset the recognised amounts with an intention to settle on a net basis or to realise the assets and settle the liabilities simultaneously.

(ii) Derivatives

A derivative is a financial instrument or other contract with all three of the following characteristics:

• Its value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided that, in the case of a non-financial variable, it is not specific to a party to the contract (i.e. the underlying).

• It requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts expected to have a similar response to changes in market factors.

• It is settled at a future date.

Derivatives are recorded at fair value and carried as assets when their fair value is positive and as liabilities when their fair value is negative. The notional amount and fair value of such derivatives are disclosed separately. Changes in the fair value of derivatives are included in net gain on fair value changes.

(iii) Property, Plant and Equipment

(A) Recognition and measurement

(a) 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 period in which the costs are incurred.

(b) 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.

(c) Assets in the course of construction are capitalised in the assets under capital work in progress account (CWIP). At the point when an asset is operating at management's intended use, the cost of construction is transferred to the appropriate category of property, plant and equipment and depreciation commences.

(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

The Assets' residual values, useful lives and method of depreciation are reviewed at each financial year end and adjusted prospectively, if appropriate. Depreciation on Plant, Property and equipment (other than freehold land) has been provided using straight line method over the useful life of assets. Useful life is the period over which an asset is expected to be used by an enterprise. The estimated total useful life of the assets are as follows-

Block of Assets	Useful Life
Building	60 Years
Plant & Machinery	8-22 Years
Furniture & Fixtures	8 Years
Computer	3 Years
Vehicle	8-10 Years
Office Equipments	5 Years

(iv) 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 period of lease as per lease agreement.

Though the Group measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on annual evaluation performed by an external independent valuer/Internal assessment.

Depreciation on investment property, is provided on a pro-rata basis on straight line method, over the useful life of the property estimated by the management, in the manner prescribed in Schedule of the Companies Act, 2013. The property's residual values, useful lives and method of depreciation are reviewed at the end of each reporting period and necessary adjustments are made accordingly, wherever required.

Investment property is derecognized when either it has been disposed off or when the investment property is permanently withdrawn from use and no future economic benefit is expected from its disposal. Any gain or loss arising on de-recognition of the investment property is included in the Statement of Profit and Loss.

(v) Intangible Assets

Identifiable intangible assets are recognised a) when the group controls the asset, b) it is probable that future economic benefits attributed to the asset will flow to the group and c) the cost of the asset can be reliably measured.

Computer softwares are capitalised at the amounts paid to acquire the respective license for use which comprises purchase price, installation cost borrowing cost if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use less any discount and rebates and these intangible assets are amortised over the period of license, generally not exceeding six years on straight line basis. The assets useful lives are reviewed at each financial year end. Software is amortised over an estimated useful life of 3 years.

(vi) Intangible Assets under development

Intangible assets not ready for the intended use on the date of Balance Sheet are disclosed as 'Intangible assets under development'.

Intangible assets are de-recognised on disposal or when no future economic benefits are expected from its use. Any gain or loss arising on de-recognition of the asset is recognised in other income/ expense in the statement of profit and loss in the year the asset is de-recognised.

(vii) Impairment of property, plant and equipment and intangible assets

The group assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the group estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the Statement of Profit and Loss. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

(viii) Borrowing Costs

Borrowing costs that are directly attributable to the acquisition or construction of a qualifying asset (including real estate projects) are considered as part of the cost of the asset / project.

A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use or sale. All other borrowing costs are charged to the statement of profit and loss in the year in which incurred.

(ix) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, other short term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(x) Impairment of Non financial 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 periods, if any.

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

If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

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.

(xi) Employee Benefits

The Group participates in various employee benefit plans. These benefit plans are classified as either defined contribution plans or defined benefit plans. Under a defined contribution plan, the group's only obligation is to pay a fixed amount with no obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits. The related actuarial and investment risks fall on the employee.

Under a defined benefit plan, it is the Group's obligation to provide agreed benefits to the employees. The related actuarial and investment risks fall on the Group.

In case of defined benefit plan, all actuarial gains or losses are immediately recognized in other comprehensive income, net of taxes and permanently excluded from profit and loss. Further, the profit or loss will no longer include an expected return on plan assets. The actual return on plan assets above or below the discount rate is recognized as part of re-measurement of net defined liability or asset through other comprehensive income, net of taxes.

The Group does not provide carry forward & encashment of leaves.

(a) Short term employee benefits

All employee benefits payable / available within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, wages and bonus etc., are recognized in the same period in which the employee renders the related service.

(b) Defined Contribution plan

Group's contributions paid/ payable during the year to Provident Fund, Employee state insurance are recognized in the Statement of Profit and Loss.

The Group is depositing P.F. & ESI contribution only for eligible employees within statutory limits. The employees whose income is above the statutory limits have opted not to subscribe and accordingly, the Group is not required to make the contribution.

(C) Defined Benefit Plan

Retirement benefits in the form of Gratuity are considered as defined benefit obligations and are provided for on the basis of an actuarial valuation, using the projected unit credit method, as at the date of the Balance Sheet. Actuarial Gains and losses arising from experience adjustments and changes in actuarial assumptions are recognized immediately in the balance sheet with a corresponding debit or credit to retained earnings through other comprehensive income (OCI) in the period in which they occur. Re-measurements are not reclassified to profit or loss in subsequent periods. All other expenses related to defined benefit plans are recognized in Statement of Profit and Loss as employee benefit expenses.

(xii) Provisions, Contingent Liabilities and Contingent Assets

(i) Provisions

Provisions are recognised when the group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at each reporting period and are adjusted to reflect the current best estimate.

(ii) Contingencies

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made. Information on contingent liability is disclosed in the Notes to the Financial Statements. Contingent assets are not recognized in financial statements but are disclosed, if any.

(xiii) Non-Current Assets Held for Sale

The group classifies non-current assets and disposal groups as held for sale if their carrying amounts will be recovered principally through a sale/distribution rather than through continuing use and the sale is considered highly probable. Management is committed to the sale within one year from the date of classification. The Group treats sale/distribution of the asset or disposal group to be highly probable when:

•The appropriate level of management is committed to a plan to sell the asset (or disposal group),

•An active programme to locate a buyer and complete the plan has been initiated (if applicable),

•The asset (or disposal group) is being actively marketed for sale at a price that is reasonable in relation to its current fair value.

•The sale is expected to qualify for recognition as a completed sale within one year from the date of classification, and"

•Actions required to complete the plan indicated that it is unlikely that significant changes to the plan will be made or that the plan will be withdrawn. Non-current asset held for sale/for distribution to owners and disposal groups are measured at the lower of their carrying amount and the fair value less costs to sell/distribute. Assets and liabilities classified as held for sale/distribution are presented separately in the balance sheet. Property, plant and equipment and intangible assets once classified as held for sale/distribution to owners are neither depreciated nor amortized.

(xiv) Revenue Recognition

The group has applied Ind AS 115 which establishes a comprehensive framework for determining whether , how much and when revenue is to be recognized. The standard requires apportioning revenue earned from the contracts to individual promises, or performance obligations, on a relative stand-alone selling price basis, using a five-step model.

Revenue from Contracts with Customers, requires that the entity shall recognise as revenue the amount of the transaction price, excluding the estimates of variable recognise as revenue the amount of the transaction price, excluding the estimates of variable consideration that is allocated to that performance obligation. Transaction price' is defined as the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties.

(i) Interest Income

The group recognises interest income using Effective Interest Rate (EIR) on all financial assets subsequently measured at amortised cost or fair value through other comprehensive income (FVOCI). EIR is calculated by considering all costs and incomes attributable to acquisition of a financial asset or assumption of a financial liability and it represents a rate that exactly discounts estimated future cash payments / receipts through the expected life of the financial asset / financial liability to the gross carrying amount of a financial asset or to the amortised cost of a financial liability.

The group recognises interest income by applying the EIR to the gross carrying amount of financial assets other than credit-impaired assets after setting-off of collateral amounts. In case of credit-impaired financial assets regarded as 'stage 3', the Group recognises interest income on the amortised cost net of impairment loss of the financial asset at EIR, to the extent of probability of its recovery. If the financial asset is no longer credit-impaired, the Group reverts to calculating interest income on a gross basis.

Interest on financial assets subsequently measured at fair value through profit and loss, is recognized on accrual basis in accordance with the terms of the respective contract.

(ii) Dividend Income

Dividend Income on investments is recognized when the Group's right to receive the payment is established, which is generally when shareholders approve the dividend.

(iii) Fees and Commission

Processing fees and other servicing fees is recognized on accrual basis. The Group recognizes service and administration charges towards rendering of additional services to its loan customers on satisfactory completion of service delivery. Fees on value added services and products are recognized on rendering of services and products to the customer.

(iv) Net Gain/ (Loss) on fair value change

Any differences between the fair value of investment in mutual funds/equity shares classified as fair value through the profit or loss, held by the group on the balance sheet date is recognised as an unrealised gain/(loss) in the statement of profit or loss. In cases there is net gain in aggregate, the same is recognised in Net gains on fair value changes under the revenue from operations and if there is net loss the same is disclosed under "net loss on fair value changes" in the statement of profit or loss.

(v) Rental Income

Hostel revenue is recognized on accrual basis i.e. income is booked on month to month basis.

(vi) Other Income / Revenue

Other income / revenue is recognized to the extent that it is probable that the economic benefit will flow to the Group and it can be reliably measured.

(xv) Finance Costs

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 current period.

(xvi) Taxation

Income tax expense represents the sum of current and deferred tax. Tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised directly in equity or other comprehensive income.

Current tax provision is computed for Income calculated after considering allowances and exemptions under the provisions of the applicable Income Tax Laws. Current tax assets and current tax liabilities are off set, and presented as net.

“Deferred tax is recognised on differences between the carrying amounts of assets and liabilities in the Balance sheet and the corresponding tax bases used in the computation of taxable profit and are accounted for using the liability method. Deferred tax liabilities are generally recognised for all taxable temporary differences, and deferred tax assets are generally recognised for all deductible temporary differences, carry forward tax losses and allowances to the extent that it is probable that in future taxable profits will be available to set off such deductible temporary differences. Deferred tax assets and liabilities are measured at the applicable tax rates. Deferred tax assets and deferred tax liabilities are off set, and presented as net.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available against which the temporary differences can be utilised.

(xvii) Earning 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. Diluted earnings per share is computed by dividing the profit / (loss) after tax as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

(xviii) Statement of Cash Flows

Statement of cash flows is prepared segregating the cash flows into operating, investing and financing activities. Cash flow from operating activities is reported using indirect method adjusting the net profit for the effects of:

i) changes during the period in operating receivables and payables transactions of a non-cash nature;

ii) non-cash items such as depreciation, provisions, deferred taxes, unrealised gains and losses; and

iii) all other items for which the cash effects are investing or financing cash flows.

Cash and cash equivalents (including bank balances) shown in the Statement of Cash Flows exclude items which are not available for general use as on the date of Balance Sheet.

(xix) Dividend Distribution

The group recognizes a liability to make payment of dividend to owners of equity when the distribution is authorized and is no longer at the discretion of the Group and is declared by the shareholders. A corresponding amount is recognized directly in the Equity.

(xx) Fair value measurement

The group measures its qualifying financial instruments at fair value on each Balance Sheet date.

Fair value is the price that would be received against sale of an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place in the accessible principal market or the most advantageous accessible market as applicable.

The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data is available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy into Level I, Level II and Level III based on the lowest level input that is significant to the fair value measurement as a whole.

• Level 1 – Quoted (unadjusted) prices in active markets for identical assets or liabilities

• Level 2 – Valuation techniques using inputs that are directly or indirectly observable

• Level 3 – Valuation techniques using significant unobservable inputs

For assets and liabilities that are fair valued in the financial statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosures, the Group has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy.

(xxi) Inventories

Inventories are valued at lower of cost or net estimated realisable value, mainly comprises of publication and printed material. The cost of publication and printed materials have been computed on the basis of cost of materials, labour, cost of conversion and other costs incurred for bringing the inventories to their present location and condition. Cost is determined using the FIFO method.

4 Critical accounting estimates, assumptions and judgements:-

In the process of applying the Group'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 requires a material adjustment to assets or liabilities affected in future periods.

(i) Property, plant and equipment and Investment properties

Property, Plant and equipment and Investment properties represent a significant proportion of the asset base of the Group. The useful lives and residual value of the Group's asset are determined by the management at the time the asset is acquired and reviewed at each reporting date.

(ii) Income taxes

The Group'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.

(iii) Contingencies

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

(iv) Impairment of non-financial assets

The Group 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 Group 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 and Allowance for uncollected loans and advances

The Group to provide for impairment of its loan receivables (designated at amortised cost) using the expected credit loss (ECL) approach. ECL involves an estimation of probability weighted loss on financial instruments over their life, considering reasonable and supportable information about past events, current conditions, and forecasts of future economic conditions which could impact the credit quality of the Group's loans and advances.

In the process, a significant degree of judgement has been applied by the Management for: Staging of loans [i.e. classification in 'significant increase in credit risk' ('SICR') and 'default' categories]; Grouping of borrowers based on homogeneity by using appropriate statistical techniques; Estimation of behavioral life; Determining macro-economic factors impacting credit quality of receivables; Estimation of losses for loan products with no/ minimal historical defaults.

The Group applies the expected credit loss ('ECL') model in accordance with Ind AS 109 for recognising impairment loss on financial assets. The ECL allowance is based on the credit losses expected to arise from all possible default events over the expected life of the financial asset ('lifetime ECL'), unless there has been no significant increase in credit risk since origination, in which case, the allowance is based on the 12-month ECL. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date. ECL is calculated on a collective basis, considering the retail nature of the underlying portfolio of financial assets. The impairment methodology applied depends on whether there has been a significant increase in credit risk. When determining whether the risk of default on a financial asset has increased significantly since initial recognition, the Group considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on a provision matrix which takes into account the Group's historical credit loss experience, current economic conditions, forward looking information and scenario analysis. The expected credit loss is a product of exposure at default ('EAD'), probability of default ('PD') and loss given default ('LGD'). The Group has devised an internal model to evaluate the PD and LGD based on the parameters set out in Ind AS 109. Accordingly, the financial assets have been segmented into stages based on the risk profiles. The three stages reflect the general pattern of credit deterioration of a financial asset. The Group categorises financial assets at the reporting date based on the days past due ('DPD') status. LGD is an estimate of loss from a transaction given that a default occurs. PD is defined as the probability of whether the borrowers will default on their obligations in the future. EAD represents the expected exposure in the event of a default and is the gross carrying amount in case of the financial assets held by the Group. The Group incorporates forward looking information into both assessments of whether the credit risk of an instrument has increased significantly since its initial recognition and its measurement of ECL. Based on the consideration of external actual and forecast information, the

Group forms a 'base case' view of the future direction of relevant economic variables. This process involves developing two or more additional economic scenarios and considering the relative probabilities of each outcome. The base case represents a most likely outcome while the other scenarios represent more optimistic and more pessimistic outcomes.

The measurement of impairment losses across all categories of financial assets requires judgement, in particular, the estimation of the amount and timing of future cash flows and collateral values when determining impairment losses and the assessment of a significant increase in credit risk. These estimates are driven by a number of factors, changes in which can result in different levels of allowances. The Group's ECL calculations are outputs of complex models with a number of underlying assumptions regarding the choice of variable inputs and their interdependencies. The inputs and models used for calculating ECLs may not always capture all characteristics of the market at the date of the financial statements. The Group regularly reviews its models in the context of actual loss experience and makes adjustments when such differences are significantly material. Adjustments including reversal of ECL is recognised through statement of profit and loss. After initial recognition, trade receivables are subsequently measured at amortised cost using the effective interest method, less provision for impairment. The Group follows the simplified approach required by Ind AS 109 for recognition of impairment loss allowance on trade receivables, which requires lifetime ECL to be recognised at each reporting date, right from initial recognition of the receivables.

(vi) Fair value measurement of financial instruments

When the fair values of financials 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.

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31st March, 2026

NOTE: 5 Cash & Cash Equivalents (₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Cash on hand	6.87	5.36
Balances with banks - in current accounts	289.93	438.81
Total	**296.80**	**444.17**

NOTE 6a: Bank Balances Other Than Cash And Cash Equivalents (₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Balance with banks - in unpaid dividend account	6.51	6.50
Fixed deposits - with original maturity more than 3 months (Refer Note 6.1)	4.03	-
Accured interest on fixed deposits	0.04	-
Total	**10.58**	**6.50**

Note 6.1: The fixed deposits pledged with Bank against the Bank Guarantees

NOTE 6b: Receivables (₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Considered Good - Unsecured	209.16	5.25
Total	**209.16**	**5.25**

Note: 6a Ageing: Trade Receivables aging schedule (₹ In Lakhs)

Particulars	Due Ageing					Total
	Less than 6 months	6 months - 1 year	1-2 Years	2-3 Years	More than 3 years	As at 31.03.2026
As at 31.03.2026						
(i) Undisputed Trade receivables — considered good	209.16	-	-	-	-	209.16
(ii) Undisputed Trade Receivables — which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables — credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables—considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables — which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables — credit impaired	-	-	-	-	-	-
Net Total	**209.16**	**-**	**-**	**-**	**-**	**209.16**
As at 31.03.2025						
(i) Undisputed Trade receivables — considered good	5.25	-	-	-	-	5.25
(ii) Undisputed Trade Receivables — which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables — credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables—considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables — which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables — credit impaired	-	-	-	-	-	-
Net Total	**5.25**	**-**	**-**	**-**	**-**	**5.25**

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31st March, 2026

NOTE: 7 Loans (₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
At amortised cost		
(A)		
i. Term Loan	27,206.13	23,446.45
ii. Loan repayable on demand	22,042.09	21,536.98
Total (A) - Gross	**49,248.22**	**44,983.43**
Less: Impairment loss allowance	5,032.40	4,782.68
Total (A) - Net	**44,215.82**	**40,200.75**
(B)		
(i) Secured by tangible assets #	23,588.89	23,208.44
(ii) Unsecured ##	25,659.33	21,774.99
Total (B) - Gross	**49,248.22**	**44,983.43**
Less: Impairment loss allowance	5,032.40	4,782.68
Total (B) - Net	**44,215.82**	**40,200.75**
(C)		
I. Loans in India		
(i) Public sector	-	-
(ii) Others	49,248.22	44,983.43
Total (C) - Gross	**49,248.22**	**44,983.43**
Less: Impairment loss allowance	5,032.40	4,782.68
Total (C) - Net (a)	**44,215.82**	**40,200.75**
II. Loans outside India (b)	**-**	**-**
Total (C) - Net (a)+(b)	**44,215.82**	**40,200.75**

Secured by way of hypothecation of currents assets, book debts and/or mortgage of properties.
include receivables from related parties Rs. 13,039.20 lakhs (Previous year Rs. 3653.84 lakhs), details of which are given in note no. 38B "Related Party Disclosure".
Refer to notes 7.1 and 7.2 for disclosures pertaining to loans

NOTE 7- Summary

7.1 Summary of loans by stage distribution

Particulars	As at 31.03.2026			
	STAGE 1	STAGE 2	STAGE 3	TOTAL
Gross carrying amount	40,542.17	809.29	7,896.76	49,248.22
Less: Impairment loss allowance	483.34	50.10	4,498.96	5,032.40
Net carrying amount	**40,058.83**	**759.19**	**3,397.80**	**44,215.82**

Particulars	As at 31.03.2025			
	STAGE 1	STAGE 2	STAGE 3	TOTAL
Gross carrying amount	34,942.21	3,482.96	6,558.26	44,983.43
Less: Impairment loss allowance	462.56	126.18	4,193.94	4,782.68
Net carrying amount	**34,479.65**	**3,356.78**	**2,364.32**	**40,200.75**

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31st March, 2026

7.2 Analysis of changes in the gross carrying amount and corresponding ECL allowances in relation to loans is as follows: (₹ in Lakhs)

Particulars	As at 31.03.2026							
	STAGE 1		STAGE 2		STAGE 3		Total	
	Loans (gross)	Impairment loss allowance	Loans (gross)	Impairment loss allowance	Loans (gross)	Impairment loss allowance	Loans (gross)	Impairment loss allowance
As at 01 April, 2025	**34,942.21**	**462.56**	**3,482.96**	**126.18**	**6,558.26**	**4,193.94**	**44,983.43**	**4,782.68**
Transfers during the year								
to Stage 1	2,253.23	932.87	(1,171.43)	(38.65)	(1,081.80)	(894.22)	-	-
to Stage 2	(910.97)	(25.90)	910.97	25.90	-	-	-	-
to Stage 3	(1,047.17)	(5.44)	(2,222.54)	(81.53)	3,269.71	86.97	-	-
Total transfers	**295.10**	**901.53**	**(2,483.00)**	**(94.28)**	**2,187.90**	**(807.25)**	**-**	**-**
Impact of changes in credit risk on account of stage movements		(885.70)		29.88		1,803.89	-	948.0
Changes in opening credit exposures	(19,225.13)	(283.56)	(190.66)	(11.68)	(849.40)	(691.62)	(20,265.20)	(986.86)
New credit exposures during the year, net of repayments	24,529.99	288.51	-	-	-	-	24,529.99	288.51
Amounts written off during the year	-	-	-	-	-	-	-	-
As at 31 March, 2026	**40,542.17**	**483.34**	**809.29**	**50.10**	**7,896.76**	**4,498.96**	**49,248.22**	**5,032.40**

Analysis of changes in the gross carrying amount and corresponding ECL allowances in relation to loans is as follows
Below table can be removed as we are not giving stage wise data anywhere in balance sheet (₹ in Lakhs)

Particulars	As at 31.03.2025							
	STAGE 1		STAGE 2		STAGE 3		Total	
	Loans (gross)	Impairment loss allowance	Loans (gross)	Impairment loss allowance	Loans (gross)	Impairment loss allowance	Loans (gross)	Impairment loss allowance
As at 01 April, 2024	**36,255.54**	**450.39**	**146.19**	**6.23**	**5,351.93**	**4,227.08**	**41,753.65**	**4,683.71**
Transfers during the year								
to Stage 1	206.05	24.41	(102.17)	(2.60)	(103.87)	(21.81)	-	-
to Stage 2	(1,589.01)	(38.00)	3,509.55	1,757.26	(1,920.54)	(1,719.26)	-	-
to Stage 3	(2,267.35)	(42.67)	(44.01)	(3.63)	2,311.36	46.30	-	-
Total transfers	**(3,650.31)**	**(56.25)**	**3,363.37**	**1,751.03**	**286.94**	**(1,694.78)**	**-**	**-**
Impact of changes in credit risk on account of stage movements	-	(23.36)	-	(1,632.65)	-	1,309.27	-	(346.74)
Changes in opening credit exposures	(19,386.75)	(230.97)	(196.87)	(5.21)	14.87	160.89	(19,568.75)	(75.29)
New credit exposures during the year, net of repayments	21,723.73	322.75	170.28	6.78	904.52	191.47	22,798.52	521.01
Amounts written off during the year	-	-	-	-	-	-	-	-
As at 31 March, 2025	**34,942.21**	**462.56**	**3,482.96**	**126.18**	**6,558.26**	**4,193.94**	**44,983.43**	**4,782.68**

CP Capital Limited (Erstwhile Career Point Limited)
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
for the year ended 31st March, 2026

Note 8: Investments

(₹ in Lakhs)

Invetments	As at 31.03.2026	As at 31.03.2025
I. Investment in Associate Company		
(measured at cost)		
Un-quoted		
"Imperial Infin Private Limited #		
(34,000 Equity Share of Face Value of ₹100 each, fully paid)	209.78	85.06
Total - I	**209.78**	**85.06**
ii. Investment in Mutual Funds		
(measured at fair value through profit or loss)		
Quoted		
- UTI Low Duration Fund - Regular Growth	-	27.64
Total - ii	**-**	**27.64**
iii. Investment in Equity Instruments		
(measured at fair value through profit or loss)		
Quoted		
- Kokuyo Camlin Limited	0.14	0.55
- Yes Bank Limited	-	10.30
- Bhadora Industries Limited	37.35	-
- Game Changers Texfab Ltd	23.63	-
- ITC Ltd	5.75	-
- Justo Real Fintech Limited	28.86	-
- Munish Forge Limited	59.21	-
- Nippon India ETF Nifty 50 BeES	1.01	-
- SBI - ETF Nifty 50 (SETNIF50)	82.58	-
- Seshaasai Technologies Limited	1.71	-
- Solarworld Energy Solutions Limited	3.45	-
- Admach System	129.60	-
Total - iii	**373.29**	**10.85**
iv. Other Investment		
(measured at cost)		
Un-quoted		
- Sankalp Associates	803.68	-
- Singh Colonizers	0.50	-
Total - iv	**804.18**	**-**
Total - Gross-i+ii+iii+iv	**1,387.24**	**123.55**
Less: Allowance for Impairment loss	-	-
Total Investments	**1,387.24**	**123.55**
Total Investments		
- In India	1,387.24	123.55
- Outside India	-	-
Aggregate Amount of Quoted Investments	373.29	38.49
Aggregate Amount of Un- Quoted Investments	1,013.95	85.06
Aggregate Amount of Impairment in Quoted/ Un-Quoted Investments	-	-

Accounted using equity method.

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31st March, 2026

8.1 Information about Subsidiary and Associate is given below:

Name of the Company and Country of Incorporation	Principle Activities	Proportion (%) of shareholding*	
		As at 31.03.2026	As at 31.03.2025
Associate - Imperial Infin Private Limited (India)	Infra Related Activities	42.74%	42.74%

NOTE: 9a Other Financial Assets (₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
(Unsecured, considered good, unless otherwise stated)		
Security Deposits	39.94	39.31
Rent receivables	17.52	18.78
Receivable against matured Optionally Convertible Debentures - Considerd Doubtful	8.00	8.00
- Less: Impairment Loss Allowance on above	(8.00)	(8.00)
Advances to employees	-	0.58
Receivables against sale of investment property	-	394.00
Other Receivables	78.99	-
Total	**136.45**	**452.67**

NOTE 9b: Inventories (₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Stock In Trade		
Land Converted into Stock in Trade for Development	266.68	2,175.37
Total	**266.68**	**2,175.37**

Note 10 : Investment Properties (₹ in Lakhs)

Particulars	Land (Freehold)	Land (Leasehold)	Buildings	Total
Gross Carrying Value				
As at 01 April, 2024	**4,110.82**	**3,409.86**	**11,640.75**	**19,161.43**
Additions	1,321.35	2.08	-	1,323.43
Disposal / adjustments	728.81	363.57	425.67	1,518.05
As at 31 March, 2025	**4,703.36**	**3,048.37**	**11,215.08**	**18,966.81**
Additions	169.43	300.76	-	470.19
Disposal / adjustments	0.73	188.28	-	189.01
As at 31 March, 2026	**4,872.06**	**3,160.85**	**11,215.08**	**19,247.99**
Accumulated Depreciation				
As at 01 April,2024	**-**	**221.43**	**1,509.48**	**1,730.91**
Depreciation / Amortization	-	37.71	191.50	229.21
Disposal / adjustments	-	35.43	16.71	52.14
As at 31 March, 2025	**-**	**223.71**	**1,684.27**	**1,907.98**
Depreciation / Amortization	-	34.69	187.31	222.00
Disposal / adjustments	-	9.07	-	9.07
As at 31 March, 2026	**-**	**249.33**	**1,871.58**	**2,120.91**
Net carrying value				
As at 31 March, 2025	**4,703.36**	**2,824.66**	**9,530.81**	**17,058.83**
As at 31 March, 2026	**4,872.06**	**2,911.52**	**9,343.50**	**17,127.08**

Note: Management has assesed the Fair Valuation of Investment Properties as on 31 March, 2026 based on the valuation by a registered valuer under Rule 2 of Companies (Registered Valuer and valuation Rules, 2016) and no impairment is required in the carrying value.

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31st March, 2026

Note 11 : Property, Plant And Equipment (₹ in Lakhs)

Particulars	Land (leasehold)	Buildings	Office Equipment	Computer	Vehicles	Furniture and Fixtures	Plant & Machinary	Total
Gross Carrying Value								
As at 01 April, 2024	**815.51**	**1,340.38**	**5.15**	**2.53**	**78.30**	**2.64**	**13.43**	**2,257.94**
Additions	-	-	-	-	-	-	-	-
Disposal / adjustments	-	-	-	-	-	-	-	-
As at 31 March, 2025	**815.51**	**1,340.38**	**5.15**	**2.53**	**78.30**	**2.64**	**13.43**	**2,257.94**
Additions	-	-	-	-	20.01	1.44	-	21.45
Disposal / adjustments	-	-	-	-	-	-	-	-
As at 31 March, 2026	**815.51**	**1,340.38**	**5.15**	**2.53**	**98.31**	**4.08**	**13.43**	**2,279.39**
Accumulated Depreciation								
As at 01 April,2024	**74.58**	**160.86**	**0.79**	**1.29**	**16.24**	**2.64**	**1.57**	**257.97**
Depreciation / Amortization	13.07	27.00	1.02	0.47	9.78	-	0.51	51.85
Disposal / adjustments	-	-	-	-	-	-	-	-
As at 31 March, 2025	**87.65**	**187.86**	**1.81**	**1.76**	**26.02**	**2.64**	**2.08**	**309.82**
Depreciation / Amortization	13.10	24.21	1.01	0.47	10.44	-	0.50	49.73
Disposal / adjustments	-	-	-	-	-	-	-	-
As at 31 March, 2026	**100.75**	**212.07**	**2.82**	**2.23**	**36.46**	**2.64**	**2.58**	**359.55**
Net carrying value			**-**	**-**	**-**			**-**
As at 31 March, 2025	**727.86**	**1,152.52**	**3.34**	**0.77**	**52.28**	**-**	**11.35**	**1,948.12**
As at 31 March, 2026	**714.76**	**1,128.31**	**2.33**	**0.30**	**61.85**	**1.44**	**10.85**	**1,919.83**

Note 11.1: The management of the Company has reviewed the existing assets working conditions and utility at the balance sheet date and are of the opinion that there exists no indication that an asset has been impaired and hence no impairment is required / considered necessary.
Note 11.2: Refer Note 16 for details of Property, Plant and Equipment that have been pledged as a security / mortgaged with various Banks/ Financial institutions against loans taken.

Note 12: Intangible Assets Under Development (₹ in Lakhs)

Particulars	Amount
As at 01 April, 2024	**-**
Additions	-
Capitalized during the year	-
As at 31 March, 2025	**-**
Additions	1.69
Capitalized during the year	-
As at 31 March, 2026	**1.69**

(i). Intangible assets under development ageing schedule is summarised as below: (₹ in Lakhs)

Particulars	Less than 1 Year	1-2 Year	2-3 Year	More than 3 Year	Total
As at 31 March, 2025 - Software	-	-	-	-	-
As at 31 March, 2026 - Software	1.69	-	-	-	**1.69**

Note: During the current / previous year, there were no intangible asset under development whose completion is overdue or exceeded its cost as compared to the budgeted plan.

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31st March, 2026

Note 13 : INTANGIBLE ASSETS

(₹ in Lakhs)

Particulars	Softwares	Total
Gross Carrying Value		
As at 01 April, 2024	**4.69**	**4.69**
Additions	0.70	0.70
Disposal / adjustments	-	-
As at 31 March, 2025	**5.39**	**5.39**
Additions		-
Disposal / adjustments	-	-
As at 31 March, 2026	**5.39**	**5.39**
Accumulated Depreciation		
As at 01 April,2024	**-**	**-**
Amortization during the year	1.80	1.80
Disposal / adjustments	-	-
As at 31 March, 2025	**1.80**	**1.80**
Amortization during the year	1.79	1.79
Disposal / adjustments	-	-
As at 31 March, 2026	**3.59**	**3.59**
Net carrying value		
As at 31 March, 2025	**3.59**	**3.59**
As at 31 March, 2026	**1.80**	**1.80**

NOTE: 14 Other Non-financial Assets

(₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Prepaid Expense	0.82	-
Goods and services tax input tax credit receivables	-	0.21
Advance against tendor auction	252.00	-
Advance against purchase of land	328.08	-
Capital advances	25.50	22.00
Total	**606.40**	**22.21**

NOTE: 15 Non-current Assets Held For Sale

(₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Non-Current assets held for sale #	11.28	34.34
Total	**11.28**	**34.34**

Land held by the Company in Bundi, Rajasthan for development of the residential area and selling the same in the open market. It is registered with RERA Rajasthan, and during the year plots valuing Rs.63.07 lakhs (Sale Value) have been sold in the said areas. The same has been considered as current Assets held for sale and measured at lower of its carrying value and fair value. In the opinion of management remaining plots will be sold by March, 2027.

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31st March, 2026

NOTE: 16 Borrowings (₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
At amortized cost:		
Secured		
Term loans (Refer Note 16.1 below)		
- from Banks	370.81	897.24
Loans repayable on demand - Overdraft facility (Refer Note 16.3)		
- from Banks	-	105.29
Total - Secured	**370.81**	**1,002.53**
Unsecured		
Loans repayable on demand (Refer Note 16.2)		
- from related parties	7,318.17	3,154.85
- from other parties	30.00	31.29
Total - Unsecured	7,348.17	3,186.14
Accrued interest on borrowings	1.71	4.37
Total	**7,720.69**	**4,193.04**
Borrowings in India	7,720.69	4,193.04
Borrowings outside India	-	-
Total	**7,720.69**	**4,193.04**

16.1 Terms of security and repayment are given below:

a. Term (Auto) Loan (Bank of Baroda) of 24.05 Lakhs as at 31 March, 2026 (as at 31 March, 2025 : 38.26 lakhs) @ 8.15% p.a. and 9.15% p.a. (Previous year: RBI Repo Rate +2.9 %) payable by August, 2027. The loan is secured against hypothecation of respecive vehicle and personal guarantee given by Mr. Om Prakash Maheshwari, Mr. Nawal Kishore Maheshwari and Mr. Pramod Maheshwari.

b. "Term Loan (ICICI Bank) amounting to NIL as at 31 March, 2026 (as at 31 March, 2025 : 351.23 lakhs), carrying interest @ 7.85% p.a. (Repo + 2.60%), was orginally repayable up to January, 2034, however, has been fully repaid in February, 2026. The loan was secured against property situated at Plot No. B-28 & 28-A, 10-B Scheme, Gopalpura Bypass, Jaipur. Mr. Pramod Kumar Maheshwari was the co-applicant to the loan.

c. (a) Working Capital Term Loan (Kotak Bank) of 108.91 Lakhs as at 31 March, 2026 (as at 31 March, 2025 : 220.91 lakhs) @ 8 % p.a. (Previous year) (RPRR+ 2.75%) payable by February, 2027. The loan is secured against the primary security having first charge on current assets (Present and future) and having Collateral Security on Plot No.23, Shubham Enclave, C-Scheme, Jaipur. Personal guarantee given by Mr. Om Prakash Maheshwari and Mr. Pramod Maheshwari.

d. (b) Working Capital Term Loan (Kotak Bank) of 221.32 Lakhs as at 31 March, 2026 (as at 31 March, 2025 :286.84 lakhs) @ 8 % p.a. (Current Year) and 9.25% p.a.(Previous year) (RPRR+ 2.75%) payable by February, 2029. The loan is secured against the primary security having first charge on current assets (Present and future) and having Collateral Security on Plot No.23, Shubham Enclave, C-Scheme, Jaipur. Personal guarantee given by Mr. Om Prakash Maheshwari and Mr. Pramod Maheshwari.

e. Vehicle loan of 16.53 Lakhs (as at 31 March, 2025: Nil), availed from Punjab National Bank @ 7.60% p.a. against the security of respective vehicle.

16.2 Unsecured loans obtained from related and other parties, are repayable on demand and carry interest rate ranging from 9% to 15% per annum.

16.3 The overdraft facilities from ICICI Bank of Rs. Nil Lakhs as at 31 March, 2026 (as at 31 March, 2025: Rs. 105.29 lakhs) was secured against property situated at Plot No. B-28 & 28-A, 10-B Scheme, Gopalpura Bypass, Jaipur. Mr. Pramod Kumar Maheshwari was the co-applicant to the loan and repayable on demand at intereast rate @ 7.85% p.a. (Repo + 2.60%).

NOTE: 17 Other Financial Liabilities (₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Employee dues	22.69	23.23
Payable to related party	-	2,391.71
Unclaimed dividends	6.51	6.50
Advance from customers	750.76	722.10
Provision for expenses	11.32	-
Security Deposits	42.00	69.54
Other Payables	-	0.55
Total	833.28	3,213.63

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31st March, 2026

NOTE: 18 Current Tax Liabilities (net)

(₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Provision for Income Tax (net of advance tax, TDS)	95.01	76.96
Total	**95.01**	**76.96**

NOTE: 19 Provisions

(₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Provision for Gratuity (Refer Note : 39)	41.36	15.75
Total	**41.36**	**15.75**

NOTE: 20 Deferred Tax Assests / Liabilities (net)

(₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Deferred Tax Assets		
Unamortised processing fees on borrowings	54.39	54.44
Provision towards impairment on financial instrument	1,267.33	1,203.70
Provision for Gratuity	10.41	3.33
Gross Deferred Tax Assets	**1,332.13**	**1,261.47**
Deferred Tax Liability		
Depreciation and Amortisation expenses	1,505.02	1,523.17
Gross Deferred Tax Liability	**1,505.02**	**1,523.17**
Deferred Tax Assets (under Non Financial Assets)	61.51	-
Net - Deferred Tax Liabilities	**(234.40)**	**(261.70)**

NOTE: 21 Other Non-financial Liabilities

(₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Advance Rent	-	4.34
Statutory dues payable	33.57	98.03
Advance against sale of investment property	2.25	44.50
Total	**35.82**	**146.87**

NOTE: 22 Share Capital

(a) Details of authorised, issued and subscribed share capital :

(₹ in Lakhs)

Particulars	As at 31.03.2026		As at 31.03.2025	
	Number of Shares	Amount	Number of Shares	Amount
Authorised				
Equity shares of Rs. 10 each (previous year Rs. 10 each)	3,38,55,000	3,385.50	3,38,55,000	3,385.50
Total	**3,38,55,000**	**3,385.50**	**3,38,55,000**	**3,385.50**
Issued, subscribed and fully paid up				
Equity shares of Rs. 10 each (previous year Rs. 10 each)	1,81,92,939	1,819.29	1,81,92,939	1,819.29
Total	**1,81,92,939**	**1,819.29**	**1,81,92,939**	**1,819.29**

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31st March, 2026

(b) Reconciliation of the number of shares and amount outstanding as at the beginng and at the end of the year : (₹ in Lakhs)

Particulars	As at 31.03.2026		As at 31.03.2025	
	Number of Shares	Amount	Number of Shares	Amount
Outstanding at the beginng of the year	1,81,92,939	1,819.29	1,81,92,939	1,819.29
Outstanding at the end of the year	**1,81,92,939**	**1,819.29**	**1,81,92,939**	**1,819.29**

(c) Rights, preferences and restrictions attached to equity shares :

The Company has only one class of equity shares having par value of ₹10/- per share. Equity shareholder is entitled for one vote per share held. The shares entitle the holder to participate in dividends and in the event of liquidation, the Equity Shareholders are eligible to receive the remaining assets of the Company, in proportion to their shareholding.

(d) Details of shareholders holding more than 5% shares in the Company : (₹ in Lakhs)

Name of Shareholder	As at 31.03.2026		% change	As at 31.03.2025		% change
	No. of shares at the end of reporting period	% of shares held		No. of shares at the end of reporting period	% of shares held	
Mr. Pramod Kumar Maheshwari	21,38,216	11.75	0.12	21,16,003	11.63	-
Mr. Om Prakash Maheshwari	13,86,300	7.62	-	13,86,300	7.62	-
Mr. Nawal Kishore Maheshwari	13,85,800	7.62	-	13,85,800	7.62	-
Mrs. Kailash Bai	26,79,000	14.73	-	26,79,000	14.73	-
Mrs. Shilpa Maheshwari	13,39,500	7.36	-	13,39,500	7.36	-
Mrs. Rekha Maheshwari	13,39,500	7.36	-	13,39,500	7.36	-
Mrs. Neelima Maheshwari	13,39,500	7.36	-	13,39,500	7.36	-

(e) No shares were issued as bonus shares or issued for consideration other than cash or bought back during the period of five years immediately preceding the reporting date.

(f) **Objectives of managing capital :**

The Company maintains an actively managed capital base to cover risk interest in the business and is meeting the capital adequacy requirements as prescribed by RBI.The adequacy of the Company's capital is monitored using, among other measures, the regulations issued by RBI.

(g) Shareholding pattern of Promoters (₹ in Lakhs)

Name of Shareholder	As at 31.03.2026		% change	As at 31.03.2025		% change
	No. of shares at the end of reporting period	% of shares held		No. of shares at the end of reporting period	% of shares held	
Mr. Pramod Kumar Maheshwari	21,38,216	11.75	0.12	21,16,003	11.63	-
Mr. Om Prakash Maheshwari	13,86,300	7.62	-	13,86,300	7.62	-
Mr. Nawal Kishore Maheshwari	13,85,800	7.62	-	13,85,800	7.62	-
Mrs. Kailash Bai	26,79,000	14.73	-	26,79,000	14.73	-
Mrs. Shilpa Maheshwari	13,39,500	7.36	-	13,39,500	7.36	-
Mrs. Rekha Maheshwari	13,39,500	7.36	-	13,39,500	7.36	-
Mrs. Neelima Maheshwari	13,39,500	7.36	-	13,39,500	7.36	-

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31st March, 2026

NOTE: 23 Other Equity (₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
a. Securities premium	17,235.38	17,235.38
b. Retained Earning	35,824.43	33,645.28
c. Statutory reserve (in terms of Section 45-IC of the Reserve Bank of India Act, 1934)	2,412.06	1,780.27
d. General Reserve	-	86.58
e. Capital Reserve	0.60	0.60
Total	**55,472.47**	**52,748.11**

NOTE: 23.1 Details of movement in Other Equity: (₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Securities premium		
Opening balance	17,235.38	17,235.38
Closing balance	**17,235.38**	**17,235.38**
Retained earnings		
Opening balance	33,645.28	29,760.90
Add: Profit for the year	4,257.80	3,811.71
Less: Transferred from other comprehensive income	(5.99)	(1.88)
Add: Transferred from General Reserve	86.58	-
Add/(Less): Adjustment of Revaluation of inventory	(1,669.29)	1,669.29
Less: Adjsutment on Merger / Demerger	-	(53.73)
Less: Transferred to statutory reserve u/s 45-IC of the Reserve Bank of India Act, 1934	(631.79)	(813.29)
Less: Dividend paid	-	(727.72)
Add: Prior years profit from Investment in Associate	141.84	-
Closing balance	**35,824.43**	**33,645.28**
Statutory reserve		
Opening balance	1,780.27	966.98
Add : Transferred from retained earnings	631.79	813.29
Closing balance	**2,412.06**	**1,780.27**
General Reserve		
Opening balance	86.58	86.58
Less: Transferred to Retained earnings	(86.58)	-
Closing balance	**-**	**86.58**
Capital Reserve		
Opening balance	0.60	0.60
Less: Transferred to Retained earnings	-	-
Closing balance	**0.60**	**0.60**

23.2 Nature and purpose of Other Equity:

(a). Securities premium : Securities premium is used to record the premium on issue of shares. It can be utilised only for limited purpose in accordance with the provisions of the Companies Act, 2013.

(b). Retained earnings : It represents total of all profits retained since Company's inception. Retained earnings are credited with current year profits, reduced by losses (if any), dividend payouts, transfers to General reserve or any such other appropriations to specific reserves. It also includes impact of remeasurement of defined benefit plans.

(c). Statutory reserve (in terms of Section 45-IC of the Reserve Bank of India Act, 1934) : It represents the Reserve Fund created under section 45-IC of the Reserve Bank of India Act, 1934. The Company is required to transfer a sum not less than twenty percent of its net profit every year as disclosed in the statement of profit and loss. No appropriation is permitted except for the purpose as may be specified by the Reserve Bank if India from time to time.

(d). General Reserve: Amount transferred /apportioned from profit before a Company can declare dividend in accrodance with the estwhile Companies Act, 1956 i.e. prior to the introduction of the Companies Act, 2013.

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31st March, 2026

NOTE: 24 Interest Income

(₹ in Lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Interest on Loans	5,578.87	5,557.00
Interest on Deposits with Bank	0.04	-
Total	**5,578.91**	**5,557.00**

NOTE: 25 Rental & Infra Income

(₹ in Lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Rental income from investment properties	523.94	480.79
Profit on sale of Assets	1,161.76	186.88
Profit on sale of Asset held for sale	40.02	-
Total	**1,725.72**	**667.67**

NOTE: 26 Fees And Commission Income

(₹ in Lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Processing, documentation and other fees on loans	278.13	425.70
Total	**278.13**	**425.70**

NOTE: 27 Net Gain On Fair Value Changes

(₹ in Lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Net Gain/(Loss) on financial Instruments at fair value through profit		
or loss (FVTPL)		
On trading portfolio		
a. Investments		
- Realised Gain/(Loss) at FVTPL	201.89	(1.90)
- Unrealised Gain/(Loss) at FVTPL	(154.47)	-
b. Derivaties		
- Realised Gain/(Loss) at FVTPL	1.34	-
- Unrealised Gain/(Loss) at FVTPL	0.04	-
Total	**48.80**	**(1.90)**

NOTE: 28 Other Income

(₹ in Lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Profit on sale of Assets	2.16	-
Other Miscellaneous Income	15.56	10.65
Total	**17.72**	**10.65**

NOTE: 29 Finance Cost

(₹ in Lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Interest on borrowings:		
i. From Bank		
- Term Loan	66.09	83.78
- Other loans	11.12	37.33
ii. From Others	626.07	298.28
Bank charges	1.01	0.82
Total	**704.29**	**420.21**

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31st March, 2026

NOTE: 30 Fees Commission Expense (₹ in Lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Fees and commission	134.06	50.04
Total	**134.06**	**50.04**

NOTE: 31 Impairment On Financial Instruments (₹ in Lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Impairment loss allowance on loans	249.72	98.98
Impairment loss allowance on Investments	-	8.00
Bad Debt Written off	3.09	-
Total	**252.81**	**106.98**

NOTE 31a: Purchase Of Stock-in-trade / Plots (₹ in Lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Fixed Assets converted into Stock-in-trade	-	2,270.73
Total	**-**	**2,270.73**

NOTE 31b: Change In Inventories Of Stock-in-trade / Plots (₹ in Lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Opening Stock	2,175.37	-
Less: Closing Stock	266.68	2,175.37
Less: Reversal of Revaluation Reserve	1669.29	-
Total	**239.40**	**(2175.37)**

NOTE: 32 Employee Benefits Expenses (₹ in Lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Salaries, Wages and Bonus etc.	299.42	339.11
Contribution to provident and other funds	4.18	3.88
Gratuity	17.62	3.24
Staff Welfare Expense	0.29	-
Total	**321.51**	**346.23**

NOTE: 33 Depreciation And Amortization Expense (₹ in Lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Depreciation on property, plant and equipment	49.73	51.85
Amortization of intangible assets	1.79	1.80
Depreciation on investment properties	222.00	229.21
Total	**273.52**	**282.86**

NOTE: 34 Other Expenses (₹ in Lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Advertisement Expenses	5.96	0.58
Legal and professional charges	80.47	12.04
Repairs and maintenance - Building	5.71	36.09
Rent	9.48	9.22
Payments to Auditors	9.41	10.63
Electricity & Water Expenses	52.40	29.19
Institute Expenses	24.14	0.15
CSR Expenses	116.00	98.50
Repairs and maintenance	11.92	24.99
Communication Expenses	5.99	-
Travelling & Conveyance	3.59	-
Directors' Fees	1.92	2.56
Loss on sale of investment property	-	6.27
Miscellaneous Expenses	-	0.69
Total	**326.99**	**230.91**

NOTE 35: Contingent Liabilities Not Provided For: (₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Claims against the Group not acknowledged as debts - Disputed liabilities not adjusted as expenses in the Accounts being in appeals towards: (Refer 'Note – a' below)		
- Income tax (including interest)	23.11	21.36
Total	**23.11**	**21.36**

(a) The Group is contesting above demand/s and the management including its advisers are of the view that these demand/s may not be sustainable. Pending resolution of the respective proceedings, it is not practicable for the Group to estimate the timings of cash outflows, if any, in respect of the above as it is determinable only on receipt of judgements/decisions pending with various forums/authorities.

36 Commitments

Estimated amount of contracts remaining to be executed on capital account (net of advances) is ₹Nil (Previous Year ₹Nil).

37 To ensure the simplification of group structure by reducing the number of entities in the Group, thereby resulting in reduction in multiplicity of legal and regulatory compliances and reduction of costs and to ensure better synergy of operations by way of focused operational efforts to improve the overall operational efficiency and effectiveness of the resources, the Board of Directors of 'Srajan Capital Limited (SCL / Transferor / Subsidiary Company)', 'CP Capital Limited (erstwhile Career Point Limited) (CPCL / Parent / Transferee / Demerged Company)' and 'Career Point Edutech Limited (CPEL / erstwhile Subsidiary / Resulting Company)' had considered and approved the Composite Scheme of Arrangement under Section 230 to 232 and other Applicable Provisions of the Companies Act, 2013 (the 'Scheme'), which provides for amalgamation of Srajan Capital Limited into CP Capital Limited and demerger of education business of CP Capital Limited into Career Point Edutech Limited on going concern basis. The Chandigarh Bench of the Hon'ble National Company Law Tribunal (NCLT) through its order dated 23 September, 2024 (issued on 22 October, 2024) had approved the Scheme with the appointed date being 1 April, 2023, and thereafter it had been filed with the Registrar of Companies on 13 November, 2024.

Upon the Scheme became effective, the Education business of CPCL (Demerged Company) along with the assets and liabilities thereof had been transferred to CPEL (Resulting Company) on a going concern basis and the SCL (Transferor Company) had been amalgamated into CPCL (Transferee Company) and the same had been accounted for in the financial statements / results / information as at the appointed date i.e. 1 April, 2023, in accordance with the Scheme. Accordingly, the financial statements / results / information after the appointed date had been restated to include the impact of the demerger and merger in accordance with the applicable Indian Accounting Standards (Ind AS) and the net difference of Rs. 124.86 lakhs and Rs. 1,882.52 lakhs has been debited under Other Equity as on the appointed date i.e. 1 April, 2023 in the standalone and consolidated financial statements / results respectively.

Further, in accordance with the Scheme, the Board of Directors of CPEL, at its meeting held on 12 May, 2025, allotted 1,82,92,939 equity shares of Rs. 10/- each as fully paid-up to the eligible shareholders of CPCL in the ratio of 1 (One) equity share of Rs. 10/- each of the CPEL for every 1 (One) equity share of Rs. 10/- each held in CPCL, whose names appeared in the Register of Members or records of the depositories as on the Record Date i.e. 9 May, 2025.

38 (A) Related party relationship and transactions
Name of the related parties with whom transactions were carried out during the period and description of relationship:-

Associate:
Imperial Infin Private Limited

Key Management Personnel:
Mr. Pramod Maheshwari (Chairman, Managing Director & CEO)
Mr. Om Prakash Maheshwari (CFO & Whole time Director)
Mr. Nawal Kishore Maheshwari (Whole time Director, resigned on 30 March 2026)
Mr. Manmohan Pareek (Company Secretary)

Non-Executive Director:
Mr. Jagdish Prasad Sarda (Independent Director, resigned on 03 May 2025)
Mrs. Divya Sodani (Independent Director)
Mr. Sanjay Khandelwal (Independent Director)
Mr. Akshay Gupta (Independent Director)
Ms. Neha Garg (Independent Director)
Mrs. Neelima Maheshwari (Non Executive Director)
Mr. Nikhar Jain (Independent Director)

Enterprise under same Management:
Career Point Edutech Limited
Career Point Institute of Skill Development Private Limited
Career Point Learning Solution Limited
Career Point Accessories Private Limited
Edutiger Private Limited
Diamond Business Solutions Private Limited
Aditya Associates
Swastika Polyolefines Private Limited
Gopi Bai Foundation
Global Public School a unit of Gopi Bai Foundation
Career Point University, Kota
Career Point University, Hamirpur
Wellwin Technosoft Limited
Srajan Venture Private Limited
Maheshwari Trading company
Study Board Education Private Limited
Rubymerry Enterprises Private Limited
Sankalp Capital Private Limited
Shricon Industries Limited
Surago Agro Private Limited
Longway Business Solution LLP
Soyug Limited
Deepak Synergy Solar LLP
Singh Colonizers
Singh Associates

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31st March, 2026

(B) Table showing transactions with related parties: **(₹ In Lakhs)**

Particulars	During the year ended 31.03.2026	During the year ended 31.03.2025
Rent Paid		
Enterprises under same Management		
Diamond Business Solutions Private Limited	9.00	9.00
Renting of Warehousing Services Provided (Income)		
Enterprises under same Management		
Shricon Industries Limited	6.00	-
Career Point Edutech Limited	34.90	-
Remuneration		
Mr. Pramod Maheshwari (Chairman, Managing Director & CEO)	30.25	33.00
Mr. Om Prakash Maheshwari (CFO & Whole time Director)	30.25	33.00
Mr. Nawal Kishore Maheshwari (Whole time Director)	30.25	33.00
Mr. Manmohan Pareek (Company Secretary)	18.85	17.02
Director Sitting Fees		
Mr. Akshay Gupta	0.32	0.48
Mrs. Divya Sodani	0.32	0.48
Mr. Jagdish Prasad Sarda	-	0.08
Mrs. Neelima Maheshwari	0.32	0.48
Ms. Neha Garg	0.32	0.48
Mr. Nikhar Jain	0.32	0.16
Mr. Sanjay Khandelwal	0.32	0.40

38 Table showing loan transactions with related parties…...... continued

C. Loans given to related parties **(₹ In Lakhs)**

Particulars	Loans Given (including interest)		Loans Recovered (including interest)		Balance outstanding	
	During the year ended 31.03.2026	During the year ended 31.03.2025	During the year ended 31.03.2026	During the year ended 31.03.2025	As at 31.03.2026	As at 31.03.2025
Enterprises under same Management:						
(i) Aditya Associates	0.55	24.21	11.25	80.82	-	10.70
(ii) Career Point University, Hamirpur	1,498.48	254.89	1,490.67	276.52	7.81	-
(iii) Career Point University, Kota	20,416.25	6,821.77	19,656.28	6,363.80	2,152.34	1,392.37
(iv) Deepak Synergy Solar LLP	10.10	-	-	-	10.10	-
(v) Maheshwari Trading Company	137.67	682.54	95.00	811.00	864.62	821.95
(vi) Sankalp Capital Pvt. ltd.	300.85	-	300.85	-	-	-
(vii) Wellwin Technosoft Limited	2,535.75	-	86.00	-	2,449.75	-
(viii) Singh Associates	887.30	139.36	287.00	11.86	727.80	127.50
(ix) Global Public School (A unit of Gopi Bai Foundation)	246.67	180.10	232.00	207.50	164.19	149.52
(x) Swastika Polyolefines Pvt. Ltd.	402.80	416.97	794.24	802.00	-0.00	391.44
(xi) Soyug Limited	28,176.87	6,073.06	23,925.87	8,937.55	4,251.00	-
(x) Srajan venture pvt. ltd.	-	-	-	-	181.46	181.46
(xi) Study board education pvt. ltd.	-	0.06	-	0.77	-	-
(xi) Surago Agro Pvt. Ltd.	64.94	56.80	306.49	95.69	337.35	578.90
(xi) Singh Colonizers	2,105.59	-	212.81	-	1,892.78	-
GRAND TOTAL	**56,783.82**	**14,649.75**	**47,398.46**	**17,587.51**	**13,039.20**	**3,653.84**

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31st March, 2026

D. Loans taken from related parties (₹ In Lakhs)

Particulars	Loans Given (including interest)		Loans Recovered (including interest)		Balance outstanding	
	During the year ended 31.03.2026	During the year ended 31.03.2025	During the year ended 31.03.2026	During the year ended 31.03.2025	As at 31.03.2026	As at 31.03.2025
Enterprises under same Management:						
(i) Diamond Business Solution Limited	10.77	9.76	4.00	-	98.39	91.62
(ii) Longway Business Solution LLP	30.49	272.00	156.39	45.00	209.68	335.58
(iii) Rubymerry Enterprises Pvt. Ltd.	5.67	2.58	1.50	2.00	36.33	32.16
(iv) Edutiger Private Limited	0.45	0.49	0.25	0.36	5.75	5.55
(v) Career Point Learning Solutions Ltd.	60.87	58.87	21.00	26.48	517.61	477.74
(vi) Career Point Inst. of Skill Develop. Pvt. Ltd	56.51	20.38	23.40	9.38	142.16	109.05
(vii) Career Point Edutech Ltd.	9,366.75	784.45	5,202.30	180.30	5,989.49	1,825.04
(viii) Career Point Accessories Private Ltd	6.14	138.65	15.00	117.00	69.64	78.50
(ix) Swastika Polyolefines Pvt. Ltd.	370.10	-	295.24	-	74.86	-
(x) Wellwin Technosoft Limited	-	73.68	-	73.68	-	-
Associate						
(i) Imperial Infin Private Limited	39.65	66.61	65.00	1.20	174.27	199.62
GRAND TOTAL	**9,947.40**	**1,427.47**	**5,784.08**	**455.40**	**7,318.17**	**3,154.85**

E. The payments made on behalf of certain parties towards their government dues etc. and refund / reimbursement thereof have not been considered as related party transactions.

39 The disclosures required under IND AS 19 "Employee Benefits" are as given below:

A) Defined Contribution plan

The Company has classified the various benefits provided to employees as Defined Contribution plans as follow:"

a) Provident Fund

b) Employee State Insurance Plan

Contribution to Defined Contribution Plan, recognized as expense for the Year is as under:

(₹ In Lakhs)

S.No.	Particulars	Year ended 31.03.2026	Year ended 31.03.2025
1	Company's contribution to provident fund	3.11	2.34
2	Company's contribution to ESI	1.07	1.54

B) Defined Benefit Plan:

Payable on separation as per the Payment of Gratuity Act, 1972 as amended, @ 15 days' pay, for each completed year of service to eligible employees who render continuous service of 5 years or more.

a) Amounts to be recognised in the Balance Sheet (₹ In Lakhs)

S.No.	Particulars	Year ended 31.03.2026	Year ended 31.03.2025
	Present Value of Funded Obligation		
1	- Non Current	37.29	14.08
2	- Current	4.07	1.67
	Total Liability	**41.36**	**15.75**

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31st March, 2026

b) Reconciliation of opening and closing Balance of Defined Benefit Obligation (₹ In Lakhs)

S.No.	Particulars	Year ended 31.03.2026	Year ended 31.03.2025
1	**Present value of obligation at the beginning of the year**	**15.75**	**9.99**
2	Current service cost	4.30	2.57
3	Past service cost	12.51	0.00
4	Interest cost	0.80	0.68
5	Benefits paid	0	0.00
6	Actuarial loss/(gain)	8.00	2.51
	Present value of obligation at the end of year	**41.36**	**15.75**

The components of the gratuity are as follows:

c) Expense recognized in the Statement of Profit and Loss (₹ In Lakhs)

S.No.	Particulars	Year ended 31.03.2026	Year ended 31.03.2025
1	Current service cost	4.30	2.57
2	Interest Cost	0.80	0.67
3	Past Service Cost	12.51	0.00
4	**Defined benefit cost recognized in Statement of Profit and Loss**	**17.62**	**3.24**

d) Other comprehensive (income)/expenses (Remeasurement) (₹ In Lakhs)

S.No.	Particulars	Year ended 31.03.2026	Year ended 31.03.2025
1	Cumulative unrecognized acturial (gain)/loss opening. B/F	2.07	(0.44)
2	Actuarial loss/ (gain)- Obligation	8.00	2.51
3	**Component of defined benefit costs recognized in Other Comprehensive Income**	**10.07**	**2.07**

e) The principal actuarial assumptions used for estimating the Company'sdefined benefit obligations for gratuity and leave encashment are set out below:

S.No.	Actuarial Assumptions	Year ended 31.03.2026	Year ended 31.03.2025
1	Discount Rate	6.75%	6.75%
2	Salary Growth Rate	5.00%	5.00%
3	Withdrawal rate (Per Annum)	10.00%	10.00%
4	Mortality	IALM 2012-14	IALM 2012-14

The principal assumptions are the discount rate & salary growth rate. The discount rate is generally based upon the market yields available on Government bonds. The estimate of rate of escalation in salary considered in actuarial valuation, taken into account inflation, seniority, promotion and other relevant factors including supply and demand in the employment market.

f) Sensitivity analysis: (` In Lakhs)

	Particulars	Change in Assumptions	Increase/(decrease) in Gratuity Obligations 31.03.2026	Increase/(decrease) in Gratuity Obligations 31.03.2025
1	Discount rate	1%	39.11	14.80
		(1)%	43.85	16.82
2	Salary Growth rate	1%	43.87	16.83
		(1)%	39.06	14.77
3	Withdrawal Rate	1%	41.48	15.78
		(1)%	41.22	15.70

The above sensitivity analysis is based on change in an assumption while holding all other assumption constant in practice, this is unlikely to occur, and change in some of the assumption may be correlated. When calculating the sensitivity of the defined benefit obligation to significant actuarial assumption the same method [projected unit credit method] has been applied as when calculating the defined benefit obligation recognized within the balance sheet.

g) Estimate of expected benefit payments **(₹ In Lakhs)**

S.No.	Particulars	Year ended 31.03.2026	Year ended 31.03.2025
1	0 - 1 year	4.06	1.67
2	1 - 2 year	5.63	0.68
3	2 - 3 year	1.88	2.64
4	3 - 4 year	2.23	0.51
5	4 - 5 year	2.15	0.68
6	5 year onwards	25.41	9.55

The group is depositing P.F contribution only for eligible employees within statutory limits. The employees whose income is above the statutory limits have opted not to subscribe and accordingly, the group is not required to make the contribution.

40. Earning Per Share (EPS) **(₹ In Lakhs)**

S.No.	Earning Per Equity Share	Year ended 31.03.2026	Year ended 31.03.2025
1	Net profit for the year attributable to equity shareholders (in Lakhs)"	4,257.80	3,811.71
2	Weighted average number of equity shares outstanding	1,81,92,939	1,81,92,939
3	Basic/Diluted earnings per share (face value of 10 each)	23.40	20.95

Earning Per Share (EPS) is computed in accordance with Indian Accounting Standard (Ind As -33) on "Earnings Per Share"

41 SEGMENT REPORTING

(i) The Group's operating segments are established on the basis of those components of the Group that are evaluated regularly by the Executive Committee (the 'Chief Operating Decision Maker' as defined in Ind AS 108 - 'Operating Segments'), in deciding how to allocate resources and in assessing performance. These have been identified taking into account nature of products and services, the differing risks and returns and the internal business reporting systems.

(ii) The Group's primary business comprises of 'Financing Activities' and 'Infra Division'. The business segments have been identified considering the nature of services, the differing risks and returns, the organization structure and the internal financial reporting system.

(iii) As per Indian Accounting Standard 108 - Operating Segments, the Group has reported segment information on consolidated basis including businesses conducted through its subsidiaries.

(iv) Segment revenue, results, assets and liabilities have been accounted for on the basis of their relationship to the operating activities of the segment and amounts allocated on a reasonable basis.

(v) Revenue and expenses directly attributable to segments are reported under each reportable segment. Expenses incurred on behalf of other segments and not directly identifiable to each reportable segment have been allocated to each segment on the basis of associated revenues of each segment. All other expenses which are not attributable or allocable to segments have been disclosed as unallocable expenses.

(vi) Assets and liabilities that are directly attributable to segments are disclosed under each reportable segment. Common assets have been allocated to each segment on the basis of associated revenues of each segment. Common liabilities have been allocated to each segment on the basis of total segment expense. All other assets and liabilities are disclosed as unallocable.
If the segment result of a segment includes interest or dividend income, its segment assets include the related receivables, loans, investments, or other interest or dividend generating assets.
If the segment result of a segment includes interest expense, its segment liabilities include the related interest-bearing liabilities."

(vii) The accounting policies adopted for segment reporting are in conformity with the accounting policies adopted by the Group. Revenue and expenses, which relate to the Group as a whole and are not allocable to segments on a reasonable basis, have been included under "Unallocated expenses/income". Segment Assets and Segment Liabilities represent Assets and Liabilities in respective segments.

(viii) The Group provides its services in india only and hence there is no geographical segment.

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31st March, 2026

(a) Segment Information is as under: (₹ In Lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Segment Revenue		
Financing Division	5,905.84	5,982.70
Infra Division	1,725.72	667.67
Total Revenue from Operations	**7,631.56**	**6,650.37**
Segment Results Profit before Tax		
Financing Division	4,100.96	5,188.78
Infra Division	1,260.89	(21.84)
Total	**5,361.85**	**5,166.94**
Add: Other Un-allocable income Net of Un-allocable Expenditure	17.72	10.65
Profit before Tax (Including share of profit/(loss) of Associate)	**5,379.57**	**5,177.59**
Segment Assets		
Financing Division	46,877.22	43,241.15
Infra Division	19,313.58	19,234.20
Unallocated Assets	61.52	-
Total	**66,252.32**	**62,475.35**
Segment Liabilities		
Financing Division	8,606.47	7,564.77
Infra Division	24.67	4.52
Unallocated Liabilities	329.41	338.66
Total	**8,960.55**	**7,907.95**

(b) Revenue from major customers

The Group is not reliant on revenues from transactions with any single external customer and does not receive 10% or more of its revenues from transactions with any single external customer.

42. The balances in the accounts of the loans and advances and other parties are subject to confirmation / reconciliation. Adjustment, if any will be accounted for on confirmation / reconciliation of the same, which in the opinion of the management will not have a material impact.

43. Financial risk management objectives and policies

The Group's risk management policies are established to identity and analyse the risks faced by the Group, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Group activities.

The Board of Directors has overall responsibility for the establishment and oversight of the Group's risk management framework.
In performing its Operating, Investing and Financing activities the Group is exposed to the Liquidity and Funding Risk, Interest Rate Risk and Credit Risk.

(A) **Interest rate risk:** Interest rate risk stems from movements in market factors, such as interest rates, credit spreads which impacts investments, income and the value of portfolios.

Interest rate risk is:

- measured using Valuation at Risk ('VaR'), and modified duration analysis and other measures, including the sensitivity of net interest income.
- monitored by assessment of probable impacts of interest rate sensitivities under simulated stress test scenarios given range of probable interest rate movement so on both fixed and floating assets and liabilities."

A change in 25 basis points in interest rates would have following impact on profit after tax (₹ In Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Change in basis point	+25.00	+25.00
Effect on profit after tax	(13.44)	(11.66)
Change in basis point	(25.00)	(25.00)
Effect on profit after tax	13.44	11.66

(B) Liquidity and Funding Risk: Liquidity risk arises from mismatches in the timing of cash flows.

Funding risk arises:
- when long term assets cannot be funded at the expected term resulting in cash flow mismatches;
- amidst volatile market conditions impacting sourcing of funds from banks and money markets "

Liquidity and funding risk is:
- measured by identifying gaps in the structural and dynamic liquidity statements.
- monitored by
- assessment of the gap between visibility of funds and the near-term liabilities given current liquidity conditions.
- a constant calibration of sources of funds in line with emerging market conditions in banking and money markets."

The table below summarizes the maturity profile of company's financial liabilities based on contractual undiscounted payments: -

(₹ In Lakhs)

Particulars	As at 31.03.2026			
	Carrying Amount	Within 12 months	After 12 months	Total
Interest bearing borrowings	7,720.69	7,559.83	160.86	7,720.69
Other Liabilities	833.28	40.52	792.76	833.28
Total	**8,553.97**	**7,600.35**	**953.62**	**8,553.97**
As at 31 March, 2025				
Interest bearing borrowings	4,193.04	3,520.32	672.72	4,193.04
Other Liabilities	3,213.63	3,213.63	-	3,213.63
Total	**7,406.67**	**6,733.95**	**672.72**	**7,406.67**

(₹ In Lakhs)

Particulars	As at 31 March, 2026			As at 31 March, 2025		
	Within 12 months	After 12 months	Total	Within 12 months	After 12 months	Total
ASSETS						
Financial Assets						
Cash and cash equivalents	296.80	-	296.80	444.17	-	444.17
Bank Balances other than (a) above	10.58	-	10.58	6.50	-	6.50
Trade Receivables	209.16	-	209.16	5.25	-	5.25
Loans	25,191.58	19,024.24	44,215.82	13,624.46	26,576.29	40,200.75
Investments	373.29	1,013.95	1,387.24	38.49	85.06	123.55
Other financial assets	19.90	116.55	136.45	432.07	20.60	452.67
Non Financial Assets						
Inventories	266.68	-	266.68	2,175.37	-	2,175.37
Deferred Tax Assets (Net)	-	61.51	61.51	-	-	-
Investment property	-	17,127.08	17,127.08	-	17,058.83	17,058.83
Property, plant and equipment	-	1,919.83	1,919.83	-	1,948.12	1,948.12
Intangible assets under development	1.69	-	1.69	-		-
Intangible assets	-	1.80	1.80	-	3.59	3.59
Other non financial assets	606.40	-	606.40	22.21	-	22.21
Non-current assets held for sale	**-**	**11.28**	**11.28**	**-**	**34.34**	**34.34**
Total	**26,976.08**	**39,276.25**	**66,252.32**	**16,748.52**	**45,726.83**	**62,475.35**
LIABILITIES						
Financial liabilities						
Borrowings	7,559.83	160.86	7,720.69	3,520.32	672.72	4,193.04
Other financial liabilities	40.52	792.76	833.28	3,213.63	-	3,213.63
Non-financial liabilities						
Current Tax Liabilities (Net)	95.01	-	95.01	76.96	-	76.96
Provisions	41.36	-	41.36	15.75	-	15.75
Deferred tax assets (Liabilites)	234.40	-	234.40	261.70	-	261.70
Other non-financial liabilities	35.82	-	35.82	146.87	-	146.87
Total	**8,006.94**	**953.62**	**8,960.56**	**7,235.23**	**672.72**	**7,907.95**

(C) Market Risk:

Market risk is the risk that the fair value of future cash flow of financial instruments will fluctuate due to changes in the market variables such as interest rates, foreign exchange rates and equity prices. The Company do not have any exposure to foreign exchange rate and equity price risk.

(D) Interest Rate Risk:

On investments

The interest rate risk on the investment portfolio and corresponding fair value change impact is monitored using Valuation at Risk ('VaR') and modified duration analysis and other measures, including the sensitivity of net interest income. The Company do not have any investment which is exposed to interest risk.

On assets and liabilities

Interest rate sensitivity on fixed and floating rate assets and liabilities with differing maturity profiles is measured by using the duration gap analysis. The same is computed periodically and sensitivity of the market value of equity assuming varied changes in interest rates are presented and monitored.

Sensitivity analysis as at 31 March, 2026

Particulars			Sensitivity to closing fair value	
	Carrying Value	Fair Value	1% increase	1% decrease
Loans – Financial Assets	44,215.82	44,215.82	442.16	(442.16)
Borrowings – Financial Liabilities	7,720.69	7,720.69	77.21	(77.21)

Sensitivity analysis as at 31 March, 2025

Particulars			Sensitivity to closing fair value	
	Carrying Value	Fair Value	1% increase	1% decrease
Loans – Financial Assets	40,200.75	40,200.75	402.01	(402.01)
Borrowings – Financial Liabilities	4,193.04	4,193.04	41.93	(41.93)

(E) Credit risk

Credit risk is the risk of financial loss arising out of a customer or counterparty failing to meet their repayment obligations to the Company. It has a diversified lending model and focuses on broad categories viz: business, mortgages, and commercial lending. The Company assesses the credit quality of all financial instruments that are subject to credit risk.

Credit risk is:

- measured as the amount at risk due to repayment default to a customer or counter party to the Company. Various matrices such as EMI default rate, overdue position, collection efficiency, customers non-performing loans etc. are used as leading indicators to assess credit risk.

- monitored by Risk Management Committee using level of credit exposures, portfolio monitoring, repurchase rate, bureau data of portfolio performance and industry, geographic, customer and portfolio concentration risks.

- managed by a robust control framework by the risk department which continuously align credit policies, obtaining external data from credit bureaus and reviews of portfolios and delinquencies by senior and middle Management team comprising of risk, analytics, collection and fraud containment along with business. The same is periodically reviewed by the Board appointed Risk Management Committee.

Classification of financial assets under various stages to ascertain credit risk is as under:

The group classifies its financial assets in three stages having the following characteristics:

Stage1: unimpaired and without significant increase in credit risk since initial recognition on which a 12-month allowance for ECL is recognised;
Stage 2: a significant increase in credit risk since initial recognition on which a lifetime ECL is recognised;
Stage 3: objective evidence of impairment, and are therefore considered to be in default or otherwise credit impaired on which a lifetime ECL is recognised.

Unless identified at an earlier stage, all financial assets are deemed to have suffered a significant increase in credit risk when they are 90 days past due (DPD) and are accordingly transferred from stage 1 to stage 2. For stage 1 an ECL allowance is calculated based on a 12-month Point in Time (PIT) probability weighted probability of default (PD). For stage 2 and 3 assets a life time ECL is calculated based on a lifetime PD.
The Group has calculated ECL using three main components: a probability of default (PD), a loss given default (LGD) and the exposure at default (EAD) along with an adjustment considering forward macro-economic conditions [for a detailed note for methodology of computation of ECL please refer to material accounting policies note no 3(i)(A)(iv) to the financial statements].

Financial instruments other than loans were subjected to simplified ECL approach under Ind AS 109 'Financial Instruments' and accordingly were not subject to sensitivity of future economic conditions.

Credit risk from balances with banks, trade receivables, loans and advances and financial institutions is managed by the group top management in accordance with the group's policy. Investments of surplus funds are made only with approved counterparties and within credit limits assigned to each cynterparty. Counterparty credit limits are reviewed by the top management on an annual basis, and may be updated throughout the year subject to approval of the Company's board of directors. The limits are set to minimise the concentration of risks and therefore mitigate financial loss through counterparty's potential failure to make payments.

The group has a well-defined sale policy to minimize its risk or credit defaults. Outstanding receivables are regularly monitored and assessed. Impairment analysis is performed based on historical data at each reporting date on an individual basis.

Financial assets are written off when there is no reasonable expectation of recovery, such as customer failing to engage in a repayment plan with the company.

The table below summarises the approach adopted by the group for various components of ECL viz. PD, EAD and LGD across product lines using empirical data where relevant

The table below summarises the approach adopted by the Group for various components of ECL viz. PD, EAD and LGD across product lines using empirical data where relevant.

Lending Category	Nature of Business	Probability of Default (PD)			Exposure at Default (EAD)	Loss Given Default (LGD)
		Stage 1	Stage 2	Stage 3		
Business Loan	Unsecured loans to SMEs, corporate and others etc.	Use of past trend and data and statistical analysis thereof, external / internal ratings and internal evaluation with a management overlay		100%	EAD is computed based on assessment of time to default considering customers profile and time for liquidation of securities	Based on past trend of recoveries, associated risk of underlying security and estimated cash flows.
Mortgage Loan	Loans against collateral security of plant & machinery					
Commercial Loan	Loans against property					

The table below summaries the gross carrying values and the associated allowances for expected credit loss (ECL) stage wise for loan portfolio:

As at 31 March 2026 (₹ In Lakhs)

Particulars	Secured			UnSecured		
	Stage 1	Stage 2	Stage 3	Stage 4	Stage 5	Stage 6
Gross Carrying Value	20,005.84	87.31	3,495.74	20,536.33	721.98	4,401.02
Allowance for ECL	100.92	0.44	97.94	382.42	49.66	4401.02
ECL Coverage ratio	0.50%	0.50%	2.80%	1.86%	6.88%	100.00%

Collateral Valuation

The nature of products across these broad categories are either unsecured or secured by collateral. Although collateral is an important risk mitigant of credit risk, the group's practice is to lend on the basis of assessment of the customer's ability to repay rather than placing primary reliance on collateral. Based on the nature of product and the Company's assessment of the customer's credit risk, a loan may be offered with suitable collateral. depending on its form, collateral can have a significant financial effect in mitigating the group's credit risk.

The main types of collateral across various products obtained are as follows:

Product Group	Nature of securities
Mortgage Loan	Hypothecation of underlying property / asset
Commercial Portfolio Loan	Underlying loan portfolio

The Group periodically monitors the market value of collateral and evaluates its exposure and loan to value matrix for high risk customers. The Group exercises its right of repossession across all secured products, and also resorts to judicial remedies available against its mortgages and commercial lending business. The repossessed assets are either sold or released to delinquent customers in case they come forward to settle their dues, but are not recorded in the accounts. The assets possessed / received in settlement of the loan are recorded as non–current assets held for sale (refer note 15).

Measurement uncertainty and sensitivity analysis of ECL estimates

Expected credit loss / impairment loss allowances recognised in the financial statements reflect the effect of a range of possible economic outcomes, calculated on a probability weighted basis, based on the economic scenarios. Key assumptions used in measurement of ECL:

- The group considers the date of initial recognition as the base date from which significant increase in credit risk is determined.

- Since the group has a right to cancel any sanctioned but undrawn limits to any of its borrowers, EAD is assumed to be outstanding balance as on the reporting date.

CP Capital Limited (Erstwhile Career Point Limited)
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
for the year ended 31st March, 2026

44. Capital Risk Management:

The Group's policy is to maintain an adequate capital base so as to maintain customer and market confidence and to sustain future development. Capital includes issued capital, share premium and all other equity reserves attributable to equity holders. The primary objective of the Group's capital management is to maintain an optimal structure so as to maximize the shareholder's value. In order to strengthen the capital base, the Group may use appropriate means to enhance or reduce capital, as the case may be. No changes were made in the objectives, policies or processes during the year ended 31 March, 2026 and 31 March, 2025.

The Group is not subject to any external imposed capital requirement. The Group monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. Net Debt is calculated as borrowings less cash and cash equivalents.

(₹ In Lakhs)

Particulars	As at March 31,2026	As at March 31,2025
Borrowings (A)	7,720.69	4,193.04
Less: Cash and Cash equivalents (B)	(296.80)	(444.17)
Net debt (C = A - B)	7,423.89	3,748.87
Equity Share Capital (D)	1,819.29	1,819.29
Other Equity (E)	55,472.47	52,748.11
Total Capital (F = D+E)	57,291.76	54,567.40
Capital and net debt (G =C +F)	64,715.65	58,316.27
Gearing ratio (C/G)	11.47%	6.43%

In order to achieve this overall objective, the Group's capital management, amongst other things, aims to ensure that it meets financial convenants attached to the interest - bearing loans and borrowings that defined capital structure requirements. Breaches in meeting the financial covenants would permit the Bank to immediately call loans and borrowings. There have been no breaches in the financial covenants of any interest- bearing borrowings in the current period.

45 Fair valuation techniques

The Group 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.

(₹ In Lakhs)

Particulars	As at 31.03.2026		As at 31.03.2025	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
(i) Financial Assets				
(a) At fair value through Profit & Loss				
- Current Investment in Mutual Fund	-	-	27.64	27.64
- Current investment in Quoted shares	373.29	373.29	10.85	10.85
(b) At Amortized Cost / Cost				
- Investment in Associate (unquoted)	209.78	209.78	85.06	85.06
- Optionally Convertible Debentures	-	-	-	-
- Trade Receivables	209.16	209.16	5.25	5.25
- Loans	44,215.82	44,215.82	40,200.75	40,200.75
- Cash and cash equivalents	296.80	296.80	444.17	444.17
- Other bank balances	10.58	10.58	6.50	6.50
- Others	940.63	940.63	452.67	452.67
Total	**46,256.05**	**46,256.05**	**41,232.89**	**41,232.89**
(ii) Financial Liabilities				
(a) At Fair value through Profit & Loss	-	-	-	-
(b) At Amortized Cost / Cost				
- Borrowings	7,720.69	7,720.69	4,193.04	4,193.04
- Others	833.28	833.28	3,213.63	3,213.63
Total	**8,553.97**	**8,553.97**	**7,406.67**	**7,406.67**

* Investments in associates is accouted using equity method as per Ind AS 28 - Investment in Associated and Joint Venture.

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31st March, 2026

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

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

2) Long-term fixed-rate and variable-rate receivables / borrowings are evaluated by the Group based on parameters such as interest rates, specific country risk factors, credit risk and other risk characteristics. Fair value of variable interest rate borrowings approximates their carrying values. For fixed interest rate borrowing fair value is determined by using the discounted cash flow (DCF) method using discount rate that reflects the issuer's borrowings rate. Risk of non-performance for the group is considered to be insignificant in valuation.

Fair Value Hierarchy

All financial assets and liabilities for which fair value is measured in the financial statements are categorised within the fair value hierarchy, described as follows: -

Level 1 - Quoted prices in active markets.

Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level 3 - Inputs that are not based on observable market data.

The following table presents the fair value measurement hierarchy of financial assets and liabilities, which have been measured subsequent to initial recognition at fair value as at 31st March, 2026 & 31st March 2025.

(₹ In Lakhs)

Assets / Liabilities measured at fair value through Profit or loss (Accounted)	As at March 31, 2026		
	Level 1	Level 2	Level 3
Financial assets			
- Investment in Mutual Funds (through P&L)	-	-	-
- Investment in Listed Equity Shares (through P&L)	373.29	-	-

(₹ In Lakhs)

Assets / Liabilities measured at fair value through Profit or loss (Accounted)	As at March 31, 2025		
	Level 1	Level 2	Level 3
Financial assets			
- Investment in Mutual Funds (through P&L)	27.64	-	-
- Investment in Listed Equity Shares (through P&L)	10.85	-	-

46. INCOME TAX

A) Amounts recognized in statement of profit and loss (₹ In Lakhs)

Particulars	2025-26	2024-25
Current Income Tax		
-Current Year	1,292.74	1,311.02
-Adjustement in respect of current income tax of earlier year	(84.16)	23.42
Deferred Tax-Relating to origination & reversal of temporary differences	(86.81)	31.44
Income tax expense reported in the statement of profit and loss	1,121.77	1,365.88

B) Income tax recognized in other comprehensive income (₹ In Lakhs)

Particulars	2025-26	2024-25
Income tax on Re-measurement losses on defined benefit plans	2.01	0.63
Total	**2.01**	**0.63**

C) Reconciliation of effective tax rate (₹ In Lakhs)

Particulars	2025-26	2024-25
Accounting profit before tax	5,379.57	5,177.59
At Statutory Income Tax rate @25.168%	1,353.93	1,303.10
Fair valuation/ Sale of financial assets and others	(38.54)	(1.44)
Sale of Property Plant & Equipment (Land)	2.16	1.43
Non-deductible expenses & others	(195.78)	62.79
Accounting profit after tax	4,257.80	3,811.71
Effective Tax rate	20.25%	26.38%

47. Other Comprehensive Income / (Loss) (₹ In Lakhs)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Remeasurement gain of the net defined benefit liability		
Item that will not be reclassified subsequently to profit or loss		
- Acturial (Loss) / Gain on Remeasurement of Defined Benefit Plan*	(8.00)	(2.51)
- Tax on Above	2.01	0.63
Total	**(5.99)**	**(1.88)**

* Refer Note No. 39

48. Additional Disclosures

(i) The Group does not have any Benami property, where any proceeding has been initiated or pending against the Group for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988.

(ii) The Group has not done any transaction with Struck off Companies during the year ended 31 March, 2026.

(iii) The Group has not traded or invested in Crypto currency or Virtual Currency during the financial year.

(iv) The Group is not declared wilful defaulter by any bank or financial institution or any other lenders.

(v) The Group has not advanced or loaned or invested funds to any other person(s) or entity, including foreign entities (Intermediaries) 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 Group (Ultimate Beneficiaries) or
- provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries"

(vi) The Group has not received any fund from any person or entity, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries."

(vii) The Group has no such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income-tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income-tax Act, 1961.

(viii) The Group has not been sanctioned working capital limit in excess of 5 crore, in aggregate, at any point of time during the year, from bank on the basis of security of current assets.

(ix) The Group has utilized the borrowings from banks and financial institutions for the specific purpose for which it was taken during the financial year.

(x) The Group does not have any charges or satisfaction which is yet to be registered with Registrar of Companies beyond the statutory period.

(xi) The Group does not make any Loan and Advances in the nature of Loans to Promoter, Director and KMPs.

(xii) The title deed of immovable properties of the Group are held in the name of the Group.

49 The Group and its Associate use accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software except in certain components where the audit trail were not operating due to system limitations. Further at no instance the Audit Trail feature was tempered with and the audit trail has been preserved by the Group and its Associate as per the statutory requirements for record retention.

50 The Government of India has notified four new Labour Codes subsuming 29 legislations relating thereto effective 21 November, 2025. The Group has reassessed its employee benefit obligations in accordance with the revised definition of wages. Accordingly, an incremental liability on account of past service cost in accordance with Ind AS 19 - Employee Benefits i.e. for Gratuity amounting to Rs. 12.51 lakhs has been charged to the Employee Benefit Expenses during the year. The Group continues to monitor developments relating to the implementation of the New Labour Codes and will review its estimates and assumptions on an ongoing basis.

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31st March, 2026

51. In compliance with Ind AS 112 on disclousure of interests in other entities, following discloures are made in respect of:

Particulars	Career Point Infra Limited (Including its subsidiaries i.e. Srajan Agritech Pvt. Ltd. & Coupler Enterprises Pvt. Ltd.)	Imperial infin Private Limited
Country of Incorporation	**India**	**India**
Relation with holding company	**Subsidiary**	**Associate**
Summarized Balance Sheet		
Percentage of Shareholding/Control	100%	42.74%
Share Capital	397.90	79.55
Other equity	15,394.13	411.27
Current Assets	5,737.74	227.78
Non-Current Assets	10,313.36	279.54
Current Liabilities	10.05	3.62
Non-Current Liabilities	249.02	12.88
Revenue	1,692.13	39.51
Provision of Tax	224.50	10.33
Profit/(Loss) for the year	1,115.96	28.99
Other Comprehensive Income	-	(69.06)
Total Comprehensive Income	1,115.96	(40.07)

52. Additional information pursuant to Schedule iii of the Companies Act, 2013 as at 31 March, 2026

Name of The Equity	Net Assets i.e. Total Assets minus total liabilities		Share in profit or loss		Share in other comprehensive income		Share in total comprehensive income	
	Amount	As a % of consolidated net assets	Amount	As a % of consolidated net assets	Amount	As a % of consolidated net assets	Amount	As a % of consolidated net assets
Parent Company								
CP Capital Limited	42,387.62	73.99%	3,337.81	78.39%	(5.99)	100.00%	3,331.82	78.36%
Subsidiary Company								
Career Point Infra Limited (Indluding its subsidiaries i.e. Srajan Agritech Pvt. Ltd. & Coupler Enterprises Pvt. Ltd.)	14,728.36	25.71%	937.12	22.01%	-	0.00%	937.12	22.04%
Associate								
Imperial Infin Private Limited	175.78	0.31%	(17.13)	-0.40%	-	0.00%	(17.13)	-0.40%

The Subsidiary has investments in two partnership firms which, having regard to the control and profit-sharing arrangements therein, have been considered as joint operations/associations for the purpose of consolidation. Accordingly, the Group's share of profit or loss of these entities has been considered in the consolidated financial statements. However, as these partnership firms have not undertaken any business operations or transactions during the relevant period and, consequently, have not reported any profit or loss, their inclusion has no material impact on these consolidated financial statements.

CP Capital Limited (Erstwhile Career Point Limited)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31st March, 2026

53 Comparison between provisions required by holding company under IRACP and impairment allowances made under Ind AS 109 (₹ In Lakhs)

Asset Classification as at 31 March, 2026	Asset classification as per Ind AS 109	Gross Carrying Amounts as per Ind AS	Loss Allowances/ Provisions as required under Ind AS 109	Net Carrying Amount	Provisions required as per IRACP norms	Difference Between the provision as per Ind AS 109 and IRACP norms
(1)	(2)	(3)	(4)	(5) = (3)-(4)	6	(7) = (4)-(6)
Performing Assets						
Standard	**Stage 1**	37,000.89	483.34	36,517.55	92.50	390.84
	Stage 2	809.29	50.10	759.19	2.02	48.08
Subtotal		**37,810.18**	**533.44**	**37,276.74**	**94.52**	**438.92**
Non-Performing						
Assets (NPA)						
Substandard	**Stage 3**	3,026.45	99.27	2,927.18	305.96	(206.70)
Doubtful-up to 1 year	**Stage 3**	357.76	1.79	355.97	71.55	(69.76)
1 to 3 years	**Stage 3**	115.22	0.58	114.64	34.57	(33.99)
More than 3 years	**Stage 3**	4,397.33	4,397.33	-	4,397.33	0.00
Subtotal for doubtful		**4,870.31**	**4,399.69**	**470.62**	**4,503.45**	**(103.75)**
Loss	**Stage 3**	-	-	-	-	-
Subtotal for NPA		**7,896.76**	**4,498.96**	**3,397.79**	**4,809.41**	**(310.45)**
Total	**Stage 1**	37,000.89	483.34	36,517.55	92.50	390.84
	Stage 2	809.29	50.10	759.19	2.02	48.08
	Stage 3	7,896.76	4,498.96	3,397.79	4,809.41	(310.45)
	Total	**45,706.93**	**5,032.40**	**40,674.53**	**4,903.93**	**128.47**

54. The figures / disclosures of previous year have been presented as per the current year's presentation by restatement / regrouping / reclassification wherever considered necessary to conform to current year's presentation / disclosures. Also Refer to Note 2.i, Re; Statement of Compliance, Basis of Preparation & Presentation of Standalone Financial Statements.

Signatures to Notes 1 to 54 of the consolidated financial statements

As per our report of even date
For S.P. Chopra & Co.
Chartered Accountants
Firm Registration no. 000346N

(Pawan K. Gupta)
Partner
Membership No. 092529

Place : Kota (Rajasthan)
Date: 29 May, 2026

For and on behalf of the Board of Directors

Pramod Maheshwari
Managing Director & CEO
DIN : 00185711

Om Prakash Maheshwari
Executive director & CFO
DIN: 00185677

Manmohan Pareek
Company Secretary
Membership No. ACS34858

NOTICE OF THE 26TH ANNUAL GENERAL MEETING

NOTICE is hereby given that the **Twenty Sixth Annual General Meeting ("AGM") of the Members of CP Capital Limited (erstwhile Career Point Limited) (the "Company")** (CIN- L64990PB2000PLC054497) will be held on **Tuesday, 29th day of September, 2026 at 4.00 p.m.** through **Video Conferencing ("VC")/Other Audio Visual Means ("OAVM"),** to transact the following business:

ORDINARY BUSINESS

1. **To receive consider and adopt the Audited Standalone Financial Statements of the Company for the Financial Year ended March 31, 2026 together with the reports of the Board of Directors and the Auditors thereon and, in this regard, to consider and if thought fit, to pass the following resolutions as Ordinary Resolutions:**

   "RESOLVED THAT the Audited Standalone Financial Statements including Balance Sheet of the Company as at March 31, 2026, the Statement of Profit and Loss, the Statement of Changes in Equity and Statement of Cash Flows for the year ended on that date together with all the notes annexed and the Directors' and Auditors' Reports thereon, as circulated to the Members, be and are hereby considered and adopted."

2. **To receive consider and adopt the Audited Consolidated Financial Statements of the Company for the Financial Year ended March 31, 2026 together with the reports of the Auditors thereon and, in this regard, to consider and if thought fit, to pass the following resolutions as Ordinary Resolutions:**

   "RESOLVED THAT the Audited Consolidated Financial Statements including Consolidated Balance Sheet of the Company as at March 31, 2026 the Consolidated Statement of Profit and Loss, the Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows for the year ended on that date together with all the notes annexed and the Auditors' Reports thereon, as circulated to the Members, be and are hereby considered and adopted."

3. **To appoint a director in place of Mr. Pramod Kumar Maheshwari (DIN: 00185711), who retires by rotation at this meeting and being eligible, offers himself for re-appointment as a Director of the Company and in this regard, to pass the following resolution as an Ordinary Resolution:**

   "RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Pramod Kumar Maheshwari (DIN 00185711), Director of the Company who retires by rotation at this meeting and being eligible, has offered himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation."

SPECIAL BUSINESS:

4. **Re-appointment of Mr. Pramod Kumar Maheshwari (DIN 00185711) as Whole Time Director designated as Chairman, Managing Director & CEO of the Company and payment of remuneration to him and in this regard, to pass the following resolution as an Ordinary Resolution:**

   "RESOLVED THAT in accordance with the provisions of Sections 196, 197 and 203 and other applicable provisions, if any, of the Companies Act, 2013 (hereinafter referred to as the **"Act"**) read with Schedule V to the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, as amended from time to time and any other rules framed thereunder and Reserve Bank of India (Non-Banking Financial Companies – Governance) Directions, 2025 and Remuneration Policy of the Company and the recommendations of Nomination and Remuneration Committee and the Board of Directors of the Company, consent of the Members of the Company be and is hereby accorded for re-appointment of Mr. Pramod Kumar Maheshwari (DIN 00185711) as a Whole Time Director designated as Chairman, Managing Director & CEO of the Company for a period of 5 (five) years with effect from July 01, 2027 to June 30, 2032 (both days inclusive) and that he shall perform such duties and exercise such power as may from time to time be lawfully entrusted to and conferred upon him by the Board of Directors and he be paid the remuneration as mentioned in the statement annexed hereto.

   RESOLVED FURTHER THAT if in any financial year, the Company has no profits or its profits are inadequate, Mr. Pramod Kumar Maheshwari shall be entitled to receive the remuneration as mentioned in the statement annexed of this resolution, subject to compliance with the applicable provisions of Schedule V to the Act.

   RESOLVED FURTHER THAT the term of Mr. Pramod Kumar Maheshwari as Chairman, Managing Director & CEO of the Company shall be on continued basis on his reappointment at the Annual General Meeting, when he retires by rotation.

   RESOLVED FURTHER THAT the Board of Directors of the Company (including the committee thereof) be and are hereby authorized to increase, vary or amend the remuneration including salary, allowances, perquisites and benefits, remuneration and other terms of his appointment, from time to time, as deemed expedient or necessary.

   RESOLVED FURTHER THAT the Board of Directors of the Company (including the committee thereof) be and is hereby authorised to do all acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution."

5. **To approve material related party transactions of the company and its subsidiaries and in this regard, to consider, and if thought fit, to pass the following resolution as an ordinary resolution:**

   "RESOLVED THAT pursuant to the provisions of Regulation 2 (1) (zc), Regulation 23 read with Schedule XII and other applicable Regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 **("SEBI Listing Regulations")** as amended from time to time, and Section 2(76) and other applicable provisions of the Companies Act, 2013 **('Act')**, read with Rule framed thereunder (including any amendment(s) or statutory modification(s) or re-enactment(s) thereof, for the time being in force) and other applicable laws / statutory provisions, if any (hereinafter collectively referred to as **"Applicable Laws"**), the Company's policy on related party transactions as well as subject to such approval(s), consent(s) and or permission(s) as may be required and based on the recommendation of the Audit Committee, consent of the members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as **"Board"** which term shall be deemed to include the Audit Committee of the Company and any duly authorized committee of Directors constituted /empowered by the Board, from time to time, to exercise its powers conferred by this resolution), to enter into and / or to carry out and / or continue to enter, carry out contracts / arrangements / material related party transactions, whether by way of renewal(s) or extension(s) or modification(s) of earlier contracts/ arrangements / transactions or otherwise, related parties within the meaning of Regulation 2(1)(zb) of the Listing Regulations (**"Related Party Transactions"**), on such terms and conditions as the Board may decide, for a period commencing from the twenty sixth Annual General Meeting up to the date of twenty seventh Annual General Meeting of the Company to be held in the year 2027, up to a maximum value and/or total outstanding on any date during the financial year of the Related Party Transaction(s) as mentioned in terms of the explanatory statement to this resolution and more specifically set out in Statement nos. A-1 to A-17 in the explanatory statement to this resolution on the respective material terms & conditions set out in each of Statement nos. A-1 to A-17, notwithstanding the fact that the aggregate value of Related Party Transactions may exceed materiality threshold as prescribed under the Applicable Laws, provided however, that the said Related Party Transactions shall be carried out on an arm's length basis and in the ordinary course of business of the Company and/ or its subsidiaries, and such Related Party Transactions shall be in the nature of:

a) Availing of services, avail financial assistance, taking loan/borrowing by the Company and/or its subsidiaries from related parties including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding on any date during the financial year as detailed in the explanatory statement to this resolution, and/or ;

b) rendering of services, providing financial assistance, giving loan by the Company and/or its subsidiaries to related parties including but not limited to payment services, arrangement for offline and online transactions, purchase/ sale/lease/exchange of assets and/or any equipment, reimbursements of expenses incurred by or on behalf of related parties, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding on any date during the financial year as detailed in the explanatory statement to this resolution.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do and perform all such acts, deeds, matters and things, as may be necessary and as the Board may in its absolute discretion deem necessary, desirable or expedient, including but not limited to finalizing the terms and conditions, methods and modes, finalizing and executing necessary documents, including contracts, schemes, agreements and such other papers, documents as may be required, filing applications and seeking all necessary approvals from relevant authorities (if required) to give effect to this resolution, for and on behalf of the Company and settling all such issues, questions, difficulties or doubts whatsoever that may arise without being required to seek further consent or approval of the members or otherwise to the end and intent that the members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT the Board be and is hereby further authorized to delegate all or any of the powers herein conferred to director(s), committee(s), executive(s), officer(s) or representatives(s) of the Company or to any other person to do all such acts, deeds, matters and things as may be considered necessary or expedient and also to execute such documents, writings etc. as may be necessary to give effect to this resolution.

RESOLVED FURTHER THAT all actions taken by the Board in connection with any matter referred to or contemplated in any of the foregoing resolution, be and are hereby approved, ratified and confirmed in all respects."

Kota (Rajasthan),
August 14, 2026

Registered Office:
Village Tangori, Banur, Mohali, Punjab- 140601
Corporate Office:
CP Tower 1, Road No. 1, IPIA, Kota (Rajasthan)-324005

By Order of the Board
For CP Capital Limited
(Erstwhile Career Point Limited)
s/d
(CS Manmohan Pareek)
Company Secretary
ICSI Membership No. A34858

NOTES:

1. The relevant explanatory statement pursuant to Section 102(1) of the Companies Act, 2013 (the **"Act"**) read with the rules made thereunder and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 **("SEBI Listing Regulations")**, setting out all material facts in respect of the Special Business as stated under Item No. 4 and 5 to be transacted at the 26th Annual General Meeting **("AGM")** are annexed hereto and forms part of this Notice. Further, the relevant details as required pursuant to Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, in respect of Directors seeking re-appointment at this AGM forms part of this Notice.

   GENERAL INSTRUCTIONS FOR PARTICIPATION AT 26th AGM AND E-VOTING:

2. The Ministry of Corporate Affairs **("MCA")**, vide its Circular Nos. 14/2020 dated April 08, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 05, 2020, 09/2024 dated September 19, 2024 and subsequent circulars issued in this regard from time to time, in relation to "Clarification on holding of AGM through Video Conferencing (VC) or Other Audio Visual Means (OAVM)" the latest being circular No. 03/2025 dated September 22, 2025 (collectively referred to as **"MCA Circulars"**) has permitted the holding of the AGM through VC/OAVM, without the physical presence of the Shareholders at a common venue. In compliance with the aforesaid MCA Circulars, the AGM of the Company is being held through VC. The Registered Office of the Company shall be deemed to be the venue for the AGM.

3. Pursuant to the MCA Circulars and Regulation 44(4) of the SEBI Listing Regulations, the AGM is being held through VC and physical presence of Members to the AGM venue is not required. Accordingly, in terms of Section 105 of the Act, the facility for appointment of proxies is not available and hence, the Proxy Form, Attendance Slip and Route Map are not annexed to this Notice. However, Institutional/Corporate Members are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate and vote through e-voting.

4. In line with the measures undertaken by the Ministry of Corporate Affairs ("MCA") for promotion of Green Initiative and Regulation 36(1)(a) of the SEBI Listing Regulations, the MCA has introduced the provision for sending the notice of the meeting and other shareholder correspondences through electronic mode. Accordingly, the electronic copies of the Notice of the AGM along with the Annual Report for the Financial Year 2025-26 is being sent to all the shareholders whose email addresses are registered/ available with the Company/ Depository Participants and Registrar to an Issue ("RTA") as on the cut-off date i.e. Friday, August 21, 2026 and the same also have been uploaded on the website of the Company at https://cpcapital.in/.

   The members who have not registered / updated their e-mail addresses so far, are requested to register/ update their e- mail addresses, in respect of electronic holdings with the Depository through their concerned Depository Participants. Members who hold their shares in physical form and who are desirous of receiving the communication/ documents in electronic form are requested to promptly register their e-mail addresses with the Registrar or the Company giving reference of their Folio Number.

   The Notice and Annual Report can also be accessed from the website of the Stock Exchanges i.e BSE Limited and National Stock Exchange of India Limited at www.bseinida.com and www.nseindia.com respectively. The AGM Notice is also disseminated on the website of NSDL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. www.evotingindia.com.

5. In terms of the applicable provisions of the SEBI Listing Regulations, a Letter providing the web-link (including the exact path) and QR Code for accessing the Annual Report for the Financial Year 2025-26 will be dispatched to those Members whose e-mail addresses are not registered with the Company / DPs / Depositories / RTA.

6. In case of joint holders attending the meeting, only such joint holder whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the meeting, provided the votes are not already cast by remote e-voting by the first holder.

7. Pursuant to the provisions of Section 72 of the Act read with SEBI Master Circular No. HO/38/13/(4)2026-MIRSDPOD/ I/4298/2026 dated February 06, 2026, the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. If a member desires to opt out or cancel the earlier nomination and record a fresh nomination, he/she may submit the same in Form No. SH-14 as the case may be. The said forms can be downloaded from the Company's website at https://cpcapital.in/. As the equity shares of the Company are held in dematerialized form, Members are requested to submit the duly completed nomination forms directly to their DPs.

8. SEBI, vide its Master Circular No. SEBI/HO/OIAE/OIAE_IAD-3/P/CIR/2023/195 dated December 28, 2023, has established a common Online Dispute Resolution Portal **("ODR Portal")** to facilitate resolution of disputes arising in the Indian securities market. Pursuant to this, post exhausting the option to resolve their grievances with the RTA/Company directly and through existing SCORES platform, the investors can initiate dispute resolution through the ODR Portal at https://smartodr.in/ login and the same can also be accessed through the Company's website at https://cpcapital.in/

9. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circular issued by the Ministry of Corporate Affairs dated January 13, 2021, December 14, 2021, May 05, 2022, December 28, 2022, September 25, 2023, September 19, 2024 and September 22, 2025 in continuation and read with its Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020, the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has appointed and entered into an agreement with National Securities Depository Limited (**"NSDL"**) for facilitating voting through electronic means, as the authorized E-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by NSDL. A member may exercise his/ her vote at the General Meeting by electronic means and the Company may pass any resolution by electronic voting system in accordance with the provisions of the aforesaid Rule.

10. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to at least 1000 members on a first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee

and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the EGM/AGM without restriction on account of first come first served basis.

11. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
12. Pursuant to the provisions of Section 112 and Section 113 of the Companies Act, 2013, the representatives of the members such as the President of India or the Governor of a State or a body corporate can attend the AGM through VC/OAVM and cast their votes by authorizing their representatives to participate and vote at the AGM. Accordingly it is requested to send a certified copy of the Board resolution by such body corporate members, authorization letter by the governing body to the Company or upload on the VC portal / e-voting portal.
13. The AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular Nos. 14/2020, 17/2020, 20/2020, 02/ 2021, 19/2021, 21/2021, 2/2022 10/2022, 09/2023, 9/2024 and 3/2025 dated 8th April 2020, 13th April 2020, 5th May 2020, 13th January 2021, 8th December 2021, 14th December 2021, 5th May 2022, 28th December, 2022, September 25, 2023, September 19, 2024 and September 22, 2025 respectively, (**"MCA Circulars"**).
14. Members are requested to notify immediately the change, if any of their name, postal address, email address, mobile number, PAN, Nomination and bank particulars to their DP, if the shares are held by them in electronic form and to the Registrar & Share Transfer Agent ("RTA") of the Company i.e. Ankit Consultancy Pvt. Ltd., if shares are held in physical form, in prescribed form ISR-1 as available on website of RTA at www.ankitonline.com and also available on the website of the Company at https://cpcapital.in/ and along with such other forms, pursuant to SEBI Circular No. SEBI/HO/MIRSD/ MIRSD-PoD-1/P/CIR/2023/37 dated March 16, 2023. Further the shareholders are requested to submit duly filled the Form ISR-1 along with all necessary documents at the address of RTA at "60, Electronic Complex, Pardeshipura, Indore, Madhya Pradesh-452010 or at the E-mail ID of RTA i.e. investor@ankitonline.com. Pursuant to the above referred SEBI Circular, in case any of the above cited documents/details are not available in the folio(s) of physical securities on or after October 01, 2023, RTA shall be constrained to freeze such folio(s). To prevent fraudulent transactions, members are allowed to exercise due diligence and not to leave their Demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified.
15. Institutional Investors and Corporate Members (i.e. other than individuals, HUF, NRI etc.) intending to appoint their authorized representatives pursuant to Sections 112 and 113 of the Act, as the case may be, to attend the AGM through VC/OAVM or to vote through remote e-voting are requested to send a scanned copy (PDF/JPG format) of the relevant Board Resolution/ Authority Letter, etc., together with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer through e-mail at amitgupta01cp@gmail.com with a copy marked to evoting@nsdl.com and investors@cpil.in. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution/Power of Attorney/Authority Letter etc. by clicking on **"Upload Board Resolution/Authority Letter"** displayed under the **"e-Voting"** tab in their login.
16. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013 and the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Companies Act, 2013 will be available for inspection at the Corporate office of the Company at CP Tower-1, Road No.-1, IPIA, Kota, Rajasthan-324005, India between 3:00 P.M and 5:00 P.M in working days till the date of AGM.
17. The Register of Members and Share Transfer Books of the Company shall remain closed from Wednesday, the September 23, 2026 to Tuesday, the 29th September, 2026 (both days inclusive).
18. The Members holding shares in the same name or same order of names under different folios are requested to send the share certificates for consolidation of such shares to the Company.
19. Members are requested to quote their Regd. Folio Number/DP and Client ID Nos. in all their correspondence with the Company or its Registrar and Share Transfer Agent.
20. Non Resident Indian Members are requested to inform Registrar and Share Transfer Agent of the Company regarding any change in their residential status on return to India for permanent settlement, particulars of their bank account maintained in India with complete name, branch account type, account number and address of the bank with pin code number, if not furnished earlier. Members holding shares in electronic form may contact their respective Depository Participants for availing this facility.
21. Members are requested to address all correspondence, including on dividends, to the Registrar and Share Transfer Agents, Ankit Consultancy Private Limited at 60, Electronic Complex, Pardeshipura, Indore, Madhya Pradesh-452010.
22. In case of joint holders attending the AGM, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote.
23. The Members desirous of obtaining any information/ clarification concerning the accounts and operations of the Company are requested to address their questions in writing to the Company Secretary at least ten days before the Annual General Meeting, so that the information required may be made available at the Annual General Meeting.
24. Pursuant to the provisions of the Companies Act, 2013 read with the Rules framed thereunder, the Company may send notice of general meeting, directors' report, auditors' report, audited Financial Statements and other documents through electronic mode. Further, pursuant to the first proviso to the Rule 18 of the Companies (Management and Administration) Rule, 2014, the Company shall provide an advance opportunity at least once in a financial year to the members to register their e-mail address and changes therein. In view of the same, Members are requested to kindly update their e-mail address with depository participants in case of holding shares in demat form. If holding shares in physical form, Members are requested to inform their e-mail ID to the Company.
25. To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company of any change in address or demise of any Member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned DP and holdings should be verified.
26. As per Section 136 of the Companies Act, 2013 read with Rule 11 of Companies (Accounts) Rules, 2014, Financial Statements may be sent to the Members:

    a) by electronic mode to such Members whose shares are held in dematerialized form and whose email Ids are registered with Depository for communication purposes;

    b) where Shares are held in physical form, to such Members who have positively consented in writing for receiving by electronic mode; and

    c) by dispatch of physical copies through any recognized mode of delivery as specified under Section 20 of the Act, in all other cases.

In case, you desire to receive the aforesaid documents in electronic mode in lieu of physical mode, kindly update your e-mail ID with:

i. **Our RTA:** for the Shares held in physical form and

ii. **Your respective Depository Participants:** for the Shares held in dematerialized form.

27. SEBI vide its Circular No. CIR/MRD/DP/10/2013 dated March 21, 2013 had mandated the companies to use any of the RBI approved electronic mode of payment such as ECS (Local ECS/Regional ECS/National ECS), NEFT, RTGS etc. for distribution of dividends and other cash benefits to investors. The Circular also mandated the companies or their registrar & share transfer agents (RTA) to maintain bank details of investors. In case the securities are held in demat mode, the companies or their RTA shall seek relevant bank details from depositories and in case the securities are held in physical mode, the companies or their RTA shall take necessary steps to maintain updated bank details at their end. The members are requested to ensure that correct and updated particulars of their bank account are available with their respective depository participants and the Company / its RTA to facilitate necessary payments through electronic mode.

28. Members wishing to claim dividends that remain unclaimed are requested to correspond with the Registrar and Share Transfer Agents as mentioned above, or to the Company Secretary, at the Company's corporate office address. Also to be noted that dividends which are not claimed within seven years from the date of transfer to the Company's Unpaid Dividend Account, will be transferred to the Investor Education and Protection Fund (IEPF) as per Section 124 of the Act.

    Further, those shares on which the dividend remains unclaimed for seven consecutive years will be transferred to the IEPF as per Section 124 of the Act, and the applicable rules.

29. It is also informed to the members that pursuant to the provisions of Sections 124 and 125 of the Companies Act, 2013, The Company has transferred the unpaid or unclaimed dividends declared up to financial years 2015-16, to the Investor Education and Protection Fund ("IEPF") established by the Central Government.

    Further pursuant to the provisions of Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, the Company has uploaded the details of unpaid and unclaimed amounts lying with the Company on the website of the Company i.e. https://cpcapital.in/.

    In this regard, the concerned Shareholders may still claim the shares or apply for refund to the IEPF Authority in Web Form No.IEPF-5 available on www.iepf.gov.in

30. In case the Dividend has remained unclaimed in respect of financial years from 2017-18 (Final Dividend) to the financial year 2025-26, the Shareholders may approach the Company with their dividend warrants for revalidation with the Letter of Undertaking for issue of duplicate dividend warrants.

31. The annual accounts of the subsidiary company along with the related detailed information is available for inspection at the Corporate Office of the Company and of the subsidiary concerned and copies will also be made available to Shareholders of the Company and its subsidiary company upon request and the same are also available on the website of the Company i.e. https://cpcapital.in/

32. SEBI vide its Notification No. SEBI/LAD-NRO/GN/2018/ 24 dated June 08, 2018 and Notification No. SEBI/ LAD-NRO/GN/2018/49 dated November 30, 2018 amended Regulation 40 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has mandated that securities of listed companies can be transferred only in dematerialized form with effect from April 1, 2019. In view of the same, now the shares cannot be transferred in the physical mode. Accordingly, the Company/ Registrar and Share Transfer Agent has stopped accepting any fresh lodgment of transfer of shares in physical form. Members holding shares in physical form are advised to dematerialize their shareholdings immediately. Further, the Members can request for transmission or transposition of securities to the RTA or Company by adopting procedure as per SEBI Circular No. SEBI/HO/MIRSD_RTAMB/P/CIR/2022/65 dated May 18, 2022.

33. Disclosure pursuant to Regulation 36(3) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards on General Meetings, with respect to Directors seeking appointment/re-appointment at the Annual General Meeting, is as follows:

Name of Director	Mr. Pramod Kumar Maheshwari
Designation	Chairman, Managing Director and CEO
Date of Birth	March 03, 1971
Date of Appointment	March 31, 2000
Experience in Specific functional areas	Over 31 years of experience in the field of education developing and implementing training methodologies
Educational Qualifications	B.Tech from IIT Delhi
Details of shares held	2116003 equity shares
List of companies (other than CP Capital Limited (Erstwhile Career Point Ltd.) in which Directorships held as on 31.03.2026 (excluding Pvt. Ltd. Companies)	1.Career Point Infra Ltd. 2.Career Point Edutech Ltd 3.Wellwin Technosoft Ltd. 4.Career Point Learning Solutions Ltd 5.Soyug Limited 6.Josts Engineering Limited
Chairman / Member of the Committees of companies (other than CP Capital Limited (Erstwhile Career Point Ltd.) in which he/she is a Director as on 31.03.2026	5
Relationship with other directors	Relative of Mr. Om Prakash Maheshwari, Whole Time Director and CFO of the Company

For other details such as number of meetings of the Board attended during the year, remuneration drawn in respect of the aforesaid directors, please refer to the Corporate Governance Report.

34. Members whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the depositories as on the Cut-off date i.e. Tuesday, September 22, 2026 shall be entitled to avail the facility of remote e-voting as well as e-voting system on the date of the AGM. Any recipient of the notice, who shall have no voting rights as on the Cut-off date, shall treat this notice as intimation only.
35. A person who has acquired the shares and has become a member of the Company after the dispatch of the notice of the AGM and prior to the Cut-off date i.e. Tuesday, September 22, 2026 shall be entitled to exercise his/her vote either electronically i.e. remote e-voting or e-voting system on the date of the AGM by following the process mentioned in this part.
36. The remote e-voting will commence on Friday at 9:00 A.M. on September 25, 2026 and will end on Monday at 05:00 P.M. on September 28, 2026. During this period, the members of the Company holding shares either in physical form or in Demat form as on the Cut-off date i.e. Tuesday, September 22, 2026 may cast their vote electronically. The members will not be able to cast their vote electronically beyond the date and time mentioned above and the remote evoting module shall be disabled for voting by NSDL thereafter.
37. Once the vote on a resolution is cast by a member, he/she shall not be allowed to change it subsequently or cast the vote again.
38. The voting rights of the members shall be in proportion to their share in the paid up equity share capital of the Company as on the Cut-off date i.e. Tuesday, September 22, 2026.
39. The Company has appointed Mr. Amit Gupta, Practicing Advocate, Kora (BAR Membership No. 1550/2005) as the Scrutinizer for conducting the remote e-voting process as well as the e-voting system on the date of the AGM, in a fair and transparent manner.

    The Scrutinizer shall immediately after the conclusion of voting at the AGM, unblock the votes cast through remote evoting and e-voting on the date of the AGM and make, not later than 2 working days of the conclusion of the Meeting, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, forthwith to the Chairman of the Company or any person authorized by him in writing and the Results shall be declared by the Chairman or any person authorized by him thereafter.

    The Results declared along with the Scrutinizer's Report shall be placed on the website of the Company https://cpcapital.in/ and on Service Provider's website i.e. https://www.evoting.nsdl.com immediately after the declaration of result by the Chairman or any person authorized by him in writing. The results shall also be forwarded to the stock exchanges where the shares of the Company are listed.
40. E-voting: Pursuant to the provisions of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules 2014 and Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is pleased to provide members facility to exercise their votes at the AGM by electronic means and the business may be transacted through e-voting as per instructions below:

    THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:-

    The remote e-voting period begins on 25.09.2026, at 9:00 A.M. and ends on 28.09.2026, at 5:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. 22.09.2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 22.09.2026.

    How do I vote electronically using NSDL e-Voting system?

    The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below

    Step 1: Access to NSDL e-Voting system

    A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

    In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of Shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/ evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
	2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the **"Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
	3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp
	4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
	5. Shareholders/Members can also download NSDL Mobile App **"NSDL Speede"** facility by scanning the QR code mentioned below for seamless voting experience. NSDL Mobile App is Available on App Store / Google play
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password.
	2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly.
	3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option.
	4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login Type	Helpdesk Details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:

a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

c) How to retrieve your 'initial password'?

(i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

(ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the " Initial password" or have forgotten your password:

a) Click on **"Forgot User Details/Password?"**(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.

b) **Physical User Reset Password?"** (If you are holding shares in physical mode) option available on ww.evoting.nsdl.com.

c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.

d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

8. Now, you will have to click on "Login" button.

9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join General Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to amitgupta01cp@gmail.com with a copy marked to evoting@nsdl.com . Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on 022 4886 7000 or send a request to Ms. Prajakta Pawle at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to investor@cpil.in
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to investor@cpil.in. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.**
3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE EGM/AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the EGM/AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the EGM/AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the EGM/AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the EGM/AGM. However, they will not be eligible to vote at the EGM/AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the EGM/AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE EGM/AGM THROUGH VC/OAVM ARE AS UNDER:

1. Members will be provided with a facility to attend the EGM/AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system.** After successful login, you can see link of "VC/OAVM link" placed under the **"Join General meeting"** menu against the company name. You are requested to click on the VC/OAVM link placed under the Join General Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of the Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. For ease of conduct, members who would like to ask questions/express their views on the items of the business to be transacted at the meeting can send in their questions/comments in advance by 21st September, 2026 mentioning their name, demat account number/ folio number, email id, mobile number at investors@cpil.in. The same will be replied by the Company suitably. Those Members who have registered themselves as a speaker will only be allowed to express their views/ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.
3. Members are encouraged to join the Meeting through Laptops for better experience.
4. Further Members will be required to allow Camera and use the Internet with a good speed to avoid any disturbance during the meeting.
5. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

Kota (Rajasthan),
August 14, 2026

Registered Office:
Village Tangori, Banur, Mohali, Punjab- 140601
Corporate Office:
CP Tower 1, Road No. 1, IPIA, Kota (Rajasthan)-324005

By Order of the Board
For CP Capital Limited
(Erstwhile Career Point Limited)
s/d
(CS Manmohan Pareek)
Company Secretary
ICSI Membership No. A34858

STATEMENT/ EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 AND ADDITIONAL INFORMATION AS REQUIRED UNDER THE SEBI (LODR) REGULATION, 2015 AND CIRCULAR ISSUED THEREUNDER

The Statement/ Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ('Act'), and Regulation 23 of the given here under sets out material facts relating to the special business mentioned at Item Nos. 4 and 5 of the accompanying Notice dated 14th August, 2026.

Item No. 4

The Members of the Company at its 21st Annual General Meeting held on September 29, 2021 approved the appointment of Mr. Pramod Kumar Maheshwari (Din 00185711) as Whole Time Director designated as Chairman, Managing Director and CEO of the Company for a period of 5 (five) years with effect from July 01, 2022 to June 30, 2027 (both days inclusive), liable to retire by rotation & payment of remuneration to him.

The present term of Mr. Pramod Kumar Maheshwari (Din 00185711) as Chairman, Managing Director and CEO of the Company will expire on June 30, 2027. Mr. Pramod Kumar Maheshwari is eligible for re-appointment pursuant to Section 196(3) of the Companies Act, 2013 (the "Act") read with part I of Schedule V to the Act.

Mr. Pramod Kumar Maheshwari, aged 55 years, is a Founder Director and the Managing Director of the Company. He is a first-generation entrepreneur with over two decades of rich and diverse experience in the education and financial services sectors, including the development and implementation of training methodologies and the management of NBFC operations. A B.Tech. graduate from IIT Delhi, he has been instrumental in providing strategic direction, thought leadership and overall leadership to the Company.

Mr. Maheshwari has played a pivotal role in building and developing the Company's business and continues to provide strategic guidance for its growth, expansion and operational excellence. He oversees the executive team and provides leadership to the functional heads, ensuring effective coordination and alignment of various business functions with the Company's strategic objectives. He is actively involved in driving business growth, improving profitability, developing new business opportunities, strengthening product & service offerings, and enhancing the Company's presence across new & existing markets.

In the NBFC business, Mr. Maheshwari provides strategic and managerial leadership for the growth and development of the financial services operations. His responsibilities include driving growth in business volumes and profitability, improving Net Interest Margin (NIM), developing and expanding financial products and offerings, strengthening the branch network across new and existing geographies, and ensuring effective implementation of the Company's digital roadmap and digital transformation initiatives.

He also plays a significant role in improving the overall financial performance of the Company by ensuring prudent and optimum utilization of surplus short-term funds through effective treasury management initiatives. He is responsible for identifying and developing new business opportunities and facilitating the mobilization of funds required for the Company's business expansion and growth in a cost-effective manner.

With his extensive entrepreneurial experience, strategic vision and understanding of both the education and financial services sectors, Mr. Maheshwari continues to play a key role in steering the Company towards sustainable growth, operational efficiency, improved profitability and long-term value creation.

Considering Mr. Pramod Kumar Maheshwari's significant contributions to the Company's growth and stability and his dedicated service of more than two decades, the Board of Directors of the Company at its meeting held on August 14, 2026 has reappointed him as a Whole time Director designated as Chairman, Managing Director and Chief Executive Director ("CEO") of the Company for the period of five years with effect from July 1, 2027 as per the terms and conditions recommended by the Nomination and Remuneration Committee and subject to the approval of Members at the General Meeting. The terms and conditions of his re-appointment are as under:

Period: Five years with effect from July 1, 2027 to June 30, 2032.

Remuneration:

a. **Basic Salary:** Rs. 137,500 per month

b. **House rent allowance:** Rs. 55,000 per month.

c. **Other Allowances:** Rs. 82,500 per month (including Medical reimbursement, Allowance on purchase of books/Journal/ Periodicals, Transport allowance or such other allowance, by whatever name called, as decided by the Board of Directors from time to time).

d. **Leave travel allowance** upto one month's salary, which can be availed once in two years.

e. **Gratuity:** not exceeding on half month's salary for each completed years of service.

f. **Bonus:** as per rules of the Company not exceeding 20% of salary.

g. **Superannuation fund:** superannuation or annuity funds benefits in accordance with any such scheme adopted by the Company.

h. **Reimbursement of expenses:** Reimbursement of travelling & other expenses incurred by him during the course of business of the Company.

i. **Club Membership:** Admission and Subscription limited to maximum of two clubs. No lifetime membership or admission fees shall be paid by the Company. All official expense in connection with such membership incurred would be reimbursed by the Company.

j. Reimbursement of Mobile phone bill for use on Company's business.

k. Free use of the Company's car, fuel and reimbursement of Salary of driver for use on the Company's business as well as for own use.

l. Washing and Uniform Allowance: ` 5000 per month

m. Insurance Premium of Insurance Policies as defined under the Income Tax Act, 1961

Other Privileges: Such other privileges, facilities, perquisites and amenities as may be applicable from time to time to the Executives of the Company.

The Company has received from a Member the notice under Section 160 of the Act proposing the candidature of Mr. Pramod Kumar Maheshwari for the office of director.

The Ordinary Resolution at Item No.4 and the Explanatory Statement as set out in this Notice may be considered as a written Memorandum setting out terms and conditions of re-appointment and remuneration of Mr. Pramod Kumar Maheshwari in terms of Section 190 of the Act.

The Board of Directors is of the opinion that continuity of services of Mr. Pramod Kumar Maheshwari in the capacity Chairman, Managing Director & CEO is in the interest of the Company and its stakeholders' for effective implementation of the Company's future growth plans. The Nomination and Remuneration Committee and the Board recommend to the Members passing of the resolution as set out in Item no.4 of this Notice.

The Board considers that the remuneration proposed to be paid to Mr. Pramod Kumar Maheshwari as a Whole Time Director designated as Chairman, Managing Director & CEO of the Company is reasonable and commensurate with his qualification and experience.

Disclosures and details of terms and conditions of re- appointment of Mr. Pramod Kumar Maheshwari as stipulated under Regulation 36(3) of the Listing Regulations and the Secretarial Standard on General Meetings **("SS-2")** issued by the Institute of Company Secretaries of India are provided in the Annexure to this Explanatory Statement.

Except Mr. Pramod Kumar Maheshwari and his relatives (Mr. Om Prakash

Maheshwari, Whole Time Director & CFO being relatives of Mr. Pramod Kumar Maheshwari), none of the other Directors, Key Managerial Personnel of the Company and their relatives are concerned or interested, financially or otherwise in the proposed resolution.

The Board accordingly recommends the resolution set forth in item no. 4 for approval of the members.

ITEM No. 5

Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 **('SEBI Listing Regulations')**, as amended from time to time, including by the SEBI (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2025, notified in November 2025 and effective December 18, 2025 (in respect of the provisions relating to Related Party Transactions), provides that all Material Related Party Transactions **('RPT')** of the Company shall require the approval of shareholders by means of an Ordinary Resolution. A related party transaction is considered 'material' if the transaction(s) to be entered into individually, or taken together with previous transactions during a financial year, exceeds the threshold prescribed under the newly inserted Schedule XII to the SEBI Listing Regulations, computed with reference to the annual consolidated turnover of the Company as per its last audited financial statements. As per Schedule XII, for a listed entity whose annual consolidated turnover does not exceed 20,000 crore, a related party transaction is material if it exceeds 10% of the annual consolidated turnover of the Company. The said threshold is applicable even if the transactions are in the ordinary course of business of the Company and at an arm's length basis.

Regulation 2(1)(zc) of the SEBI Listing Regulations defines a related party transaction to include a transaction involving a transfer of resources, services or obligations between a listed entity or any of its subsidiaries on the one hand and a related party of the listed entity or any of its subsidiaries on the other hand, regardless of whether a price is charged or not. The term 'related party' is defined under Section 2(76) read with Section 2(77) of the Companies Act, 2013 and the rules made thereunder, as well as under Regulations 2(1)(zb) and 2(1)(zd) of the SEBI Listing Regulations.

It is in the above context that Resolution No. 5 is placed for the approval of the Shareholders of the Company.

The Company was primarily engaged in the business of providing educational services and other ancillary and incidental services, and w.e.f. 01.04.2025 switched its business to work as a non-banking financial company ("NBFC") after receipt of the order of the Hon'ble NCLT, Chandigarh Bench, on the Composite Scheme of Arrangement and the NBFC licence issued by the Reserve Bank of India, and is required to enter into various operational transactions with its related parties in the ordinary course of business to achieve its business objectives, which are carried out either directly or through its subsidiaries. The annual consolidated turnover of the Company as on March 31, 2026 is Rs. 76.32 crore (excluding duties and taxes) and the standalone turnover of the Company as on March 31, 2026 is Rs. 60.85 crore (excluding duties and taxes). Accordingly, based on the aforesaid Schedule XII threshold, the materiality threshold applicable to the Company for the Financial Year 2025-26 is 10% of the annual consolidated turnover of the Company, i.e., Rs. 7.63 crore.

In furtherance of its business activities, the Company and its Subsidiaries have entered into / will enter into transactions / contract(s) / agreement(s) / arrangement(s) with related parties in terms of Regulation 2(1)(zc)(i) of the SEBI Listing Regulations.

Further, all related party transactions are undertaken after obtaining prior approval of the Audit Committee. The Audit Committee of the Company currently comprises independent directors. All related party transactions have been unanimously approved by the Audit Committee after satisfying itself that the related party transactions are at arm's length and in the ordinary course of business. The Audit Committee of the Company reviews, on a quarterly basis, the details of all related party transactions entered into by the Company during the previous quarter, pursuant to its approvals. The related party transactions between the Company and its subsidiaries and their related parties are approved by the audit committees consisting of a majority of independent directors.

Members may note that these Related Party Transactions, as placed for members' approval, shall at all times be subject to prior approval of the Audit Committee of the Company and shall continue to be on an arm's length basis and in the ordinary course of business of the Company. In terms of the SEBI Listing Regulations, all related party transactions are required to be approved by only those members of the Audit Committee who are independent directors.

The aforesaid related party transactions with related parties shall also be reviewed / monitored by the Audit Committee of the Company as per the requirements of the SEBI Listing Regulations and the Companies Act, 2013, and shall remain within the limits as approved by the members. Any subsequent material modification in the proposed transactions, as defined by the Audit Committee, forming part of the Company's policy on related party transactions available at https://cpcapital.in/, shall be placed before the members for approval, in terms of Regulation 23(4) of the SEBI Listing Regulations.

The related party transactions with related parties shall not, in any manner, be detrimental to the interest of minority members and shall be in the best interest of the Company and its members.

Further, SEBI vide its circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, as modified by SEBI circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025, has issued revised Industry Standards on 'Minimum information to be provided for review of the Audit Committee and shareholders for approval of a related party transaction' **('RPT Industry Standards')**, to facilitate a uniform approach and assist listed companies in complying with the provisions of Regulation 23 of the SEBI Listing Regulations, read with the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 **('SEBI Circular')**. The RPT Industry Standards inter alia require a listed entity to provide minimum information, in the specified format, relating to the proposed RPTs, to the Audit Committee and to the shareholders, while seeking approval. The details, as required under the SEBI Master Circular read with the aforesaid SEBI circular and the RPT Industry Standards, as applicable, to the Material RPTs mentioned in this Notice are set out in Annexure to this Notice / Statement.

Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO, and Mr. Om Prakash Maheshwari, Chief Financial Officer and Key Managerial Personnel of the Company, are interested in the Ordinary Resolution set out at Item No. 5.

The relative(s) of Mr. Pramod Kumar Maheshwari and Mr. Om Prakash Maheshwari may be deemed to be interested in the said Ordinary Resolution to the extent of their shareholding interest, if any, in the Company. Save and except the above, none of the other Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in the Ordinary Resolution set out at Item No. 5 of the Notice.

Pursuant to Regulation 23 of the SEBI Listing Regulations, in respect of voting on this resolution, no related party shall vote to approve the resolution set out at Item No. 5. ¬Thus, the said proposal is being placed before the non-related party shareholders for their approval.

The Board accordingly recommends the resolution set forth at Item No. 5 for approval of the members as an Ordinary Resolution.

This Explanatory Statement, setting out all material facts relating to the business mentioned at Item No. 5 of the accompanying Notice dated August 14, 2026, should be taken as forming part of this Notice.

The details as required under Regulation 23 of the Listing Regulations read with SEBI Master Circular read with RPT Industry Standards are as follows:

A. APPROVAL FOR MATERIAL RELATED PARTY TRANSACTION(S) BETWEEN THE COMPANY AND ITS SUBSIDIARIES ON THE ONE HAND AND RELATED PARTIES ON THE OTHER HAND

A.1 MATERIAL RELATED PARTY TRANSACTION(S) WITH CAREER POINT UNIVERSITY, KOTA ("CPUK").

Background and details:

Career Point University, Kota **('CPUK')**, is one such entity qualifies as a related party of the Company in accordance with Section 2(76) of the Companies Act, 2013 and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The transactions undertaken with CPUK has been carried out in compliance with the applicable provisions of the Act, the Company's Policy on Related Party Transactions, and Regulation 23 of the SEBI Listing Regulations.

The Management of the Company has provided the Audit Committee with the relevant details (as required under the Standards) about the proposed RPTs with CPUK. The Audit Committee in it's meeting held on August 13, 2026 has reviewed and taken note of the certificate placed before it provided by the Managing Director & Chief Executive Officer and Chief Financial Officer of the Company, confirming that the proposed RPTs have been accurately and fully disclosed as prescribed by the Industry Standard Forum (ISF) in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, read with Regulation 23 of the SEBI LODR Regulations, that they are in the ordinary course of business, on an arm's length basis, and are in the interest of the Company, and that the Company has ensured compliance with applicable accounting standards in respect of disclosure and recognition of RPTs in the financial statements.

After considering the details on RPT(s) as placed by the Management, the Audit Committee has granted approval for RPTs between CP Capital Limited and CPUK to be entered. The aggregate value of the transaction(s) shall not exceed the limits specified in the table forming part of this Explanatory Statement. The Committee has noted that the said transactions will be on an arm's length basis and in the ordinary course of business of the Company. Further, the Audit Committee has confirmed that the relevant disclosures for decision-making of the Committee were placed before it.

Disclosure in accordance with Industry Standards on Minimum Information to be provided to the Shareholders for approval of Related Party Transactions along with disclosures required under SEBI Circular and the provisions of the Act are enclosed as **"Annexure-1"** to this Notice.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No.	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure 1** to this Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-1** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on 13th August, 2026, inter-alia, reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, and recommended the same to the Board. The Board of Directors, at its meeting held on 14th August, 2026, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable as no such valuation report or other report of external party may be necessary for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	Not Applicable as the all the information required for informed decision making is disclosed.
7	Any other information that may be relevant	All relevant information forms part of this statement setting out material facts pursuant to Section 102 of the Act.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in Item No. 5 of the Notice.

A.2 MATERIAL RELATED PARTY TRANSACTION(S) WITH CAREER POINT UNIVERSITY, HAMIRPUR ("CPUH").

Background and details:

Career Point University, Hamirpur **('CPUH')** is one such entity qualifies as a related party of the Company in accordance with Section 2(76) of the Companies Act, 2013 and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The transactions undertaken with CPUH has been carried out in compliance with the applicable provisions of the Act, the Company's Policy on Related Party Transactions, and Regulation 23 of the SEBI Listing Regulations

The Management of the Company has provided the Audit Committee with the relevant details (as required under the Standards) about the proposed RPTs with CPUH. The Audit Committee in it's meeting held on August 13, 2026 has reviewed and taken note of the certificate placed before it provided by the Managing Director & Chief Executive Officer and Chief Financial Officer of the Company, confirming that the proposed RPTs have been accurately and fully disclosed as prescribed by the Industry Standard Forum (ISF) in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, read with Regulation 23 of the SEBI LODR Regulations, that they are in the ordinary course of business, on an arm's length basis, and are in the interest of the Company, and that the Company has ensured compliance with applicable accounting standards in respect of disclosure and recognition of RPTs in the financial statements.

After considering the details on RPT(s) as placed by the Management, the Audit Committee has granted approval for RPTs between CP Capital Limited and CPUH to be entered. The aggregate value of the transaction(s) shall not exceed the limits specified in the table forming part of this Explanatory Statement. The Committee has noted that the said transactions will be on an arm's length basis and in the ordinary course of business of the Company. Further, the Audit Committee has confirmed that the relevant disclosures for decision-making of the Committee were placed before it.

Disclosure in accordance with Industry Standards on Minimum Information to be provided to the Shareholders for approval of Related Party Transactions along with disclosures required under SEBI Circular and the provisions of the Act are enclosed as **"Annexure-2"** to this Notice.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No.	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure 2** to this Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-2** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on 13th August, 2026, inter-alia, reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, and recommended the same to the Board. The Board of Directors, at its meeting held on 14th August, 2026, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable as no such valuation report or other report of external party may be necessary for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	Not Applicable as the all the information required for informed decision making is disclosed.
7	Any other information that may be relevant	All relevant information forms part of this statement setting out material facts pursuant to Section 102 of the Act.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in Item No. 5 of the Notice.

A.3 MATERIAL RELATED PARTY TRANSACTION(S) WITH SRAJAN VENTURES PRIVATE LIMITED ("SVPL")

Background and details:

Srajan Venture Private Limited **("SVPL")** is one such entity qualifies as a related party of the Company in accordance with Section 2(76) of the Companies Act, 2013 and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The transactions undertaken with SVPL has been carried out in compliance with the applicable provisions of the Act, the Company's Policy on Related Party Transactions, and Regulation 23 of the SEBI Listing Regulations

The Management of the Company has provided the Audit Committee with the relevant details (as required under the Standards) about the proposed RPTs with SVPL. The Audit Committee in it's meeting held on August 13, 2026 has reviewed and taken note of the certificate placed before it provided by the Managing Director & Chief Executive Officer and Chief Financial Officer of the Company, confirming that the proposed RPTs have been accurately and fully disclosed as prescribed by the Industry Standard Forum (ISF) in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, read with Regulation 23 of the SEBI LODR Regulations, that they are in the ordinary course of business, on an arm's length basis, and are in the interest of the Company, and that the Company has ensured compliance with applicable accounting standards in respect of disclosure and recognition of RPTs in the financial statements.

After considering the details on RPT(s) as placed by the Management, the Audit Committee has granted approval for RPTs between CP Capital Limited and SVPL to be entered. The aggregate value of the transaction(s) shall not exceed the limits specified in the table forming part of this Explanatory Statement. The Committee has noted that the said transactions will be on an arm's length basis and in the ordinary course of business of the Company. Further, the Audit Committee has confirmed that the relevant disclosures for decision-making of the Committee were placed before it.

Disclosure in accordance with Industry Standards on Minimum Information to be provided to the Shareholders for approval of Related Party Transactions along with disclosures required under SEBI Circular and the provisions of the Act are enclosed as **"Annexure-3"** to this Notice.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No.	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure 3** to this Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-3** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on 13th August, 2026, inter-alia, reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, and recommended the same to the Board. The Board of Directors, at its meeting held on 14th August, 2026, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable as no such valuation report or other report of external party may be necessary for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	Not Applicable as the all the information required for informed decision making is disclosed.
7	Any other information that may be relevant	All relevant information forms part of this statement setting out material facts pursuant to Section 102 of the Act.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in Item No. 5 of the Notice.

A.4 MATERIAL RELATED PARTY TRANSACTION(S) WITH MAHESHWARI TRADING COMPANY ("MTC")

Background and details:

Maheshwari Trading Company **("MTC")** is one such entity qualifies as a related party of the Company in accordance with Section 2(76) of the Companies Act, 2013 and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The transactions undertaken with MTC has been carried out in compliance with the applicable provisions of the Act, the Company's Policy on Related Party Transactions, and Regulation 23 of the SEBI Listing Regulations

The Management of the Company has provided the Audit Committee with the relevant details (as required under the Standards) about the proposed RPTs with MTC. The Audit Committee in it's meeting held on August 13, 2026 has reviewed and taken note of the certificate placed before it provided by the Managing Director & Chief Executive Officer and Chief Financial Officer of the Company, confirming that the proposed RPTs have been accurately and fully disclosed as prescribed by the Industry Standard Forum (ISF) in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, read with Regulation 23 of the SEBI LODR Regulations, that they are in the ordinary course of business, on an arm's length basis, and are in the interest of the Company, and that the Company has ensured compliance with applicable accounting standards in respect of disclosure and recognition of RPTs in the financial statements.

After considering the details on RPT(s) as placed by the Management, the Audit Committee has granted approval for RPTs between CP Capital Limited and MTC to be entered. The aggregate value of the transaction(s) shall not exceed the limits specified in the table forming part of this Explanatory Statement. The Committee has noted that the said transactions will be on an arm's length basis and in the ordinary course of business of the Company. Further, the Audit Committee has confirmed that the relevant disclosures for decision-making of the Committee were placed before it.

Disclosure in accordance with Industry Standards on Minimum Information to be provided to the Shareholders for approval of Related Party Transactions along with disclosures required under SEBI Circular and the provisions of the Act are enclosed as **"Annexure-4"** to this Notice.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No.	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure 4** to this Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-4** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on 13th August, 2026, inter-alia, reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, and recommended the same to the Board. The Board of Directors, at its meeting held on 14th August, 2026, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable as no such valuation report or other report of external party may be necessary for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	Not Applicable as the all the information required for informed decision making is disclosed.
7	Any other information that may be relevant	All relevant information forms part of this statement setting out material facts pursuant to Section 102 of the Act.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in Item No. 5 of the Notice.

A.5 MATERIAL RELATED PARTY TRANSACTION(S) WITH GOPI BAI FOUNDATION TRUST ("GBFT")

Background and details:

Gopi Bai Foundation Trust **("GBFT")** is one such entity qualifies as a related party of the Company in accordance with Section 2(76) of the Companies Act, 2013 and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The transactions undertaken with GBFT has been carried out in compliance with the applicable provisions of the Act, the Company's Policy on Related Party Transactions, and Regulation 23 of the SEBI Listing Regulations

- The Management of the Company has provided the Audit Committee with the relevant details (as required under the Standards) about the proposed RPTs with GBFT. The Audit Committee in it's meeting held on August 13, 2026 has reviewed and taken note of the certificate placed before it provided by the Managing Director & Chief Executive Officer and Chief Financial Officer of the Company, confirming that the proposed RPTs have been accurately and fully disclosed as prescribed by the Industry Standard Forum (ISF) in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, read with Regulation 23 of the SEBI LODR Regulations, that they are in the ordinary course of business, on an arm's length basis, and are in the interest of the Company, and that the Company has ensured compliance with applicable accounting standards in respect of disclosure and recognition of RPTs in the financial statements.

After considering the details on RPT(s) as placed by the Management, the Audit Committee has granted approval for RPTs between CP Capital Limited and GBFT to be entered. The aggregate value of the transaction(s) shall not exceed the limits specified in the table forming part of this Explanatory Statement. The Committee has noted that the said transactions will be on an arm's length basis and in the ordinary course of business of the Company. Further, the Audit Committee has confirmed that the relevant disclosures for decision-making of the Committee were placed before it.

Disclosure in accordance with Industry Standards on Minimum Information to be provided to the Shareholders for approval of Related Party Transactions along with disclosures required under SEBI Circular and the provisions of the Act are enclosed as **"Annexure-5"** to this Notice.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No.	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure 5** to this Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-5** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on 13th August, 2026, inter-alia, reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, and recommended the same to the Board. The Board of Directors, at its meeting held on 14th August, 2026, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable as no such valuation report or other report of external party may be necessary for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	Not Applicable as the all the information required for informed decision making is disclosed.
7	Any other information that may be relevant	All relevant information forms part of this statement setting out material facts pursuant to Section 102 of the Act.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in Item No. 5 of the Notice.

A.6 MATERIAL RELATED PARTY TRANSACTION(S) WITH SURAGO AGRO PRIVATE LIMITED ("SUAPL")

Background and details:

Surago Agro Private Limited **("SUAPL")** is one such entity qualifies as a related party of the Company in accordance with Section 2(76) of the Companies Act, 2013 and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The transactions undertaken with SUAPL has been carried out in compliance with the applicable provisions of the Act, the Company's Policy on Related Party Transactions, and Regulation 23 of the SEBI Listing Regulations

The Management of the Company has provided the Audit Committee with the relevant details (as required under the Standards) about the proposed RPTs with SUAPL. The Audit Committee in it's meeting held on August 13, 2026 has reviewed and taken note of the certificate placed before it provided by the Managing Director & Chief Executive Officer and Chief Financial Officer of the Company, confirming that the proposed RPTs have been accurately and fully disclosed as prescribed by the Industry Standard Forum (ISF) in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, read with Regulation 23 of the SEBI LODR Regulations, that they are in the ordinary course of business, on an arm's length basis, and are in the interest of the Company, and that the Company has ensured compliance with applicable accounting standards in respect of disclosure and recognition of RPTs in the financial statements.

After considering the details on RPT(s) as placed by the Management, the Audit Committee has granted approval for RPTs between CP Capital Limited and SUAPL to be entered. The aggregate value of the transaction(s) shall not exceed the limits specified in the table forming part of this Explanatory Statement. The Committee has noted that the said transactions will be on an arm's length basis and in the ordinary course of business of the Company. Further, the Audit Committee has confirmed that the relevant disclosures for decision-making of the Committee were placed before it.

Disclosure in accordance with Industry Standards on Minimum Information to be provided to the Shareholders for approval of Related Party Transactions along with disclosures required under SEBI Circular and the provisions of the Act are enclosed as **"Annexure-6"** to this Notice.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No.	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure 6** to this Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-6** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on 13th August, 2026, inter-alia, reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, and recommended the same to the Board. The Board of Directors, at its meeting held on 14th August, 2026, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable as no such valuation report or other report of external party may be necessary for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	Not Applicable as the all the information required for informed decision making is disclosed.
7	Any other information that may be relevant	All relevant information forms part of this statement setting out material facts pursuant to Section 102 of the Act.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in Item No. 5 of the Notice.

A.7 MATERIAL RELATED PARTY TRANSACTION(S) WITH WELLWIN TECHNOSOFT LIMITED ("WTL")

Background and details:

Wellwin Technosoft Limited **("WTL")** is one such entity qualifies as a related party of the Company in accordance with Section 2(76) of the Companies Act, 2013 and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The transactions undertaken with WTL has been carried out in compliance with the applicable provisions of the Act, the Company's Policy on Related Party Transactions, and Regulation 23 of the SEBI Listing Regulations

The Management of the Company has provided the Audit Committee with the relevant details (as required under the Standards) about the proposed RPTs with WTL. The Audit Committee in it's meeting held on August 13, 2026 has reviewed and taken note of the certificate placed before it provided by the Managing Director & Chief Executive Officer and Chief Financial Officer of the Company, confirming that the proposed RPTs have been accurately and fully disclosed as prescribed by the Industry Standard Forum (ISF) in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, read with Regulation 23 of the SEBI LODR Regulations, that they are in the ordinary course of business, on an arm's length basis, and are in the interest of the Company, and that the Company has ensured compliance with applicable accounting standards in respect of disclosure and recognition of RPTs in the financial statements.

After considering the details on RPT(s) as placed by the Management, the Audit Committee has granted approval for RPTs between CP Capital Limited and WTL to be entered. The aggregate value of the transaction(s) shall not exceed the limits specified in the table forming part of this Explanatory Statement. The Committee has noted that the said transactions will be on an arm's length basis and in the ordinary course of business of the Company. Further, the Audit Committee has confirmed that the relevant disclosures for decision-making of the Committee were placed before it.

Disclosure in accordance with Industry Standards on Minimum Information to be provided to the Shareholders for approval of Related Party Transactions along with disclosures required under SEBI Circular and the provisions of the Act are enclosed as **"Annexure-7"** to this Notice.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No.	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure 7** to this Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-7** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on 13th August, 2026, inter-alia, reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, and recommended the same to the Board. The Board of Directors, at its meeting held on 14th August, 2026, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable as no such valuation report or other report of external party may be necessary for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	Not Applicable as the all the information required for informed decision making is disclosed.
7	Any other information that may be relevant	All relevant information forms part of this statement setting out material facts pursuant to Section 102 of the Act.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in Item No. 5 of the Notice.

A.8 MATERIAL RELATED PARTY TRANSACTION(S) WITH SOYUG LIMITED ("SL")

Background and details:

Soyug Limited **("SL")** is one such entity qualifies as a related party of the Company in accordance with Section 2(76) of the Companies Act, 2013 and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The transactions undertaken with SL has been carried out in compliance with the applicable provisions of the Act, the Company's Policy on Related Party Transactions, and Regulation 23 of the SEBI Listing Regulations

The Management of the Company has provided the Audit Committee with the relevant details (as required under the Standards) about the proposed RPTs with SL. The Audit Committee in it's meeting held on August 13, 2026 has reviewed and taken note of the certificate placed before it provided by the Managing Director & Chief Executive Officer and Chief Financial Officer of the Company, confirming that the proposed RPTs have been accurately and fully disclosed as prescribed by the Industry Standard Forum (ISF) in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, read with Regulation 23 of the SEBI LODR Regulations, that they are in the ordinary course of business, on an arm's length basis, and are in the interest of the Company, and that the Company has ensured compliance with applicable accounting standards in respect of disclosure and recognition of RPTs in the financial statements.

After considering the details on RPT(s) as placed by the Management, the Audit Committee has granted approval for RPTs between CP Capital Limited and SL to be entered. The aggregate value of the transaction(s) shall not exceed the limits specified in the table forming part of this Explanatory Statement. The Committee has noted that the said transactions will be on an arm's length basis and in the ordinary course of business of the Company. Further, the Audit Committee has confirmed that the relevant disclosures for decision-making of the Committee were placed before it.

Disclosure in accordance with Industry Standards on Minimum Information to be provided to the Shareholders for approval of Related Party Transactions along with disclosures required under SEBI Circular and the provisions of the Act are enclosed as **"Annexure-8"** to this Notice.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No.	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure 8** to this Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-8** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on 13th August, 2026, inter-alia, reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, and recommended the same to the Board. The Board of Directors, at its meeting held on 14th August, 2026, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable as no such valuation report or other report of external party may be necessary for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	Not Applicable as the all the information required for informed decision making is disclosed.
7	Any other information that may be relevant	All relevant information forms part of this statement setting out material facts pursuant to Section 102 of the Act.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in Item No. 5 of the Notice.

A.9 MATERIAL RELATED PARTY TRANSACTION(S) WITH SANKALP CAPITAL PRIVATE LIMITED ("SCPL")

Background and details:

Sankalp Capital Private Limited **("SCPL")** is one such entity qualifies as a related party of the Company in accordance with Section 2(76) of the Companies Act, 2013 and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The transactions undertaken with SCPL has been carried out in compliance with the applicable provisions of the Act, the Company's Policy on Related Party Transactions, and Regulation 23 of the SEBI Listing Regulations

The Management of the Company has provided the Audit Committee with the relevant details (as required under the Standards) about the proposed RPTs with SCPL. The Audit Committee in it's meeting held on August 13, 2026 has reviewed and taken note of the certificate placed before it provided by the Managing Director & Chief Executive Officer and Chief Financial Officer of the Company, confirming that the proposed RPTs have been accurately and fully disclosed as prescribed by the Industry Standard Forum (ISF) in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, read with Regulation 23 of the SEBI LODR Regulations, that they are in the ordinary course of business, on an arm's length basis, and are in the interest of the Company, and that the Company has ensured compliance with applicable accounting standards in respect of disclosure and recognition of RPTs in the financial statements.

After considering the details on RPT(s) as placed by the Management, the Audit Committee has granted approval for RPTs between CP Capital Limited and SCPL to be entered. The aggregate value of the transaction(s) shall not exceed the limits specified in the table forming part of this Explanatory Statement. The Committee has noted that the said transactions will be on an arm's length basis and in the ordinary course of business of the Company. Further, the Audit Committee has confirmed that the relevant disclosures for decision-making of the Committee were placed before it.

Disclosure in accordance with Industry Standards on Minimum Information to be provided to the Shareholders for approval of Related Party Transactions along with disclosures required under SEBI Circular and the provisions of the Act are enclosed as **"Annexure-9"** to this Notice.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No.	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure 9** to this Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-9** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on 13th August, 2026, inter-alia, reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, and recommended the same to the Board. The Board of Directors, at its meeting held on 14th August, 2026, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable as no such valuation report or other report of external party may be necessary for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	Not Applicable as the all the information required for informed decision making is disclosed.
7	Any other information that may be relevant	All relevant information forms part of this statement setting out material facts pursuant to Section 102 of the Act.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in Item No. 5 of the Notice.

A.10 MATERIAL RELATED PARTY TRANSACTION(S) WITH SINGH COLONIZERS ("SC")

Background and details:

Singh Colonizers **("SC")** is one such entity qualifies as a related party of the Company in accordance with Section 2(76) of the Companies Act, 2013 and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The transactions undertaken with SC has been carried out in compliance with the applicable provisions of the Act, the Company's Policy on Related Party Transactions, and Regulation 23 of the SEBI Listing Regulations

The Management of the Company has provided the Audit Committee with the relevant details (as required under the Standards) about the proposed RPTs with SC. The Audit Committee in it's meeting held on August 13, 2026 has reviewed and taken note of the certificate placed before it provided by the Managing Director & Chief Executive Officer and Chief Financial Officer of the Company, confirming that the proposed RPTs have been accurately and fully disclosed as prescribed by the Industry Standard Forum (ISF) in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, read with Regulation 23 of the SEBI LODR Regulations, that they are in the ordinary course of business, on an arm's length basis, and are in the interest of the Company, and that the Company has ensured compliance with applicable accounting standards in respect of disclosure and recognition of RPTs in the financial statements.

After considering the details on RPT(s) as placed by the Management, the Audit Committee has granted approval for RPTs between CP Capital Limited and SC to be entered. The aggregate value of the transaction(s) shall not exceed the limits specified in the table forming part of this Explanatory Statement. The Committee has noted that the said transactions will be on an arm's length basis and in the ordinary course of business of the Company. Further, the Audit Committee has confirmed that the relevant disclosures for decision-making of the Committee were placed before it.

Disclosure in accordance with Industry Standards on Minimum Information to be provided to the Shareholders for approval of Related Party Transactions along with disclosures required under SEBI Circular and the provisions of the Act are enclosed as **"Annexure-10"** to this Notice.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No.	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure 10** to this Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-10** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on 13th August, 2026, inter-alia, reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, and recommended the same to the Board. The Board of Directors, at its meeting held on 14th August, 2026, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable as no such valuation report or other report of external party may be necessary for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	Not Applicable as the all the information required for informed decision making is disclosed.
7	Any other information that may be relevant	All relevant information forms part of this statement setting out material facts pursuant to Section 102 of the Act.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in Item No. 5 of the Notice.

A.11 MATERIAL RELATED PARTY TRANSACTION(S) WITH SINGH ASSOCIATES ("SA")

Background and details:

Singh Associates **("SA")** is one such entity qualifies as a related party of the Company in accordance with Section 2(76) of the Companies Act, 2013 and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The transactions undertaken with SA has been carried out in compliance with the applicable provisions of the Act, the Company's Policy on Related Party Transactions, and Regulation 23 of the SEBI Listing Regulations

The Management of the Company has provided the Audit Committee with the relevant details (as required under the Standards) about the proposed RPTs with SA. The Audit Committee in it's meeting held on August 13, 2026 has reviewed and taken note of the certificate placed before it provided by the Managing Director & Chief Executive Officer and Chief Financial Officer of the Company, confirming that the proposed RPTs have been accurately and fully disclosed as prescribed by the Industry Standard Forum (ISF) in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, read with Regulation 23 of the SEBI LODR Regulations, that they are in the ordinary course of business, on an arm's length basis, and are in the interest of the Company, and that the Company has ensured compliance with applicable accounting standards in respect of disclosure and recognition of RPTs in the financial statements.

After considering the details on RPT(s) as placed by the Management, the Audit Committee has granted approval for RPTs between CP Capital Limited and SA to be entered. The aggregate value of the transaction(s) shall not exceed the limits specified in the table forming part of this Explanatory Statement. The Committee has noted that the said transactions will be on an arm's length basis and in the ordinary course of business of the Company. Further, the Audit Committee has confirmed that the relevant disclosures for decision-making of the Committee were placed before it.

Disclosure in accordance with Industry Standards on Minimum Information to be provided to the Shareholders for approval of Related Party Transactions along with disclosures required under SEBI Circular and the provisions of the Act are enclosed as **"Annexure-11"** to this Notice.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No.	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure 11** to this Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-11** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on 13th August, 2026, inter-alia, reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, and recommended the same to the Board. The Board of Directors, at its meeting held on 14th August, 2026, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable as no such valuation report or other report of external party may be necessary for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	Not Applicable as the all the information required for informed decision making is disclosed.
7	Any other information that may be relevant	All relevant information forms part of this statement setting out material facts pursuant to Section 102 of the Act.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in Item No. 5 of the Notice.

A.12 MATERIAL RELATED PARTY TRANSACTION(S) WITH SWASTIKA POLYOLEFINS PRIVATE LIMITED ("SPPL")

Background and details:

Swastika Polyolefins Private Limited **("SPPL")** is one such entity qualifies as a related party of the Company in accordance with Section 2(76) of the Companies Act, 2013 and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The transactions undertaken with SPPL has been carried out in compliance with the applicable provisions of the Act, the Company's Policy on Related Party Transactions, and Regulation 23 of the SEBI Listing Regulations

The Management of the Company has provided the Audit Committee with the relevant details (as required under the Standards) about the proposed RPTs with SPPL. The Audit Committee in it's meeting held on August 13, 2026 has reviewed and taken note of the certificate placed before it provided by the Managing Director & Chief Executive Officer and Chief Financial Officer of the Company, confirming that the proposed RPTs have been accurately and fully disclosed as prescribed by the Industry Standard Forum (ISF) in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, read with Regulation 23 of the SEBI LODR Regulations, that they are in the ordinary course of business, on an arm's length basis, and are in the interest of the Company, and that the Company has ensured compliance with applicable accounting standards in respect of disclosure and recognition of RPTs in the financial statements.

After considering the details on RPT(s) as placed by the Management, the Audit Committee has granted approval for RPTs between CP Capital Limited and SPPL to be entered. The aggregate value of the transaction(s) shall not exceed the limits specified in the table forming part of this Explanatory Statement. The Committee has noted that the said transactions will be on an arm's length basis and in the ordinary course of business of the Company. Further, the Audit Committee has confirmed that the relevant disclosures for decision-making of the Committee were placed before it.

Disclosure in accordance with Industry Standards on Minimum Information to be provided to the Shareholders for approval of Related Party Transactions along with disclosures required under SEBI Circular and the provisions of the Act are enclosed as **"Annexure-12"** to this Notice.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No.	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure 12** to this Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-12** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on 13th August, 2026, inter-alia, reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, and recommended the same to the Board. The Board of Directors, at its meeting held on 14th August, 2026, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable as no such valuation report or other report of external party may be necessary for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	Not Applicable as the all the information required for informed decision making is disclosed.
7	Any other information that may be relevant	All relevant information forms part of this statement setting out material facts pursuant to Section 102 of the Act.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in Item No. 5 of the Notice.

A.13 MATERIAL RELATED PARTY TRANSACTION(S) WITH SHRICON INDUSTRIES LIMITED ("SIL")

Background and details:

Shricon Industries Limited **("SIL")** is one such entity qualifies as a related party of the Company in accordance with Section 2(76) of the Companies Act, 2013 and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The transactions undertaken with SIL has been carried out in compliance with the applicable provisions of the Act, the Company's Policy on Related Party Transactions, and Regulation 23 of the SEBI Listing Regulations

The Management of the Company has provided the Audit Committee with the relevant details (as required under the Standards) about the proposed RPTs with SIL. The Audit Committee in it's meeting held on August 13, 2026 has reviewed and taken note of the certificate placed before it provided by the Managing Director & Chief Executive Officer and Chief Financial Officer of the Company, confirming that the proposed RPTs have been accurately and fully disclosed as prescribed by the Industry Standard Forum (ISF) in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, read with Regulation 23 of the SEBI LODR Regulations, that they are in the ordinary course of business, on an arm's length basis, and are in the interest of the Company, and that the Company has ensured compliance with applicable accounting standards in respect of disclosure and recognition of RPTs in the financial statements.

After considering the details on RPT(s) as placed by the Management, the Audit Committee has granted approval for RPTs between CP Capital Limited and SIL to be entered. The aggregate value of the transaction(s) shall not exceed the limits specified in the table forming part of this Explanatory Statement. The Committee has noted that the said transactions will be on an arm's length basis and in the ordinary course of business of the Company. Further, the Audit Committee has confirmed that the relevant disclosures for decision-making of the Committee were placed before it.

Disclosure in accordance with Industry Standards on Minimum Information to be provided to the Shareholders for approval of Related Party Transactions along with disclosures required under SEBI Circular and the provisions of the Act are enclosed as **"Annexure-13"** to this Notice.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No.	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure 13** to this Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-13** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on 13th August, 2026, inter-alia, reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, and recommended the same to the Board. The Board of Directors, at its meeting held on 14th August, 2026, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable as no such valuation report or other report of external party may be necessary for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	Not Applicable as the all the information required for informed decision making is disclosed.
7	Any other information that may be relevant	All relevant information forms part of this statement setting out material facts pursuant to Section 102 of the Act.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in Item No. 5 of the Notice.

A.14 MATERIAL RELATED PARTY TRANSACTION(S) WITH CAREER POINT EDUTECH LIMITED ("CPEL")

Background and details:

Career Point Edutech Limited **("CPEL")** is one such entity qualifies as a related party of the Company in accordance with Section 2(76) of the Companies Act, 2013 and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The transactions undertaken with CPEL has been carried out in compliance with the applicable provisions of the Act, the Company's Policy on Related Party Transactions, and Regulation 23 of the SEBI Listing Regulations

The Management of the Company has provided the Audit Committee with the relevant details (as required under the Standards) about the proposed RPTs with CPEL. The Audit Committee in it's meeting held on August 13, 2026 has reviewed and taken note of the certificate placed before it provided by the Managing Director & Chief Executive Officer and Chief Financial Officer of the Company, confirming that the proposed RPTs have been accurately and fully disclosed as prescribed by the Industry Standard Forum (ISF) in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, read with Regulation 23 of the SEBI LODR Regulations, that they are in the ordinary course of business, on an arm's length basis, and are in the interest of the Company, and that the Company has ensured compliance with applicable accounting standards in respect of disclosure and recognition of RPTs in the financial statements.

After considering the details on RPT(s) as placed by the Management, the Audit Committee has granted approval for RPTs between CP Capital Limited and CPEL to be entered. The aggregate value of the transaction(s) shall not exceed the limits specified in the table forming part of this Explanatory Statement. The Committee has noted that the said transactions will be on an arm's length basis and in the ordinary course of business of the Company. Further, the Audit Committee has confirmed that the relevant disclosures for decision-making of the Committee were placed before it.

Disclosure in accordance with Industry Standards on Minimum Information to be provided to the Shareholders for approval of Related Party Transactions along with disclosures required under SEBI Circular and the provisions of the Act are enclosed as **"Annexure-14"** to this Notice.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No.	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure 14** to this Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-14** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on 13th August, 2026, inter-alia, reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, and recommended the same to the Board. The Board of Directors, at its meeting held on 14th August, 2026, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable as no such valuation report or other report of external party may be necessary for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	Not Applicable as the all the information required for informed decision making is disclosed.
7	Any other information that may be relevant	All relevant information forms part of this statement setting out material facts pursuant to Section 102 of the Act.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in Item No. 5 of the Notice.

A.15 MATERIAL RELATED PARTY TRANSACTION(S) WITH CAREER POINT LEARNING SOLUTIONS LIMITED ("CPLSL")

Background and details:

Career Point Learning Solutions Limited **("CPLSL")** is one such entity qualifies as a related party of the Company in accordance with Section 2(76) of the Companies Act, 2013 and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The transactions undertaken with CPLSL has been carried out in compliance with the applicable provisions of the Act, the Company's Policy on Related Party Transactions, and Regulation 23 of the SEBI Listing Regulations

The Management of the Company has provided the Audit Committee with the relevant details (as required under the Standards) about the proposed RPTs with CPLSL. The Audit Committee in it's meeting held on August 13, 2026 has reviewed and taken note of the certificate placed before it provided by the Managing Director & Chief Executive Officer and Chief Financial Officer of the Company, confirming that the proposed RPTs have been accurately and fully disclosed as prescribed by the Industry Standard Forum (ISF) in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, read with Regulation 23 of the SEBI LODR Regulations, that they are in the ordinary course of business, on an arm's length basis, and are in the interest of the Company, and that the Company has ensured compliance with applicable accounting standards in respect of disclosure and recognition of RPTs in the financial statements.

After considering the details on RPT(s) as placed by the Management, the Audit Committee has granted approval for RPTs between CP Capital Limited and CPLSL to be entered. The aggregate value of the transaction(s) shall not exceed the limits specified in the table forming part of this Explanatory Statement. The Committee has noted that the said transactions will be on an arm's length basis and in the ordinary course of business of the Company. Further, the Audit Committee has confirmed that the relevant disclosures for decision-making of the Committee were placed before it.

Disclosure in accordance with Industry Standards on Minimum Information to be provided to the Shareholders for approval of Related Party Transactions along with disclosures required under SEBI Circular and the provisions of the Act are enclosed as **"Annexure-15"** to this Notice.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No.	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure 15** to this Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-15** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on 13th August, 2026, inter-alia, reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, and recommended the same to the Board. The Board of Directors, at its meeting held on 14th August, 2026, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable as no such valuation report or other report of external party may be necessary for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	Not Applicable as the all the information required for informed decision making is disclosed.
7	Any other information that may be relevant	All relevant information forms part of this statement setting out material facts pursuant to Section 102 of the Act.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in Item No. 5 of the Notice.

A.16 MATERIAL RELATED PARTY TRANSACTION(S) WITH IMPERIAL INFIN PRIVATE LIMITED ("IIPL")

Background and details:

Imperial Infin Private Limited **("IIPL")** is one such entity qualifies as a related party of the Company in accordance with Section 2(76) of the Companies Act, 2013 and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The transactions undertaken with IIPL has been carried out in compliance with the applicable provisions of the Act, the Company's Policy on Related Party Transactions, and Regulation 23 of the SEBI Listing Regulations

The Management of the Company has provided the Audit Committee with the relevant details (as required under the Standards) about the proposed RPTs with IIPL. The Audit Committee in it's meeting held on August 13, 2026 has reviewed and taken note of the certificate placed before it provided by the Managing Director & Chief Executive Officer and Chief Financial Officer of the Company, confirming that the proposed RPTs have been accurately and fully disclosed as prescribed by the Industry Standard Forum (ISF) in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, read with Regulation 23 of the SEBI LODR Regulations, that they are in the ordinary course of business, on an arm's length basis, and are in the interest of the Company, and that the Company has ensured compliance with applicable accounting standards in respect of disclosure and recognition of RPTs in the financial statements.

After considering the details on RPT(s) as placed by the Management, the Audit Committee has granted approval for RPTs between CP Capital Limited and IIPL to be entered. The aggregate value of the transaction(s) shall not exceed the limits specified in the table forming part of this Explanatory Statement. The Committee has noted that the said transactions will be on an arm's length basis and in the ordinary course of business of the Company. Further, the Audit Committee has confirmed that the relevant disclosures for decision-making of the Committee were placed before it.

Disclosure in accordance with Industry Standards on Minimum Information to be provided to the Shareholders for approval of Related Party Transactions along with disclosures required under SEBI Circular and the provisions of the Act are enclosed as **"Annexure-16"** to this Notice.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No.	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure 16** to this Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-16** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on 13th August, 2026, inter-alia, reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, and recommended the same to the Board. The Board of Directors, at its meeting held on 14th August, 2026, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable as no such valuation report or other report of external party may be necessary for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	Not Applicable as the all the information required for informed decision making is disclosed.
7	Any other information that may be relevant	All relevant information forms part of this statement setting out material facts pursuant to Section 102 of the Act.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in Item No. 5 of the Notice.

A.17 MATERIAL RELATED PARTY TRANSACTION(S) WITH LONGWAY BUSINESS SOLUTIONS LLP ("LBSL")

Background and details:

Longway Business Solutions LLP **("LBSL")** is one such entity qualifies as a related party of the Company in accordance with Section 2(76) of the Companies Act, 2013 and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The transactions undertaken with LBSL has been carried out in compliance with the applicable provisions of the Act, the Company's Policy on Related Party Transactions, and Regulation 23 of the SEBI Listing Regulations

The Management of the Company has provided the Audit Committee with the relevant details (as required under the Standards) about the proposed RPTs with LBSL. The Audit Committee in it's meeting held on August 13, 2026 has reviewed and taken note of the certificate placed before it provided by the Managing Director & Chief Executive Officer and Chief Financial Officer of the Company, confirming that the proposed RPTs have been accurately and fully disclosed as prescribed by the Industry Standard Forum (ISF) in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, read with Regulation 23 of the SEBI LODR Regulations, that they are in the ordinary course of business, on an arm's length basis, and are in the interest of the Company, and that the Company has ensured compliance with applicable accounting standards in respect of disclosure and recognition of RPTs in the financial statements.

After considering the details on RPT(s) as placed by the Management, the Audit Committee has granted approval for RPTs between CP Capital Limited and LBSL to be entered. The aggregate value of the transaction(s) shall not exceed the limits specified in the table forming part of this Explanatory Statement. The Committee has noted that the said transactions will be on an arm's length basis and in the ordinary course of business of the Company. Further, the Audit Committee has confirmed that the relevant disclosures for decision-making of the Committee were placed before it.

Disclosure in accordance with Industry Standards on Minimum Information to be provided to the Shareholders for approval of Related Party Transactions along with disclosures required under SEBI Circular and the provisions of the Act are enclosed as **"Annexure-17"** to this Notice.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No.	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure 17** to this Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-17** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on 13th August, 2026, inter-alia, reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, and recommended the same to the Board. The Board of Directors, at its meeting held on 14th August, 2026, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable as no such valuation report or other report of external party may be necessary for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	Not Applicable as the all the information required for informed decision making is disclosed.
7	Any other information that may be relevant	All relevant information forms part of this statement setting out material facts pursuant to Section 102 of the Act.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in Item No. 5 of the Notice.

By order of Board of Directors
CP Capital Limited
(Erstwhile Career Point Limited)

Place: Kota
Date: 14th August, 2026

(CS Manmohan Pareek)
Company Secretary
ICSI Mem. No. A34858

CIN: L64990PB2000PLC054497
Registered Office: Village Tangori, Banur, Mohali, Punjab 140601
Corporate Office: CP Tower-1, Road No-1, IPIA, Kota, Rajasthan-324005
Email: investors@cpil.in
Website: www.cpcapital.in

ANNEXURE-1

Details of the proposed transactions between CP Capital Limited (the "Company" / "CPCAP" / "listed entity/subsidiary") and Career Point University, Kota, ("CPUK") (the "Related Party"), being related parties of the Company, including the information pursuant to Clause 4 of the RPT Industry Standards read with SEBI Circular and applicable provisions of the Companies Act, 2013, as placed before the Audit Committee for consideration while seeking prior approval of the proposed Related Party Transaction(s), are provided below:

Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions as per the RPT Industry Standards:

Note: *As CP Capital Limited is a Non-Banking Financial Company **("NBFC")** which, in the ordinary course of its business, gives loans/advances or inter-corporate deposits to its related party (disclosure under Part B – Para B(2) and, if material, Part C – Para C(1)), both sets of disclosures are provided below in addition to Part A, which is applicable to all RPTs.*

Part-A: Minimum Information for the Proposed Related Party Transaction(s)

S. No.	Particulars of the information	Information provided by the management
A	**Details of the related party and transactions with the related party**	
A(1)	**Basic details of the related party**	
1	Name of the related party	Career Point University, Kota
2	Country of incorporation of the related party	India
3	Nature of business of the related party	Education
A(2)	**Relationship and ownership of the related party**	
1	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: • Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party. • Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/subsidiary. • Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.	CPUK is a University established vide Career Point University Act, 2012 Rajasthan and group entity of the Company. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and Promoter of the Company is the Chancellor of the University and Mr. Om Prakash Maheshwari, Whole time Director & CFO and Promoters of the Company is members in the Board of Management of the University. Accordingly, CPUK is a related party as per Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of SEBI-LODR.
(a)	Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party.	Not Applicable
(b)	Where the related party is a partnership firm/sole proprietorship/body corporate without share capital, capital contribution, if any, made by the listed entity/subsidiary.	Not Applicable
(c)	Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.	CPUK does not hold any shares in the listed entity/subsidiary
	Explanation: *Indirect shareholding shall mean shareholding held through any person over which the listed entity/subsidiary/related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.*	
A(3)	**Details of previous transactions with the related party**	
1	1.1 Total amount of all the transactions undertaken by the listed entity with the related party during last financial year.	The following transactions took place with CPUK during the previous financial year 2025-26:

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td>
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /Loan Given</td><td>204.16</td></tr>
<tr><td>2</td><td>Loan recovered including interest</td><td>196.56</td></tr>
<tr><td>3</td><td>Interest income received</td><td>2.53</td></tr>
<tr><td></td><td>Balance outstanding at March 31,2026</td><td>21.52</td></tr>
</table>
Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹50 Crores at any time during the approved period.
</td></tr>
<tr><td></td><td>1.2 Total amount of all the transactions undertaken by the subsidiary with the related party during the last financial year.</td><td>Nil</td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>The following transactions took place with CPUK during the first quarter of financial year 2026-27:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /Loan Given</td><td>67.20</td></tr>
<tr><td>2</td><td>Loan recovered including interest</td><td>64.45</td></tr>
<tr><td>3</td><td>Interest income received</td><td>0.49</td></tr>
<tr><td></td><td>Balance outstanding at June 30,2026</td><td>24.77</td></tr>
</table>
Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹50 Crores at any time during the approved period.
</td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No default</td></tr>
<tr><td>A(4)</td><td colspan="2">Amount of the proposed transaction(s) (all types of transactions taken together)</td></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/shareholders.</td><td>
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facility</td><td>50</td></tr>
</table>
Note: Rendering of financial services/ providing financial assistance by the Company and/or its subsidiaries to CPUK including but not limited to payment services, arrangement for offline and online transactions, reimbursements of expenses incurred by or on behalf of CPUK, transfer of any resources, services or obligations and other services
</td></tr>
</table>

S. No.	Particulars of the information	Information provided by the management
		including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 50 crores on any date during a period commencing from the twenty sixth Annual General Meeting up to the date of twenty seventh Annual General Meeting of the Company to be held in the year 2027.
2	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	65.51%
4	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction).	Not Applicable
5	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (standalone, if consolidated not available) for the immediately preceding financial year, if available.	207.56%
6	Financial performance of the related party for the immediately preceding financial year (Turnover / Profit After Tax / Net worth). Explanation: Information to be given on standalone basis; if standalone is not available, provide on consolidated basis.	<table><tr><th>Particulars</th><th>FY 2024-25(Rs in Crores)</th></tr><tr><td>Turnover</td><td>24.09</td></tr><tr><td>Profit After Tax</td><td>(2.98)</td></tr><tr><td>Net worth</td><td>7.10</td></tr></table> **Explanation:** The above information is given on standalone basis.
A(5)	**Basic details of the proposed transaction**	
1	Specific type of the proposed transaction (e.g. giving loan, borrowing, etc.)	<table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>50</td></tr></table>
2	Details of each type of the proposed transaction.	The proposed transaction relates to a revolving credit facility/financial assistance arrangement to CPUK, under which CPCAP may provide financial services and/or financial assistance to CPUK from time to time. The facility shall operate on a revolving basis, permitting drawdown, repayment and subsequent re-utilisation of the available limit. Approval is sought for transactions up to an aggregate limit of Rs. 50 Crore during the period commencing from the Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027; however, the outstanding exposure shall not exceed Rs. 50 Crore at any point of time during the said period. The transactions shall be undertaken on such terms and conditions, including applicable interest, tenure, repayment terms and other commercial conditions, as may be mutually agreed and determined in accordance with the applicable

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td>policies and sanctioning procedures of CPCAP. The financial assistance proposed to be provided under the arrangement is primarily intended to meet the working capital and other legitimate business requirements of the CPUK.</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction (in number of years or months).</td><td>Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027 (one year)</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5</td><td>Value of the proposed transaction during a financial year. If executed over more than one financial year, provide estimated break-up financial year-wise.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>50</td></tr></table></td></tr>
<tr><td>6</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.</td><td>CP Capital Limited ("CPCAP") is a Base Layer NBFC registered with the Reserve Bank of India, and the advancement of loans and transactions in securities constitute its principal business activities. The proposed related party transactions are therefore in furtherance of the ordinary course of business of the Company and enable efficient deployment of its financial resources. CPCAP regularly undertakes similar transactions with both group companies and unrelated third parties. The proposed transactions shall be undertaken on commercial and arm's length terms in accordance with the applicable policies and sanctioning procedures of the Company. The loans extended by CPCAP have been regularly serviced, with interest received on a regular basis. Accordingly, the proposed RPTs are expected to be commercially beneficial and are considered to be in the overall interest of CPCAP and its stakeholders.</td></tr>
<tr><td>7</td><td>Details of the promoter(s)/director(s)/key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.

Explanation: Indirect interest shall mean interest held through any person over which an individual has control.</td><td>1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter
2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter
3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari</td></tr>
<tr><td>(a)</td><td>Name of the director/KMP</td><td>1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter
2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter
3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari

The above directors have interest in entity directly or indirectly.</td></tr>
<tr><td>(b)</td><td>Shareholding of the director/KMP, whether direct or indirect, in the related party</td><td>Not Applicable</td></tr>
<tr><td>8</td><td>A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.</td><td>Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.</td></tr>
<tr><td>9</td><td>Other information relevant for decision making.</td><td>Not Applicable as the all the information required for informed decision making is disclosed.</td></tr>
</table>

Part-B: Details for Specific Transactions:

B(2). Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Source of funds in connection with the proposed transaction. **Note:** This item of disclosure is not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify: (a) Nature of indebtedness (b) Total cost of borrowing (c) Tenure (d) Other details. **Note:** Not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/other lenders. **Note:** (1) Not applicable to listed banks/NBFCs/insurance companies/housing finance companies. (2) Disclosure shall be made of borrowings with a comparable maturity profile to the loan/ICD being granted.	Not applicable – CPCAP is an NBFC.
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	13.20 % Per Annum
5	Maturity/due date	1 (one) Year
6	Repayment schedule & terms	On demand/On call basis
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	NA
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds provided by CPCAP to the related party by way of financial assistance shall be utilized by the ultimate beneficiary to meet its working capital and other legitimate business requirements, including day-to-day operational expenses, cash flow requirements, and other short-term business needs arising in the ordinary course of business. The funds shall be utilized strictly for legitimate business purposes and in accordance with applicable laws, RBI regulations, and the terms and conditions of the respective facility.

Part-C: Additional Information (applicable only if the proposed transaction is a Material RPT)

C(1). Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Latest credit rating of the related party **Note:** Standalone rating to be provided; option to provide structured obligation (SO) rating and credit enhancement (CE) rating, if any.	No external credit rating available for the related party at this time.

S. No.	Particulars of the information	Information provided by the management
2	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. **Note:** This information may be provided to the extent available in the public domain or as provided by the related party upon request.	No default has been made.
	In addition, state the following:	
(a)	Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
(b)	Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	No
(c)	Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
(d)	Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No
	Note: *Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	

ANNEXURE-2

Details of the proposed transactions between CP Capital Limited (the "Company" / "CPCAP"/ "listed entity/subsidiary") and Career Point University, Hamirpur, ("CPUH") (the "Related Party"), being related parties of the Company, including the information pursuant to Clause 4 of the RPT Industry Standards read with SEBI Circular and applicable provisions of the Companies Act, 2013, as placed before the Audit Committee for consideration while seeking prior approval of the proposed Related Party Transaction(s), are provided below:

Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions as per the RPT Industry Standards:

Note: *As CP Capital Limited is a Non-Banking Financial Company* ***("NBFC")*** *which, in the ordinary course of its business, gives loans/advances or inter-corporate deposits to its related party (disclosure under Part B – Para B(2) and, if material, Part C – Para C(1)), both sets of disclosures are provided below in addition to Part A, which is applicable to all RPTs.*

Part-A: Minimum Information for the Proposed Related Party Transaction(s)

S. No.	Particulars of the information	Information provided by the management
A	**Details of the related party and transactions with the related party**	
A(1)	**Basic details of the related party**	
1	Name of the related party	Career Point University, Hamirpur
2	Country of incorporation of the related party	India
3	Nature of business of the related party	Education
A(2)	**Relationship and ownership of the related party**	

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1</td><td>Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:
• Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party.
• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/subsidiary.
• •Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.</td><td>CPUH is a University established vide Career Point University Hamirpur Act, 2012 and group entity of the Company.

Mr. Om Prakash Maheshwari, Whole time Director & CFO and Promoters of the Company is the Chancellor of the University and ;

Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and Promoter of the Company is member in the Board of Management of the University.

Accordingly, CPUH is a related party as per Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of SEBI-LODR.</td></tr>
<tr><td>(a)</td><td>Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party.</td><td>Not Applicable</td></tr>
<tr><td>(b)</td><td>Where the related party is a partnership firm/sole proprietorship/body corporate without share capital, capital contribution, if any, made by the listed entity/subsidiary.</td><td>Not Applicable</td></tr>
<tr><td>(c)</td><td>Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.</td><td>CPUH does not hold any shares in the listed entity/subsidiary</td></tr>
<tr><td></td><td colspan="2">Explanation: Indirect shareholding shall mean shareholding held through any person over which the listed entity/subsidiary/related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.</td></tr>
<tr><td>A(3)</td><td colspan="2">Details of previous transactions with the related party</td></tr>
<tr><td>1</td><td>1.1 Total amount of all the transactions undertaken by the listed entity with the related party during last financial year.</td><td>The following transactions took place with CPUH during the previous financial year 2025-26:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /Loan Given</td><td>14.98</td></tr>
<tr><td>2</td><td>Loan recovered including interest</td><td>14.91</td></tr>
<tr><td>3</td><td>Interest income received</td><td>0.11</td></tr>
<tr><td></td><td>Balance outstanding at March 31, 2026</td><td>7.81</td></tr>
</table>
Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹30 Crores at any time during the approved period.</td></tr>
<tr><td></td><td>1.2 Total amount of all the transactions undertaken by the subsidiary with the related party during the last financial year.</td><td>Nil</td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>The following transactions took place with CPUH during the first quarter of financial year 2026-27:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
</table></td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td>
<table>
<tr><td>1</td><td>Rendering of financial assistance /Loan Given</td><td>8.51</td></tr>
<tr><td>2</td><td>Loan recovered including interest</td><td>4.21</td></tr>
<tr><td>3</td><td>Interest income received</td><td>0.06</td></tr>
<tr><td></td><td>Balance outstanding at June 30,2026</td><td>4.44</td></tr>
</table>
Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹30 Crores at any time during the approved period.</td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No default</td></tr>
<tr><td>A(4)</td><td colspan="2">Amount of the proposed transaction(s) (all types of transactions taken together)</td></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/shareholders.</td><td>
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>30</td></tr>
</table>
Note: Rendering of financial services/ providing financial assistance by the Company and/or its subsidiaries to CPUH including but not limited to payment services, arrangement for offline and online transactions, reimbursements of expenses incurred by or on behalf of CPUH, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 30 crores on any date during a period commencing from the twenty sixth Annual General Meeting up to the date of twenty seventh Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.</td><td>39.31%</td></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction).</td><td>Not Applicable</td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (standalone, if consolidated not available) for the immediately preceding financial year, if available.</td><td>173.01%</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year (Turnover / Profit After Tax / Net worth).
Explanation: Information to be given on standalone basis; if standalone is not available, provide on consolidated basis.</td><td>
<table>
<tr><th>Particulars</th><th>FY 2024-25 (Rs in Crores)</th></tr>
<tr><td>Turnover</td><td>17.34</td></tr>
<tr><td>Profit After Tax</td><td>4.73</td></tr>
<tr><td>Net worth</td><td>3.06</td></tr>
</table>
Explanation: The above information is given on standalone basis.</td></tr>
<tr><td>A(5)</td><td colspan="2">Basic details of the proposed transaction</td></tr>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. giving loan, borrowing, etc.)</td><td>
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>30</td></tr>
</table></td></tr>
<tr><td>2</td><td>Details of each type of the proposed transaction.</td><td>The proposed transaction relates to a revolving credit facility/financial assistance arrangement to CPUH, under which CPCAP may provide services and/or financial assistance to CPUH from time to time. The facility shall operate on a revolving basis, permitting drawdown, repayment and subsequent re-utilisation of the available limit. Approval is sought for transactions up to an aggregate limit of Rs. 30 Crore during the period commencing from the Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027; however, the outstanding exposure shall not exceed Rs. 30 Crore at any point of time during the said period.

The transactions shall be undertaken on such terms and conditions, including applicable interest, tenure, repayment terms and other commercial conditions, as may be mutually agreed and determined in accordance with the applicable policies and sanctioning procedures of CPCAP. The financial assistance proposed to be provided under the arrangement is primarily intended to meet the working capital and other legitimate business requirements of the CPUH.</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction (in number of years or months).</td><td>Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027 (one year)</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5</td><td>Value of the proposed transaction during a financial year. If executed over more than one financial year, provide estimated break-up financial year-wise.</td><td>
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>30</td></tr>
</table></td></tr>
<tr><td>6</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.</td><td>CP Capital Limited ("CPCAP") is a Base Layer NBFC registered with the Reserve Bank of India, and the advancement of loans and transactions in securities constitute its principal business activities. The proposed related party transactions are therefore in furtherance of the ordinary course of business of the Company and enable efficient deployment of its financial resources. CPCAP regularly undertakes similar transactions with both group companies and unrelated third parties. The proposed transactions shall be undertaken on commercial and arm's length terms in accordance with the applicable policies and sanctioning procedures of the</td></tr>
</table>

S. No.	Particulars of the information	Information provided by the management
		Company. The loans extended by CPCAP have been regularly serviced, with interest received on a regular basis. Accordingly, the proposed RPTs are expected to be commercially beneficial and are considered to be in the overall interest of CPCAP and its stakeholders.
7	Details of the promoter(s)/director(s)/key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. **Explanation:** Indirect interest shall mean interest held through any person over which an individual has control.	1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter 2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter 3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari
(a)	Name of the director/KMP	1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter 2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter 3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari The above directors have interest in entity directly or indirectly.
(b)	Shareholding of the director/KMP, whether direct or indirect, in the related party	Not Applicable
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.
9	Other information relevant for decision making.	Not Applicable as the all the information required for informed decision making is disclosed.

Part-B: Details for Specific Transactions:

B(2). Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Source of funds in connection with the proposed transaction. **Note:** This item of disclosure is not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify: (a) Nature of indebtedness (b) Total cost of borrowing (c) Tenure (d) Other details. **Note:** Not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/other lenders. **Note:** (1) Not applicable to listed banks/NBFCs/insurance companies/housing finance companies. (2) Disclosure shall be made of borrowings with a comparable maturity profile to the loan/ICD being granted.	Not applicable – CPCAP is an NBFC.

S. No.	Particulars of the information	Information provided by the management
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	13.20 % Per Annum
5	Maturity/due date	1 (one) Year
6	Repayment schedule & terms	On demand/On call basis
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	NA
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds provided by CPCAP to the related party by way of financial assistance shall be utilized by the ultimate beneficiary to meet its working capital and other legitimate business requirements, including day-to-day operational expenses, cash flow requirements, and other short-term business needs arising in the ordinary course of business. The funds shall be utilized strictly for legitimate business purposes and in accordance with applicable laws, RBI regulations, and the terms and conditions of the respective facility.

Part-C: Additional Information (applicable only if the proposed transaction is a Material RPT)

C(1). Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Latest credit rating of the related party **Note:** Standalone rating to be provided; option to provide structured obligation (SO) rating and credit enhancement (CE) rating, if any.	No external credit rating available for the related party at this time.
2	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. **Note:** This information may be provided to the extent available in the public domain or as provided by the related party upon request.	No default has been made.
	In addition, state the following:	
(a)	Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
(b)	Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	No
(c)	Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
(d)	Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No

S. No.	Particulars of the information	Information provided by the management
	Note: *Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	

ANNEXURE-3

Details of the proposed transactions between CP Capital Limited (the "Company" / "CPCAP" / "listed entity"/ "listed entity/subsidiary") and it's wholly owned subsidiary Company Career Point Infra Limited ("CPIL") at one hand and Srajan Ventures Private Limited ("SVPL") (the "Related Party") at another hand, being related parties of the Company, including the information pursuant to Clause 4 of the RPT Industry Standards read with SEBI Circular and applicable provisions of the Companies Act, 2013, as placed before the Audit Committee for consideration while seeking prior approval of the proposed Related Party Transaction(s), are provided below:

Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions as per the RPT Industry Standards:

Note: *The transactions of giving loans/advances or inter-corporate deposits to its related party (disclosure under Part B – Para B(2) and, if material, Part C – Para C(1)), both sets of disclosures are provided below in addition to Part A, which is applicable to all RPTs.*

Part-A: Minimum Information for the Proposed Related Party Transaction(s)

S. No.	Particulars of the information	Information provided by the management
A	**Details of the related party and transactions with the related party**	
A(1)	**Basic details of the related party**	
1	Name of the related party	Srajan Ventures Private Limited
2	Country of incorporation of the related party	India
3	Nature of business of the related party	Providing formal education services
A(2)	**Relationship and ownership of the related party**	
1	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: • Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party. • Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/subsidiary. • Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.	SVPL is a Private limited Company incorporated under the provisions of the Companies Act, 1956 and group entity of the Company. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and Promoter of the Company is the Director and member of SVPL and Mr. Om Prakash Maheshwari, Whole time Director & CFO and Promoters of the Company is the Director and member of SVPL. Accordingly, SVPL is a related party as per Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of SEBI-LODR.
(a)	Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party.	CPCAP and its subsidiary(ies) do not have shareholding in SVPL
(b)	Where the related party is a partnership firm/sole proprietorship/body corporate without share capital, capital contribution, if any, made by the listed entity/subsidiary.	Not Applicable
(c)	Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.	SVPL does not hold any shares in the listed entity/subsidiary

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td colspan="2">Explanation: Indirect shareholding shall mean shareholding held through any person over which the listed entity/subsidiary/related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.</td></tr>
<tr><td>A(3)</td><td colspan="2">Details of previous transactions with the related party</td></tr>
<tr><td>1</td><td>1.1 Total amount of all the transactions undertaken by the listed entity with the related party during last financial year.</td><td>The following transactions took place with SVPL by listed entity during the previous financial year 2025-26: NIL</td></tr>
<tr><td></td><td>1.2 Total amount of all the transactions undertaken by the subsidiary with the related party during the last financial year.</td><td>The following transactions took place with SVPL by CPIL during the previous financial year 2025-26:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /Loan Given</td><td>0.00</td></tr>
<tr><td>2</td><td>Loan recovered including interest</td><td>0.00</td></tr>
<tr><td>3</td><td>Interest income received</td><td>0.00</td></tr>
<tr><td></td><td>Balance outstanding at March 31,2026</td><td>1.81</td></tr>
</table>
Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹5 Crores at any time during the approved period.</td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>The following transactions took place with SVPL by CPIL during the first quarter of financial year 2026-27:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /Loan Given</td><td>0.06</td></tr>
<tr><td>2</td><td>Loan recovered including interest</td><td>0.00</td></tr>
<tr><td>3</td><td>Interest income received</td><td>0.00</td></tr>
<tr><td></td><td>Balance outstanding at June 30, 2026</td><td>1.87</td></tr>
</table>
Note: As approved by the Members of the Company, the outstanding amount not exceeded ₹5 Crores at any time during the approved period.</td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No default</td></tr>
<tr><td>A(4)</td><td colspan="2">Amount of the proposed transaction(s) (all types of transactions taken together)</td></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/shareholders.</td><td>
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>20</td></tr>
</table></td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td>Note: Rendering of financial services/ providing financial assistance by the Company and/or its subsidiaries to SVPL including but not limited to payment services, arrangement for offline and online transactions, reimbursements of expenses incurred by or on behalf of SVPL, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 20 crores on any date during a period commencing from the twenty sixth Annual General Meeting up to the date of twenty seventh Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.</td><td>26.21%</td></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction).</td><td>180.67%</td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (standalone, if consolidated not available) for the immediately preceding financial year, if available.</td><td>NA</td></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year (Turnover / Profit After Tax / Net worth).
Explanation: Information to be given on standalone basis; if standalone is not available, provide on consolidated basis.</td><td><table><tr><th>Particulars</th><th>FY 2024-25 (Rs in Crores)</th></tr><tr><td>Turnover</td><td>0.00</td></tr><tr><td>Profit After Tax</td><td>0.00</td></tr><tr><td>Net worth</td><td>1.02</td></tr></table>
Explanation: The above information is given on standalone basis.</td></tr>
<tr><td>A(5)</td><td colspan="2">Basic details of the proposed transaction</td></tr>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. giving loan, borrowing, etc.)</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>20</td></tr></table></td></tr>
<tr><td>2</td><td>Details of each type of the proposed transaction.</td><td>The proposed transaction relates to a revolving credit facility/financial assistance arrangement between CPCAP and/ or CPIL (wholly owned subsidiary) at one hand and SVPL at another hand, under which CPCAP/CPIL may provide services and/or financial assistance to SVPL from time to time. The facility shall operate on a revolving basis, permitting drawdown, repayment and subsequent re-utilisation of the available limit. Approval is sought for transactions up to an aggregate limit of Rs. 20 Crore during the period commencing from the Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td>2027; however, the outstanding exposure shall not exceed Rs. 20 Crore at any point of time during the said period.

The transactions shall be undertaken on such terms and conditions, including applicable interest, tenure, repayment terms and other commercial conditions, as may be mutually agreed and determined in accordance with the applicable policies and sanctioning procedures of CPCAP. The financial assistance proposed to be provided under the arrangement is primarily intended to meet the working capital and other legitimate business requirements of the SVPL.</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction (in number of years or months).</td><td>Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027 (one year)</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5</td><td>Value of the proposed transaction during a financial year. If executed over more than one financial year, provide estimated break-up financial year-wise.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>20</td></tr></table></td></tr>
<tr><td>6</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.</td><td>CP Capital Limited ("CPCAP") is a Base Layer NBFC registered with the Reserve Bank of India, and the advancement of loans and transactions in securities constitute its principal business activities and it's wholly owned subsidiary Company Career Point Infra Limited (CPIL) is engaged in the business of real estate business. The proposed related party transactions are therefore in furtherance of the ordinary course of business of the Company and enable efficient deployment of its financial resources. CPCAP and its subsidiary(ies) regularly undertakes similar transactions with both group companies and unrelated third parties. The proposed transactions shall be undertaken on commercial and arm's length terms in accordance with the applicable policies and sanctioning procedures of the Company. The loans extended by CPCAP and its subsidiary(ies have been regularly serviced, with interest received on a regular basis. Accordingly, the proposed RPTs are expected to be commercially beneficial and are considered to be in the overall interest of CPCAP and its stakeholders.</td></tr>
<tr><td>7</td><td>Details of the promoter(s)/director(s)/key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.

Explanation: Indirect interest shall mean interest held through any person over which an individual has control.</td><td>1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter
2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter
3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari</td></tr>
<tr><td>(a)</td><td>Name of the director/KMP</td><td>1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter
2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter
3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari

The above directors have interest in entity directly or indirectly.</td></tr>
</table>

S. No.	Particulars of the information	Information provided by the management
(b)	Shareholding of the director/KMP, whether direct or indirect, in the related party	Name of shareholder / No. of shares / % of shares: Mr. Om Prakash Maheshwari – 463333 – 98.58 Mr. Pramod Kumar Maheshwari – 3333 – 0.71
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.
9	Other information relevant for decision making.	Not Applicable as the all the information required for informed decision making is disclosed.

Part-B: Details for Specific Transactions:

B(2). Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Source of funds in connection with the proposed transaction. **Note:** This item of disclosure is not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify: (a) Nature of indebtedness (b) Total cost of borrowing (c) Tenure (d) Other details. **Note:** Not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/other lenders. **Note:** (1) Not applicable to listed banks/NBFCs/insurance companies/housing finance companies. (2) Disclosure shall be made of borrowings with a comparable maturity profile to the loan/ICD being granted.	Not applicable – CPCAP is an NBFC.
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	13.20 % Per Annum
5	Maturity/due date	1 (one) Year
6	Repayment schedule & terms	On demand/On call basis
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	NA
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds provided by CPCAP and it's wholly owned subsidiary company CPIL to the related party by way of financial assistance shall be utilized by the ultimate beneficiary to meet its working capital and other legitimate business requirements, including day-to-day operational expenses, cash flow requirements, and other short-term business needs arising in the ordinary course of business. The funds shall be utilized strictly for legitimate business purposes and in accordance with applicable laws, RBI

S. No.	Particulars of the information	Information provided by the management
		regulations, and the terms and conditions of the respective facility.

Part-C: Additional Information (applicable only if the proposed transaction is a Material RPT)

C(1). Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Latest credit rating of the related party **Note:** Standalone rating to be provided; option to provide structured obligation (SO) rating and credit enhancement (CE) rating, if any.	No external credit rating available for the related party at this time.
2	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. **Note:** This information may be provided to the extent available in the public domain or as provided by the related party upon request.	No default has been made.
	In addition, state the following:	
(a)	Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
(b)	Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	No
(c)	Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
(d)	Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No
	Note: *Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	

ANNEXURE-4

Details of the proposed transactions between CP Capital Limited (the "Company" / "CPCAP"/ "listed entity/subsidiary") and Maheshwari Trading Company ("MTC") (the "Related Party"), being related parties of the Company, including the information pursuant to Clause 4 of the RPT Industry Standards read with SEBI Circular and applicable provisions of the Companies Act, 2013, as placed before the Audit Committee for consideration while seeking prior approval of the proposed Related Party Transaction(s), are provided below:

Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions as per the RPT Industry Standards:

Note: *As CP Capital Limited is a Non-Banking Financial Company **("NBFC")** which, in the ordinary course of its business, gives loans/advances or inter-corporate deposits to its related party (disclosure under Part B – Para B(2) and, if material, Part C – Para C(1)), both sets of disclosures are provided below in addition to Part A, which is applicable to all RPTs.*

Part-A: Minimum Information for the Proposed Related Party Transaction(s)

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>A</td><td colspan="2">Details of the related party and transactions with the related party</td></tr>
<tr><td>A(1)</td><td colspan="2">Basic details of the related party</td></tr>
<tr><td>1</td><td>Name of the related party</td><td>Maheshwari Trading Company</td></tr>
<tr><td>2</td><td>Country of incorporation of the related party</td><td>India</td></tr>
<tr><td>3</td><td>Nature of business of the related party</td><td>Engaged in the business of commodities</td></tr>
<tr><td>A(2)</td><td colspan="2">Relationship and ownership of the related party</td></tr>
<tr><td>1</td><td>Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:
• Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party.
• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/subsidiary.
• Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.</td><td>MTC is a Partnership firm and group entity of the Company.

Mr. Om Prakash Maheshwari, Whole time Director & CFO and Promoters of the Company is a Partner of MTC.

Mr. Nawal Kishore Maheshwari, relative of Mr. Pramod Kumar Maheshwari is a Partner of MTC.

Accordingly, MTC is a related party as per Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of SEBI-LODR.</td></tr>
<tr><td>(a)</td><td>Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party.</td><td>Not Applicable</td></tr>
<tr><td>(b)</td><td>Where the related party is a partnership firm/sole proprietorship/body corporate without share capital, capital contribution, if any, made by the listed entity/subsidiary.</td><td>No Capital contribution by listed entity/subsidiary</td></tr>
<tr><td>(c)</td><td>Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.</td><td>MTC does not hold any shares in the listed entity/subsidiary.</td></tr>
<tr><td></td><td colspan="2">Explanation: Indirect shareholding shall mean shareholding held through any person over which the listed entity/subsidiary/related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.</td></tr>
<tr><td>A(3)</td><td colspan="2">Details of previous transactions with the related party</td></tr>
<tr><td>1</td><td>1.1 Total amount of all the transactions undertaken by the listed entity with the related party during last financial year.</td><td>The following transactions took place with MTC during the previous financial year 2025-26:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /Loan Given</td><td>1.38</td></tr>
<tr><td>2</td><td>Loan recovered including interest</td><td>0.95</td></tr>
<tr><td>3</td><td>Interest income received</td><td>0.89</td></tr>
<tr><td>0</td><td>Balance outstanding at March 31,2026</td><td>8.65</td></tr>
</table></td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td>Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹20 Crores at any time during the approved period.</td></tr>
<tr><td></td><td>1.2 Total amount of all the transactions undertaken by the subsidiary with the related party during the last financial year.</td><td>Nil</td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>The following transactions took place with MTC during the first quarter of financial year 2026-27:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /Loan Given</td><td>7.15</td></tr>
<tr><td>2</td><td>Loan recovered including interest</td><td>1.03</td></tr>
<tr><td>3</td><td>Interest income received</td><td>0.32</td></tr>
<tr><td></td><td>Balance outstanding at June 30, 2026</td><td>15.08</td></tr>
</table>
Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹20 Crores at any time during the approved period.</td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No default</td></tr>
<tr><td>A(4)</td><td colspan="2">Amount of the proposed transaction(s) (all types of transactions taken together)</td></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/shareholders.</td><td>
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>25</td></tr>
</table>
Note: Rendering of financial services/ providing financial assistance by the Company and/or its subsidiaries to MTC including but not limited to payment services, arrangement for offline and online transactions, reimbursements of expenses incurred by or on behalf of MTC, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 25 crores on any date during a period commencing from the twenty sixth Annual General Meeting up to the date of twenty seventh Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.</td><td>32.76%</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction).</td><td>Not Applicable</td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (standalone, if consolidated not available) for the immediately preceding financial year, if available.</td><td>100.73%</td></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year (Turnover / Profit After Tax / Net worth).
Explanation: Information to be given on standalone basis; if standalone is not available, provide on consolidated basis.</td><td><table><tr><th>Particulars</th><th>FY 2024-25 (Rs in Crores)</th></tr><tr><td>Turnover</td><td>24.82</td></tr><tr><td>Profit After Tax</td><td>0.59</td></tr><tr><td>Net worth</td><td>(4.21)</td></tr></table>
Explanation: The above information is given on standalone basis.</td></tr>
<tr><td>A(5)</td><td colspan="2">Basic details of the proposed transaction</td></tr>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. giving loan, borrowing, etc.)</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>25</td></tr></table></td></tr>
<tr><td>2</td><td>Details of each type of the proposed transaction.</td><td>The proposed transaction relates to a revolving credit facility/financial assistance arrangement to MTC, under which CPCAP may provide services and/or financial assistance to MTC from time to time. The facility shall operate on a revolving basis, permitting drawdown, repayment and subsequent re-utilisation of the available limit. Approval is sought for transactions up to an aggregate limit of Rs. 25 Crore during the period commencing from the Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027; however, the outstanding exposure shall not exceed Rs. 25 Crore at any point of time during the said period.

The transactions shall be undertaken on such terms and conditions, including applicable interest, tenure, repayment terms and other commercial conditions, as may be mutually agreed and determined in accordance with the applicable policies and sanctioning procedures of CPCAP. The financial assistance proposed to be provided under the arrangement is primarily intended to meet the working capital and other legitimate business requirements of the MTC.</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction (in number of years or months).</td><td>Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027 (one year)</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5</td><td>Value of the proposed transaction during a financial year. If executed over more than one financial year, provide estimated break-up financial year-wise.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>25</td></tr></table></td></tr>
</table>

S. No.	Particulars of the information	Information provided by the management
6	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	CP Capital Limited ("CPCAP") is a Base Layer NBFC registered with the Reserve Bank of India, and the advancement of loans and transactions in securities constitute its principal business activities. The proposed related party transactions are therefore in furtherance of the ordinary course of business of the Company and enable efficient deployment of its financial resources. CPCAP regularly undertakes similar transactions with both group companies and unrelated third parties. The proposed transactions shall be undertaken on commercial and arm's length terms in accordance with the applicable policies and sanctioning procedures of the Company. The loans extended by CPCAP have been regularly serviced, with interest received on a regular basis. Accordingly, the proposed RPTs are expected to be commercially beneficial and are considered to be in the overall interest of CPCAP and its stakeholders.
7	Details of the promoter(s)/director(s)/key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. **Explanation:** Indirect interest shall mean interest held through any person over which an individual has control.	1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter 2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter 3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari
(a)	Name of the director/KMP	1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter 2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter 3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari The above directors have interest in entity directly or indirectly.
(b)	Shareholding of the director/KMP, whether direct or indirect, in the related party	Not Applicable
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.
9	Other information relevant for decision making.	Not Applicable as the all the information required for informed decision making is disclosed.

Part-B: Details for Specific Transactions:

B(2). Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Source of funds in connection with the proposed transaction. **Note:** This item of disclosure is not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify: (a) Nature of	Not applicable – CPCAP is an NBFC.

S. No.	Particulars of the information	Information provided by the management
	indebtedness (b) Total cost of borrowing (c) Tenure (d) Other details. **Note:** Not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/other lenders. **Note:** (1) Not applicable to listed banks/NBFCs/insurance companies/housing finance companies. (2) Disclosure shall be made of borrowings with a comparable maturity profile to the loan/ICD being granted.	Not applicable – CPCAP is an NBFC.
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	13.20 % Per Annum
5	Maturity/due date	1 (one) Year
6	Repayment schedule & terms	On demand/On call basis
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	NA
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds provided by CPCAP to the related party by way of financial assistance shall be utilized by the ultimate beneficiary to meet its working capital and other legitimate business requirements, including day-to-day operational expenses, cash flow requirements, and other short-term business needs arising in the ordinary course of business. The funds shall be utilized strictly for legitimate business purposes and in accordance with applicable laws, RBI regulations, and the terms and conditions of the respective facility.

Part-C: Additional Information (applicable only if the proposed transaction is a Material RPT)

C(1). Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Latest credit rating of the related party **Note:** Standalone rating to be provided; option to provide structured obligation (SO) rating and credit enhancement (CE) rating, if any.	No external credit rating available for the related party at this time.
2	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. **Note:** This information may be provided to the extent available in the public domain or as provided by the related party upon request.	No default has been made.
	In addition, state the following:	

S. No.	Particulars of the information	Information provided by the management
(a)	Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
(b)	Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	No
(c)	Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
(d)	Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No
	Note: *Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	

ANNEXURE-5

Details of the proposed transactions between CP Capital Limited (the "Company" / "CPCAP"/ "listed entity/subsidiary") and Gopi Bai Foundation Trust ("GBFT") (the "Related Party"), being related parties of the Company, including the information pursuant to Clause 4 of the RPT Industry Standards read with SEBI Circular and applicable provisions of the Companies Act, 2013, as placed before the Audit Committee for consideration while seeking prior approval of the proposed Related Party Transaction(s), are provided below:

Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions as per the RPT Industry Standards:

Note: *As CP Capital Limited is a Non-Banking Financial Company **("NBFC")** which, in the ordinary course of its business, gives loans/advances or inter-corporate deposits to its related party (disclosure under Part B – Para B(2) and, if material, Part C – Para C(1)), both sets of disclosures are provided below in addition to Part A, which is applicable to all RPTs.*

Part-A: Minimum Information for the Proposed Related Party Transaction(s)

S. No.	Particulars of the information	Information provided by the management
A	**Details of the related party and transactions with the related party**	
A(1)	**Basic details of the related party**	
1	Name of the related party	Gopi Bai Foundation Trust
2	Country of incorporation of the related party	India
3	Nature of business of the related party	Education
A(2)	**Relationship and ownership of the related party**	
1	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: • Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party. • Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share	GBFT is a Public Trust established under the provisions of Indian Public Trust Act, 1882 and a group entity of the Company. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and Promoter of the Company is the Trustee of the GBFT and Mr. Om Prakash Maheshwari, Whole time Director & CFO and Promoters of the Company is the Managing Trustee of the GBFT.

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td>capital, then capital contribution, if any, made by the listed entity/subsidiary.
• Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.</td><td>Accordingly, GBFT is a related party as per Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of SEBI-LODR.</td></tr>
<tr><td>(a)</td><td>Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party.</td><td>Not Applicable</td></tr>
<tr><td>(b)</td><td>Where the related party is a partnership firm/sole proprietorship/body corporate without share capital, capital contribution, if any, made by the listed entity/subsidiary.</td><td>Not Applicable</td></tr>
<tr><td>(c)</td><td>Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.</td><td>GBFT does not hold any shares in the listed entity/subsidiary</td></tr>
<tr><td></td><td colspan="2">Explanation: Indirect shareholding shall mean shareholding held through any person over which the listed entity/subsidiary/related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.</td></tr>
<tr><td>A(3)</td><td colspan="2">Details of previous transactions with the related party</td></tr>
<tr><td>1</td><td>1.1 Total amount of all the transactions undertaken by the listed entity with the related party during last financial year.</td><td>The following transactions took place with GBFT during the previous financial year 2025-26:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /Loan Given</td><td>2.47</td></tr>
<tr><td>2</td><td>Loan recovered including interest</td><td>2.32</td></tr>
<tr><td>3</td><td>Interest income received</td><td>0.17</td></tr>
<tr><td></td><td>Balance outstanding at March 31, 2026</td><td>1.64</td></tr>
</table>
Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹10 Crores at any time during the approved period.</td></tr>
<tr><td></td><td>1.2 Total amount of all the transactions undertaken by the subsidiary with the related party during the last financial year.</td><td>Nil</td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>The following transactions took place with GBFT during the first quarter of financial year 2026-27:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /Loan Given</td><td>1.96</td></tr>
<tr><td>2</td><td>Loan recovered including interest</td><td>2.32</td></tr>
<tr><td>3</td><td>Interest income received</td><td>0.05</td></tr>
<tr><td></td><td>Balance outstanding at June 30,2026</td><td>1.34</td></tr>
</table></td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td>Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹10 Crores at any time during the approved period.</td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No default</td></tr>
<tr><td>A(4)</td><td colspan="2">Amount of the proposed transaction(s) (all types of transactions taken together)</td></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/shareholders.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>15</td></tr></table>Note: Rendering of financial services/ providing financial assistance by the Company and/or its subsidiaries to GBFT including but not limited to payment services, arrangement for offline and online transactions, reimbursements of expenses incurred by or on behalf of GBFT, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 15 crores on any date during a period commencing from the twenty sixth Annual General Meeting up to the date of twenty seventh Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.</td><td>19.65%</td></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction).</td><td>Not Applicable</td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (standalone, if consolidated not available) for the immediately preceding financial year, if available.</td><td>247.12%</td></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year (Turnover / Profit After Tax / Net worth). Explanation: Information to be given on standalone basis; if standalone is not available, provide on consolidated basis.</td><td><table><tr><th>Particulars</th><th>FY 2024-25 (Rs in Crores)</th></tr><tr><td>Turnover</td><td>6.07</td></tr><tr><td>Profit After Tax</td><td>0.94</td></tr><tr><td>Net worth</td><td>4.76</td></tr></table>Explanation: The above information is given on standalone basis.</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>A(5)</td><td colspan="2">Basic details of the proposed transaction</td></tr>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. giving loan, borrowing, etc.)</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>15</td></tr></table></td></tr>
<tr><td>2</td><td>Details of each type of the proposed transaction.</td><td>The proposed transaction relates to a revolving credit facility/financial assistance arrangement to GBFT, under which CPCAP may provide services and/or financial assistance to GBFT from time to time. The facility shall operate on a revolving basis, permitting drawdown, repayment and subsequent re-utilisation of the available limit. Approval is sought for transactions up to an aggregate limit of Rs. 15 Crore during the period commencing from the Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027; however, the outstanding exposure shall not exceed Rs. 15 Crore at any point of time during the said period.

The transactions shall be undertaken on such terms and conditions, including applicable interest, tenure, repayment terms and other commercial conditions, as may be mutually agreed and determined in accordance with the applicable policies and sanctioning procedures of CPCAP. The financial assistance proposed to be provided under the arrangement is primarily intended to meet the working capital and other legitimate business requirements of the GBFT.</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction (in number of years or months).</td><td>Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027 (one year)</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5</td><td>Value of the proposed transaction during a financial year. If executed over more than one financial year, provide estimated break-up financial year-wise.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>15</td></tr></table></td></tr>
<tr><td>6</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.</td><td>CP Capital Limited (“CPCAP”) is a Base Layer NBFC registered with the Reserve Bank of India, and the advancement of loans and transactions in securities constitute its principal business activities. The proposed related party transactions are therefore in furtherance of the ordinary course of business of the Company and enable efficient deployment of its financial resources. CPCAP regularly undertakes similar transactions with both group companies and unrelated third parties. The proposed transactions shall be undertaken on commercial and arm’s length terms in accordance with the applicable policies and sanctioning procedures of the Company. The loans extended by CPCAP have been regularly serviced, with interest received on a regular basis. Accordingly, the proposed RPTs are expected to be commercially beneficial and are considered to be in the overall interest of CPCAP and its stakeholders.</td></tr>
</table>

S. No.	Particulars of the information	Information provided by the management
7	Details of the promoter(s)/director(s)/key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. **Explanation:** Indirect interest shall mean interest held through any person over which an individual has control.	1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter 2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter 3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari
(a)	Name of the director/KMP	1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter 2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter 3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari The above directors have interest in entity directly or indirectly.
(b)	Shareholding of the director/KMP, whether direct or indirect, in the related party	Not Applicable
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.
9	Other information relevant for decision making.	Not Applicable as the all the information required for informed decision making is disclosed.

Part-B: Details for Specific Transactions:

B(2). Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Source of funds in connection with the proposed transaction. **Note:** This item of disclosure is not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify: (a) Nature of indebtedness (b) Total cost of borrowing (c) Tenure (d) Other details. **Note:** Not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/other lenders. **Note:** (1) Not applicable to listed banks/NBFCs/insurance companies/housing finance companies. (2) Disclosure shall be made of borrowings with a comparable maturity profile to the loan/ICD being granted.	Not applicable – CPCAP is an NBFC.
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	13.20 % Per Annum
5	Maturity/due date	1 (one) Year

S. No.	Particulars of the information	Information provided by the management
6	Repayment schedule & terms	On demand/On call basis
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	NA
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the trnsaction.	The funds provided by CPCAP to the related party by way of financial assistance shall be utilized by the ultimate beneficiary to meet its working capital and other legitimate business requirements, including day-to-day operational expenses, cash flow requirements, and other short-term business needs arising in the ordinary course of business. The funds shall be utilized strictly for legitimate business purposes and in accordance with applicable laws, RBI regulations, and the terms and conditions of the respective facility.

Part-C: Additional Information (applicable only if the proposed transaction is a Material RPT)

C(1). Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Latest credit rating of the related party **Note:** Standalone rating to be provided; option to provide structured obligation (SO) rating and credit enhancement (CE) rating, if any.	No external credit rating available for the related party at this time.
2	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. **Note:** This information may be provided to the extent available in the public domain or as provided by the related party upon request.	No default has been made.
	In addition, state the following:	
(a)	Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
(b)	Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	No
(c)	Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
(d)	Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No
	***Note:** Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	

ANNEXURE-6

Details of the proposed transactions between CP Capital Limited (the "Company" / "CPCAP"/ "listed entity/subsidiary") and it's wholly owned subsidiary Company Career Point Infra Limited ("CPIL") at one hand and Surago Agro Private Limited ("SUAPL") (the "Related Party") at another hand, being related parties of the Company, including the information pursuant to Clause 4 of the RPT Industry Standards read with SEBI Circular and applicable provisions of the Companies Act, 2013, as placed before the Audit Committee for consideration while seeking prior approval of the proposed Related Party Transaction(s), are provided below:

Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions as per the RPT Industry Standards:

Note: *The transactions of giving loans/advances or inter-corporate deposits to its related party (disclosure under Part B – Para B(2) and, if material, Part C – Para C(1)), both sets of disclosures are provided below in addition to Part A, which is applicable to all RPTs.*

Part-A: Minimum Information for the Proposed Related Party Transaction(s)

S. No.	Particulars of the information	Information provided by the management
A	**Details of the related party and transactions with the related party**	
A(1)	**Basic details of the related party**	
1	Name of the related party	Surago Agro Private Limited
2	Country of incorporation of the related party	India
3	Nature of business of the related party	Manufacturing of rice bran oil
A(2)	**Relationship and ownership of the related party**	
1	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: • Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party. • Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/subsidiary. • Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.	SUAPL is a Private limited Company incorporated under the provisions of the Companies Act, 2013 and group entity of the Company. Relative of Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and Promoter of the Company and Mr. Om Prakash Maheshwari, Whole time Director & CFO and Promoters of the Company is the member of SUAPL. Accordingly, SUAPL is a related party as per Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of SEBI-LODR.
(a)	Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party.	CPCAP and its subsidiary(ies) do not have shareholding in SUAPL.
(b)	Where the related party is a partnership firm/sole proprietorship/body corporate without share capital, capital contribution, if any, made by the listed entity/subsidiary.	Not Applicable
(c)	Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.	SUAPL does not hold any shares in the listed entity/subsidiary
	Explanation: *Indirect shareholding shall mean shareholding held through any person over which the listed entity/subsidiary/related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.*	
A(3)	**Details of previous transactions with the related party**	
1	1.1 Total amount of all the transactions undertaken by the listed entity with the related party during last financial year.	The following transactions took place with SUAPL by listed entity during the previous financial year 2025-26: **NIL**

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td>1.2 Total amount of all the transactions undertaken by the subsidiary with the related party during the last financial year.</td><td>The following transactions took place with SUAPL by CPIL during the previous financial year 2025-26:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /Loan Given</td><td>0.65</td></tr>
<tr><td>2</td><td>Loan recovered including interest</td><td>3.06</td></tr>
<tr><td>3</td><td>Interest income received</td><td>0.65</td></tr>
<tr><td></td><td>Balance outstanding at March 31, 2026</td><td>3.37</td></tr>
</table>
Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹15 Crores at any time during the approved period.</td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>The following transactions took place with SUAPL by CPIL during the first quarter of financial year 2026-27:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /Loan Given</td><td>0.00</td></tr>
<tr><td>2</td><td>Loan recovered including interest</td><td>1.01</td></tr>
<tr><td>3</td><td>Interest income received</td><td>0.97</td></tr>
<tr><td></td><td>Balance outstanding at June 30, 2026</td><td>2.46</td></tr>
</table>
Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹15 Crores at any time during the approved period.</td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No default</td></tr>
<tr><td>A(4)</td><td colspan="2">Amount of the proposed transaction(s) (all types of transactions taken together)</td></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/shareholders.</td><td>
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>15</td></tr>
</table>
Note: Rendering of financial services/ providing financial assistance by the Company and/or its subsidiaries to SUAPL including but not limited to payment services, arrangement for offline and online transactions, reimbursements of expenses incurred by or on behalf of SUAPL, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 15 crores on any date during a period commencing from the twenty sixth Annual General Meeting up to the date of twenty</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td>seventh Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.</td><td>19.65%</td></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction).</td><td>135.50%</td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (standalone, if consolidated not available) for the immediately preceding financial year, if available.</td><td>13.21%</td></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year (Turnover / Profit After Tax / Net worth). Explanation: Information to be given on standalone basis; if standalone is not available, provide on consolidated basis.</td><td>
<table>
<tr><th>Particulars</th><th>FY 2024-25 (Rs in Crores)</th></tr>
<tr><td>Turnover</td><td>113.54</td></tr>
<tr><td>Profit After Tax</td><td>2.90</td></tr>
<tr><td>Net worth</td><td>5.73</td></tr>
</table>
Explanation: The above information is given on standalone basis.</td></tr>
<tr><td>A(5)</td><td colspan="2">Basic details of the proposed transaction</td></tr>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. giving loan, borrowing, etc.)</td><td>
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>15</td></tr>
</table>
</td></tr>
<tr><td>2</td><td>Details of each type of the proposed transaction.</td><td>The proposed transaction relates to a revolving credit facility/financial assistance arrangement between CPCAP and CPIL (wholly owned subsidiary) at one hand and SUAPL at another hand, under which CPCAP/CPIL may provide services and/or financial assistance to SUAPL from time to time. The facility shall operate on a revolving basis, permitting drawdown, repayment and subsequent re-utilisation of the available limit. Approval is sought for transactions up to an aggregate limit of Rs. 15 Crore during the period commencing from the Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027; however, the outstanding exposure shall not exceed Rs.15 Crore at any point of time during the said period.

The transactions shall be undertaken on such terms and conditions, including applicable interest, tenure, repayment terms and other commercial conditions, as may be mutually agreed and determined in accordance with the applicable policies and sanctioning procedures of CPCAP. The financial assistance proposed to be provided under the arrangement is</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td>primarily intended to meet the working capital and other legitimate business requirements of the SUAPL.</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction (in number of years or months).</td><td>Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027 (one year)</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5</td><td>Value of the proposed transaction during a financial year. If executed over more than one financial year, provide estimated break-up financial year-wise.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>15</td></tr></table></td></tr>
<tr><td>6</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.</td><td>CP Capital Limited (“CPCAP”) is a Base Layer NBFC registered with the Reserve Bank of India, and the advancement of loans and transactions in securities constitute its principal business activities and it’s wholly owned subsidiary Company Career Point Infra Limited (CPIL) is engaged in the business of real estate business. The proposed related party transactions are therefore in furtherance of the ordinary course of business of the Company and enable efficient deployment of its financial resources. CPCAP and its subsidiary(ies) regularly undertakes similar transactions with both group companies and unrelated third parties. The proposed transactions shall be undertaken on commercial and arm's length terms in accordance with the applicable policies and sanctioning procedures of the Company. The loans extended by CPCAP and its subsidiary(ies have been regularly serviced, with interest received on a regular basis. Accordingly, the proposed RPTs are expected to be commercially beneficial and are considered to be in the overall interest of CPCAP and its stakeholders.</td></tr>
<tr><td>7</td><td>Details of the promoter(s)/director(s)/key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.
Explanation: Indirect interest shall mean interest held through any person over which an individual has control.</td><td>1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter
2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter
3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari</td></tr>
<tr><td>(a)</td><td>Name of the director/KMP</td><td>1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter
2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter
3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari

The above directors have interest in entity directly or indirectly.</td></tr>
<tr><td>(b)</td><td>Shareholding of the director/KMP, whether direct or indirect, in the related party</td><td>The Directors/KMP do not have shareholding in SUAPL</td></tr>
<tr><td>8</td><td>A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.</td><td>Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.</td></tr>
<tr><td>9</td><td>Other information relevant for decision making.</td><td>Not Applicable as the all the information required for informed decision making is disclosed.</td></tr>
</table>

Part-B: Details for Specific Transactions:

B(2). Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Source of funds in connection with the proposed transaction. **Note:** This item of disclosure is not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify: (a) Nature of indebtedness (b) Total cost of borrowing (c) Tenure (d) Other details. **Note:** Not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/other lenders. **Note:** (1) Not applicable to listed banks/NBFCs/insurance companies/housing finance companies. (2) Disclosure shall be made of borrowings with a comparable maturity profile to the loan/ICD being granted.	Not applicable – CPCAP is an NBFC.
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	13.20 % Per Annum
5	Maturity/due date	1 (one) Year
6	Repayment schedule & terms	On demand/On call basis
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	NA
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds provided by CPCAP and it's wholly owned subsidiary company CPIL to the related party by way of financial assistance shall be utilized by the ultimate beneficiary to meet its working capital and other legitimate business requirements, including day-to-day operational expenses, cash flow requirements, and other short-term business needs arising in the ordinary course of business. The funds shall be utilized strictly for legitimate business purposes and in accordance with applicable laws, RBI regulations, and the terms and conditions of the respective facility.

Part-C: Additional Information (applicable only if the proposed transaction is a Material RPT)

C(1). Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Latest credit rating of the related party **Note:** Standalone rating to be provided; option to provide structured obligation (SO) rating and credit enhancement (CE) rating, if any.	No external credit rating available for the related party at this time.

S. No.	Particulars of the information	Information provided by the management
2	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. **Note:** This information may be provided to the extent available in the public domain or as provided by the related party upon request.	No default has been made.
	In addition, state the following:	
(a)	Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
(b)	Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	No
(c)	Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
(d)	Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No
	***Note:** Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	

ANNEXURE-7

Details of the proposed transactions between CP Capital Limited (the "Company" / "CPCAP"/ "listed entity/subsidiary") and Wellwin Technosoft Limited ("WTL") (the "Related Party"), being related parties of the Company, including the information pursuant to Clause 4 of the RPT Industry Standards read with SEBI Circular and applicable provisions of the Companies Act, 2013, as placed before the Audit Committee for consideration while seeking prior approval of the proposed Related Party Transaction(s), are provided below:

Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions as per the RPT Industry Standards:

Note: *As CP Capital Limited is a Non-Banking Financial Company **("NBFC")** which, in the ordinary course of its business, gives loans/advances or inter-corporate deposits to its related party (disclosure under Part B – Para B(2) and, if material, Part C – Para C(1)), both sets of disclosures are provided below in addition to Part A, which is applicable to all RPTs.*

Part-A: Minimum Information for the Proposed Related Party Transaction(s)

S. No.	Particulars of the information	Information provided by the management
A	**Details of the related party and transactions with the related party**	
A(1)	**Basic details of the related party**	
1	Name of the related party	Wellwin Technosoft Limited
2	Country of incorporation of the related party	India
3	Nature of business of the related party	Engaged in the business of commodities and warehouse rental
A(2)	**Relationship and ownership of the related party**	

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1</td><td>Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:
• Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party.
• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/subsidiary.
• Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.</td><td>Wellwin Technosoft Limited is a public limited Company incorporate under the provisions of Companies Act, 1956 and group entity of the Company.

Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and Promoter of the Company is the Director and member of WTL and

Mr. Om Prakash Maheshwari, Whole time Director & CFO and Promoters of the Company is the Director and member of WTL.

Accordingly, WTL is a related party as per Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of SEBI-LODR.</td></tr>
<tr><td>(a)</td><td>Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party.</td><td>CPCAP/subsidiary do not holds shareholding of WTL</td></tr>
<tr><td>(b)</td><td>Where the related party is a partnership firm/sole proprietorship/body corporate without share capital, capital contribution, if any, made by the listed entity/subsidiary.</td><td>Not Applicable</td></tr>
<tr><td>(c)</td><td>Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.</td><td>WTL does not hold any shares in the listed entity/subsidiary</td></tr>
<tr><td></td><td colspan="2">Explanation: Indirect shareholding shall mean shareholding held through any person over which the listed entity/subsidiary/related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.</td></tr>
<tr><td>A(3)</td><td colspan="2">Details of previous transactions with the related party</td></tr>
<tr><td>1</td><td>1.1 Total amount of all the transactions undertaken by the listed entity with the related party during last financial year.</td><td>The following transactions took place with WTL during the previous financial year 2025-26:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /Loan Given</td><td>25.36</td></tr>
<tr><td>2</td><td>Loan recovered including interest</td><td>0.86</td></tr>
<tr><td>3</td><td>Interest income received</td><td>0.74</td></tr>
<tr><td></td><td>Balance outstanding at March 31,2026</td><td>24.50</td></tr>
</table>
Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹25 Crores at any time during the approved period.</td></tr>
<tr><td></td><td>1.2 Total amount of all the transactions undertaken by the subsidiary with the related party during the last financial year.</td><td>Nil</td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>The following transactions took place with WTL during the first quarter of financial year 2026-27:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
</table></td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td>
<table>
<tr><td>1</td><td>Rendering of financial assistance /Loan Given</td><td>0.00</td></tr>
<tr><td>2</td><td>Loan recovered including interest</td><td>9.86</td></tr>
<tr><td>3</td><td>Interest income received</td><td>0.61</td></tr>
<tr><td></td><td>Balance outstanding at June 30,2026</td><td>15.25</td></tr>
</table>
Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹25 Crores at any time during the approved period.</td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No default</td></tr>
<tr><td>A(4)</td><td colspan="2">Amount of the proposed transaction(s) (all types of transactions taken together)</td></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/shareholders.</td><td>
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>25</td></tr>
</table>
Note: Rendering of financial services/ providing financial assistance by the Company and/or its subsidiaries to WTL including but not limited to payment services, arrangement for offline and online transactions, reimbursements of expenses incurred by or on behalf of WTL, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 25 crores on any date during a period commencing from the twenty sixth Annual General Meeting up to the date of twenty seventh Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.</td><td>32.76%</td></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction).</td><td>Not Applicable</td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (standalone, if consolidated not available) for the immediately preceding financial year, if available.</td><td>623.44%</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year (Turnover / Profit After Tax / Net worth). Explanation: Information to be given on standalone basis; if standalone is not available, provide on consolidated basis.</td><td><table><tr><th>Particulars</th><th>FY 2024-25 (Rs in Crores)</th></tr><tr><td>Turnover</td><td>4.01</td></tr><tr><td>Profit After Tax</td><td>1.59</td></tr><tr><td>Net worth</td><td>14.95</td></tr></table>
Explanation: The above information is given on standalone basis.</td></tr>
<tr><td>A(5)</td><td colspan="2">Basic details of the proposed transaction</td></tr>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. giving loan, borrowing, etc.)</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>25</td></tr></table></td></tr>
<tr><td>2</td><td>Details of each type of the proposed transaction.</td><td>The proposed transaction relates to a revolving credit facility/financial assistance arrangement to WTL, under which CPCAP may provide services and/or financial assistance to WTL from time to time. The facility shall operate on a revolving basis, permitting drawdown, repayment and subsequent re-utilisation of the available limit. Approval is sought for transactions up to an aggregate limit of Rs. 25 Crore during the period commencing from the Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027; however, the outstanding exposure shall not exceed Rs. 25 Crore at any point of time during the said period.

The transactions shall be undertaken on such terms and conditions, including applicable interest, tenure, repayment terms and other commercial conditions, as may be mutually agreed and determined in accordance with the applicable policies and sanctioning procedures of CPCAP. The financial assistance proposed to be provided under the arrangement is primarily intended to meet the working capital and other legitimate business requirements of the WTL.</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction (in number of years or months).</td><td>Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027 (one year)</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5</td><td>Value of the proposed transaction during a financial year. If executed over more than one financial year, provide estimated break-up financial year-wise.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>25</td></tr></table></td></tr>
<tr><td>6</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.</td><td>CP Capital Limited ("CPCAP") is a Base Layer NBFC registered with the Reserve Bank of India, and the advancement of loans and transactions in securities constitute its principal business activities. The proposed related party transactions are therefore in furtherance of the ordinary course of business of the Company and enable efficient deployment of its financial resources. CPCAP regularly undertakes similar transactions with both group companies and unrelated third parties. The proposed transactions shall be undertaken on commercial and arm's length terms in accordance with the applicable policies and sanctioning procedures of the</td></tr>
</table>

S. No.	Particulars of the information	Information provided by the management
		Company. The loans extended by CPCAP have been regularly serviced, with interest received on a regular basis. Accordingly, the proposed RPTs are expected to be commercially beneficial and are considered to be in the overall interest of CPCAP and its stakeholders.
7	Details of the promoter(s)/director(s)/key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. **Explanation:** Indirect interest shall mean interest held through any person over which an individual has control.	1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter 2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter 3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari
(a)	Name of the director/KMP	1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter 2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter 3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari The above directors have interest in entity directly or indirectly.
(b)	Shareholding of the director/KMP, whether direct or indirect, in the related party	**Name of shareholder** / **No. of shares** / **% of shares** Mr. Om Prakash Maheshwari / 94399 / 30.14 Mr. Pramod Kumar Maheshwari / 94399 / 30.14
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.
9	Other information relevant for decision making.	Not Applicable as the all the information required for informed decision making is disclosed.

Part-B: Details for Specific Transactions:

B(2). Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Source of funds in connection with the proposed transaction. **Note:** This item of disclosure is not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify: (a) Nature of indebtedness (b) Total cost of borrowing (c) Tenure (d) Other details. **Note:** Not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/other lenders. **Note:** (1) Not applicable to listed banks/NBFCs/insurance companies/housing finance companies. (2) Disclosure shall be	Not applicable – CPCAP is an NBFC.

S. No.	Particulars of the information	Information provided by the management
	made of borrowings with a comparable maturity profile to the loan/ICD being granted.	
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	13.20 % Per Annum
5	Maturity/due date	1 (one) Year
6	Repayment schedule & terms	On demand/On call basis
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	NA
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds provided by CPCAP to the related party by way of financial assistance shall be utilized by the ultimate beneficiary to meet its working capital and other legitimate business requirements, including day-to-day operational expenses, cash flow requirements, and other short-term business needs arising in the ordinary course of business. The funds shall be utilized strictly for legitimate business purposes and in accordance with applicable laws, RBI regulations, and the terms and conditions of the respective facility.

Part-C: Additional Information (applicable only if the proposed transaction is a Material RPT)

C(1). Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Latest credit rating of the related party **Note:** Standalone rating to be provided; option to provide structured obligation (SO) rating and credit enhancement (CE) rating, if any.	No external credit rating available for the related party at this time.
2	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. **Note:** This information may be provided to the extent available in the public domain or as provided by the related party upon request.	No default has been made.
	In addition, state the following:	
(a)	Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
(b)	Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	No
(c)	Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No

S. No.	Particulars of the information	Information provided by the management
(d)	Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No
	Note: *Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	

ANNEXURE-8

Details of the proposed transactions between CP Capital Limited (the "Company" / "CPCAP"/ "listed entity/subsidiary") and it's wholly owned subsidiary Company Career Point Infra Limited ("CPIL") at one hand and Soyug Limited ("SL") (the "Related Party") at another hand, being related parties of the Company, including the information pursuant to Clause 4 of the RPT Industry Standards read with SEBI Circular and applicable provisions of the Companies Act, 2013, as placed before the Audit Committee for consideration while seeking prior approval of the proposed Related Party Transaction(s), are provided below:

Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions as per the RPT Industry Standards:

Note: *The transactions of giving loans/advances or inter-corporate deposits to its related party (disclosure under Part B – Para B(2) and, if material, Part C – Para C(1)), both sets of disclosures are provided below in addition to Part A, which is applicable to all RPTs.*

Part-A: Minimum Information for the Proposed Related Party Transaction(s)

S. No.	Particulars of the information	Information provided by the management
A	**Details of the related party and transactions with the related party**	
A(1)	**Basic details of the related party**	
1	Name of the related party	Soyug Limited
2	Country of incorporation of the related party	India
3	Nature of business of the related party	Manufacturing of Edible Oil (Soyabeen Oil and Soya DOC)
A(2)	**Relationship and ownership of the related party**	
1	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: • Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party. • Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/subsidiary. • Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.	Soyug Limited is a Public limited Company incorporated under the provisions of the Companies Act, 2013 and group entity of the Company. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and Promoter of the Company is the Director and member of SL and Mr. Om Prakash Maheshwari, Whole time Director & CFO and Promoters of the Company is the Director and member of SL. Accordingly, SL is a related party as per Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of SEBI-LODR.
(a)	Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party.	CPCAP and its subsidiary(ies) do not have shareholding in SL
(b)	Where the related party is a partnership firm/sole proprietorship/body corporate without share capital, capital contribution, if any, made by the listed entity/subsidiary.	Not Applicable

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>(c)</td><td>Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.</td><td>SL do not hold any shares in the listed entity/subsidiary</td></tr>
<tr><td></td><td colspan="2">Explanation: Indirect shareholding shall mean shareholding held through any person over which the listed entity/subsidiary/related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.</td></tr>
<tr><td>A(3)</td><td colspan="2">Details of previous transactions with the related party</td></tr>
<tr><td>1</td><td>1.1 Total amount of all the transactions undertaken by the listed entity with the related party during last financial year.</td><td>The following transactions took place with SL by CPCAP during the previous financial year 2025-26:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /Loan Given</td><td>228.50</td></tr>
<tr><td>2</td><td>Loan recovered including interest</td><td>185.99</td></tr>
<tr><td>3</td><td>Interest income received</td><td>4.06</td></tr>
<tr><td></td><td>Balance outstanding at March 31, 2026</td><td>42.51</td></tr>
</table>
Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹60 Crores at any time during the approved period.</td></tr>
<tr><td></td><td>1.2 Total amount of all the transactions undertaken by the subsidiary with the related party during the last financial year.</td><td>The following transactions took place with SL by CPIL during the previous financial year 2025-26:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /Loan Given</td><td>52.00</td></tr>
<tr><td>2</td><td>Loan recovered including interest</td><td>53.27</td></tr>
<tr><td>3</td><td>Interest income received</td><td>1.27</td></tr>
<tr><td></td><td>Balance outstanding at March 31, 2026</td><td>0.00</td></tr>
</table>
Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹60 Crores at any time during the approved period.</td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>The following transactions took place with SL by listed entity or subsidiary during the first quarter of financial year 2026-27:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /Loan Given</td><td>67.50</td></tr>
<tr><td>2</td><td>Loan recovered including interest</td><td>60.27</td></tr>
<tr><td>3</td><td>Interest income received</td><td>1.69</td></tr>
</table></td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td><table><tr><td></td><td>Balance outstanding at June 30, 2026</td><td>51.43</td></tr></table>**Note**: As approved by the Members of the Company, the maximum amount not exceeded ₹60 Crores at any time during the approved period.</td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No default</td></tr>
<tr><td>**A(4)**</td><td colspan="2">**Amount of the proposed transaction(s) (all types of transactions taken together)**</td></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/shareholders.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>120</td></tr></table>**Note:** Rendering of financial services/ providing financial assistance by the Company and/or its subsidiaries to SL including but not limited to payment services, arrangement for offline and online transactions, reimbursements of expenses incurred by or on behalf of SL, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 120 crores on any date during a period commencing from the twenty sixth Annual General Meeting up to the date of twenty seventh Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.</td><td>157.23%</td></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction).</td><td>NA</td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (standalone, if consolidated not available) for the immediately preceding financial year, if available.</td><td>17.23%</td></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year (Turnover / Profit After Tax / Net worth). Explanation: Information to be given on standalone basis; if standalone is not available, provide on consolidated basis.</td><td><table><tr><th>Particulars</th><th>FY 2024-25 (Rs in Crores)</th></tr><tr><td>Turnover</td><td>696.46</td></tr><tr><td>Profit After Tax</td><td>16.00</td></tr><tr><td>Net worth</td><td>55.85</td></tr></table>**Explanation:** The above information is given on standalone basis.</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>A(5)</td><td colspan="2">Basic details of the proposed transaction</td></tr>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. giving loan, borrowing, etc.)</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>120</td></tr></table></td></tr>
<tr><td>2</td><td>Details of each type of the proposed transaction.</td><td>The proposed transaction relates to a revolving credit facility/financial assistance arrangement between CPCAP and CPIL (wholly owned subsidiary) at one hand and SL at another hand, under which CPCAP/CPIL may provide services and/or financial assistance to SL from time to time. The facility shall operate on a revolving basis, permitting drawdown, repayment and subsequent re-utilisation of the available limit. Approval is sought for transactions up to an aggregate limit of Rs. 120 Crore during the period commencing from the Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027; however, the outstanding exposure shall not exceed Rs. 120 Crore at any point of time during the said period.

The transactions shall be undertaken on such terms and conditions, including applicable interest, tenure, repayment terms and other commercial conditions, as may be mutually agreed and determined in accordance with the applicable policies and sanctioning procedures of CPCAP. The financial assistance proposed to be provided under the arrangement is primarily intended to meet the working capital and other legitimate business requirements of the SL.</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction (in number of years or months).</td><td>Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027 (one year)</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5</td><td>Value of the proposed transaction during a financial year. If executed over more than one financial year, provide estimated break-up financial year-wise.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>120</td></tr></table></td></tr>
<tr><td>6</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.</td><td>CP Capital Limited ("CPCAP") is a Base Layer NBFC registered with the Reserve Bank of India, and the advancement of loans and transactions in securities constitute its principal business activities and it's wholly owned subsidiary Company Career Point Infra Limited (CPIL) is engaged in the business of real estate business. The proposed related party transactions are therefore in furtherance of the ordinary course of business of the Company and enable efficient deployment of its financial resources. CPCAP and its subsidiary(ies) regularly undertakes similar transactions with both group companies and unrelated third parties. The proposed transactions shall be undertaken on commercial and arm's length terms in accordance with the applicable policies and sanctioning procedures of the Company. The loans extended by CPCAP and its subsidiary(ies have been regularly serviced, with interest received on a regular basis. Accordingly, the proposed RPTs are expected to be</td></tr>
</table>

S. No.	Particulars of the information	Information provided by the management
		commercially beneficial and are considered to be in the overall interest of CPCAP and its stakeholders.
7	Details of the promoter(s)/director(s)/key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. **Explanation:** Indirect interest shall mean interest held through any person over which an individual has control.	1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter 2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter 3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari
(a)	Name of the director/KMP	1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter 2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter 3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari The above directors have interest in entity directly or indirectly.
(b)	Shareholding of the director/KMP, whether direct or indirect, in the related party	**Name of shareholder** / **No. of shares** / **% of shares** Mr. Om Prakash Maheshwari / 39996 / 0.40 Mr. Pramod Kumar Maheshwari / 39997 / 0.40
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.
9	Other information relevant for decision making.	Not Applicable as the all the information required for informed decision making is disclosed.

Part-B: Details for Specific Transactions:

B(2). Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Source of funds in connection with the proposed transaction. **Note:** This item of disclosure is not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify: (a) Nature of indebtedness (b) Total cost of borrowing (c) Tenure (d) Other details. **Note:** Not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/other lenders. **Note:** (1) Not applicable to listed banks/NBFCs/insurance companies/housing finance companies. (2) Disclosure shall be made of borrowings with a comparable maturity profile to the loan/ICD being granted.	Not applicable – CPCAP is an NBFC.

S. No.	Particulars of the information	Information provided by the management
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	13.20 % Per Annum
5	Maturity/due date	1 (one) Year
6	Repayment schedule & terms	On demand/On call basis
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	NA
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds provided by CPCAP and it's wholly owned subsidiary company CPIL to the related party by way of financial assistance shall be utilized by the ultimate beneficiary to meet its working capital and other legitimate business requirements, including day-to-day operational expenses, cash flow requirements, and other short-term business needs arising in the ordinary course of business. The funds shall be utilized strictly for legitimate business purposes and in accordance with applicable laws, RBI regulations, and the terms and conditions of the respective facility.

Part-C: Additional Information (applicable only if the proposed transaction is a Material RPT)

C(1). Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Latest credit rating of the related party **Note:** Standalone rating to be provided; option to provide structured obligation (SO) rating and credit enhancement (CE) rating, if any.	No external credit rating available for the related party at this time.
2	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. **Note:** This information may be provided to the extent available in the public domain or as provided by the related party upon request.	No default has been made.
	In addition, state the following:	
(a)	Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
(b)	Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	No
(c)	Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No

S. No.	Particulars of the information	Information provided by the management
(d)	Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No
	Note: *Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	

ANNEXURE-9

Details of the proposed transactions between CP Capital Limited (the "Company" / "CPCAP"/ "listed entity/subsidiary") and Sankalp Capital Private Limited ("SCPL") (the "Related Party"), being related parties of the Company, including the information pursuant to Clause 4 of the RPT Industry Standards read with SEBI Circular and applicable provisions of the Companies Act, 2013, as placed before the Audit Committee for consideration while seeking prior approval of the proposed Related Party Transaction(s), are provided below:

Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions as per the RPT Industry Standards:

Note: *As CP Capital Limited is a Non-Banking Financial Company* ***("NBFC")*** *which, in the ordinary course of its business, gives loans/advances or inter-corporate deposits to its related party (disclosure under Part B – Para B(2) and, if material, Part C – Para C(1)), both sets of disclosures are provided below in addition to Part A, which is applicable to all RPTs.*

Part-A: Minimum Information for the Proposed Related Party Transaction(s)

S. No.	Particulars of the information	Information provided by the management
A	**Details of the related party and transactions with the related party**	
A(1)	**Basic details of the related party**	
1	Name of the related party	Sankalp Capital Private Limited
2	Country of incorporation of the related party	India
3	Nature of business of the related party	Non-Banking Financial Company (NBFC)
A(2)	**Relationship and ownership of the related party**	
1	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: • Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party. • Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/subsidiary. • Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.	Sankalp Capital Private Limited is a private limited Company incorporate under the provisions of Companies Act, 1956 and registered as a base layer NBFC registered with the Reserve Bank of India ("RBI") and group entity of the Company. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and Promoter of the Company is the Director and member of SCPL and Mr. Om Prakash Maheshwari, Whole time Director & CFO and Promoters of the Company is the Director and member of SCPL. Accordingly, SCPL is a related party as per Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of SEBI-LODR.
(a)	Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party.	CPCAP/subsidiary do not holds shareholding of SCPL

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>(b)</td><td>Where the related party is a partnership firm/sole proprietorship/body corporate without share capital, capital contribution, if any, made by the listed entity/subsidiary.</td><td>Not Applicable</td></tr>
<tr><td>(c)</td><td>Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.</td><td>SCPL holds 200 equity shares of CPCAP</td></tr>
<tr><td></td><td colspan="2">Explanation: Indirect shareholding shall mean shareholding held through any person over which the listed entity/subsidiary/related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.</td></tr>
<tr><td>A(3)</td><td colspan="2">Details of previous transactions with the related party</td></tr>
<tr><td>1</td><td>1.1 Total amount of all the transactions undertaken by the listed entity with the related party during last financial year.</td><td>The following transactions took place with SCPL during the previous financial year 2025-26:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /Loan Given</td><td>3.01</td></tr>
<tr><td>2</td><td>Loan recovered including interest</td><td>3.01</td></tr>
<tr><td>3</td><td>Interest income received</td><td>0.01</td></tr>
<tr><td></td><td>Balance outstanding at March 31,2026</td><td>0.00</td></tr>
</table>
Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹20 Crores at any time during the approved period.</td></tr>
<tr><td></td><td>1.2 Total amount of all the transactions undertaken by the subsidiary with the related party during the last financial year.</td><td>Nil</td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>The following transactions took place with SCPL during the first quarter of financial year 2026-27:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /Loan Given</td><td>20.28</td></tr>
<tr><td>2</td><td>Loan recovered including interest</td><td>6.48</td></tr>
<tr><td>3</td><td>Interest income received</td><td>0.39</td></tr>
<tr><td></td><td>Balance outstanding at June 30,2026</td><td>14.19</td></tr>
</table>
Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹20 Crores at any time during the approved period.</td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No default</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>A(4)</td><td colspan="2">Amount of the proposed transaction(s) (all types of transactions taken together)</td></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/shareholders.</td><td>
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>50</td></tr>
</table>
Note: Rendering of financial services/ providing financial assistance by the Company and/or its subsidiaries to SCPL including but not limited to payment services, arrangement for offline and online transactions, reimbursements of expenses incurred by or on behalf of SCPL, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 50 crores on any date during a period commencing from the twenty sixth Annual General Meeting up to the date of twenty seventh Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity’s annual consolidated turnover for the immediately preceding financial year.</td><td>65.51%</td></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary’s annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction).</td><td>Not Applicable</td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party’s annual consolidated turnover (standalone, if consolidated not available) for the immediately preceding financial year, if available.</td><td>2976.19%</td></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year (Turnover / Profit After Tax / Net worth).
Explanation: Information to be given on standalone basis; if standalone is not available, provide on consolidated basis.</td><td>
<table>
<tr><th>Particulars</th><th>FY 2024-25 (Rs in Crores)</th></tr>
<tr><td>Turnover</td><td>1.68</td></tr>
<tr><td>Profit After Tax</td><td>0.51</td></tr>
<tr><td>Net worth</td><td>7.88</td></tr>
</table>
Explanation: The above information is given on standalone basis.</td></tr>
<tr><td>A(5)</td><td colspan="2">Basic details of the proposed transaction</td></tr>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. giving loan, borrowing, etc.)</td><td>
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>50</td></tr>
</table></td></tr>
<tr><td>2</td><td>Details of each type of the proposed transaction.</td><td>The proposed transaction relates to a revolving credit facility/financial assistance arrangement to SCPL, under which CPCAP may provide services and/or financial assistance to SCPL from time to time. The facility shall</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td>operate on a revolving basis, permitting drawdown, repayment and subsequent re-utilisation of the available limit. Approval is sought for transactions up to an aggregate limit of Rs. 50 Crore during the period commencing from the Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027; however, the outstanding exposure shall not exceed Rs. 50 Crore at any point of time during the said period.

The transactions shall be undertaken on such terms and conditions, including applicable interest, tenure, repayment terms and other commercial conditions, as may be mutually agreed and determined in accordance with the applicable policies and sanctioning procedures of CPCAP. The financial assistance proposed to be provided under the arrangement is primarily intended to meet the working capital and other legitimate business requirements of the SCPL.</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction (in number of years or months).</td><td>Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027 (one year)</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5</td><td>Value of the proposed transaction during a financial year. If executed over more than one financial year, provide estimated break-up financial year-wise.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>50</td></tr></table></td></tr>
<tr><td>6</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.</td><td>CP Capital Limited ("CPCAP") is a Base Layer NBFC registered with the Reserve Bank of India, and the advancement of loans and transactions in securities constitute its principal business activities. The proposed related party transactions are therefore in furtherance of the ordinary course of business of the Company and enable efficient deployment of its financial resources. CPCAP regularly undertakes similar transactions with both group companies and unrelated third parties. The proposed transactions shall be undertaken on commercial and arm's length terms in accordance with the applicable policies and sanctioning procedures of the Company. The loans extended by CPCAP have been regularly serviced, with interest received on a regular basis. Accordingly, the proposed RPTs are expected to be commercially beneficial and are considered to be in the overall interest of CPCAP and its stakeholders.</td></tr>
<tr><td>7</td><td>Details of the promoter(s)/director(s)/key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.

Explanation: Indirect interest shall mean interest held through any person over which an individual has control.</td><td>1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter
2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter
3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari</td></tr>
<tr><td>(a)</td><td>Name of the director/KMP</td><td>1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter
2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter
3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari</td></tr>
</table>

S. No.	Particulars of the information	Information provided by the management
		The above directors have interest in entity directly or indirectly.
(b)	Shareholding of the director/KMP, whether direct or indirect, in the related party	<table><tr><th>Name of shareholder</th><th>No. of shares</th><th>% of shares</th></tr><tr><td>Mr. Om Prakash Maheshwari</td><td>433334</td><td>33.31</td></tr><tr><td>Mr. Pramod Kumar Maheshwari</td><td>433334</td><td>33.31</td></tr></table>
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.
9	Other information relevant for decision making.	Not Applicable as the all the information required for informed decision making is disclosed.

Part-B: Details for Specific Transactions:

B(2). Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Source of funds in connection with the proposed transaction. **Note:** This item of disclosure is not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify: (a) Nature of indebtedness (b) Total cost of borrowing (c) Tenure (d) Other details. **Note:** Not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/other lenders. **Note:** (1) Not applicable to listed banks/NBFCs/insurance companies/housing finance companies. (2) Disclosure shall be made of borrowings with a comparable maturity profile to the loan/ICD being granted.	Not applicable – CPCAP is an NBFC.
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	13.20 % Per Annum
5	Maturity/due date	1 (one) Year
6	Repayment schedule & terms	On demand/On call basis
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	NA
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds provided by CPCAP to the related party by way of financial assistance shall be utilized by the ultimate beneficiary to meet its working capital and other legitimate business requirements, including day-to-day operational expenses, cash flow requirements, and other short-term business needs arising in the ordinary course of business.

S. No.	Particulars of the information	Information provided by the management
		The funds shall be utilized strictly for legitimate business purposes and in accordance with applicable laws, RBI regulations, and the terms and conditions of the respective facility.

Part-C: Additional Information (applicable only if the proposed transaction is a Material RPT)

C(1). Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Latest credit rating of the related party **Note:** Standalone rating to be provided; option to provide structured obligation (SO) rating and credit enhancement (CE) rating, if any.	No external credit rating available for the related party at this time.
2	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. **Note:** This information may be provided to the extent available in the public domain or as provided by the related party upon request.	No default has been made.
	In addition, state the following:	
(a)	Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
(b)	Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	No
(c)	Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
(d)	Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No
	***Note:** Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	

ANNEXURE-10

Details of the proposed transactions between CP Capital Limited (the "Company" / "CPCAP"/ "listed entity/subsidiary") and it's wholly owned subsidiary Company Career Point Infra Limited ("CPIL") at one hand and Singh Colonizers ("SC") (the "Related Party") at another hand, being related parties of the Company, including the information pursuant to Clause 4 of the RPT Industry Standards read with SEBI Circular and applicable provisions of the Companies Act, 2013, as placed before the Audit Committee for consideration while seeking prior approval of the proposed Related Party Transaction(s), are provided below:

Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions as per the RPT Industry Standards:

***Note:** The transactions of giving loans/advances or inter-corporate deposits to its related party (disclosure under Part B – Para B(2) and, if material, Part C – Para C(1)), both sets of disclosures are provided below in addition to Part A, which is applicable to all RPTs.*

Part-A: Minimum Information for the Proposed Related Party Transaction(s)

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>A</td><td colspan="2">Details of the related party and transactions with the related party</td></tr>
<tr><td>A(1)</td><td colspan="2">Basic details of the related party</td></tr>
<tr><td>1</td><td>Name of the related party</td><td>Singh Colonizers</td></tr>
<tr><td>2</td><td>Country of incorporation of the related party</td><td>India</td></tr>
<tr><td>3</td><td>Nature of business of the related party</td><td>Real Estate</td></tr>
<tr><td>A(2)</td><td colspan="2">Relationship and ownership of the related party</td></tr>
<tr><td>1</td><td>Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:
• Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party.
• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/subsidiary.
• Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.</td><td>Singh Colonisers is a Partnership Firm/joint venture where Company's wholly owned subsidiary Company Career Point Infra Limited ("CPIL") holds 50% partnership in such Firm and group entity of the Company.

Accordingly, SC is a related party as per Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of SEBI-LODR.</td></tr>
<tr><td>(a)</td><td>Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party.</td><td>Not Applicable</td></tr>
<tr><td>(b)</td><td>Where the related party is a partnership firm/sole proprietorship/body corporate without share capital, capital contribution, if any, made by the listed entity/subsidiary.</td><td>Company's wholly owned subsidiary Company Career Point Infra Limited ("CPIL") holds 50% partnership in such Firm</td></tr>
<tr><td>(c)</td><td>Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.</td><td>SC do not hold any shares in the listed entity/subsidiary</td></tr>
<tr><td></td><td colspan="2">Explanation: Indirect shareholding shall mean shareholding held through any person over which the listed entity/subsidiary/related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.</td></tr>
<tr><td>A(3)</td><td colspan="2">Details of previous transactions with the related party</td></tr>
<tr><td>1</td><td>1.1 Total amount of all the transactions undertaken by the listed entity with the related party during last financial year.</td><td>The following transactions took place with SC by listed entity during the previous financial year 2025-26: NIL</td></tr>
<tr><td></td><td>1.2 Total amount of all the transactions undertaken by the subsidiary with the related party during the last financial year.</td><td>The following transactions took place with SC by CPIL during the previous financial year 2025-26:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /Loan Given</td><td>21.06</td></tr>
<tr><td>2</td><td>Loan recovered including interest</td><td>2.13</td></tr>
<tr><td>3</td><td>Interest income received</td><td>0.23</td></tr>
</table></td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td><table><tr><td></td><td>Balance outstanding at March 31, 2026</td><td>18.93</td></tr></table>
Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹20 Crores at any time during the approved period.</td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>The following transactions took place with SC by CPIL during the first quarter of financial year 2026-27:
<table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /Loan Given</td><td>2.03</td></tr>
<tr><td>2</td><td>Loan recovered including interest</td><td>0.42</td></tr>
<tr><td>3</td><td>Interest income received</td><td>0.00</td></tr>
<tr><td></td><td>Balance outstanding at June 30, 2026</td><td>20.54</td></tr></table>
Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹20 Crores at any time during the approved period.</td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No default</td></tr>
<tr><td>A(4)</td><td colspan="2">Amount of the proposed transaction(s) (all types of transactions taken together)</td></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/shareholders.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>50</td></tr></table>
Note: Rendering of financial services/ providing financial assistance by the Company and/or its subsidiaries to SC including but not limited to payment services, arrangement for offline and online transactions, reimbursements of expenses incurred by or on behalf of SC, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 50 crores on any date during a period commencing from the twenty sixth Annual General Meeting up to the date of twenty seventh Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.</td><td>65.51%</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary’s annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction).</td><td>451.67%</td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party’s annual consolidated turnover (standalone, if consolidated not available) for the immediately preceding financial year, if available.</td><td>NA</td></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year (Turnover / Profit After Tax / Net worth). Explanation: Information to be given on standalone basis; if standalone is not available, provide on consolidated basis.</td><td><table>
<tr><th>Particulars</th><th>FY 2024-25 (Rs in Crores)</th></tr>
<tr><td>Turnover</td><td>NA</td></tr>
<tr><td>Profit After Tax</td><td>NA</td></tr>
<tr><td>Net worth</td><td>NA</td></tr>
</table>
Explanation: The said partnership firm recently formed and do not have audited balance sheet/financials on standalone basis.</td></tr>
<tr><td>A(5)</td><td colspan="2">Basic details of the proposed transaction</td></tr>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. giving loan, borrowing, etc.)</td><td><table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>50</td></tr>
</table></td></tr>
<tr><td>2</td><td>Details of each type of the proposed transaction.</td><td>The proposed transaction relates to a revolving credit facility/financial assistance arrangement between CPCAP and CPIL (wholly owned subsidiary) at one hand and SC at another hand, under which CPCAP/CPIL may provide services and/or financial assistance to SC from time to time. The facility shall operate on a revolving basis, permitting drawdown, repayment and subsequent re-utilisation of the available limit. Approval is sought for transactions up to an aggregate limit of Rs. 50 Crore during the period commencing from the Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027; however, the outstanding exposure shall not exceed Rs. 50 Crore at any point of time during the said period.

The transactions shall be undertaken on such terms and conditions, including applicable interest, tenure, repayment terms and other commercial conditions, as may be mutually agreed and determined in accordance with the applicable policies and sanctioning procedures of CPCAP. The financial assistance proposed to be provided under the arrangement is primarily intended to meet the working capital and other legitimate business requirements of the SC.</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction (in number of years or months).</td><td>Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027 (one year).</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5</td><td>Value of the proposed transaction during a financial year. If executed over more than one financial year, provide estimated break-up financial year-wise.</td><td><table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
</table></td></tr>
</table>

S. No.	Particulars of the information	Information provided by the management
		1 | Rendering of financial assistance /giving loan and/or advance financial facilities | 50
6	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	CP Capital Limited ("CPCAP") is a Base Layer NBFC registered with the Reserve Bank of India, and the advancement of loans and transactions in securities constitute its principal business activities and it's wholly owned subsidiary Company Career Point Infra Limited (CPIL) is engaged in the business of real estate business. The proposed related party transactions are therefore in furtherance of the ordinary course of business of the Company and enable efficient deployment of its financial resources. CPCAP and its subsidiary(ies) regularly undertakes similar transactions with both group companies and unrelated third parties. The proposed transactions shall be undertaken on commercial and arm's length terms in accordance with the applicable policies and sanctioning procedures of the Company. The loans extended by CPCAP and its subsidiary(ies have been regularly serviced, with interest received on a regular basis. Accordingly, the proposed RPTs are expected to be commercially beneficial and are considered to be in the overall interest of CPCAP and its stakeholders.
7	Details of the promoter(s)/director(s)/key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. **Explanation:** Indirect interest shall mean interest held through any person over which an individual has control.	1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter 2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter 3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari
(a)	Name of the director/KMP	1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter 2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter 3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari The above directors have interest in entity directly or indirectly.
(b)	Shareholding of the director/KMP, whether direct or indirect, in the related party	Not Applicable
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.
9	Other information relevant for decision making.	Not Applicable as the all the information required for informed decision making is disclosed.

Part-B: Details for Specific Transactions:

B(2). Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Source of funds in connection with the proposed transaction.	Not applicable – CPCAP is an NBFC.

S. No.	Particulars of the information	Information provided by the management
	Note: This item of disclosure is not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify: (a) Nature of indebtedness (b) Total cost of borrowing (c) Tenure (d) Other details. **Note:** Not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/other lenders. **Note:** (1) Not applicable to listed banks/NBFCs/insurance companies/housing finance companies. (2) Disclosure shall be made of borrowings with a comparable maturity profile to the loan/ICD being granted.	Not applicable – CPCAP is an NBFC.
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	15.00 % Per Annum
5	Maturity/due date	1 (one) Year
6	Repayment schedule & terms	On demand/On call basis
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	NA
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transactions.	The funds provided by CPCAP and it's wholly owned subsidiary company CPIL to the related party by way of financial assistance shall be utilized by the ultimate beneficiary to meet its working capital and other legitimate business requirements, including day-to-day operational expenses, cash flow requirements, and other short-term business needs arising in the ordinary course of business. The funds shall be utilized strictly for legitimate business purposes and in accordance with applicable laws, RBI regulations, and the terms and conditions of the respective facility.

Part-C: Additional Information (applicable only if the proposed transaction is a Material RPT)

C(1). Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Latest credit rating of the related party **Note:** Standalone rating to be provided; option to provide structured obligation (SO) rating and credit enhancement (CE) rating, if any.	No external credit rating available for the related party at this time.
2	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default.	No default has been made.

S. No.	Particulars of the information	Information provided by the management
	Note: This information may be provided to the extent available in the public domain or as provided by the related party upon request.	
	In addition, state the following:	
(a)	Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
(b)	Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	No
(c)	Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
(d)	Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No
	Note: *Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	

ANNEXURE-11

Details of the proposed transactions between CP Capital Limited (the "Company" / "CPCAP"/ "listed entity/subsidiary") and Singh Associates ("SA") (the "Related Party"), being related parties of the Company, including the information pursuant to Clause 4 of the RPT Industry Standards read with SEBI Circular and applicable provisions of the Companies Act, 2013, as placed before the Audit Committee for consideration while seeking prior approval of the proposed Related Party Transaction(s), are provided below:

Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions as per the RPT Industry Standards:

Note: *As CP Capital Limited is a Non-Banking Financial Company **("NBFC")** which, in the ordinary course of its business, gives loans/advances or inter-corporate deposits to its related party (disclosure under Part B – Para B(2) and, if material, Part C – Para C(1)), both sets of disclosures are provided below in addition to Part A, which is applicable to all RPTs.*

Part-A: Minimum Information for the Proposed Related Party Transaction(s)

S. No.	Particulars of the information	Information provided by the management
A	**Details of the related party and transactions with the related party**	
A(1)	**Basic details of the related party**	
1	Name of the related party	Singh Associates
2	Country of incorporation of the related party	India
3	Nature of business of the related party	Real Estate
A(2)	**Relationship and ownership of the related party**	
1	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party –	Singh Associates is a Partnership Firm/joint venture where Company's wholly owned subsidiary Company Career Point Infra Limited ("CPIL") holds 50% partnership in such Firm and group entity of the Company.

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td>including nature of its concern (financial or otherwise) and the following:
• Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party.
• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/subsidiary.
• Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.</td><td>Accordingly, SA is a related party as per Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of SEBI-LODR.</td></tr>
<tr><td>(a)</td><td>Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party.</td><td>Not Applicable</td></tr>
<tr><td>(b)</td><td>Where the related party is a partnership firm/sole proprietorship/body corporate without share capital, capital contribution, if any, made by the listed entity/subsidiary.</td><td>Company's wholly owned subsidiary Company Career Point Infra Limited ("CPIL") holds 50% partnership in such Firm</td></tr>
<tr><td>(c)</td><td>Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.</td><td>SA do not hold any shares in the listed entity/subsidiary</td></tr>
<tr><td></td><td colspan="2">Explanation: Indirect shareholding shall mean shareholding held through any person over which the listed entity/subsidiary/related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.</td></tr>
<tr><td>A(3)</td><td colspan="2">Details of previous transactions with the related party</td></tr>
<tr><td>1</td><td>1.1 Total amount of all the transactions undertaken by the listed entity with the related party during last financial year.</td><td>The following transactions took place with SA by listed entity during the previous financial year 2025-26:
<table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of financial assistance /Loan Given</td><td>8.87</td></tr><tr><td>2</td><td>Loan recovered including interest</td><td>2.87</td></tr><tr><td>3</td><td>Interest income received</td><td>0.43</td></tr><tr><td></td><td>Balance outstanding at March 31, 2026</td><td>7.28</td></tr></table>Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹10 Crores at any time during the approved period.</td></tr>
<tr><td></td><td>1.2 Total amount of all the transactions undertaken by the subsidiary with the related party during the last financial year.</td><td>Nil</td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>The following transactions took place with SA by listed entity or subsidiary during the first quarter of financial year 2026-27:
<table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of financial assistance /Loan Given</td><td>0.35</td></tr></table></td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td><table><tr><td>2</td><td>Loan recovered including interest</td><td>3.35</td></tr><tr><td>3</td><td>Interest income received</td><td>0.26</td></tr><tr><td></td><td>Balance outstanding at June 30, 2026</td><td>4.54</td></tr></table>Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹10 Crores at any time during the approved period.</td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No default</td></tr>
<tr><td>A(4)</td><td colspan="2">Amount of the proposed transaction(s) (all types of transactions taken together)</td></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/shareholders.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>20</td></tr></table>Note: Rendering of financial services/ providing financial assistance by the Company and/or its subsidiaries to SA including but not limited to payment services, arrangement for offline and online transactions, reimbursements of expenses incurred by or on behalf of SA, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 20 crores on any date during a period commencing from the twenty sixth Annual General Meeting up to the date of twenty seventh Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.</td><td>26.20%</td></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction).</td><td>NA</td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (standalone, if consolidated not available) for the immediately preceding financial year, if available.</td><td>NA</td></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year (Turnover / Profit After Tax / Net worth).</td><td><table><tr><th>Particulars</th><th>FY 2024-25 (Rs in Crores)</th></tr><tr><td>Turnover</td><td>NA</td></tr><tr><td>Profit After Tax</td><td>NA</td></tr></table></td></tr>
</table>

S. No.	Particulars of the information	Information provided by the management
	Explanation: Information to be given on standalone basis; if standalone is not available, provide on consolidated basis.	Net worth: NA **Explanation:** The said partnership firm recently incorporate/formed and do not have audited balance sheet/financials on standalone basis.
A(5)	**Basic details of the proposed transaction**	
1	Specific type of the proposed transaction (e.g. giving loan, borrowing, etc.)	**S. No** / **Nature of transactions** / **Amount (Rs. in Crores)** 1 / Rendering of financial assistance /giving loan and/or advance financial facilities / 20
2	Details of each type of the proposed transaction.	The proposed transaction relates to a revolving credit facility/financial assistance arrangement to SA, under which CPCAP may provide services and/or financial assistance to SA from time to time. The facility shall operate on a revolving basis, permitting drawdown, repayment and subsequent re-utilisation of the available limit. Approval is sought for transactions up to an aggregate limit of Rs. 20 Crore during the period commencing from the Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027; however, the outstanding exposure shall not exceed Rs.20 Crore at any point of time during the said period. The transactions shall be undertaken on such terms and conditions, including applicable interest, tenure, repayment terms and other commercial conditions, as may be mutually agreed and determined in accordance with the applicable policies and sanctioning procedures of CPCAP. The financial assistance proposed to be provided under the arrangement is primarily intended to meet the working capital and other legitimate business requirements of the SA.
3	Tenure of the proposed transaction (in number of years or months).	Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027 (one year)
4	Whether omnibus approval is being sought?	Yes
5	Value of the proposed transaction during a financial year. If executed over more than one financial year, provide estimated break-up financial year-wise.	**S. No** / **Nature of transactions** / **Amount (Rs. in Crores)** 1 / Rendering of financial assistance /loan and/or advance financial facilities / 20
6	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	CP Capital Limited ("CPCAP") is a Base Layer NBFC registered with the Reserve Bank of India, and the advancement of loans and transactions in securities constitute its principal business activities. The proposed related party transactions are therefore in furtherance of the ordinary course of business of the Company and enable efficient deployment of its financial resources. CPCAP regularly undertakes similar transactions with both group companies and unrelated third parties. The proposed transactions shall be undertaken on commercial and arm's length terms in accordance with the applicable policies and sanctioning procedures of the Company. The loans extended by CPCAP have been regularly serviced, with interest received on a regular basis.

S. No.	Particulars of the information	Information provided by the management
		Accordingly, the proposed RPTs are expected to be commercially beneficial and are considered to be in the overall interest of CPCAP and its stakeholders.
7	Details of the promoter(s)/director(s)/key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. **Explanation:** Indirect interest shall mean interest held through any person over which an individual has control.	1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter 2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter 3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari
(a)	Name of the director/KMP	1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter 2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter 3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari The above directors have interest in entity directly or indirectly.
(b)	Shareholding of the director/KMP, whether direct or indirect, in the related party	Not Applicable
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.
9	Other information relevant for decision making.	Not Applicable as the all the information required for informed decision making is disclosed.

Part-B: Details for Specific Transactions:

B(2). Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Source of funds in connection with the proposed transaction. **Note:** This item of disclosure is not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify: (a) Nature of indebtedness (b) Total cost of borrowing (c) Tenure (d) Other details. **Note:** Not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/other lenders. **Note:** (1) Not applicable to listed banks/NBFCs/insurance companies/housing finance companies. (2) Disclosure shall be made of borrowings with a comparable maturity profile to the loan/ICD being granted.	Not applicable – CPCAP is an NBFC.

S. No.	Particulars of the information	Information provided by the management
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	15.00 % Per Annum
5	Maturity/due date	1 (one) Year
6	Repayment schedule & terms	On demand/On call basis
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	NA
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds provided by CPCAP to the related party by way of financial assistance shall be utilized by the ultimate beneficiary to meet its working capital and other legitimate business requirements, including day-to-day operational expenses, cash flow requirements, and other short-term business needs arising in the ordinary course of business. The funds shall be utilized strictly for legitimate business purposes and in accordance with applicable laws, RBI regulations, and the terms and conditions of the respective facility.

Part-C: Additional Information (applicable only if the proposed transaction is a Material RPT)

C(1). Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Latest credit rating of the related party **Note:** Standalone rating to be provided; option to provide structured obligation (SO) rating and credit enhancement (CE) rating, if any.	No external credit rating available for the related party at this time.
2	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. **Note:** This information may be provided to the extent available in the public domain or as provided by the related party upon request.	No default has been made.
	In addition, state the following:	
(a)	Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
(b)	Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	No
(c)	Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
(d)	Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No

S. No.	Particulars of the information	Information provided by the management
	Note: *Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	

ANNEXURE-12

Details of the proposed transactions between CP Capital Limited (the "Company" /"CPCAP"/ "listed entity/subsidiary") and Swastika Polyolefins Private Limited, ("SPPL") (the "Related Party"), being related parties of the Company, including the information pursuant to Clause 4 of the RPT Industry Standards read with SEBI Circular and applicable provisions of the Companies Act, 2013, as placed before the Audit Committee for consideration while seeking prior approval of the proposed Related Party Transaction(s), are provided below:

Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions as per the RPT Industry Standards:

Note: *As CP Capital Limited is a Non-Banking Financial Company **("NBFC")** which, in the ordinary course of its business, (i) gives loans/advances or inter-corporate deposits to its related party (disclosure under Part B – Para B(2) and, if material, Part C – Para C(1)), and (ii) takes borrowings from its related party (disclosure under Part B – Para B(5) and, if material, Part C – Para C(4)), both sets of disclosures are provided below in addition to Part A, which is applicable to all RPTs.*

Part-A: Minimum Information for the Proposed Related Party Transaction(s)

S. No.	Particulars of the information	Information provided by the management
A	**Details of the related party and transactions with the related party**	
A(1)	**Basic details of the related party**	
1	Name of the related party	Swastika Polyolefins Private Limited
2	Country of incorporation of the related party	India
3	Nature of business of the related party	Real estate and construction of buildings
A(2)	**Relationship and ownership of the related party**	
1	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: • Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party. • Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/subsidiary. • Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.	Swastika Polyolefins Private Limited is a Private limited company incorporated under the provisions of the Companies Act, 1956 and group entity of the Company. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and Promoter of the Company is a member/promoter of the SPPL and Mr. Om Prakash Maheshwari, Whole time Director & CFO and Promoters of the Company is a member/promoter and Director of the SPPL. Accordingly, SPPL is a related party as per Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of SEBI-LODR.
(a)	Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party.	Listed entity/subsidiary do not have shareholding in SPPL
(b)	Where the related party is a partnership firm/sole proprietorship/body corporate without share capital, capital contribution, if any, made by the listed entity/subsidiary.	Not Applicable
(c)	Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.	SPPL do not hold any shares in the listed entity/subsidiary

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td colspan="2">Explanation: Indirect shareholding shall mean shareholding held through any person over which the listed entity/subsidiary/related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.</td></tr>
<tr><td>A(3)</td><td colspan="2">Details of previous transactions with the related party</td></tr>
<tr><td>1</td><td>1.1 Total amount of all the transactions undertaken by the listed entity with the related party during last financial year.</td><td>The following transactions took place with SPPL by listed entity during the previous financial year 2025-26:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /Loan Given</td><td>4.03</td></tr>
<tr><td>2</td><td>Loan recovered including interest</td><td>7.94</td></tr>
<tr><td>3</td><td>Interest income received</td><td>0.55</td></tr>
<tr><td></td><td>Balance loan outstanding at March 31, 2026</td><td>0.00</td></tr>
<tr><td>4</td><td>Availing of financial assistance /Loan taken</td><td>3.70</td></tr>
<tr><td>5</td><td>Loan repaid including interest</td><td>2.95</td></tr>
<tr><td>6</td><td>Interest Paid</td><td>0.00</td></tr>
<tr><td></td><td>Balance of borrowing outstanding at March 31, 2026</td><td>0.75</td></tr>
</table>
Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹10 Crores at any time during the approved period.</td></tr>
<tr><td></td><td>1.2 Total amount of all the transactions undertaken by the subsidiary with the related party during the last financial year.</td><td>Nil</td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>The following transactions took place with SPPL during the first quarter of financial year 2026-27:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /Loan Given</td><td>10.00</td></tr>
<tr><td>2</td><td>Loan recovered including interest</td><td>0.19</td></tr>
<tr><td>3</td><td>Interest income received</td><td>0.17</td></tr>
<tr><td></td><td>Balance loan outstanding at June 30, 2026</td><td>9.98</td></tr>
<tr><td>4</td><td>Availing of financial assistance /Loan taken</td><td>0.07</td></tr>
<tr><td>5</td><td>Loan repaid including interest</td><td>0.82</td></tr>
<tr><td>6</td><td>Interest Paid</td><td>0.00</td></tr>
</table></td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td><table><tr><td></td><td>Balance of borrowing outstanding at June 30, 2026</td><td>0.00</td></tr></table>
Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹10 Crores at any time during the approved period.</td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No default</td></tr>
<tr><td>A(4)</td><td colspan="2">Amount of the proposed transaction(s) (all types of transactions taken together)</td></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/shareholders.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>20</td></tr><tr><td>2</td><td>Availing of financial assistance /taking loan / borrowing/ and/or advance financial facility</td><td>20</td></tr></table>
Note:
a. Rendering of financial services/ providing financial assistance by the Company and/or its subsidiaries to SPPL including but not limited to payment services, arrangement for offline and online transactions, reimbursements of expenses incurred by or on behalf of SPPL, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 20 crores on any date during a period commencing from the twenty sixth Annual General Meeting up to the date of twenty seventh Annual General Meeting of the Company to be held in the year 2027.
b. Availing of services, avail financial assistance by the Company and/or its subsidiaries from SPPL including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 20 crores on any date during a period commencing from the twenty sixth Annual General Meeting up to the date of twenty seventh Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity’s annual consolidated turnover for the immediately preceding financial year.</td><td>26.20%</td></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary’s annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the</td><td>Not Applicable</td></tr>
</table>

S. No.	Particulars of the information	Information provided by the management
	subsidiary and where the listed entity is not a party to the transaction).	
5	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (standalone, if consolidated not available) for the immediately preceding financial year, if available.	173.01%
6	Financial performance of the related party for the immediately preceding financial year (Turnover / Profit After Tax / Net worth). Explanation: Information to be given on standalone basis; if standalone is not available, provide on consolidated basis.	**Particulars** / **FY 2024-25 (Rs in Crores)** Turnover: 11.56 Profit After Tax: 0.86 Net worth: 4.19 **Explanation:** The above information is given on standalone basis.
A(5)	**Basic details of the proposed transaction**	
1	Specific type of the proposed transaction (e.g. giving loan, borrowing, etc.)	**S. No** / **Nature of transactions** / **Amount (Rs. in Crores)** 1 / Rendering of financial assistance /giving loan and/or advance financial facilities / 20 1 / Availing of financial assistance /taking loan / borrowing/ and/or advance financial facility / 20
2	Details of each type of the proposed transaction.	The proposed transaction relates to a revolving credit facility/financial assistance arrangement between CPCAP and SPPL, under which CPCAP may avail services and/or financial assistance from SPPL and may also provide services and/or financial assistance to SPPL from time to time. The facility shall operate on a revolving basis, permitting drawdown, repayment and subsequent re-utilisation of the available limit. Approval is sought for transactions up to an aggregate limit of Rs. 20 Crore during the period commencing from the Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027; however, the outstanding exposure shall not exceed Rs. 20 Crore at any point of time during the said period. The transactions shall be undertaken on such terms and conditions, including applicable interest, tenure, repayment terms and other commercial conditions, as may be mutually agreed and determined in accordance with the applicable policies and sanctioning procedures of CPCAP. The financial assistance proposed to be provided under the arrangement is primarily intended to meet the working capital and other legitimate business requirements of the concerned parties.
3	Tenure of the proposed transaction (in number of years or months).	Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027 (one year)
4	Whether omnibus approval is being sought?	Yes
5	Value of the proposed transaction during a financial year. If executed over more than one financial year, provide estimated break-up financial year-wise.	**S. No** / **Nature of transactions** / **Amount (Rs. in Crores)**

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td><table><tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>20</td></tr><tr><td>2</td><td>Availing of financial assistance /taking loan / borrowing/ and/or advance financial facility</td><td>20</td></tr></table></td></tr>
<tr><td>6</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.</td><td>CP Capital Limited ("CPCAP") is a Base Layer NBFC registered with the Reserve Bank of India, and the advancement /borrowings of loans and transactions in securities constitute its principal business activities. The proposed related party transactions are therefore in furtherance of the ordinary course of business of the Company and enable efficient deployment of its financial resources. CPCAP regularly undertakes similar transactions with both group companies and unrelated third parties. The proposed transactions shall be undertaken on commercial and arm's length terms in accordance with the applicable policies and sanctioning procedures of the Company. The loans extended/borrowings as the case may be by CPCAP have been regularly serviced, with interest received/paid on a regular basis. Accordingly, the proposed RPTs are expected to be commercially beneficial and are considered to be in the overall interest of CPCAP and its stakeholders.</td></tr>
<tr><td>7</td><td>Details of the promoter(s)/director(s)/key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.
Explanation: Indirect interest shall mean interest held through any person over which an individual has control.</td><td>1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter
2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter
3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari</td></tr>
<tr><td>(a)</td><td>Name of the director/KMP</td><td>1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter
2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter
3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari

The above directors have interest in entity directly or indirectly.</td></tr>
<tr><td>(b)</td><td>Shareholding of the director/KMP, whether direct or indirect, in the related party</td><td><table><tr><th>Name of shareholder</th><th>No. of shares</th><th>% of shares</th></tr><tr><td>Mr. Om Prakash Maheshwari</td><td>47333</td><td>27.98</td></tr><tr><td>Mr. Pramod Kumar Maheshwari</td><td>46933</td><td>27.76</td></tr></table></td></tr>
<tr><td>8</td><td>A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.</td><td>Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.</td></tr>
<tr><td>9</td><td>Other information relevant for decision making.</td><td>Not Applicable as the all the information required for informed decision making is disclosed.</td></tr>
</table>

Part-B: Details for Specific Transactions:

B(2). Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Source of funds in connection with the proposed transaction. **Note:** This item of disclosure is not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify: (a) Nature of indebtedness (b) Total cost of borrowing (c) Tenure (d) Other details. **Note:** Not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/other lenders. **Note:** (1) Not applicable to listed banks/NBFCs/insurance companies/housing finance companies. (2) Disclosure shall be made of borrowings with a comparable maturity profile to the loan/ICD being granted.	Not applicable – CPCAP is an NBFC.
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	15.00 % Per Annum
5	Maturity/due date	1 (one) Year
6	Repayment schedule & terms	On demand/On call basis
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	NA
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transacton.	The funds provided by CPCAP to the related party by way of financial assistance shall be utilized by the ultimate beneficiary to meet its working capital and other legitimate business requirements, including day-to-day operational expenses, cash flow requirements, and other short-term business needs arising in the ordinary course of business. The funds shall be utilized strictly for legitimate business purposes and in accordance with applicable laws, RBI regulations, and the terms and conditions of the respective facility.

B(5). Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Material covenants of the proposed transaction	For the proposed transactions involving loans/financial assistance availed by CPCAP from its related party, SPPL, the material covenants may be stated as follows: • The funds shall be utilized by CPCAP solely for its working capital and other legitimate business requirements and in accordance with the terms of the respective facility. • CPCAP shall comply with all applicable laws, RBI regulations, and other regulatory requirements applicable to the transaction.

S. No.	Particulars of the information	Information provided by the management
		• The loan/financial assistance shall be subject to the agreed terms and conditions, including applicable interest rate, tenure, repayment schedule, and other customary terms of the respective facility. • CPCAP shall comply with the financial, operational, and other covenants, if any, specified under the respective facility agreements. • The transactions shall be undertaken on such terms as may be mutually agreed between CPCAP and SPPL and in compliance with applicable related-party transaction requirements.
2	Interest rate (in terms of numerical value or base rate and applicable spread)	13.00 % Per Annum
3	Cost of borrowing **Note:** This shall include all costs associated with the borrowing.	Total effective cost of borrowing is interest @ 13.00 % Per Annum
4	Maturity/due date	1 (one) Year
5	Repayment schedule & terms	On demand/On call basis
6	Whether secured or unsecured	Unsecured
7	If secured, the nature of security & security coverage ratio	NA
8	The purpose for which the funds will be utilized by the listed entity/subsidiary	The funds availed by CPCAP from the related party shall be utilized by CPCAP for meeting its working capital and other legitimate business requirements, including day-to-day operational expenses, cash flow requirements, and other short-term business needs arising in the ordinary course of business. The funds shall be utilized strictly for legitimate business purposes and in accordance with applicable laws, RBI regulations, and the terms and conditions of the respective facility.

Part-C: Additional Information (applicable only if the proposed transaction is a Material RPT)

C(1). Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Latest credit rating of the related party **Note:** Standalone rating to be provided; option to provide structured obligation (SO) rating and credit enhancement (CE) rating, if any.	No external credit rating available for the related party at this time.
2	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. **Note:** This information may be provided to the extent available in the public domain or as provided by the related party upon request.	No default has been made.
	In addition, state the following:	

S. No.	Particulars of the information	Information provided by the management
(a)	Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
(b)	Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	No
(c)	Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
(d)	Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No
	Note: *Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	

C(4). Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements **Note:** Not applicable to listed banks/NBFC/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
(a)	Before transaction	Not applicable
(b)	After transaction	Not applicable
2	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements **Note:** Not applicable to listed banks/NBFC/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
(a)	Before transaction	Not applicable
(b)	After transaction	Not applicable

ANNEXURE-13

Details of the proposed transactions between CP Capital Limited (the "Company" / "CPCAP"/ "listed entity/subsidiary") and Shricon Industries Limited ("SIL") (the "Related Party"), being related parties of the Company, including the information pursuant to Clause 4 of the RPT Industry Standards read with SEBI Circular and applicable provisions of the Companies Act, 2013, as placed before the Audit Committee for consideration while seeking prior approval of the proposed Related Party Transaction(s), are provided below:

Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions as per the RPT Industry Standards:

Note: *As CP Capital Limited is a Non-Banking Financial Company **("NBFC")** which, in the ordinary course of its business, gives loans/advances or inter-corporate deposits to its related party (disclosure under Part B – Para B(2) and, if material, Part C – Para C(1)), both sets of disclosures are provided below in addition to Part A, which is applicable to all RPTs.*

Part-A: Minimum Information for the Proposed Related Party Transaction(s)

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>A</td><td colspan="2">Details of the related party and transactions with the related party</td></tr>
<tr><td>A(1)</td><td colspan="2">Basic details of the related party</td></tr>
<tr><td>1</td><td>Name of the related party</td><td>Shricon Industries Limited</td></tr>
<tr><td>2</td><td>Country of incorporation of the related party</td><td>India</td></tr>
<tr><td>3</td><td>Nature of business of the related party</td><td>Real Estate related services</td></tr>
<tr><td>A(2)</td><td colspan="2">Relationship and ownership of the related party</td></tr>
<tr><td>1</td><td>Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:
• Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party.
• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/subsidiary.
• Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.</td><td>Shricon Industries Limited is a listed public limited company incorporated under the provisions of the Companies Act, 1956 and group entity of the Company.

Mr. Om Prakash Maheshwari, Whole time Director & CFO and Promoters of the Company is a non-executive Director in the Board of SIL and;

Relative of Mr. Om Prakash Maheshwari, Whole time Director & CFO and Promoters of the Company is a non-executive Director in the Board of SIL.

Accordingly, SIL is a related party as per Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of SEBI-LODR.</td></tr>
<tr><td>(a)</td><td>Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party.</td><td>Listed entity/subsidiary do not holds shares in SIL</td></tr>
<tr><td>(b)</td><td>Where the related party is a partnership firm/sole proprietorship/body corporate without share capital, capital contribution, if any, made by the listed entity/subsidiary.</td><td>Not Applicable</td></tr>
<tr><td>(c)</td><td>Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.</td><td>SIL do not hold any shares in the listed entity/subsidiary</td></tr>
<tr><td></td><td colspan="2">Explanation: Indirect shareholding shall mean shareholding held through any person over which the listed entity/subsidiary/related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.</td></tr>
<tr><td>A(3)</td><td colspan="2">Details of previous transactions with the related party</td></tr>
<tr><td>1</td><td>1.1 Total amount of all the transactions undertaken by the listed entity with the related party during last financial year.</td><td>The following transactions took place with SIL during the previous financial year 2025-26:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /Loan Given</td><td>0</td></tr>
<tr><td>2</td><td>Loan recovered including interest</td><td>0</td></tr>
<tr><td>3</td><td>Interest income received</td><td>0</td></tr>
<tr><td></td><td>Balance outstanding at March 31,2026</td><td>0</td></tr>
</table>
</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td>Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹10 Crores at any time during the approved period.</td></tr>
<tr><td></td><td>1.2 Total amount of all the transactions undertaken by the subsidiary with the related party during the last financial year.</td><td>The following transactions took place with SIL by Company's step down subsidiary Company Coupler Enterprises Private Limited ("CEPL") during the previous financial year 2025-26:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rental income of warehouse</td><td>0.06</td></tr>
</table></td></tr>
<tr><td>2</td><td>a. Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>The following transactions took place with SIL by CPCAP during the first quarter of financial year 2026-27:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /Loan Given</td><td>2.35</td></tr>
<tr><td>2</td><td>Loan recovered including interest</td><td>0.15</td></tr>
<tr><td>3</td><td>Interest income received</td><td>0.03</td></tr>
<tr><td></td><td>Balance outstanding at June 30,2026</td><td>2.23</td></tr>
</table>
Note: As approved by the Members of the Company, the outstanding amount not exceeded ₹10 Crores at any time during the approved period.</td></tr>
<tr><td></td><td>b. Total amount of all the transactions undertaken by the subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>The following transactions took place with SIL by Company's step down subsidiary Company Coupler Enterprises Private Limited ("CEPL") during the first quarter of the financial year 2026-27:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rental income of warehouse</td><td>0.08</td></tr>
</table></td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No default</td></tr>
<tr><td>A(4)</td><td colspan="2">Amount of the proposed transaction(s) (all types of transactions taken together)</td></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/shareholders.</td><td>
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facility</td><td>15</td></tr>
</table>
Note: Rendering of financial services/ providing financial assistance by the Company and/or its subsidiaries to SIL including but not limited to payment services, arrangement</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td>for offline and online transactions, reimbursements of expenses incurred by or on behalf of SIL, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 15 crores on any date during a period commencing from the twenty sixth Annual General Meeting up to the date of twenty seventh Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.</td><td>19.65%</td></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction).</td><td>Not Applicable</td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (standalone, if consolidated not available) for the immediately preceding financial year, if available.</td><td>333.33%</td></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year (Turnover / Profit After Tax / Net worth).
Explanation: Information to be given on standalone basis; if standalone is not available, provide on consolidated basis.</td><td><table><tr><th>Particulars</th><th>FY 2025-26 (Rs in Crores)</th></tr><tr><td>Turnover</td><td>4.50</td></tr><tr><td>Profit After Tax</td><td>1.95</td></tr><tr><td>Net worth</td><td>5.66</td></tr></table>
Explanation: The above information is given on standalone basis.</td></tr>
<tr><td>A(5)</td><td colspan="2">Basic details of the proposed transaction</td></tr>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. giving loan, borrowing, etc.)</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facility</td><td>15</td></tr></table></td></tr>
<tr><td>2</td><td>Details of each type of the proposed transaction.</td><td>The proposed transaction relates to a revolving credit facility/financial assistance arrangement to SIL, under which CPCAP may provide services and/or financial assistance to SIL from time to time. The facility shall operate on a revolving basis, permitting drawdown, repayment and subsequent re-utilisation of the available limit. Approval is sought for transactions up to an aggregate limit of Rs. 15 Crore during the period commencing from the Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027; however, the outstanding exposure shall not exceed Rs. 15 Crore at any point of time during the said period.</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td>The transactions shall be undertaken on such terms and conditions, including applicable interest, tenure, repayment terms and other commercial conditions, as may be mutually agreed and determined in accordance with the applicable policies and sanctioning procedures of CPCAP. The financial assistance proposed to be provided under the arrangement is primarily intended to meet the working capital and other legitimate business requirements of the SIL.</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction (in number of years or months).</td><td>Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027 (one year)</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5</td><td>Value of the proposed transaction during a financial year. If executed over more than one financial year, provide estimated break-up financial year-wise.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facility</td><td>15</td></tr></table></td></tr>
<tr><td>6</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.</td><td>CP Capital Limited ("CPCAP") is a Base Layer NBFC registered with the Reserve Bank of India, and the advancement of loans and transactions in securities constitute its principal business activities. The proposed related party transactions are therefore in furtherance of the ordinary course of business of the Company and enable efficient deployment of its financial resources. CPCAP regularly undertakes similar transactions with both group companies and unrelated third parties. The proposed transactions shall be undertaken on commercial and arm's length terms in accordance with the applicable policies and sanctioning procedures of the Company. The loans extended by CPCAP have been regularly serviced, with interest received on a regular basis. Accordingly, the proposed RPTs are expected to be commercially beneficial and are considered to be in the overall interest of CPCAP and its stakeholders.</td></tr>
<tr><td>7</td><td>Details of the promoter(s)/director(s)/key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.

Explanation: Indirect interest shall mean interest held through any person over which an individual has control.</td><td>1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter
2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter
3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari</td></tr>
<tr><td>(a)</td><td>Name of the director/KMP</td><td>1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter
2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter
3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari

The above directors have interest in entity directly or indirectly.</td></tr>
<tr><td>(b)</td><td>Shareholding of the director/KMP, whether direct or indirect, in the related party</td><td>Not Applicable</td></tr>
<tr><td>8</td><td>A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.</td><td>Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.</td></tr>
</table>

S. No.	Particulars of the information	Information provided by the management
9	Other information relevant for decision making.	Not Applicable as the all the information required for informed decision making is disclosed.

Part-B: Details for Specific Transactions:

B(2). Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Source of funds in connection with the proposed transaction. **Note:** This item of disclosure is not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify: (a) Nature of indebtedness (b) Total cost of borrowing (c) Tenure (d) Other details. **Note:** Not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/other lenders. **Note:** (1) Not applicable to listed banks/NBFCs/insurance companies/housing finance companies. (2) Disclosure shall be made of borrowings with a comparable maturity profile to the loan/ICD being granted.	Not applicable – CPCAP is an NBFC.
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	13.20 % Per Annum
5	Maturity/due date	1 (one) Year
6	Repayment schedule & terms	On demand/On call basis
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	NA
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds provided by CPCAP to the related party by way of financial assistance shall be utilized by the ultimate beneficiary to meet its working capital and other legitimate business requirements, including day-to-day operational expenses, cash flow requirements, and other short-term business needs arising in the ordinary course of business. The funds shall be utilized strictly for legitimate business purposes and in accordance with applicable laws, RBI regulations, and the terms and conditions of the respective facility.

Part-C: Additional Information (applicable only if the proposed transaction is a Material RPT)

C(1). Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Latest credit rating of the related party **Note:** Standalone rating to be provided; option to provide structured obligation (SO) rating and credit enhancement (CE) rating, if any.	No external credit rating available for the related party at this time.
2	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. **Note:** This information may be provided to the extent available in the public domain or as provided by the related party upon request.	No default has been made.
	In addition, state the following:	
(a)	Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
(b)	Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	No
(c)	Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
(d)	Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No
	***Note:** Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	

ANNEXURE-14

Details of the proposed transactions between CP Capital Limited (the "Company" /"CPCAP"/ "listed entity/subsidiary") and Career Point Edutech Limited, ("CPEL") (the "Related Party"), being related parties of the Company, including the information pursuant to Clause 4 of the RPT Industry Standards read with SEBI Circular and applicable provisions of the Companies Act, 2013, as placed before the Audit Committee for consideration while seeking prior approval of the proposed Related Party Transaction(s), are provided below:

Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions as per the RPT Industry Standards:

Note: *As CP Capital Limited is a Non-Banking Financial Company **("NBFC")** which, in the ordinary course of its business, (i) gives loans/advances or inter-corporate deposits to its related party (disclosure under Part B – Para B(2) and, if material, Part C – Para C(1)), and (ii) takes borrowings from its related party (disclosure under Part B – Para B(5) and, if material, Part C – Para C(4)), both sets of disclosures are provided below in addition to Part A, which is applicable to all RPTs.*

Part-A: Minimum Information for the Proposed Related Party Transaction(s)

S. No.	Particulars of the information	Information provided by the management
A	**Details of the related party and transactions with the related party**	
A(1)	**Basic details of the related party**	
1	Name of the related party	Career Point Edutech Limited

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>2</td><td>Country of incorporation of the related party</td><td>India</td></tr>
<tr><td>3</td><td>Nature of business of the related party</td><td>Education</td></tr>
<tr><td>A(2)</td><td colspan="2">Relationship and ownership of the related party</td></tr>
<tr><td>1</td><td>Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:
• Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party.
• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/subsidiary.
• Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.</td><td>Career Point Edutech Limited is a listed public limited company incorporated under the provisions of the Companies Act, 1956 and group entity of the Company.

Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and Promoter of the Company is a Managing Director, member/promoter of the CPEL.

Mr. Om Prakash Maheshwari, Whole time Director & CFO and Promoters of the Company is a Chairman and Director, member/promoter of the CPEL.

Mrs. Neelima Maheshwari, Director of the Company is a member of the CPEL and;

Relative of Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and Promoter of the Company is a Director and member of the CPEL.

Accordingly, CPEL is a related party as per Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of SEBI-LODR.</td></tr>
<tr><td>(a)</td><td>Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party.</td><td>CPCAP/subsidiary do not holds shareholdings in CPEL</td></tr>
<tr><td>(b)</td><td>Where the related party is a partnership firm/sole proprietorship/body corporate without share capital, capital contribution, if any, made by the listed entity/subsidiary.</td><td>Not Applicable</td></tr>
<tr><td>(c)</td><td>Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.</td><td>CPEL do not hold any shares in the CPCAP/subsidiary.</td></tr>
<tr><td></td><td colspan="2">Explanation: Indirect shareholding shall mean shareholding held through any person over which the listed entity/subsidiary/related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.</td></tr>
<tr><td>A(3)</td><td colspan="2">Details of previous transactions with the related party</td></tr>
<tr><td>1</td><td>1.1 Total amount of all the transactions undertaken by the listed entity with the related party during last financial year.</td><td>The following transactions took place with CPEL by listed entity during the previous financial year 2025-26:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Availing of financial assistance /Loan taken/borrowings</td><td>89.34</td></tr>
<tr><td>2</td><td>Loan repaid including interest</td><td>52.65</td></tr>
<tr><td>3</td><td>Interest Paid</td><td>4.96</td></tr>
<tr><td></td><td>Balance of borrowing outstanding at March 31, 2026</td><td>59.89</td></tr>
</table>
</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td><table><tr><td>4</td><td>Rental Income</td><td>0.35</td></tr></table>Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹70 Crores at any time during the approved period.</td></tr>
<tr><td></td><td>1.2 Total amount of all the transactions undertaken by the subsidiary with the related party during the last financial year.</td><td>Nil</td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>The following transactions took place with CPEL during the first quarter of financial year 2026-27:<table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Availing of financial assistance /Loan taken</td><td>109.48</td></tr><tr><td>2</td><td>Loan repaid including interest</td><td>119.11</td></tr><tr><td>3</td><td>Interest Paid</td><td>1.56</td></tr><tr><td></td><td>Balance of borrowing outstanding at June 30, 2026</td><td>51.83</td></tr><tr><td>4</td><td>Rental Income</td><td>0.08</td></tr></table>Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹70 Crores at any time during the approved period.</td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No default</td></tr>
<tr><td>A(4)</td><td colspan="2">Amount of the proposed transaction(s) (all types of transactions taken together)</td></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/shareholders.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>150</td></tr><tr><td>2</td><td>Availing of financial assistance /taking loan / borrowing/ and/or advance financial facility</td><td>150</td></tr></table>Note:
a. Rendering of financial services/ providing financial assistance by the Company and/or its subsidiaries to CPEL including but not limited to payment services, arrangement for offline and online transactions, reimbursements of expenses incurred by or on behalf of CPEL, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 150 crores on any date during a period commencing from the twenty sixth Annual General</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td>Meeting up to the date of twenty seventh Annual General Meeting of the Company to be held in the year 2027.
b. Availing of services, avail financial assistance by the Company and/or its subsidiaries from CPEL including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 150 crores on any date during a period commencing from the twenty sixth Annual General Meeting up to the date of twenty seventh Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.</td><td>196.54%</td></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction).</td><td>Not Applicable</td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (standalone, if consolidated not available) for the immediately preceding financial year, if available.</td><td>263.07%</td></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year (Turnover / Profit After Tax / Net worth).
Explanation: Information to be given on standalone basis; if standalone is not available, provide on consolidated basis.</td><td><table><tr><th>Particulars</th><th>FY 2025-26 (Rs in Crores)</th></tr><tr><td>Turnover</td><td>57.02</td></tr><tr><td>Profit After Tax</td><td>22.96</td></tr><tr><td>Net worth</td><td>75.46</td></tr></table>
Explanation: The above information is given on consolidated basis.</td></tr>
<tr><td>A(5)</td><td colspan="2">Basic details of the proposed transaction</td></tr>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. giving loan, borrowing, etc.)</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>150</td></tr><tr><td>2</td><td>Availing of financial assistance /taking loan / borrowing/ and/or advance financial facility</td><td>150</td></tr></table></td></tr>
<tr><td>2</td><td>Details of each type of the proposed transaction.</td><td>The proposed transaction relates to a revolving credit facility/financial assistance arrangement between CPCAP and CPEL, under which CPCAP may avail services and/or financial assistance from IIPL and may also provide services and/or financial assistance to CPEL from time to time. The facility shall operate on a revolving basis, permitting drawdown, repayment and subsequent re-utilisation of the available limit. Approval is sought for transactions up to an aggregate limit of Rs. 150 Crore during the period</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td>commencing from the Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027; however, the outstanding exposure shall not exceed Rs. 150 Crore at any point of time during the said period.

The transactions shall be undertaken on such terms and conditions, including applicable interest, tenure, repayment terms and other commercial conditions, as may be mutually agreed and determined in accordance with the applicable policies and sanctioning procedures of CPCAP. The financial assistance proposed to be provided under the arrangement is primarily intended to meet the working capital and other legitimate business requirements of the concerned parties.</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction (in number of years or months).</td><td>Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027 (one year)</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5</td><td>Value of the proposed transaction during a financial year. If executed over more than one financial year, provide estimated break-up financial year-wise.</td><td><table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>150</td></tr>
<tr><td>2</td><td>Availing of financial assistance /taking loan / borrowing/ and/or advance financial facility</td><td>150</td></tr>
</table></td></tr>
<tr><td>6</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.</td><td>CP Capital Limited (“CPCAP”) is a Base Layer NBFC registered with the Reserve Bank of India, and the advancement /borrowings of loans and transactions in securities constitute its principal business activities. The proposed related party transactions are therefore in furtherance of the ordinary course of business of the Company and enable efficient deployment of its financial resources. CPCAP regularly undertakes similar transactions with both group companies and unrelated third parties. The proposed transactions shall be undertaken on commercial and arm’s length terms in accordance with the applicable policies and sanctioning procedures of the Company. The loans extended/borrowings as the case may be by CPCAP have been regularly serviced, with interest received/paid on a regular basis. Accordingly, the proposed RPTs are expected to be commercially beneficial and are considered to be in the overall interest of CPCAP and its stakeholders.</td></tr>
<tr><td>7</td><td>Details of the promoter(s)/director(s)/key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.

Explanation: Indirect interest shall mean interest held through any person over which an individual has control.</td><td>1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter
2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter
3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari</td></tr>
<tr><td>(a)</td><td>Name of the director/KMP</td><td>1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter
2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td>3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari

The above directors have interest in entity directly or indirectly.</td></tr>
<tr><td>(b)</td><td>Shareholding of the director/KMP, whether direct or indirect, in the related party</td><td><table>
<tr><th>Name of shareholder</th><th>No. of shares</th><th>% of shares</th></tr>
<tr><td>Mr. Om Prakash Maheshwari</td><td>1386300</td><td>7.62</td></tr>
<tr><td>Mr. Pramod Kumar Maheshwari</td><td>2119529</td><td>11.65</td></tr>
<tr><td>Mrs. Neelima Maheshwari</td><td>1339500</td><td>7.36</td></tr>
</table></td></tr>
<tr><td>8</td><td>A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.</td><td>Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.</td></tr>
<tr><td>9</td><td>Other information relevant for decision making.</td><td>Not Applicable as the all the information required for informed decision making is disclosed.</td></tr>
</table>

Part-B: Details for Specific Transactions:

B(2). Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Source of funds in connection with the proposed transaction. **Note:** This item of disclosure is not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify: (a) Nature of indebtedness (b) Total cost of borrowing (c) Tenure (d) Other details. **Note:** Not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/other lenders. **Note:** (1) Not applicable to listed banks/NBFCs/insurance companies/housing finance companies. (2) Disclosure shall be made of borrowings with a comparable maturity profile to the loan/ICD being granted.	Not applicable – CPCAP is an NBFC.
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	13.20 % Per Annum
5	Maturity/due date	1 (one) Year
6	Repayment schedule & terms	On demand/On call basis
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	NA

S. No.	Particulars of the information	Information provided by the management
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds provided by CPCAP to the related party by way of financial assistance shall be utilized by the ultimate beneficiary to meet its working capital and other legitimate business requirements, including day-to-day operational expenses, cash flow requirements, and other short-term business needs arising in the ordinary course of business. The funds shall be utilized strictly for legitimate business purposes and in accordance with applicable laws, RBI regulations, and the terms and conditions of the respective facility.

B(5). Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Material covenants of the proposed transaction	For the proposed transactions involving loans/financial assistance availed by CPCAP from its related party, CPEL, the material covenants may be stated as follows: • The funds shall be utilized by CPCAP solely for its working capital and other legitimate business requirements and in accordance with the terms of the respective facility. • CPCAP shall comply with all applicable laws, RBI regulations, and other regulatory requirements applicable to the transaction. • The loan/financial assistance shall be subject to the agreed terms and conditions, including applicable interest rate, tenure, repayment schedule, and other customary terms of the respective facility. • CPCAP shall comply with the financial, operational, and other covenants, if any, specified under the respective facility agreements. • The transactions shall be undertaken on such terms as may be mutually agreed between CPCAP and CPEL and in compliance with applicable related-party transaction requirements.
2	Interest rate (in terms of numerical value or base rate and applicable spread)	13.00 % Per Annum
3	Cost of borrowing **Note:** This shall include all costs associated with the borrowing.	Total Effective cost of borrowing is interest @ 13.00 % Per Annum
4	Maturity/due date	1 (one) Year
5	Repayment schedule & terms	On demand/On call basis
6	Whether secured or unsecured	Unsecured
7	If secured, the nature of security & security coverage ratio	NA
8	The purpose for which the funds will be utilized by the listed entity/subsidiary	The funds availed by CPCAP from the related party shall be utilized by CPCAP for meeting its working capital and other legitimate business requirements, including day-to-day operational expenses, cash flow requirements, and other short-term business needs arising in the ordinary course of

S. No.	Particulars of the information	Information provided by the management
		business. The funds shall be utilized strictly for legitimate business purposes and in accordance with applicable laws, RBI regulations, and the terms and conditions of the respective facility.

Part-C: Additional Information (applicable only if the proposed transaction is a Material RPT)

C(1). Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Latest credit rating of the related party **Note:** Standalone rating to be provided; option to provide structured obligation (SO) rating and credit enhancement (CE) rating, if any.	No external credit rating available for the related party at this time.
2	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. **Note:** This information may be provided to the extent available in the public domain or as provided by the related party upon request.	No default has been made.
	In addition, state the following:	
(a)	Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
(b)	Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	No
(c)	Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
(d)	Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No
	***Note:** Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	

C(4). Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements **Note:** Not applicable to listed banks/NBFC/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
(a)	Before transaction	Not applicable
(b)	After transaction	Not applicable

S. No.	Particulars of the information	Information provided by the management
2	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements **Note:** Not applicable to listed banks/NBFC/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
(a)	Before transaction	Not applicable
(b)	After transaction	Not applicable

ANNEXURE-15

Details of the proposed transactions between CP Capital Limited (the "Company" /"CPCAP"/ "listed entity/subsidiary") and Career Point Learning Solutions Limited, ("CPLSL") (the "Related Party"), being related parties of the Company, including the information pursuant to Clause 4 of the RPT Industry Standards read with SEBI Circular and applicable provisions of the Companies Act, 2013, as placed before the Audit Committee for consideration while seeking prior approval of the proposed Related Party Transaction(s), are provided below:

Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions as per the RPT Industry Standards:

Note: *As CP Capital Limited is a Non-Banking Financial Company* ***("NBFC")*** *which, in the ordinary course of its business, takes borrowings from its related party (disclosure under Part B – Para B(5) and, if material, Part C – Para C(4)), both sets of disclosures are provided below in addition to Part A, which is applicable to all RPTs.*

Part-A: Minimum Information for the Proposed Related Party Transaction(s)

S. No.	Particulars of the information	Information provided by the management
A	**Details of the related party and transactions with the related party**	
A(1)	**Basic details of the related party**	
1	Name of the related party	Career Point Learning Solutions Limited
2	Country of incorporation of the related party	India
3	Nature of business of the related party	Education
A(2)	**Relationship and ownership of the related party**	
1	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: • Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party. • Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/subsidiary. • Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.	Career Point Learning Solutions Limited is a public limited company incorporated under the provisions of the Companies Act, 1956 and group entity of the Company. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and Promoter of the Company is a Director of the CPLSL; Mr. Om Prakash Maheshwari, Whole time Director & CFO and Promoters of the Company is a Director of the CPLSL and Relative of Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and Promoter of the Company is a Director of the CPLSL. Accordingly, CPLSL is a related party as per Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of SEBI-LODR.

S. No.	Particulars of the information	Information provided by the management
(a)	Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party.	CPCAP/subsidiary do not have shareholding in CPLSL
(b)	Where the related party is a partnership firm/sole proprietorship/body corporate without share capital, capital contribution, if any, made by the listed entity/subsidiary.	Not Applicable
(c)	Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.	CPLSL do not hold any shares in the CPCAP/subsidiary
	Explanation: *Indirect shareholding shall mean shareholding held through any person over which the listed entity/subsidiary/related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.*	
A(3)	**Details of previous transactions with the related party**	
1	1.1 Total amount of all the transactions undertaken by the listed entity with the related party during last financial year.	The following transactions took place with CPLSL by listed entity during the previous financial year 2025-26: **S. No** | **Nature of transactions** | **Amount (Rs. in Crores)** 1 | Availing of financial assistance /Loan taken/Borrowings | 0.61 2 | Loan repaid including interest | 0.21 3 | Interest Paid | 0.44 | Balance of borrowing outstanding at March 31, 2026 | 5.18 **Note**: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹10 Crores at any time during the approved period.
	1.2 Total amount of all the transactions undertaken by the subsidiary with the related party during the last financial year.	Nil
2	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	The following transactions took place with CPLSL during the first quarter of financial year 2026-27: **S. No** | **Nature of transactions** | **Amount (Rs. in Crores)** 1 | Availing of financial assistance /Loan taken/Borrowings | 0.04 2 | Loan repaid including interest | 0.06 3 | Interest Paid | 0.12 | Balance of borrowing outstanding at June 30, 2026 | 5.27 **Note**: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹10 Crores at any time during the approved period.
3	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement	No default

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td>entered into with the listed entity or its subsidiary during the last financial year.</td><td></td></tr>
<tr><td>A(4)</td><td colspan="2">Amount of the proposed transaction(s) (all types of transactions taken together)</td></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/shareholders.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Availing of financial assistance /taking loan and/or advance financial facility / borrowings</td><td>10</td></tr></table>Note:
Availing of services, avail financial assistance by the Company and/or its subsidiaries from CPLSL including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 10 crores on any date during a period commencing from the twenty sixth Annual General Meeting up to the date of twenty seventh Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.</td><td>13.10%</td></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction).</td><td>Not Applicable</td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (standalone, if consolidated not available) for the immediately preceding financial year, if available.</td><td>2173.91%</td></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year (Turnover / Profit After Tax / Net worth).
Explanation: Information to be given on standalone basis; if standalone is not available, provide on consolidated basis.</td><td><table><tr><th>Particulars</th><th>FY 2025-26 (Rs in Crores)</th></tr><tr><td>Turnover</td><td>0.46</td></tr><tr><td>Profit After Tax</td><td>0.36</td></tr><tr><td>Net worth</td><td>5.75</td></tr></table>Explanation: The above information is given on standalone basis.</td></tr>
<tr><td>A(5)</td><td colspan="2">Basic details of the proposed transaction</td></tr>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. giving loan, borrowing, etc.)</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Availing of financial assistance /taking loan and/or advance financial facility / borrowings</td><td>10</td></tr></table></td></tr>
<tr><td>2</td><td>Details of each type of the proposed transaction.</td><td>The proposed transaction relates to a revolving credit facility/financial assistance arrangement from CPLSL, under which CPCAP may avail services and/or financial assistance</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td>from CPLSL from time to time. The facility shall operate on a revolving basis, permitting drawdown, repayment and subsequent re-utilisation of the available limit. Approval is sought for transactions up to an aggregate limit of Rs. 10 Crore during the period commencing from the Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027; however, the outstanding exposure shall not exceed Rs. 10 Crore at any point of time during the said period.

The transactions shall be undertaken on such terms and conditions, including applicable interest, tenure, repayment terms and other commercial conditions, as may be mutually agreed and determined in accordance with the applicable policies and sanctioning procedures of CPCAP. The financial assistance/borrowings proposed to be provided under the arrangement is primarily intended to meet the working capital and other legitimate business requirements of the CPCAP.</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction (in number of years or months).</td><td>Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027 (one year)</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5</td><td>Value of the proposed transaction during a financial year. If executed over more than one financial year, provide estimated break-up financial year-wise.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Availing of financial assistance /taking loan and/or advance financial facility / borrowings</td><td>10</td></tr></table></td></tr>
<tr><td>6</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.</td><td>CP Capital Limited (“CPCAP”) is a Base Layer NBFC registered with the Reserve Bank of India, and the borrowings of loans and transactions in securities constitute its principal business activities. The proposed related party transactions are therefore in furtherance of the ordinary course of business of the Company and enable efficient deployment of its financial resources. CPCAP regularly undertakes similar transactions with both group companies and unrelated third parties. The proposed transactions shall be undertaken on commercial and arm’s length terms in accordance with the applicable policies and sanctioning procedures of the Company. The borrowings by CPCAP have been regularly serviced, with interest paid on a regular basis. Accordingly, the proposed RPTs are expected to be commercially beneficial and are considered to be in the overall interest of CPCAP and its stakeholders.</td></tr>
<tr><td>7</td><td>Details of the promoter(s)/director(s)/key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.

Explanation: Indirect interest shall mean interest held through any person over which an individual has control.</td><td>1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter
2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter
3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari</td></tr>
<tr><td>(a)</td><td>Name of the director/KMP</td><td>1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter
2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter</td></tr>
</table>

S. No.	Particulars of the information	Information provided by the management
		3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari The above directors have interest in entity directly or indirectly.
(b)	Shareholding of the director/KMP, whether direct or indirect, in the related party	Nil
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.
9	Other information relevant for decision making.	Not Applicable as the all the information required for informed decision making is disclosed.

Part-B: Details for Specific Transactions:

B(5). Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Material covenants of the proposed transaction	For the proposed transactions involving loans/financial assistance availed by CPCAP from its related party, CPLSL, the material covenants may be stated as follows: • The funds shall be utilized by CPCAP solely for its working capital and other legitimate business requirements and in accordance with the terms of the respective facility. • CPCAP shall comply with all applicable laws, RBI regulations, and other regulatory requirements applicable to the transaction. • The loan/financial assistance shall be subject to the agreed terms and conditions, including applicable interest rate, tenure, repayment schedule, and other customary terms of the respective facility. • CPCAP shall comply with the financial, operational, and other covenants, if any, specified under the respective facility agreements. • The transactions shall be undertaken on such terms as may be mutually agreed between CPCAP and CPLSL and in compliance with applicable related-party transaction requirements.
2	Interest rate (in terms of numerical value or base rate and applicable spread)	13.00 % Per Annum
3	Cost of borrowing **Note:** This shall include all costs associated with the borrowing.	Effective cost of borrowing of interest @ 13.00 % Per Annum
4	Maturity/due date	1 (one) Year
5	Repayment schedule & terms	On demand/On call basis
6	Whether secured or unsecured	Unsecured

S. No.	Particulars of the information	Information provided by the management
7	If secured, the nature of security & security coverage ratio	NA
8	The purpose for which the funds will be utilized by the listed entity/subsidiary	The funds availed by CPCAP from the related party shall be utilized by CPCAP for meeting its working capital and other legitimate business requirements, including day-to-day operational expenses, cash flow requirements, and other short-term business needs arising in the ordinary course of business. The funds shall be utilized strictly for legitimate business purposes and in accordance with applicable laws, RBI regulations, and the terms and conditions of the respective facility.

Part-C: Additional Information (applicable only if the proposed transaction is a Material RPT)

C(4). Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements **Note:** Not applicable to listed banks/NBFC/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
(a)	Before transaction	Not applicable
(b)	After transaction	Not applicable
2	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements **Note:** Not applicable to listed banks/NBFC/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
(a)	Before transaction	Not applicable
(b)	After transaction	Not applicable

ANNEXURE-16

Details of the proposed transactions between CP Capital Limited (the "Company" /"CPCAP"/ "listed entity/subsidiary") and Imperial Infin Private Limited, ("IIFL") (the "Related Party"), being related parties of the Company, including the information pursuant to Clause 4 of the RPT Industry Standards read with SEBI Circular and applicable provisions of the Companies Act, 2013, as placed before the Audit Committee for consideration while seeking prior approval of the proposed Related Party Transaction(s), are provided below:

Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions as per the RPT Industry Standards:

Note: *As CP Capital Limited is a Non-Banking Financial Company **("NBFC")** which, in the ordinary course of its business, (i) gives loans/advances or inter-corporate deposits to its related party (disclosure under Part B – Para B(2) and, if material, Part C – Para C(1)), and (ii) takes borrowings from its related party (disclosure under Part B – Para B(5) and, if material, Part C – Para C(4)), both sets of disclosures are provided below in addition to Part A, which is applicable to all RPTs.*

Part-A: Minimum Information for the Proposed Related Party Transaction(s)

S. No.	Particulars of the information	Information provided by the management
A	**Details of the related party and transactions with the related party**	

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>A(1)</td><td colspan="2">Basic details of the related party</td></tr>
<tr><td>1</td><td>Name of the related party</td><td>Imperial Infin Private Limited</td></tr>
<tr><td>2</td><td>Country of incorporation of the related party</td><td>India</td></tr>
<tr><td>3</td><td>Nature of business of the related party</td><td>Real estate</td></tr>
<tr><td>A(2)</td><td colspan="2">Relationship and ownership of the related party</td></tr>
<tr><td>1</td><td>Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:
• Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party.
• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/subsidiary.
• Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.</td><td>Imperial Infin Private Limited is a Private limited company incorporated under the provisions of the Companies Act, 1956 and Associate/ group entity of the Company.

Mr. Om Prakash Maheshwari, Whole time Director & CFO and Promoters of the Company is a member/promoter and Director of the IIPL.

Mrs. Neelima Maheshwari, Director of the Company is a member/promoter and Director of the IIPL and;

Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and Promoter of the Company is a member/promoter of the IIPL.

Accordingly, IIPL is a related party as per Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of SEBI-LODR.</td></tr>
<tr><td>(a)</td><td>Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party.</td><td>CPCAP holds 34,000 equity share i.e. 42.74 % of shareholding of IIPL.</td></tr>
<tr><td>(b)</td><td>Where the related party is a partnership firm/sole proprietorship/body corporate without share capital, capital contribution, if any, made by the listed entity/subsidiary.</td><td>Not Applicable</td></tr>
<tr><td>(c)</td><td>Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.</td><td>IIPL do not hold any shares in the CPCAP/subsidiary.</td></tr>
<tr><td></td><td colspan="2">Explanation: Indirect shareholding shall mean shareholding held through any person over which the listed entity/subsidiary/related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.</td></tr>
<tr><td>A(3)</td><td colspan="2">Details of previous transactions with the related party</td></tr>
<tr><td>1</td><td>1.1 Total amount of all the transactions undertaken by the listed entity with the related party during last financial year.</td><td>The following transactions took place with IIPL by listed entity during the previous financial year 2025-26:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Availing of financial assistance /Loan taken/borrowings</td><td>0.40</td></tr>
<tr><td>2</td><td>Loan repaid including interest</td><td>0.65</td></tr>
<tr><td>3</td><td>Interest Paid</td><td>0.18</td></tr>
<tr><td></td><td>Balance of borrowing outstanding at March 31, 2026</td><td>1.74</td></tr>
</table>
</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td>Note: As approved by the Members of the Company, the outstanding amount not exceeded ₹5 Crores at any time during the approved period.</td></tr>
<tr><td></td><td>1.2 Total amount of all the transactions undertaken by the subsidiary with the related party during the last financial year.</td><td>Nil</td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>The following transactions took place with IIPL during the first quarter of financial year 2026-27:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /Loan Given</td><td>5.74</td></tr>
<tr><td>2</td><td>Loan recovered including interest</td><td>0.76</td></tr>
<tr><td>3</td><td>Interest income received</td><td>0.07</td></tr>
<tr><td></td><td>Balance loan outstanding at June 30, 2026</td><td>5.05</td></tr>
<tr><td>4</td><td>Availing of financial assistance /Loan taken</td><td>0</td></tr>
<tr><td>5</td><td>Loan repaid including interest</td><td>1.75</td></tr>
<tr><td>6</td><td>Interest Paid</td><td>0.01</td></tr>
<tr><td></td><td>Balance of borrowing outstanding at June 30, 2026</td><td>0</td></tr>
</table>
Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹5 Crores at any time during the approved period.</td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No default</td></tr>
<tr><td>A(4)</td><td colspan="2">Amount of the proposed transaction(s) (all types of transactions taken together)</td></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/shareholders.</td><td>
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facility</td><td>10</td></tr>
<tr><td>2</td><td>Availing of financial assistance /loan and/or advance financial facility/borrowings</td><td>10</td></tr>
</table>
Note:
a. Rendering of financial services/ providing financial assistance by the Company and/or its subsidiaries to IIPL including but not limited to payment services, arrangement for offline and online transactions, reimbursements of expenses incurred by or on behalf of IIPL, transfer of any resources, services or obligations and other services including providing any guarantee, up</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td>to a maximum aggregate value and/or total outstanding not exceeding Rs. 10 crores on any date during a period commencing from the twenty sixth Annual General Meeting up to the date of twenty seventh Annual General Meeting of the Company to be held in the year 2027.
b. Availing of services, avail financial assistance by the Company and/or its subsidiaries from IIPL including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 10 crores on any date during a period commencing from the twenty sixth Annual General Meeting up to the date of twenty seventh Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.</td><td>26.20%</td></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction).</td><td>Not Applicable</td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (standalone, if consolidated not available) for the immediately preceding financial year, if available.</td><td>173.01%</td></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year (Turnover / Profit After Tax / Net worth).
Explanation: Information to be given on standalone basis; if standalone is not available, provide on consolidated basis.</td><td><table><tr><th>Particulars</th><th>FY 2025-26
(Rs in Crores)</th></tr><tr><td>Turnover</td><td>0.39</td></tr><tr><td>Profit After Tax</td><td>0.29</td></tr><tr><td>Net worth</td><td>4.91</td></tr></table>
Explanation: The above information is given on standalone basis.</td></tr>
<tr><td>A(5)</td><td colspan="2">Basic details of the proposed transaction</td></tr>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. giving loan, borrowing, etc.)</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>10</td></tr><tr><td>1</td><td>Availing of financial assistance /taking loan / borrowing/ and/or advance financial facility</td><td>10</td></tr></table></td></tr>
<tr><td>2</td><td>Details of each type of the proposed transaction.</td><td>The proposed transaction relates to a revolving credit facility/financial assistance arrangement between CPCAP and IIPL, under which CPCAP may avail services and/or</td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td>financial assistance from IIPL and may also provide services and/or financial assistance to IIPL from time to time. The facility shall operate on a revolving basis, permitting drawdown, repayment and subsequent re-utilisation of the available limit. Approval is sought for transactions up to an aggregate limit of Rs. 10 Crore during the period commencing from the Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027; however, the outstanding exposure shall not exceed Rs. 10 Crore at any point of time during the said period.

The transactions shall be undertaken on such terms and conditions, including applicable interest, tenure, repayment terms and other commercial conditions, as may be mutually agreed and determined in accordance with the applicable policies and sanctioning procedures of CPCAP. The financial assistance proposed to be provided under the arrangement is primarily intended to meet the working capital and other legitimate business requirements of the concerned parties.</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction (in number of years or months).</td><td>Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027 (one year)</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5</td><td>Value of the proposed transaction during a financial year. If executed over more than one financial year, provide estimated break-up financial year-wise.</td><td><table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of financial assistance /giving loan and/or advance financial facilities</td><td>10</td></tr>
<tr><td>2</td><td>Availing of financial assistance /taking loan / borrowing/ and/or advance financial facility</td><td>10</td></tr>
</table></td></tr>
<tr><td>6</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.</td><td>CP Capital Limited (“CPCAP”) is a Base Layer NBFC registered with the Reserve Bank of India, and the advancement /borrowings of loans and transactions in securities constitute its principal business activities. The proposed related party transactions are therefore in furtherance of the ordinary course of business of the Company and enable efficient deployment of its financial resources. CPCAP regularly undertakes similar transactions with both group companies and unrelated third parties. The proposed transactions shall be undertaken on commercial and arm's length terms in accordance with the applicable policies and sanctioning procedures of the Company. The loans extended/borrowings as the case may be by CPCAP have been regularly serviced, with interest received/paid on a regular basis. Accordingly, the proposed RPTs are expected to be commercially beneficial and are considered to be in the overall interest of CPCAP and its stakeholders.</td></tr>
<tr><td>7</td><td>Details of the promoter(s)/director(s)/key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.

Explanation: Indirect interest shall mean interest held through any person over which an individual has control.</td><td>1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter
2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter
3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari</td></tr>
</table>

S. No.	Particulars of the information	Information provided by the management
(a)	Name of the director/KMP	1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter 2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter 3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari The above directors have interest in entity directly or indirectly.
(b)	Shareholding of the director/KMP, whether direct or indirect, in the related party	<table><tr><th>Name of shareholder</th><th>No. of shares</th><th>% of shares</th></tr><tr><td>Mr. Om Prakash Maheshwari</td><td>13380</td><td>16.82</td></tr><tr><td>Mr. Pramod Kumar Maheshwari</td><td>13200</td><td>16.59</td></tr><tr><td>Mrs. Neelima Maheshwari</td><td>4646</td><td>5.84</td></tr></table>
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.
9	Other information relevant for decision making.	Not Applicable as the all the information required for informed decision making is disclosed.

Part-B: Details for Specific Transactions:

B(2). Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Source of funds in connection with the proposed transaction. **Note:** This item of disclosure is not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify: (a) Nature of indebtedness (b) Total cost of borrowing (c) Tenure (d) Other details. **Note:** Not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/other lenders. **Note:** (1) Not applicable to listed banks/NBFCs/insurance companies/housing finance companies. (2) Disclosure shall be made of borrowings with a comparable maturity profile to the loan/ICD being granted.	Not applicable – CPCAP is an NBFC.
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	13.20 % Per Annum
5	Maturity/due date	1 (one) Year
6	Repayment schedule & terms	On demand/On call basis

S. No.	Particulars of the information	Information provided by the management
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	NA
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds provided by CPCAP to the related party by way of financial assistance shall be utilized by the ultimate beneficiary to meet its working capital and other legitimate business requirements, including day-to-day operational expenses, cash flow requirements, and other short-term business needs arising in the ordinary course of business. The funds shall be utilized strictly for legitimate business purposes and in accordance with applicable laws, RBI regulations, and the terms and conditions of the respective facility.

B(5). Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Material covenants of the proposed transaction	For the proposed transactions involving loans/financial assistance availed by CPCAP from its related party, IIPL, the material covenants may be stated as follows: • The funds shall be utilized by CPCAP solely for its working capital and other legitimate business requirements and in accordance with the terms of the respective facility. • CPCAP shall comply with all applicable laws, RBI regulations, and other regulatory requirements applicable to the transaction. • The loan/financial assistance shall be subject to the agreed terms and conditions, including applicable interest rate, tenure, repayment schedule, and other customary terms of the respective facility. • CPCAP shall comply with the financial, operational, and other covenants, if any, specified under the respective facility agreements. • The transactions shall be undertaken on such terms as may be mutually agreed between CPCAP and IIPL and in compliance with applicable related-party transaction requirements.
2	Interest rate (in terms of numerical value or base rate and applicable spread)	13.00 % Per Annum
3	Cost of borrowing **Note:** This shall include all costs associated with the borrowing.	Effective cost of borrowing of interest @ 13.00 % Per Annum
4	Maturity/due date	1 (one) Year
5	Repayment schedule & terms	On demand/On call basis
6	Whether secured or unsecured	Unsecured
7	If secured, the nature of security & security coverage ratio	NA

S. No.	Particulars of the information	Information provided by the management
8	The purpose for which the funds will be utilized by the listed entity/subsidiary	The funds availed by CPCAP from the related party shall be utilized by CPCAP for meeting its working capital and other legitimate business requirements, including day-to-day operational expenses, cash flow requirements, and other short-term business needs arising in the ordinary course of business. The funds shall be utilized strictly for legitimate business purposes and in accordance with applicable laws, RBI regulations, and the terms and conditions of the respective facility.

Part-C: Additional Information (applicable only if the proposed transaction is a Material RPT)

C(1). Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Latest credit rating of the related party **Note:** Standalone rating to be provided; option to provide structured obligation (SO) rating and credit enhancement (CE) rating, if any.	No external credit rating available for the related party at this time.
2	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. **Note:** This information may be provided to the extent available in the public domain or as provided by the related party upon request.	No default has been made.
	In addition, state the following:	
(a)	Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
(b)	Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	No
(c)	Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
(d)	Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No
	***Note:** Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	

C(4). Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	Not applicable – CPCAP is an NBFC.

S. No.	Particulars of the information	Information provided by the management
	Note: Not applicable to listed banks/NBFC/insurance companies/housing finance companies.	
(a)	Before transaction	Not applicable
(b)	After transaction	Not applicable
2	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements **Note:** Not applicable to listed banks/NBFC/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
(a)	Before transaction	Not applicable
(b)	After transaction	Not applicable

ANNEXURE-17

Details of the proposed transactions between CP Capital Limited (the "Company" /"CPCAP"/ "listed entity/subsidiary") and Longway Business Solutions LLP, ("LBSL") (the "Related Party"), being related parties of the Company, including the information pursuant to Clause 4 of the RPT Industry Standards read with SEBI Circular and applicable provisions of the Companies Act, 2013, as placed before the Audit Committee for consideration while seeking prior approval of the proposed Related Party Transaction(s), are provided below:

Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions as per the RPT Industry Standards:

Note: *As CP Capital Limited is a Non-Banking Financial Company **("NBFC")** which, in the ordinary course of its business, takes borrowings from its related party (disclosure under Part B – Para B(5) and, if material, Part C – Para C(4)), both sets of disclosures are provided below in addition to Part A, which is applicable to all RPTs.*

Part-A: Minimum Information for the Proposed Related Party Transaction(s)

S. No.	Particulars of the information	Information provided by the management
A	**Details of the related party and transactions with the related party**	
A(1)	**Basic details of the related party**	
1	Name of the related party	Longway Business Solutions LLP
2	Country of incorporation of the related party	India
3	Nature of business of the related party	Real estate
A(2)	**Relationship and ownership of the related party**	
1	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: • Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party. • Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/subsidiary.	Longway Business Solutions LLP is a Limited Liability Partnership Firm incorporated under the provisions of the Limited Liability Partnership Act, 2008 and group entity of the Company. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and Promoter of the Company is a Designated Partner of the LBSL;

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td>• Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.</td><td>Mr. Om Prakash Maheshwari, Whole time Director & CFO and Promoters of the Company is a Designated Partner of the LBSL.

Relative of Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and Promoter of the Company and Mr. Om Prakash Maheshwari, Whole time Director & CFO and Promoters of the Company is a Designated Partner of the LBSL.

Accordingly, LBSL is a related party as per Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of SEBI-LODR.</td></tr>
<tr><td>(a)</td><td>Shareholding of the listed entity/subsidiary, whether direct or indirect, in the related party.</td><td>Not Applicable</td></tr>
<tr><td>(b)</td><td>Where the related party is a partnership firm/sole proprietorship/body corporate without share capital, capital contribution, if any, made by the listed entity/subsidiary.</td><td>No capital contribution of CPCAP/subsidiary</td></tr>
<tr><td>(c)</td><td>Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary.</td><td>LBSL do not hold any shares in the CPCAP/subsidiary</td></tr>
<tr><td></td><td colspan="2">Explanation: Indirect shareholding shall mean shareholding held through any person over which the listed entity/subsidiary/related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.</td></tr>
<tr><td>A(3)</td><td colspan="2">Details of previous transactions with the related party</td></tr>
<tr><td>1</td><td>1.1 Total amount of all the transactions undertaken by the listed entity with the related party during last financial year.</td><td>The following transactions took place with LBSL by listed entity during the previous financial year 2025-26:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Availing of financial assistance /Loan taken/Borrowings</td><td>0.30</td></tr>
<tr><td>2</td><td>Loan repaid including interest</td><td>1.56</td></tr>
<tr><td>3</td><td>Interest Paid</td><td>0.24</td></tr>
<tr><td></td><td>Balance of borrowing outstanding at March 31, 2026</td><td>2.10</td></tr>
</table>
Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹10 Crores at any time during the approved period.</td></tr>
<tr><td></td><td>1.2 Total amount of all the transactions undertaken by the subsidiary with the related party during the last financial year.</td><td>Nil</td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>The following transactions took place with LBSL during the first quarter of financial year 2026-27:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Availing of financial assistance /Loan taken/Borrowings</td><td>0</td></tr>
</table></td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td>
<table>
<tr><td>2</td><td>Loan repaid including interest</td><td>0</td></tr>
<tr><td>3</td><td>Interest Paid</td><td>0.05</td></tr>
<tr><td></td><td>Balance of borrowing outstanding at June 30, 2026</td><td>2.14</td></tr>
</table>
Note: As approved by the Members of the Company, the maximum outstanding amount not exceeded ₹10 Crores at any time during the approved period.</td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No default</td></tr>
<tr><td>A(4)</td><td colspan="2">Amount of the proposed transaction(s) (all types of transactions taken together)</td></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/shareholders.</td><td>
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Availing of financial assistance /taking loan and/or advance financial facility / borrowings</td><td>10</td></tr>
</table>
Note:
Availing of services, avail financial assistance by the Company and/or its subsidiaries from LBSL including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 10 crores on any date during a period commencing from the twenty sixth Annual General Meeting up to the date of twenty seventh Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.</td><td>13.10%</td></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction).</td><td>Not Applicable</td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (standalone, if consolidated not available) for the immediately preceding financial year, if available.</td><td>380.23%</td></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year (Turnover / Profit After Tax / Net worth). Explanation: Information to be given on standalone basis; if standalone is not available, provide on consolidated basis.</td><td>
<table>
<tr><th>Particulars</th><th>FY 2025-26 (Rs in Crores)</th></tr>
<tr><td>Turnover</td><td>2.53</td></tr>
<tr><td>Profit After Tax</td><td>2.14</td></tr>
<tr><td>Net worth</td><td>5.22</td></tr>
</table></td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td>Explanation: The above information is given on standalone basis.</td></tr>
<tr><td>A(5)</td><td colspan="2">Basic details of the proposed transaction</td></tr>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. giving loan, borrowing, etc.)</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Availing of financial assistance /taking loan and/or advance financial facility / borrowings</td><td>10</td></tr></table></td></tr>
<tr><td>2</td><td>Details of each type of the proposed transaction.</td><td>The proposed transaction relates to a revolving credit facility/financial assistance arrangement from LBSL, under which CPCAP may avail services and/or financial assistance from LBSL from time to time. The facility shall operate on a revolving basis, permitting drawdown, repayment and subsequent re-utilisation of the available limit. Approval is sought for transactions up to an aggregate limit of Rs. 10 Crore during the period commencing from the Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027; however, the outstanding exposure shall not exceed Rs. 10 Crore at any point of time during the said period.

The transactions shall be undertaken on such terms and conditions, including applicable interest, tenure, repayment terms and other commercial conditions, as may be mutually agreed and determined in accordance with the applicable policies and sanctioning procedures of CPCAP. The financial assistance/borrowings proposed to be provided under the arrangement is primarily intended to meet the working capital and other legitimate business requirements of the CPCAP.</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction (in number of years or months).</td><td>Twenty-sixth Annual General Meeting until the Twenty-Seventh Annual General Meeting to be held in the year 2027 (one year)</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5</td><td>Value of the proposed transaction during a financial year. If executed over more than one financial year, provide estimated break-up financial year-wise.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Availing of financial assistance /taking loan and/or advance financial facility / borrowings</td><td>10</td></tr></table></td></tr>
<tr><td>6</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.</td><td>CP Capital Limited (“CPCAP”) is a Base Layer NBFC registered with the Reserve Bank of India, and the borrowings of loans and transactions in securities constitute its principal business activities. The proposed related party transactions are therefore in furtherance of the ordinary course of business of the Company and enable efficient deployment of its financial resources. CPCAP regularly undertakes similar transactions with both group companies and unrelated third parties. The proposed transactions shall be undertaken on commercial and arm’s length terms in accordance with the applicable policies and sanctioning procedures of the Company. The borrowings by CPCAP have been regularly serviced, with interest paid on a regular basis. Accordingly, the proposed RPTs are expected to be commercially beneficial and are considered to be in the overall interest of CPCAP and its stakeholders.</td></tr>
</table>

S. No.	Particulars of the information	Information provided by the management
7	Details of the promoter(s)/director(s)/key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. **Explanation:** Indirect interest shall mean interest held through any person over which an individual has control.	1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter 2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter 3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari
(a)	Name of the director/KMP	1. Mr. Om Prakash Maheshwari, Whole time Director & CFO and promoter 2. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and promoter 3. Mrs. Neelima Maheshwari, Non- Executive Director and relative of Mr. Om Prakash Maheshwari The above directors have interest in entity directly or indirectly.
(b)	Shareholding of the director/KMP, whether direct or indirect, in the related party	<table><tr><th>Name of Partner</th><th>Profit sharing Ratio (%)</th></tr><tr><td>Mr. Om Prakash Maheshwari</td><td>12.25</td></tr><tr><td>Mr. Pramod Kumar Maheshwari</td><td>12.25</td></tr><tr><td>Mrs. Neelima Maheshwari</td><td>12.50</td></tr></table>
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.
9	Other information relevant for decision making.	Not Applicable as the all the information required for informed decision making is disclosed.

Part-B: Details for Specific Transactions:

B(5). Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Material covenants of the proposed transaction	For the proposed transactions involving loans/financial assistance availed by CPCAP from its related party, LBSL, the material covenants may be stated as follows: • The funds shall be utilized by CPCAP solely for its working capital and other legitimate business requirements and in accordance with the terms of the respective facility. • CPCAP shall comply with all applicable laws, RBI regulations, and other regulatory requirements applicable to the transaction. • The loan/financial assistance shall be subject to the agreed terms and conditions, including applicable interest rate, tenure, repayment schedule, and other customary terms of the respective facility. • CPCAP shall comply with the financial, operational, and other covenants, if any, specified under the respective facility agreements. • The transactions shall be undertaken on such terms as may be mutually agreed between CPCAP and LBSL and

S. No.	Particulars of the information	Information provided by the management
		in compliance with applicable related-party transaction requirements.
2	Interest rate (in terms of numerical value or base rate and applicable spread)	13.00 % Per Annum
3	Cost of borrowing **Note:** This shall include all costs associated with the borrowing.	The total effective cost of borrowing is interest @ 13.00 % Per Annum
4	Maturity/due date	1 (one) Year
5	Repayment schedule & terms	On demand/On call basis
6	Whether secured or unsecured	Unsecured
7	If secured, the nature of security & security coverage ratio	NA
8	The purpose for which the funds will be utilized by the listed entity/subsidiary	The funds availed by CPCAP from the related party shall be utilized by CPCAP for meeting its working capital and other legitimate business requirements, including day-to-day operational expenses, cash flow requirements, and other short-term business needs arising in the ordinary course of business. The funds shall be utilized strictly for legitimate business purposes and in accordance with applicable laws, RBI regulations, and the terms and conditions of the respective facility.

Part-C: Additional Information (applicable only if the proposed transaction is a Material RPT)

C(4). Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements **Note:** Not applicable to listed banks/NBFC/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
(a)	Before transaction	Not applicable
(b)	After transaction	Not applicable
2	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements **Note:** Not applicable to listed banks/NBFC/insurance companies/housing finance companies.	Not applicable – CPCAP is an NBFC.
(a)	Before transaction	Not applicable
(b)	After transaction	Not applicable

GREEN INITIATIVE IN CORPORATE GOVERNANCE

Dear Shareholders,

The Ministry of Corporate Affairs (MCA) has taken a "Green Initiative in Corporate Governance" by allowing paperless compliances by the Companies through electronic mode. In accordance with the circulars issued by the MCA during April and May 2021, companies can now send notices and documents, including Annual Reports and postal ballots to its shareholders through electronic mode to the registered e-mail addresses of the Shareholders.

It is a welcome move for the society at large, as this will reduce paper consumption to a great extent and allow shareholder as well as the companies to contribute towards a Greener Environment.

Your Company also proposes to participate in this Green initiative by opting for e-mailing all the future shareholder communications henceforth including notices of Annual General Meetings and Annual Reports of the Company to those shareholders opting to receive the same in electronic mode.

To support this green initiative of the Government in full measure, members who have not registered their e-mail addresses, so far, are requested to register their e-mail addresses, in respect of electronic holding with the Depository through their concerned Depository Participants.

Members who holds shares in physical form are requested to furnish their e-mail id to the following e-mail id investor@ankitonline.com quoting your folio number, name, PAN, mobile number. We would be mailing all the future shareholder communication to the e-mail id furnished to us.

Please note that as a member of the Company, you will always be entitled to receive all such communication in physical form, upon request.

For CP Capital Limited

(Erstwhile Career Point Limited)

CS Manmohan Pareek

Company Secretary

आपदर्थे धनं रक्षेत्।

āpadarthe dhanaṃ rakṣet

"Preserve wealth against adversity."

CP CAPITAL

Limited

UNREGISTERED PARCEL

If undelivered, please return to:
CP Capital Limited,
Corporate Office: CP Tower-1, Road No. 1, IPIA, Kota -324 005, Rajasthan, India