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INDEPENDENT AUDITORS' REPORT

To

The Members of

Career Point Edutech Limited,

REPORT ON THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

OPINION

We have audited the accompanying Consolidated financial statements of **CAREER POINT EDUTECH LIMITED** (hereinafter referred to as “the Holding Company”) and its subsidiaries (the Holding and its subsidiaries together referred to as “the Group”), comprising the Consolidated Balance Sheet as at 31st March 2025 and the Consolidated Statement of Profit & Loss Account (Including other Comprehensive Income), the Consolidated Statement of Changes in Equity and the Consolidated statement of Cash Flows for the year ended 31st March 2025, and a summary of the significant 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 and on the other financial information of the subsidiaries, 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 March 31, 2025, the consolidated Profit (including Other comprehensive income), consolidated statement of changes in equity and its consolidated cash flows for the year ended on that date.

BASIS FOR OPINION

We had conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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 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 Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and

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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 to in Other Matters section below is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

EMPHASIS OF MATTERS

We draw your attention to:

- a) Note No. 51 of the consolidated financial statements, which describes a significant transaction undertaken during the year in pursuant to a Composite Scheme of Arrangement involving the Company and its group entities. The said Scheme was approved by the Board of Directors of the Holding Company "Career Point Limited", in its meeting held on 14th February 2023 and was subsequently sanctioned by the Hon'ble National Company Law Tribunal, Chandigarh Bench, through its final order dated 23rd September 2024, passed under Sections 230 to 232, read with Section 66 and other applicable provisions of the Companies Act, 2013, in Company Petition CP (CAA) No. 9/CHD/PB/2024. The Scheme provided for the demerger of the education business undertaking ("Demerged Undertaking") from Career Point Limited (the Demerged Company) into Career Point Edutech Limited (the Resulting Company i.e. the reporting entity), and the amalgamation of Srajan Capital Limited, a wholly owned NBFC subsidiary, with Career Point Limited (the Transferee Company). The Appointed Date for giving effect to the Scheme was determined as 1st April 2023, and the Scheme became effective upon filing of the NCLT order with the respective Registrars of Companies.

The Company has accounted for the impact of the Scheme in accordance with Indian Accounting Standard (Ind AS) 103 – Business Combinations, read with Appendix C, which deals with common control transactions. Accordingly, the pooling of interests method has been applied. Under this method, the assets and liabilities transferred to the Company from the Demerged Undertaking have been recorded at their respective historical carrying values as appearing in the books of the Demerged Company, without any adjustments to reflect fair values or to recognize goodwill. Further, since the transaction qualifies as a business combination under common control, the consolidated financial statements of the Company have been restated retrospectively as if the demerger had occurred at the beginning of the earliest comparative period presented. Consequently, the financial results for the year ended 31st March 2024 have been restated to give effect to the demerger from 1st April 2023, the Appointed Date.

The NCLT, in its detailed order, confirmed that all necessary procedural and statutory requirements had been duly complied with, including service of notices to key regulatory authorities such as the Registrar of Companies (ROC), Regional Director (RD), Official

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Liquidator (OL), Income Tax Department, Reserve Bank of India (RBI), Securities and Exchange Board of India (SEBI), National Stock Exchange (NSE), and Bombay Stock Exchange (BSE). Notably, no adverse observations were received from any of the statutory authorities, and the shareholders of the Demerged Company approved the Scheme with a voting approval of over 99.99% in favour. The NCLT observed that the Scheme is in compliance with applicable legal requirements and is not prejudicial to the interests of creditors, shareholders, or the public at large. The order further provided that all benefits, liabilities, contracts, proceedings, and employees pertaining to the Demerged Undertaking stand transferred to and vest in the Resulting Company, with effect from the Appointed Date, on a going concern basis.

Further, for the purpose of giving effect to the Scheme in the consolidated financial statements, the Company has accounted for the assets and liabilities of the Demerged Undertaking based on the carrying amounts as provided by the management of the Holding Company as on the Appointed Date. Our audit was limited to the accounting and presentation of such balances as per the Scheme. We have not independently verified the underlying books or records of the Demerged Undertaking and have relied on the management's representations and information for the carrying values of the assets and liabilities transferred.

- b) We draw attention to Note No. 34 of the consolidated financial statements, which pertains to the ongoing arbitration proceedings between the Company and Rajasthan Skill and Livelihoods Development Corporation (RSLDC) regarding the DDU-GKY project. The dispute originated from the invocation of a bank guarantee of Rs. 54.22 lakhs and a demand of Rs. 334.76 lakhs raised by RSLDC upon termination of the project. The Company, having received Rs. 216.90 lakhs as the first instalment and having incurred Rs. 371.75 lakhs, challenged the invocation and the demand through proceedings under Section 9 of the Arbitration and Conciliation Act, 1996. Pursuant to the order dated 17 March 2025, the Hon'ble Arbitrator ruled partly in favour of the Company by quashing the said recovery notice and awarding (i) Rs. 54.22 lakhs against the bank guarantee, (ii) Rs. 100 lakhs towards investment, and (iii) Rs. 8 lakhs towards litigation costs, along with simple interest at 9.25% p.a. from the date of award if unpaid within 30 days. Management, based on legal advice and facts of the case, continues to consider the receivable of Rs. 213.41 lakhs as fully recoverable.

These matter are adequately disclosed in the accompanying consolidated financial statements. Therefore our opinion is not modified in respect to above matters.

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KEY AUDIT MATTERS

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 period.

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 except the matters described in the “Emphasis of Matter” Section.

1. Business Combination Under Common Control – Demerger of Education Undertaking

[Refer to Note 51 to the Consolidated Financial Statements]

Pursuant to the Order dated September 23, 2024, passed by the Hon'ble National Company Law Tribunal, Chandigarh Bench, under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013, a Composite Scheme of Arrangement was approved involving the demerger of the education business undertaking (“Demerged Undertaking”) from Career Point Limited (the Demerged Company) into its wholly owned subsidiary, Career Point Edutech Limited (the Resulting Company and reporting entity). The Appointed Date for giving effect to the Scheme was fixed as April 1, 2023.

As a result of the demerger, the Company accounted for the transaction as a common control business combination in accordance with Appendix C of Ind AS 103 – Business Combinations, which governs accounting for transactions under common control. The pooling of interests method was applied to account for the transaction. The transaction required the retrospective restatement of the Company's financial statements from the appointed date, April 1, 2023, to reflect the effect of the demerger, including the recognition of assets, liabilities, and reserves pertaining to the Demerged Undertaking. Furthermore, the Company has allotted 1,81,92,939 fully paid-up equity shares to the eligible shareholders of the Demerged Company in accordance with the Scheme, resulting in the recognition of negative capital reserve of ₹ 253.45 Lakhs directly in Other Equity.

Given the magnitude of the restructuring, the retrospective restatement, and the complex application of Ind AS 103, this matter has been identified as a Key Audit Matter due to its complexity and the judgment involved in applying the appropriate accounting treatment. Our audit procedures involved evaluating the Company's compliance with the Scheme and the related accounting standard, and verifying the accuracy of the accounting treatment adopted.

Audit Procedures Performed:

1. We obtained an understanding from management and assessed the design and operating effectiveness of the internal controls implemented by the Company relating to the

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accounting and recognition of the business combination arising out of the demerger approved under the Composite Scheme of Arrangement.

2. We reviewed the NCLT Order dated September 23, 2024, and traced the accounting treatment of the demerger in the consolidated financial statements of Career Point Edutech Limited. We ensured compliance with the terms of the Scheme and Ind AS 103, including Appendix C, which governs transactions under common control.
3. We verified the transfer and recognition of assets, liabilities, and reserves pertaining to the education business undertaking by comparing them with the underlying books of account, audited financial statements, and the trial balances of the Demerged Undertaking as of the appointed date (April 1, 2023).
4. We recomputed and independently verified the merger entries recorded under the pooling of interests method, including the restatement of comparative figures for FY 2023–24. We confirmed that the assets and liabilities were recorded at their historical carrying values without any revaluation or recognition of goodwill.
5. We reviewed management's computation of any adjustments made directly in equity, including the amount credited to capital reserve, and validated the consistency of the treatment with Ind AS 103, Appendix C.
6. We evaluated the Company's judgment that the transaction qualifies as a business combination under common control and concluded that the accounting treatment adopted is appropriate based on the control structure and substance of the transaction.
7. We assessed the adequacy and appropriateness of the disclosures made in **Note 51** of the consolidated financial statements, including those related to the impact on the current and comparative period financial results, the accounting policy adopted, and the components transferred under the Scheme.

Conclusion:

Based on the audit procedures performed, we conclude that the accounting for the demerger of the education business undertaking from Career Point Limited into Career Point Edutech Limited has been appropriately carried out in accordance with Appendix C of Ind AS 103 – Business Combinations. The financial statements reflect the demerger's effect in a manner consistent with the Scheme approved by the NCLT, and the accounting treatment, including the application of the pooling of interests method, is in accordance with the relevant accounting standards.

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 information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Report on Corporate Governance and

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Shareholder's Information, but does not include the consolidated financial statements and our auditor's report thereon.

The Other Information 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 do 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 Other Information, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

We have nothing to report in this regard.

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The Holding Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated cash flows and consolidated changes in equity of the Group in accordance with the Ind AS and other accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

The respective Board of Directors of the companies of the Group included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act; for safeguarding the assets of the Group; for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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 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 are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going

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concern basis of accounting unless the management 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 are also responsible for overseeing the Group's financial reporting process.

AUDITOR'S RESPONSIBILITY 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 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 financial 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 Holding company has adequate internal financial controls with reference to consolidated financial statements 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 the 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 Group'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 consolidated financial statements or, if such disclosures are inadequate, to modify our

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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 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 within the Group 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 entities 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 audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in the section titled "Other Matters" in this audit report.

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 and other entities included in the consolidated financial statements of which we are the 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

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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 MATTERS

We did not audit the financial statements and other financial information of four (4) subsidiaries, whose financial statements/financial information reflect total assets as at March 31, 2025 of Rs 756.56 lakhs, total revenue from operations of Rs 235.35 lakhs for the year ended March 31, 2025, total net profit/(loss) after tax of Rs 52.50 lakhs and other comprehensive income of NIL for the year ended March 31, 2025 and net cash flow of Rs. 2.48 Lakhs for the year ended March 31, 2025 as considered in the consolidated financial statement.

These financial statements have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of the subsidiary companies and our report in terms of sub-sections (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiary companies, is based solely on the report of other auditors.

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 matters with respect to our reliance on the work done and the reports of the other auditors.

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 Companies Act, 2013, based on our audit and on the consideration of report of the other auditors on separate financial statements and the other financial information of the subsidiaries, incorporated in India, as noted in the 'Other Matters' paragraph, we give in the "Annexure A" a statement on the matters specified in paragraph 3(xxi) of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, based on our audit and the consideration of the reports of other auditors on separate financial statements of subsidiary companies, referred in the Other Matters paragraph above, 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 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 it appears from our

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examination of those books, except for the matters stated in paragraph 2(h)(vii) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 (as amended) ("the Rules").

- (c) The Consolidated Balance Sheet, 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 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 Ind AS specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.
- (e) On the basis of the written representations received from the directors of the Holding Company as on March 31, 2025 taken on record by the Board of Directors of the Holding Company and the report of the statutory auditors of its subsidiary companies, none of the directors of the Group Companies is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) Since the Group's turnover as per last audited financial statements is less than Rs. 50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs. 25 Crores, the Group is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the Group and the operating effectiveness of such controls vide notification dated June 13, 2017.
- (g) With respect to the maintenance of accounts and other matters connected therewith, reference is made to our remarks in paragraph 2(h)(vii) below on reporting under Rule 11(g) of the Rules.
- (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 No. 32 to the consolidated financial statements;
 - ii. The Group has made provision, as required under the applicable law or Indian accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.

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- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Group.
- iv. The respective managements of the Group whose financial statements have been audited under the Act have represented to us and the other auditors of such companies respectively that, to the best of their knowledge and belief, as disclosed in the Note 49(v) to financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company or any of such subsidiaries to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:
 - Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Holding Company or any of such subsidiaries, or
 - Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- v. The respective managements of the Group whose financial statements have been audited under the Act have represented to us and the other auditors of such companies respectively, that, to the best of their knowledge and belief, as disclosed in the Note 49(vi) to the financial statements, no funds have been received by the Holding Company or any of such subsidiaries from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company or any of such subsidiaries shall:
 - Directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties; or
 - Provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries.
- vi. Based on the audit procedures that has been considered reasonable and appropriate in the circumstances performed by us and those performed by the auditors of the subsidiaries whose financial statements have been audited under the Act, nothing has come to our or other auditor's notice that has caused us or the other auditor's to believe that the representations under sub-clause (i)(iv) and (i)(v) contain any material misstatement.
- vii. The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from April 01, 2023. Based on our examination which included

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Tel: 9509777241, 8107589045, 9314568454 Email: abhinav@rajvanshica.com, prakshaj@rajvansica.com



RAJVANSHI & ASSOCIATES

Chartered Accountants

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test checks and the reports of the respective auditors of the subsidiary companies has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective software. Further, for the periods where audit trail (edit log) facility was enabled and operated throughout the year for the respective accounting software, we did not come across any instance of the audit trail feature being tampered with. As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2025.

- viii. In our opinion and to the best of our information and according to the explanation given to us and based on the consideration of report of other statutory auditors of the subsidiaries, the managerial remuneration for the year ended 31st March, 2025 has been paid/ provided for by the Holding Company to its directors in accordance with the provisions of Section 197 read with Schedule V to the Act and no remuneration has been paid by the subsidiaries to its directors.

For Rajvanshi & Associates

Chartered Accountants

Firm Reg. No.: 0050690

(Prakshal Jain)

Partner

Membership No.: 429807

UDIN: 25429807BMHSLR9421

Place: Kota

Date: 30.05.2025

RAJVANSHI & ASSOCIATES

Chartered Accountants

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ANNEXURE-A TO THE INDEPENDENT AUDITORS' REPORT

Referred to in paragraph 1 under the heading "Report on Other Legal and Regulatory Requirements" of our report of even date on the consolidated financial statements of Career Point Edutech Limited for the year ended 31st March, 2025.

In terms of paragraph 3(xxi) and 4 of the CARO 2020, in case of following companies remarks as stated by the respective auditors in their CARO report on the standalone financial statements of the respective companies included in the consolidated financial statements of the holding company are as under:

S.No.	Name	CIN	Relationship with Holding Company	Date of Respective Auditor's Report	Paragraph Number in the respective CARO reports
01	Career Point Edutech Limited	U80302PB2006PLC059674	Holding Company	30 th May 2025	Clause xviii
02	Career Point Learning Solutions Limited	U80302PB2012PLC054976	Subsidiary	17 th May 2025	Clause vii
03	EduTiger Private Limited	U80903RJ2019PTC067555	Subsidiary	17 th May 2025	Clause xi
04	Career Point Institute of Skill Development Private Limited	U80302RJ2015PTC048296	Subsidiary	21 st May 2025	Clause xvii

For Rajvanshi & Associates

Chartered Accountants

Firm Reg. No.: 005069

(Prakshal Jain)

Partner

Membership No.: 429807

UDIN: 25429807BMHSLR9421

Place: Kota

Date: 30.05.2025

New Delhi Office: House No. C2B/92B, Janakpuri, New Delhi-110054.
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Tel: 9509777241, 8107589045, 9314568454 Email: abhinav@rajvanshica.com, prakshal@rajvanshica.com

CAREER POINT EDUTECH LIMITED
Consolidated Balance Sheet as at 31.03.2025

CIN : U80302PB2006PLC059674

(Rs. in Lakh)

Particulars	Note No.	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
ASSETS				
(1) Non-current Assets				
(a) Property, plant and equipment	2	329.14	366.87	342.64
(b) Other intangible assets	2	0.23	21.26	43.93
(c) Capital work-in-progress		-	-	-
(d) Investment Property		-	-	-
(e) Financial Assets				
(i) Investments	3	10.09	10.09	10.09
(ii) Loans	4	5.55	5.42	-
(iii) Other Non-current financial assets	5	17.27	41.48	44.44
(f) Deferred tax assets(Net)	6	160.75	190.16	189.44
(g) Other non-current assets	7	224.37	230.68	234.28
		747.40	865.96	864.82
(2) Current Assets				
(a) Inventories	8	104.57	97.92	162.29
(b) Financial Assets				
(i) Trade receivables	9	247.90	189.35	365.83
(ii) Cash and Cash Equivalents	10	376.39	131.97	189.57
(iii) Bank Balances other than above	11	38.32	32.33	35.61
(iv) Loans	12	2,490.32	1,821.12	1,059.72
(v) Other Financial Assets	13	2,610.87	1,375.71	270.56
(c) Current Tax Assets (Net)	14	1.29	40.43	16.66
(d) Other current Assets	15	0.14	23.52	37.58
		5,869.80	3,712.35	2,137.82
TOTAL ASSETS		6,617.20	4,578.31	3,002.64
EQUITY AND LIABILITIES				
(1) EQUITY				
(a) Equity Share Capital	16	1,819.29	1,819.29	1,819.29
(b) Other Equity	17	3,886.57	2,024.97	468.95
		5,705.86	3,844.26	2,288.24
Non Controlling Interest		33.74	28.25	22.18
LIABILITIES				
(2) Non-current Liabilities				
(a) Financial Liabilities				
(i) Borrowings				
(ii) Provisions	18	49.14	19.17	29.57
		49.14	19.17	29.57
(3) Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	19	-	-	79.32
(ii) Trade payables	20			
- Micro & Small Enterprises		0.43	-	2.38
- Other than Micro & Small Enterprises		21.26	9.17	-
(iii) Other Financial Liabilities	21	250.96	168.72	274.47
(b) Other Current Liabilities	22	298.86	470.51	250.10
(c) Provisions	23	2.46	2.46	4.11
(d) Current Tax Liabilities (Net)	24	254.49	35.77	52.27
		828.46	686.63	662.65
TOTAL EQUITY AND LIABILITIES		6,617.20	4,578.31	3,002.64

The accompanying notes 1 to 52 are an integral part of the Financials Statements.

As per our report of even date attached

FOR RAJVANSHI & ASSOCIATES

Chartered Accountant

FRN : 005069C

Prakshal Jain

Partner

M. No. : 429807

Place: Kota (Rajasthan)

Date : 30.05.2025

For and on behalf of the Board of Directors of

Career Point Edutech Limited

Pranav Maheshwari

Pranav Kumar Maheshwari

Director

DIN : 00185711

Mahesh Bhangariya

Mahesh Bhangariya

Chief Financial Officer

Om Prakash Maheshwari

Om Prakash Maheshwari

Chairman, Director

DIN : 00185677

Bhavika Sharma

Bhavika Sharma

Company Secretary

M. No. ACS48235

CAREER POINT EDUTECH LIMITED
Consolidated Statement of Profit and Loss for the Year Ended As on 31.03.2025
CIN : U80302PB2006PLC059674

Sr. No.	Particulars	Note No.	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
I	Revenue from Operations	25	4,966.31	4,673.38
II	Other Income	26	274.65	158.79
III	Total Revenue (I+II)		5,240.96	4,832.17
IV	Expenses			
	Cost of Material Purchase	27	335.76	366.87
	Change in Inventory	28	-6.65	64.38
	Employee Benefits expense	29	714.47	717.77
	Finance Costs	30	-	2.43
	Depreciation and Amortization Expense	2	92.96	102.03
	Other Expenses	31	1,785.74	1,678.73
	Total Expenses		2,922.28	2,932.21
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		2,318.68	1,899.96
VI	Extraordinary items		-	-
VII	Profit before tax after extraordinary items(V-VI)		2,318.68	1,899.96
VIII	Tax expense:			
	(1) Provision for Corporate Tax		476.09	336.18
	(2) Earlier Year Corporate Tax		-58.04	0.87
	(3) MAT Credit Entitlement		4.13	3.60
	(4) Deferred Tax		29.41	-2.75
	Total Tax		451.59	337.88
IX	Profit/ (Loss) after tax for the Year (VII - VIII)		1,867.09	1,562.08
	Net Profit (Loss) attributable to			
	(a) Owner of the Parent			
	(b) Non-controlling Interests			
	Profit Carried to Balance Sheet			
	Other Comprehensive Income			
	A. (i) Items that will not be reclassified to profit or loss			
	Remeasurement benefit gain / (loss) of defined benefit plans		-	6.89
	(ii) Income tax expense on items that will not be reclassified to profit or loss		-	-2.00
	B.(i) Items that will be reclassified to profit or loss		-	-
	(ii) Income tax expense on items that will be reclassified to profit or loss		-	-
	Total Other Comprehensive Income for the Year		-	4.89
	Total Comprehensive Income for the Year		1,867.09	1,566.97
X	Earnings Per Equity Share:			
	EPS		10.26	8.59
	Diluted EPS		10.26	8.59

The accompanying notes 1 to 52 are an integral part of the Financials Statements.

**As per our report of even date attached
FOR RAJVANSHI & ASSOCIATES**

Chartered Accountant
FRN : 005069C

Prakshal Jain
Partner
M. No. : 429807

Place: Kota (Rajasthan)
Date : 30.05.2025

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

Pramod Maheshwari
Pramod Kumar Maheshwari
Director
DIN : 00185711

M. Bhangariya
Mahesh Bhangariya
Chief Financial Officer

Om Prakash Maheshwari
Om Prakash Maheshwari
Chairman, Director
DIN : 00185677

Bhavika Sharma
Bhavika Sharma
Company Secretary
M. No. ACS48235

CAREER POINT EDUTECH LIMITED**Consolidated Cash Flow Statement****CIN : U80302PB2006PLC059674**

(Rs. in Lakh)

Particular	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	2318.68	1899.97
Adjustments for :		
Bad-debts write off	51.19	13.43
Provision for Gratuity	29.97	(10.40)
Provision Write Back	(1.29)	(5.31)
Gain from sale of Fixed Assets	(0.49)	0.00
Depreciation	92.96	102.03
Interest Income	(253.71)	(132.08)
Interest Payment	0.00	2.43
Operating Profit before Working Capital Changes	2237.31	1870.07
(Increase)/Decrease in Trade and Other Receivables	(58.54)	176.48
(Increase)/Decrease in Other non current assets	6.31	3.60
(Increase)/Decrease in Current & Non-Current Financial assets	(1203.09)	(1102.19)
(Increase)/Decrease in Other Current assets	23.39	14.06
Increase/(Decrease) in Current financial Liabilities	82.24	(105.75)
(Increase)/Decrease in Inventories	(6.65)	64.37
Increase/(Decrease) in Trade Payable	12.52	6.79
Increase/(Decrease) in Current & Non Current Liabilities	(171.64)	220.40
Cash generated from Operations	921.85	1147.83
Direct taxes paid (net)	(221.60)	(388.63)
Net Cash flow from Operating Activities	700.25	759.20
B. CASH FLOW FROM INVESTING ACTIVITIES		
Assets Sold	0.00	0.00
Assets Purchased	(34.21)	(103.59)
Net Cash flow from / Used in Investing Activities	(34.21)	(103.59)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Expenses	0.00	(2.43)
Interest Income	253.71	132.08
Long Term Loans & Advances (Assets)	(0.13)	(5.42)
Short Term Loans & Advances (Assets)	(669.21)	(761.41)
Unsecured Loan taken/ (paid)	0.00	(79.32)
Net Cash flow from / Used in Financing Activities	(415.63)	(716.50)
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	250.41	(60.89)
Cash and Cash Equivalents at beginning of the Year	164.30	225.19
Cash and Cash Equivalents at end of the Year	414.71	164.30

- Cash flow statement has been prepared under the indirect method as set out in the Indian Accounting Standard (AS) 7 : "Statement of Cash Flow" issued by the Institute of Chartered Accountants of India.
- Purchase of fixed assets includes movement of Capital Work-in-progress during the Year.
- Cash and cash equivalents represent bank balance.
- Previous Year figures have been regrouped / reclassified where necessary.

The accompanying notes 1 to 52 are an integral part of the Financials Statements.

**As per our report of even date attached
FOR RAJVANSHI & ASSOCIATES**

Chartered Accountant
FRN : 0050690

Prakshar Jain
Partner
M. No. : 429807

Place: Kota (Rajasthan)
Date : 30.05.2025

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

Pramod Maheshwari
Pramod Kumar Maheshwari
Director
DIN : 00185711

M. Bhangariya
Mahesh Bhangariya
Chief Financial Officer

Om Prakash Maheshwari
Om Prakash Maheshwari
Chairman, Director
DIN : 00185677

Bhavika Sharma
Bhavika Sharma
Company Secretary
M. No. ACS48235

Career Point Edutech Limited
Consolidated Statement of Changes in equity for the year ended 31.03.2025
CIN : U80302PB2006PLC059674

EQUITY SHARE CAPITAL

Particulars	No. of Shares	(₹ in Lakhs)
Balance as at 01.04.2023	1,81,92,939	1,819.29
Change during the year	-	-
Balance as at 31.03.2024	1,81,92,939	1,819.29
Change during the year	-	-
Balance as at 31.03.2025	1,81,92,939	1,819.29

STATEMENT OF CHANGES IN OTHER EQUITY

(₹ in Lakhs)

Particulars	Reserves and Surplus					Total
	Securities premium	General Reserve	**Capital Reserve	Retained Earnings		
				Surplus in P/L Statement	Other Comprehensive Income that will not be reclassified to Profit & Loss	
Balance as at 01.04.2023	165.92	-	-299.37	624.58	-	491.13
Profit for the year	-	-		1,562.09	-	1,562.09
Remeasurement of Net defined Benefit Plans (Net of Taxes)	-	-		-	4.89	4.89
Security premium on issue of equity share (ESOP)	-	-		-	-	-
Other adjustment	-	-		-4.89	-	-4.89
Balance as at 31.03.2024	165.92	-	-299.37	2,181.78	4.89	2,053.22
Profit for the year	-	-		1,867.09	-	1,867.09
Remeasurement of Net defined Benefit Plans (Net of Taxes)	-	-		-		-
Security premium on issue of equity share (ESOP)	-	-		-	-	-
Other adjustment	-	-		-	-	-
Balance as at 31.03.2025	165.92	-	-299.37	4,048.87	4.89	3,920.31

Refer note: **

(Pursuant to the Scheme) Merger of Planceess Edu-Solutions Pvt Ltd.	-45.92
(Pursuant to the Scheme) Merger of Career Point Limited -Education Business	-253.45
Total	-299.37

The accompanying notes 1 to 52 are an integral part of the Financials Statements.

As per our report of even date attached
FOR RAJVANSHI & ASSOCIATES
Chartered Accountant
FRN : 005069C

Prakshal Jain
Partner
M. No. : 429807

Place: Kota (Rajasthan)
Date : 30.05.2025

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

Pramod Maheshwari
Pramod Kumar Maheshwari
Director
DIN : 00185711

MBhangariya
Mahesh Bhangariya
Chief Financial Officer

Om Prakash Maheshwari
Om Prakash Maheshwari
Chairman, Director
DIN : 00185677

Bhavika Sharma
Bhavika Sharma
Company Secretary
M. No. ACS48235

Career Point Edutech Limited
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
for the year ended March 31, 2025

NOTE -1

1.1 Group Overview

The Group, Career Point Edutech Limited (Parent) and its subsidiaries is engaged in providing Education service which inter alia include education consultancy, Management services, Tutorial services and Residential Hostel services and providing educational.

These Consolidated financial statements were approved and adopted by board of directors of the Company in their meeting held on May 30, 2025.

1.2 Statement of Compliance

The consolidated financial statements of the Group have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) read with section 133 of Companies Act, 2013 and presentation requirements of Division II of schedule III to the Companies Act, 2013 (Ind AS compliant Schedule III), These consolidated financial statement which comprises the balance sheet as at 31.03.2025, The Statement of Profit and Loss including other Comprehensive Income), The Statement of Cash Flows and The Statement of Changes in Equity for the year ended 31.03.2025 and a summary of the material accounting policies and other explanatory information (Together herein after referred to as Financial Statements and provisions of the companies act 2013.

1.3 Principal of consolidation

The consolidated financial statements relate to the Group, associate and joint venture. Subsidiary are those entities in which the Parent directly or indirectly, has interest more than 50% of the voting power or otherwise control the composition of the board or governing body so as to obtain economic benefits from activities. The consolidated financial statements have been prepared on the following basis:-

- a) The financial statements of the subsidiaries are combined on a line-by-line basis by adding together the like items of assets, liabilities, income and expenses after fully eliminating intra-group balances and intra-group transactions and unrealized profits or losses in accordance with IND AS 110 - 'Consolidated Financial Statement's notified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- b) Interest in joint venture and associate are consolidated using equity method as per IND AS 28 - 'Investment in Joint Ventures and Associate's. Under the equity method, post-acquisition attributable profit/losses are adjusted in the carrying value of investment upto the Group investment in the joint venture and associate.
- c) The difference between the cost of investment and share of net assets at the time of acquisition of shares in the subsidiaries is identified in the financial statements as goodwill or capital reserve as the case may be.
- d) The Consolidated Financial Statements (CFS) comprises the financial statements of Career Point Edutech Limited (CPEL) and its following Subsidiaries, and associates as on March 31, 2025

Name of company	Nature	Country of Incorporation	% of Shareholding and Voting Power
Career Point Learning Solution Ltd. (Formerly known as Gyan Eduventure Private Limited) #	Subsidiary	India	100%
Career Point Accessories Private Limited	Subsidiary	India	60%
Career Point institute of Skill Development Private Limited#	Subsidiary	India	100%
Edutiger Private Limited	Subsidiary	India	75%

Includes shares held by beneficial shareholders

- e) Significant Accounting Policies of the financial statements of the company and its subsidiaries are set out in their respective Financial Statements.

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

1.5 Use of Estimates & Judgement

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. Actual results could differ from these estimates. (Refer note No. 1.7 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.



CAREER POINT EDUTECH LIMITED

Ramod Mohash

Director

CAREER POINT EDUTECH LIMITED

[Signature]

Director

1.6 Material Accounting policies

(i) Foreign Currency Transactions

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

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

(ii) 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 recognized when the Company becomes a Party to the contractual provision of the instrument.

- (a) Financial Assets are measured at amortised cost or fair value through Other Comprehensive Income or fair value through Profit or Loss, depending on its business model for managing those financial assets and the assets contractual cash flow characteristics. Subsequent measurements of financial assets are dependent on initial categorization. For impairment purposes significant financial assets are tested on an individual basis, other financial assets are assessed collectively in groups that share similar credit risk characteristics. Trade Receivables are initially recognized at transaction price where they do not contain any significant portion of financing component. The company derecognizes financial assets when the contractual rights to the cash flows from the financial assets expire or it transfers the financial assets and the transfer qualifies for the derecognition under Ind AS 109.

Investment in subsidiaries, associate and Joint venture

Investments in shares of Subsidiaries, Joint Venture & Associates are measured at cost subject to impairment losses, if any.

Investment in Mutual Funds

Investments in Mutual Funds (Other Than Investment in Subsidiaries & Joint Venture) are initially measured at fair value. Any subsequent fair value gain or loss is recognized through Profit or Loss.

Investment in Equity Instruments (other than Investment in Subsidiaries, Associates & Joint Venture)

Investments in Equity Instruments (Other Than Investment in Subsidiaries, Associates & Joint Venture) are initially measured at fair value. Any subsequent fair value gain or loss is recognized through Other Comprehensive Income.

The Group assesses impairment based on expected credit loss (ECL) model to all its financial assets measured at amortised cost.

Cash and Cash Equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above.

- (b) All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings and payable, net of directly attributable transaction costs. The Company's financial liabilities include trade and other payable, loans and borrowings including bank overdrafts.

Loans & Borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the EIR method. Gains and losses are recognized in the statement of profit and loss when the liabilities are derecognized as well as through the EIR amortization process.

Amortized 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. The EIR amortization is included as finance costs in the statement of profit and loss.

Trade & Other payable

A payable is classified as 'trade payable' if it is in respect of the amount due on account of goods purchased or services received in the normal course of business. These amounts represent liabilities for goods and services provided to the Company prior to the end of financial year which are unpaid. Trade and other payable are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognized initially at their fair value and subsequently measured at amortised cost using the effective interest method.

(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 recognized in Statement of Profit and Loss.



CAREER POINT EDUTECH LIMITED

Ramod Mohesh -

Director

CAREER POINT EDUTECH LIMITED

Director

- (c) Assets in the course of construction are capitalized 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/ Amortization

The Asset's 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-

Class of property, plant and equipment	Useful Life
Building	60 Years
Plant & Machinery	8-22 Years
Furniture & Fixtures	8 Years
Computer	3 Years
Vehicle	8-10 Years
Office Equipment	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 capitalized 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 amortization. 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.

(v) Intangible Assets

Identifiable intangible assets are recognized 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 software are capitalized at the amounts paid to acquire the respective license for use and 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) Inventories

Inventories are valued at lower of cost or net estimated realizable 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.

(vii) Impairment of Assets

At each Balance Sheet date, the carrying amount of assets is tested for impairment so as to determine the provision for impairment loss required, if any, or the reversal required of impairment loss recognized in previous periods, if any.

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

Recoverable amount is determined:

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

(viii) 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.



CAREER POINT EDUTECH LIMITED

Pranod Mohan

Director

CAREER POINT EDUTECH LIMITED

[Signature]

Director

(a) 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 Account.

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.

(b) 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.

(ix) Share Based Payment Transactions

Equity settled share based payments to employees and others providing similar services are measured at fair value of equity instruments at the grant date.

The fair value determined at grant date of the equity settled share based payments is expensed on a straight line basis over the period, based on the company's estimate of equity instruments that will eventually vest with a corresponding increase in equity.

(x) Provisions, Contingent Liabilities and Contingent Assets

(i) Provisions

Provisions are recognized 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.

(xi) 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.

(xii) Lease

(a) Right of use assets

At the date of commencement of the lease, the Company recognizes a right-of-use (ROU) asset and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of 12 months or less (short-term leases) and low value leases. For these short-term and low-value leases, the Company recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease. Certain lease arrangements include the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities includes these options when it is reasonably certain that they will be exercised.

The ROU assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses. ROU assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset.

ROU assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the Cash Generating Unit (CGU) to which the asset belongs.



CAREER POINT EDUTECH LIMITED CAREER POINT EDUTECH LIMITED

Ramod Mohash

Director

[Signature]

Director

(b) Lease Liabilities

The lease liability is initially measured at amortized cost at the present value of the future lease payments. The Company recognise a lease liability at the present value of the remaining lease payments, discounted using the lessee's incremental borrowing rate.

The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on a lease by lease basis.

In calculating the present value of lease payments, the Company uses the incremental borrowing rate at the lease commencement date if the interest rate implicit in the lease is not readily determinable. Lease liabilities are remeasured with a corresponding adjustment to the related right of use asset if the Company changes its assessment if whether it will exercise an extension or a termination option.

Lease liability and ROU asset have been separately presented in the Balance Sheet.

(c) Company as a lessor

Leases for which the Company is a lessor is classified as a finance or operating lease. Whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating leases.

For operating leases, rental income is recognized on a straight line basis over the term of the relevant lease.

(xiii) 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.

Revenue from Services

Revenue is recognised only when it can be reasonably measured and there exists reasonable certainty of its recovery. Fees/income collected in advance for the period subsequent to the accounting period is shown as current liability.

Revenue in respect of education services is recognised in Profit & Loss in proportion to the stage of completion of the services at the reporting date. Fee is recorded at invoice value, net of discounts & taxes, if any.

Company is recognising as revenue only the amount which the company is entitled to receive as royalty as per the agreement entered into with the franchisee.

Revenue in respect of franchise (start-up fees) is recognised over a period of time as agreed terms of franchise agreement.

Hostel revenue is recognized on accrual basis i.e. income is booked on month to month basis.

Other Income

Other operational revenue represents income earned from the activities incidental to the business and is recognised when the right to receive the income is established as per the terms of the contract.

Net Gain/ (Loss) on fair value change

Any differences between the fair value of investment in mutual funds 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 "Other Expenses" in the statement of profit or loss.

Interest Income

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

Revenue from sale of products

Revenue is recognised when the significant risk and rewards of ownerships are passed on to customers, which is generally on dispatch/delivery of goods to the customers.

(xiv) Finance Cost

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

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

(xv) Interest Income

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

(xvi) Dividend

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



CAREER POINT EDUTECH LIMITED

Pramod Mohesh

Director

CAREER POINT EDUTECH LIMITED

[Signature]

Director

(xvii) 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.

Minimum Alternative Tax (MAT) is applicable to the Company. Credit of MAT is recognised as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the MAT credit becomes eligible to be recognised as an asset, the said asset is created by way of a credit to the profit and loss account and shown as MAT credit entitlement."

(xviii) Earning per Share

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

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

(xix) 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.

1.7

(a) 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

Property, Plant and equipment 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) Allowance for uncollected accounts receivable and advances

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

(v) Impairment of non-financial assets

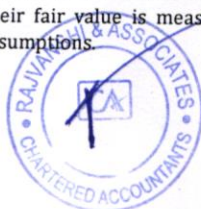
The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the assets's recoverable amount. An assets's recoverable amount is the higher of an assets's 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.

(vi) Impairment of financial assets

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

(vii) Fair value measurement of financial instruments

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



CAREER POINT EDUTECH LIMITED

Pramod Maheshwari

Director

CAREER POINT EDUTECH LIMITED

Director

Career Point Edutech Limited
Notes to Accounts Forming the part of Balance Sheet

2 Property, Plant & Equipments and Other Intangible Assets

(Rs. in Lakh)

Particular	Property, Plant & Equipments							Intangible Asstes			
	Furniture & Fixtures	Office Equipment	Computer	Server	Vehicle	Plant & Machinery	Total	Software	Trademark	Video Content	Total
Gross carrying value:											
As at 01.04.2023	1,029.97	128.47	55.85	8.18	137.21	197.40	1,557.09	110.80	0.22	126.88	237.89
Additions	88.45	1.58	10.45	-	-	3.12	103.59	-	-	-	-
Disposal/ adjustments	-	-	-	-	-	-	-	0.00	-	-	0.00
As at 31.03.2024	1,118.41	130.05	66.30	8.18	137.21	200.52	1,660.68	110.79	0.22	126.88	237.89
As at 01.04.2024	1,118.41	130.05	66.30	8.18	137.21	200.52	1,660.68	110.79	0.22	126.88	237.89
Additions	28.23	5.37	0.60	-	-	-	34.21	-	-	-	-
Disposal/ adjustments	-	-	-	-	-	-	-	-	-	-	-
As at 31.03.2025	1,146.65	135.43	66.90	8.18	137.21	200.52	1,694.89	110.79	0.22	126.88	237.89
Accumulated depreciation/ impairment:											
As at 01.04.2023	951.50	96.67	47.71	3.71	79.24	35.63	1,214.45	109.37	-	84.59	193.96
Depreciation	35.43	13.70	5.97	-	15.19	9.07	79.36	1.41	-	21.26	22.67
Disposal/ adjustments	-	-	-	-	-	-	-	-	-	-	-
As at 31.03.2024	986.93	110.37	53.68	3.71	94.43	44.70	1,293.81	110.78	-	105.85	216.63
As at 01.04.2024	986.93	110.37	53.68	3.71	94.43	44.70	1,293.81	110.78	-	105.85	216.63
Depreciation	32.80	10.49	6.58	-	12.71	9.35	71.93	0.00	-	21.03	21.03
Disposal/ adjustments	-	-	-	-	-	-	-	-	-	-	-
As at 31.03.2025	1,019.74	120.86	60.26	3.71	107.14	54.05	1,365.75	110.78	-	126.88	237.66
Net carrying value											
As at 01.04.2023	78.46	31.81	8.14	4.48	57.98	161.77	342.64	1.42	0.22	42.29	43.93
As at 31.03.2024	131.48	19.68	12.62	4.48	42.78	155.82	366.87	0.01	0.22	21.03	21.26
As at 31.03.2025	126.91	14.57	6.64	4.48	30.08	146.47	329.14	0.01	0.22	-	0.23

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 has been carried out.



CAREER POINT EDUTECH LIMITED

Pramod Maheshwari

Director

CAREER POINT EDUTECH LIMITED

[Signature]

Director

CAREER POINT EDUTECH LIMITED
Notes Forming Part of Balance Sheet as at 31.03.2025

(Rs. in Lakh)

3 NON CURRENT INVESTMENTS	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Trade Investment			
Unquoted - Compulsory convertible preference share - classified as FVTPL			
(Fully Paid up unless otherwise stated)			
146 (Previous year 146) Preference Shares of BETR TECH PRIVATE LIMITED (Face Value of ₹10 Each Fully Paid)	10.09	10.09	10.09
TOTAL (b)	10.09	10.09	10.09
TOTAL	10.09	10.09	10.09

No provision for diminution in the value of certain investments has been considered necessary, since in the opinion of the management, such diminution in their value is temporary in nature considering the nature of investments, inherent value and expected future cash flows from such investment.

Particulars	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Aggregate Carrying value of Unquoted Investments	-	-	-
Aggregate Carrying value of Unquoted Investments - (FVTPL)	10.09	10.09	10.09
Aggregate Carrying value of Quoted Investments	-	-	-
Aggregate Market value of Quoted Investments	-	-	-

4 Non-Current Loans	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Loans Receivable considered good- Unecured	5.55	5.42	-
Total	5.55	5.42	-

Loans and Advance granted to Related party, information as follow :

Name of Related Parties	Amount Outstanding as on 31.03.2025	Amount Outstanding as on 31.03.2024	Amount Outstanding as on 01.04.2023
Enterprises Under Same Management			
CP Capital Limited	5.55	5.42	-

5 Other Non-Current Financial Assets	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Security Deposit	17.27	16.91	19.96
Bank deposits with remaining maturity of more than 12 months	-	24.57	24.48
Total	17.27	41.48	44.44

6 Deferred tax assets (Net)	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Deferred tax assets / (Liabilities)	160.75	190.16	189.44
Total	160.75	190.16	189.44

7 Other Non Current Assets	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Unsecured, Considered Good,unless otherwise stated			
Mat Credit Entitlement	59.05	63.18	66.78
Deposits with Authorities	165.32	167.50	167.50
Total	224.37	230.68	234.28

8 Inventories	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Stock In Trade			
Closing Stock [Study Material (Books) & Student Kit] (Valued at Cost or NRV Whichever is Lower)	104.57	97.92	162.29
Total	104.57	97.92	162.29

Sub note: (a) Classification of Inventories as required by IND AS-2 "Inventories": Raw Material and Finished Goods contains Publication Material, Other Items and Printed Material (Books) respectively. Inventory consists of various types of books and other items, therefore item wise break-up of the same is not given



CAREER POINT EDUTECH LIMITED

Pranod Moheshi

Director

CAREER POINT EDUTECH LIMITED

[Signature]

Director

CAREER POINT EDUTECH LIMITED
Notes Forming Part of Balance Sheet as at 31.03.2025

(Rs. in Lakh)

9 Trade receivables	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Trade Receivables considered good - Secured	-	-	-
Trade Receivables considered good - Unsecured	247.90	189.35	365.83
Trade Receivables which have significant increase in Credit Risk			
Trade Receivables - credit impaired			
Total	247.90	189.35	365.83

Details of Due ageing of Trade Receivables

Particulars	Due Ageing					Total
	Less than 6 months	6 months - 1 Year	1-2 Year	2-3 Year	More Than 3 Year	
As at 31.03.2025						
(i) Undisputed Trade Receivable- Considered GoodUnsecured	184.14	25.48				209.62
(ii) Undisputed Trade Receivable- Which have significant increase in credit risk	-	-	-		-	-
(iii) Undisputed Trade Receivable- Credit Impaired	-	-	-		48.21	48.21
(iv) Disputed Trade Receivable- Considered Good	-	-	-		-	-
(v) Disputed Trade Receivable- Credit Impaired	-	-	-		44.00	44.00
Less: Allowance for Doubtful Trade Receivables					(53.93)	-53.93
Net Total	184.14	25.48	-	-	38.28	247.90
As at 31.03.2024						
(i) Undisputed Trade Receivable- Considered GoodUnsecured	100.57	3.07	7.49	0.28	77.15	188.56
(ii) Undisputed Trade Receivable- Which have significant increase in credit risk	-	-	-		-	-
(iii) Undisputed Trade Receivable- Credit Impaired	-	0.13	-		31.83	31.96
(iv) Disputed Trade Receivable- Considered Good	-	-	-		-	-
(v) Disputed Trade Receivable- Credit Impaired		1.44			22.89	24.33
Less: Allowance for Doubtful Trade Receivables		(1.57)			(53.93)	-55.50
Net Total	100.57	3.07	7.49	0.28	77.94	189.35
As at 01.04.2023						
(i) Undisputed Trade Receivable- Considered GoodUnsecured	247.65	24.39	31.85	0.14	61.01	365.04
(ii) Undisputed Trade Receivable- Which have significant increase in credit risk				0.63	44.84	45.47
(iii) Undisputed Trade Receivable- Credit Impaired						-
(iv) Disputed Trade Receivable- Considered Good						-
(v) Disputed Trade Receivable- Credit Impaired				1.03	15.10	16.13
Less: Allowance for Doubtful Trade Receivables				(1.66)	(59.15)	-60.81
Net Total	247.65	24.39	31.85	0.14	61.80	365.83



CAREER POINT EDUTECH LIMITED

Pranod Mohan

Director

CAREER POINT EDUTECH LIMITED

[Signature]

Director

CAREER POINT EDUTECH LIMITED
Notes Forming Part of Balance Sheet as at 31.03.2025

(Rs. in Lakh)

10 Cash & Bank Balance	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Cash & Cash Equivalents			
Cash in hand	8.28	5.52	5.97
Balances with Scheduled Banks : On Current Accounts	368.11	126.45	183.60
Total	376.39	131.97	189.57

11 OTHER BANK BALANCES	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Fixed Deposits with Banks*			
Less: Amount disclosed under Other Financial Assets	38.32	56.90	60.09
Total	38.32	32.33	24.48

*Against margin money for bank guarantee

12 Current Loans	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Loans Receivable considered good- Secured	-	-	-
Loans Receivable considered good- Unsecured	2,490.32	1,821.12	1,059.72
Total	2,490.32	1,821.12	1,059.72

Name of Related Parties	Amount Outstanding as on 31.03.2025	Amount Outstanding as on 31.03.2024	Amount Outstanding as on 01.04.2023
Enterprises Under Same Management			
CP Capital Limited	2,490.32	1,821.12	1,059.72
Total Current Loans	2,490.32	1,821.12	1,059.72

13 Other Current Financial Assets	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Deposit	0.26	0.10	0.10
Security Deposits	-	-	25.00
Deposit with GST Authorities	31.81	27.53	31.63
Interest Accrued	0.11	-	0.41
Others (DDUGKY) (Refer Note no. 34)	162.23	213.42	213.42
Rent and other receivables	24.76	-	-
Receivables from Related Party **	2,391.71	1,134.65	-
Total	2,610.87	1,375.71	270.56

** Receivable from CP Capital Ltd. arose due to the demerger of the education business, representing the difference between assets and liabilities as at 31.03.2024 and 31.03.2025.

14 Current Tax Assets (Net)	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
TDS Receivable	1.29	35.14	10.01
Income Tax Refundable	-	5.29	6.65
Total	1.29	40.43	16.66

15 Other current Assets	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Others Advances	-	23.52	12.19
Advance to Supplier	0.14	-	25.39
Total	0.14	23.52	37.58



CAREER POINT EDUTECH LIMITED
Pranav Mohan
Director

CAREER POINT EDUTECH LIMITED
[Signature]
Director

Career Point Edutech Limited
Notes Forming Part of Balance Sheet as at 31.03.2025

16 Share Capital

(Rs. in Lakh)

Particulars	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Authorised 190,00,000 Equity Shares of Rs. 10/- each	1,900.00	1,900.00	1,900.00
Issued, Subscribed and Fully Paid-up 1,81,92,939 Equity Shares of Rs. 10/- each	1,819.29	1,819.29	1,819.29
TOTAL	1,819.29	1,819.29	1,819.29

*During the financial year, a Composite Scheme of Arrangement involving the Company and its group entities was implemented pursuant to Sections 230 to 232, read with Section 66 and other applicable provisions of the Companies Act, 2013. The Scheme, approved by the Board of Directors of the Holding Company, Career Point Limited (CPL), on 14th February 2023, was sanctioned by the Hon'ble National Company Law Tribunal, Chandigarh Bench, through its final order dated 23rd September 2024 in Company Petition CP (CAA) No. 9/CHD/PB/2024. The Scheme provided for the demerger of the education business undertaking ("Demerged Undertaking") from CPL into Career Point Edutech Limited (the Resulting Company), and the amalgamation of Srajan Capital Limited, a wholly-owned NBFC subsidiary, with CPL. The Appointed Date for giving effect to the Scheme was determined as 1st April 2023. In terms of the Scheme, in consideration of the transfer of the Demerged Undertaking, the Resulting Company issued and allotted 1 (one) equity share of ₹10/- each of Career Point Edutech Limited for every 1 (one) equity share of ₹10/- each held by the shareholders of CPL as on the Specified Date. Therefore 6,12,947 fully paid up equity shares held by the Demerged Company in the Resulting Company, prior to the effectiveness of the Scheme, stood extinguished/cancelled in accordance with the Scheme and New 1,81,92,939 fully paid up equity shares of the Resulting Company were issued directly to the shareholders of the Demerged Undertaking as per the agreed share exchange ratio under the Scheme. Although the increase in authorised share capital was formally approved and effected during the financial year 2024-25, but for presentation purposes, the same has been disclosed as increased with effect from 1st April 2023, in order to comply with the NCLT order and ensure consistency with the accounting treatment of the Scheme under Ind AS. Furthermore, other shareholder-related disclosures, including the shareholding pattern and earnings per share (EPS), have been restated and presented with effect from 1st April 2023, to reflect the impact of the Scheme as if it had been in effect from the Appointed Date. As on the reporting date, the listing of equity shares of the Resulting Company is under process. Accordingly, the equity shares issued pursuant to the Scheme have not yet been credited to the demat accounts of the shareholders. These shares are currently held in a suspense account, and trading in such shares is not permissible. Upon completion of the listing formalities, the shares will be credited to the respective demat accounts of the eligible shareholders, in accordance with Clause 18 of the Scheme of Arrangement.

Sub note: (a) RECONCILIATION OF NUMBER OF SHARES

Equity Share :

Particulars	No. of shares as at 31.03.2025	No. of shares as at 31.03.2024	No. of shares as at 01.04.2023
Opening number of equity shares	1,81,92,939	1,81,92,939	1,81,92,939
Additions during the Year	-	-	-
Closing number of equity shares	1,81,92,939	1,81,92,939	1,81,92,939

(b) Rights, preferences and restrictions attached to shares:

The company has only one class of equity shares having par value of 10/- per share. Equity shareholder is having equal voting rights as well as right to dividend declared / distributed by the company.

(c) Shareholding of Promoters

S.No.	Name of Promoter	As at 31.03.2025		% Change During the Year 2024-25	As at 31.03.2024		% Change During the Year 2023-24
		No. Of Shares	% of Total Shares		No. Of Shares	% of Total Shares	
1	Mr. Pramod Kumar Maheshwari	21,16,003	11.63		21,16,003	11.63	
2	Mr. Om Prakash Maheshwari	13,86,300	7.62		13,86,300	7.62	
3	Mr. Nawal Kishore Maheshwari	13,85,800	7.62		13,85,800	7.62	
4	Mrs. Kailash Bai	26,79,000	14.73		26,79,000	14.73	
5	Mrs. Shilpa Maheshwari	13,39,500	7.36		13,39,500	7.36	
6	Mrs. Rekha Maheshwari	13,39,500	7.36		13,39,500	7.36	
7	Mrs. Neelima Maheshwari	13,39,500	7.36		13,39,500	7.36	

S.No.	Name of Promoter	As at 31.03.2024		% Change During the Year 2023-24	As at 01.04.2023		% Change During the Year 2022-23
		No. Of Shares	% of Total Shares		No. Of Shares	% of Total Shares	
1	Mr. Pramod Kumar Maheshwari	21,16,003	11.63		21,16,003	11.63	
2	Mr. Om Prakash Maheshwari	13,86,300	7.62		13,86,300	7.62	
3	Mr. Nawal Kishore Maheshwari	13,85,800	7.62		13,85,800	7.62	
4	Mrs. Kailash Bai	26,79,000	14.73		26,79,000	14.73	
5	Mrs. Shilpa Maheshwari	13,39,500	7.36		13,39,500	7.36	
6	Mrs. Rekha Maheshwari	13,39,500	7.36		13,39,500	7.36	
7	Mrs. Neelima Maheshwari	13,39,500	7.36		13,39,500	7.36	



CAREER POINT EDUTECH LIMITED

Pramod Maheshwari

Director

CAREER POINT EDUTECH LIMITED

Neelima Maheshwari

Director

(d) Details of Shares held by each Shareholders holding more than 5% Shares of the aggregate share in the company

S.No.	Particulars	As at 31.03.2024		As at 31.03.2024		As at 31.03.2024	
		No. Of Shares	% Held	No. Of Shares	% Held	No. Of Shares	% Held
1	Mr. Pramod Kumar Maheshwari	21,16,003	11.63	21,16,003	11.63	21,16,003	11.63
2	Mr. Om Prakash Maheshwari	13,86,300	7.62	13,86,300	7.62	13,86,300	7.62
3	Mr. Nawal Kishore Maheshwari	13,85,800	7.62	13,85,800	7.62	13,85,800	7.62
4	Mrs. Kailash Bai	26,79,000	14.73	26,79,000	14.73	26,79,000	14.73
5	Mrs. Shilpa Maheshwari	13,39,500	7.36	13,39,500	7.36	13,39,500	7.36
6	Mrs. Rekha Maheshwari	13,39,500	7.36	13,39,500	7.36	13,39,500	7.36
7	Mrs. Neelima Maheshwari	13,39,500	7.36	13,39,500	7.36	13,39,500	7.36

(e) No aggregate Number of Shares issued for consideration other than cash during the period of 5 years immediately preceeding the reporting period.

(f) No Class of Shares have been bought by the company during the period of 5 years immediately preceeding the reporting period.

17 Other equity

(Rs. in Lakh)

Particulars	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Securities Premium Reserve			
As per last Balance Sheet	165.92	165.92	165.92
A	165.92	165.92	165.92
Capital Reserve			
(Pursuant to the Scheme)** Merger of Planceess Edu-Solutions Pvt Ltd.	-45.92	-45.92	-45.92
(Pursuant to the Scheme)** Merger of CP Capital Limited (formerly known as Career Point Ltd.) Education Business	-253.45	-253.45	-253.45
B	-299.37	-299.37	-299.37
Other Comprehensive Income			
Balance Brought Forward	4.89		-
Add: Remeasurement benefit gain / (loss) of defined benefit plans (Net of Taxes)	-	4.89	-
C	4.89	4.89	-
Retained Earnings			
Balance Brought Forward	2,181.78	624.58	299.22
Profit as per Statement of Profit and Loss Account	1,867.09	1,562.09	325.36
Add : Other Adjustments		-4.89	
D	4,048.87	2,181.78	624.58
Total (A+B+C+D)	3,920.31	2,053.22	491.13
Less: Non Controlling Interest	33.74	28.25	22.18
Total Other Equity	3,886.57	2,024.97	468.95

Nature Of Reserves

- The balance consists of surplus retained from earned profits after payment of dividend and taxes thereon. Actuarial gains and losses for defined benefit plans are recognized through OCI in the period in which they occur. Re-measurements are not reclassified to profit or loss in subsequent
- Balance of Securities Premium Reserve consists of premium on issue of shares over its face value. The balance will be utilised for issue of fully-paid bonus shares, buy-back of Company's own share as per the provisions of the Companies Act 2013.



CAREER POINT EDUTECH LIMITED

Pramod Mahesh-

Director

CAREER POINT EDUTECH LIMITED

[Signature]

Director

Career Point Edutech Limited
Notes Forming Part of Balance Sheet as at 31.03.2025

(Rs. in Lakh)

18 Provisions (Non-Current)	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Provision for Employee Benefits			
Provision for Gratuity	49.14	19.17	29.57
TOTAL	49.14	19.17	29.57

19 Current Borrowings	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Loans			
Current maturity of secured term loan from NSDC	-	-	79.32
TOTAL	-	-	79.32

Note: Secured Loan (NSDC) of Nil (Rs.79.32 Lakh as at 01.04.2023) @ 6% p.a payable in 14 quarterly installment for specific project i.e. for capital expenditure on setting up of centers.

20 Trade payables	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Total outstanding dues of micro enterprises and small enterprises (Refer Note No. 44)	0.43	-	2.38
Total outstanding dues of creditors other than micro enterprises and small enterprises.	21.26	9.17	-
TOTAL	21.69	9.17	2.38

Trade Payables ageing

Particulars	Not Due	Less than 1 Year	Due Ageing			Total
			1-2 Year	2-3 year	More than 3	
As at 31.03.2025						
(i) MSME		0.43				0.43
(ii) Others		21.26				21.26
(iii) Disputed Dues: MSME						-
(iv) Disputed Dues: Others						-
Net Total	-	21.69	-	-	-	21.69
As at 31.03.2024						
(i) MSME		-				-
(ii) Others		9.17				9.17
(iii) Disputed Dues: MSME						-
(iv) Disputed Dues: Others						-
Net Total	-	9.17	-	-	-	9.17
As at 01.04.2023						
(i) MSME		2.38				2.38
(ii) Others		-				-
(iii) Disputed Dues: MSME						-
(iv) Disputed Dues: Others						-
Net Total	-	2.38	-	-	-	2.38



CAREER POINT EDUTECH LIMITED

Pranod Mahesh -

Director

CAREER POINT EDUTECH LIMITED

[Signature]

Director

Career Point Edutech Limited
Notes Forming Part of Balance Sheet as at 31.03.2025

(Rs. in Lakh)

21 Other Financial Liabilities	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Accrued Salaries and benefits			
-Salaries and benefits	58.89	61.19	57.10
Others			
-Audit Fees Payable	1.61	0.56	0.21
- Others Payable	108.17	52.03	67.75
- Security Deposits	72.18	12.40	112.80
- Chq in hand	-	-	11.74
- Advance From Customers	10.11	42.54	24.87
TOTAL	250.96	168.72	274.47

22 Other Current Liabilities	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Income Received In Advance (Hostel Rent)		470.07	-
Rental Income In Advance	295.64		249.69
GST Payble	2.47		
TDS Payable	0.75	0.44	0.41
TOTAL	298.86	470.51	250.10

23 Short term provisions	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Provision for Expenses			0.25
Provision for Gratuity	2.46	2.46	3.86
TOTAL	2.46	2.46	4.11

24 Current tax liabilities (net)	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Income tax Provision Current Year	476.09	336.17	52.27
Less: TDS & Advance Tax	201.60	300.40	-
Less: Advance Tax	20.00		
TOTAL	254.49	35.77	52.27



CAREER POINT EDUTECH LIMITED

Pramod Mohash

Director

CAREER POINT EDUTECH LIMITED

Director

Career Point Edutech Limited

Notes to Accounts Forming the Part of Consolidated Statement of Profit & Loss Account

(Amount in Lakh)

25 Revenue from operations

Particular	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
(a) Revenue from Services		
Education and Related Activities	3,812.10	3,119.55
(b) Sale of Educational Books		
Sale of Educational Books		
- Indigenous	469.22	898.27
- Export	684.99	655.56
Total	4,966.31	4,673.38

26 Other Income

Particular	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
Interest Income	250.21	127.19
Interest on Income Tax Refund	0.87	0.26
Gain on sale of Fixed Assets	0.49	-
Interest from Bank Deposits	2.63	4.63
Provision Written Back	1.29	5.31
Misc. Income	19.16	21.40
Total	274.65	158.79

27 Cost of Material Purchase

Particular	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
Cost of Materials Purchase		
-Books & Other Material	335.76	366.87
Total	335.76	366.87

28 Change in Inventory

Particular	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
Opening stock	97.92	162.30
Less : Closing Stock	104.57	97.92
Total	-6.65	64.38



CAREER POINT EDUTECH LIMITED

Ravi Shankar

Director

CAREER POINT EDUTECH LIMITED

[Signature]

Director

Career Point Edutech Limited

Notes to Accounts Forming the Part of Consolidated Statement of Profit & Loss Account

(Amount in Lakh)

29 Employee Benefits Expenses

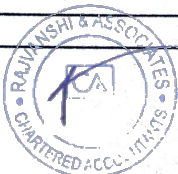
Particulars	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
Salaries, Wages and Bonus		
-Teaching staff	109.21	195.71
-Non Teaching Staff	562.63	490.23
Contribution to Provident and Other Funds	18.84	14.54
Gratuity	9.20	-
Staff Welfare	14.59	17.29
Total	714.47	717.77

30 Finance costs

Particular	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
(a) Interest Cost		
- Interest Expenses	-	2.43
Total finance Cost	-	2.43

31 Other Expenses

Particulars	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
Admin & other Exp.	0.23	0.01
Advertisement Expenses	177.08	126.36
Affiliation Exp.	0.25	-
Assessment Exp.	5.59	1.44
Audit Fees	2.96	2.95
Bank Charges	2.66	1.24
Bad debts and advances written off	51.19	13.43
Books Periodicals and Subscriptions	-	0.88
Commission	-	7.50
Conference, Seminars & Business Promotion Expenses	20.29	20.78
Courier & Shipping Charges	173.31	160.80
CSR Expenses	44.50	34.57
Donation	0.31	2.46
Electricity & water exp.	122.21	116.07
Foreign Exchange Loss		0.04
Hostel & Mess Expenditure	184.98	161.11
Institute Expenses	450.20	511.37
Insurance Charges	3.44	2.18
Interest on TDS	1.48	0.04
Legal & Professional Exp.	138.09	134.48
Market Place Expenses	145.13	116.56
Misc. Exp.	0.03	0.57
Printing & Stationary Exp	19.01	6.92
Repairs - Computers	9.52	6.37
Repairs - Others	166.59	188.01
Security Charges	29.77	28.65
Telephone, Postage & Internet exp.	12.72	20.79
Transportation & Packing Material Expenses	8.11	4.33
Travelling & Conveyance Expenses	16.09	7.96
Vat Demand	-	0.76
Total	1,785.74	1,678.73



CAREER POINT EDUTECH LIMITED

Director

CAREER POINT EDUTECH LIMITED

Director

Career Point Edutech Limited**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

for the year ended 31st March, 2025

32 Contingent Liabilities not Provided For (As Certified by the management)**(a) In respect of :-****(₹ in Lakhs)**

Particulars	As at March 31, 2025	As at March 31, 2024	As at April 1, 2023
Service tax liability / GST Liability @	-	87.76	87.76
Claims against the Company not acknowledged as debts	116.75	116.75	116.75
Value added tax liability	535.92	535.92	535.92
Total	652.67	740.43	740.43

@ The contingent liability amounting to Rs. 87.76 lakhs, related to Service Tax, is no longer considered payable in the future. This is because the company had filed an appeal against the demand raised by the department. The appellate authority has passed an order in favour of the company on 06.05.2025. In view of the favourable outcome, the demand raised by the department stands nullified.

As a result, there is no likelihood of any future obligation arising on account of this liability. The management is of the view that no payment, whether towards principal, interest, or penalty, will be required in the future. Hence, the contingent liability earlier disclosed in the books has ceased to exist.

33 Estimated amount of contracts remaining to be executed on capital account net of advances is ₹ Nil (Previous Year ₹ Nil).

34 During the earlier years, the Company has received principal amount of 1st instalment of Rs. 216.90 lakhs from Rajasthan Skill and Livelihoods Development Corporation (RSLDC) for the Deen-Dayal Upadhyaya Grameen Kaushalya Yojana (DDU-GKY) project, against which the Company had incurred Rs. 371.75 lakhs and Issued bank guarantee of Rs. 54.22 lakhs in terms of the agreement signed with RSLDC. During the year ended 31st March 2022, RSLDC has invoked bank guarantee of Rs. 54.22 lakhs and has also demanded refund amounting to Rs. 334.76 lakhs (Including interest of Rs. 117.36 lakhs) on termination of the above stated project. The Company has pursued the invocation of Bank Guarantee and other receivable of Rs. 213.41 lakhs (including Rs. 159.19 lakhs receivable) from RSLDC, before the Hon'ble Rajasthan High Court, Jaipur and the Rajasthan State Commercial Court under section 9 of Arbitration & Conciliation Act, 1996. The Hon'ble Rajasthan High Court, Jaipur Bench has appointed the sole arbitrator in the matter. The Company has submitted its application before the Hon'ble Arbitrator. The matter partially decided as on 17.03.2025 in favour of company is as follows :

- The notice dated 01.07.2022 issued by RSLDC for the recovery of demand amounting to Rs. 3,34,26,392 is hereby quashed.
- The Company is entitled to receive the amount of Rs. 54.22 lakhs towards the invoked bank guarantee.
- The Company is entitled to receive Rs. 100 lakhs towards investment.
- The Company is entitled to receive Rs. 8 lakhs towards the cost of litigation.
- The Company is entitled to receive the awarded amounts with simple interest at 9.25% p.a. from the date of award till the date of payment, if the awarded amount is not paid within 30 days from the date of award. The date of award is 17.03.2025.

35 In accordance with the provisions of Section 135 of the Companies Act, the Board of Directors of the Company constituted a Corporate Social Responsibility (CSR) Committee. As per the provisions of the said Act, the Company was required to spend a sum of ₹6.54 lakhs towards CSR activities during the financial year ended 31st March 2025. Prior to FY 2024-25, the provisions related to CSR were not applicable to the Company. During the year, the Company contributed the following amounts towards CSR initiatives:

(₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024	As at April 1, 2023
(i) Gross amount required to be spent by the during the year	6.54	NA	NA
(ii) Amount spent during the year			
(a) Construction/ Acquisition of any assets			
(b) On purposes other than (a) above	6.55	NA	NA

(₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024	As at April 1, 2023
(i) Amount of expenditure incurred	6.55	NA	NA
(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	6.55	NA	NA
(b) Social Welfare			
(c) Health Services			
(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.			

**CAREER POINT EDUTECH LIMITED**

Pravendra Mohan

Director

CAREER POINT EDUTECH LIMITED

Director

Career Point Edutech Limited

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
for the year ended 31st March, 2025

36 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 follows:

- a) Defined Contribution Plans - 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	For the year ended 31.03.2025	For the year ended 31.03.2024
1	Company's contribution to Provident fund	10.36	8.12
2	Company's contribution to ESI	8.48	6.42

B) Defined Benefit Plan:

The employees' gratuity fund defined benefit plan. The present value of obligation is determined based on actuarial valuation using by projected unit credit method in case of gratuity.

a) Reconciliation of opening and closing Balance of Defined Benefit Obligation

(₹ in Lakhs)

S.No.	Particulars	Gratuity (Funded) 31.03.2025	Gratuity (Funded) 31.03.2024
1	Present value of obligation at the beginning of the year	11.64	16.54
2	Current service cost	5.07	3.13
3	Interest cost	0.90	1.30
4	Benefits paid	-	(2.87)
5	Actuarial loss/(gain)	18.24	(6.45)
6	Present value of obligation at the end of year	35.85	11.65

The components of the gratuity are as follows:

b) Expenses in recognized statement of profit & loss account

(₹ in Lakhs)

S.No.	Particulars	Gratuity (Funded) 31.03.2025	Gratuity (Funded) 31.03.2024
1	Current service cost	5.07	3.13
2	Interest Cost	0.90	1.30
3	Defined benefit cost recognized in statement of Profit or loss.	5.97	4.43

c) Recognized in Other Comprehensive Income

(₹ in Lakhs)

S.No.	Particulars	Gratuity (Funded) 31.03.2025	Gratuity (Funded) 31.03.2024
1	Actuarial loss/ (gain)- Obligation	18.24	(6.45)
2	Actuarial loss/ (gain)- Plan Assets	-	-
	Component of defined benefit costs recognized in other comprehensive income	18.24	(6.45)

d) The principal actuarial assumptions used for estimating the Company's defined benefit obligations for gratuity and leave encashment are set out below:

S.No.	Actuarial Assumptions	Gratuity (Funded) 31.03.2025	Gratuity (Funded) 31.03.2024
1	Discount Rate	6.75%	7.25%
2	Expected Rate of increase in salary	5.00%	5.00%
3	Withdrawal rate	5.00%	5.00%
4	Mortality	IALM 2012-14 Ultimate	IALM 2012-14 Ultimate

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.



CAREER POINT EDUTECH LIMITED

Ramul Mohash

Director

CAREER POINT EDUTECH LIMITED

Director

e) Sensitivity analysis:

(₹ in Lakhs)

S.N.	Particulars	Change in Assumptions	Increase/(decrease) in Gratuity Obligations 31.03.2025
1	Discount rate	1%	(2.16)
		-1%	2.41
2	Salary Growth rate	1%	2.43
		-1%	(2.21)
3	Withdrawal Rate	1%	0.06
		-1%	(0.09)

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.

f) Estimate of expected benefit payments

(₹ in Lakhs)

S.No.	Particulars	Gratuity
1	01 Apr 2025 to 31 Mar 2026	4.64
2	01 Apr 2026 to 31 Mar 2027	1.60
3	01 Apr 2027 to 31 Mar 2028	1.65
4	01 Apr 2028 to 31 Mar 2029	2.83
5	01 Apr 2029 to 31 Mar 2030	2.48
6	01 Apr 2030 Onwards	22.65

The company 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 company is not required to make the contribution.

37 AUDIT FEES (EXCLUSIVE OF APPLICABLE TAXES)

(₹ in Lakhs)

S.No.	Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
i)	Statutory Audit	2.46	2.50
ii)	Other services (Tax Audit)	0.50	0.45
	Total	2.96	2.95

38 EARNING PER SHARE (EPS)

(₹ in Lakhs)

S.No.	Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
1	Net profit/ (loss) for the year attributable to equity shareholders (₹ in Lakhs)	1,867.09	1,562.08
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)	10.26	8.59

39 SEGMENT REPORTING

In accordance with IND AS 108, Operating Segments, segment information has been provided in the standalone financial statements. The information relating to revenue from external customers, location of non current assets of its reportable segments has been disclosed as follows:

- 40 The annual GST return (Form 9 and 9C) for the year ended 31st, March, 2025 is pending for the filling as competent authority, The company is in process of reconciling the data of GSTR-2A with GSTR-3B. In the view of management on final reconciliation, the impact will not be material.



CAREER POINT EDUTECH LIMITED
Pranav Mahesh
Director

CAREER POINT EDUTECH LIMITED

Director

Career Point Edutech Limited

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS for the year ended 31st March, 2025

- 41 "Loans given by the Company to related parties amounting to ₹2495.87 lakhs as on 31.03.2025 are unsecured and repayable on demand. The borrowers have agreed to repay the loan as and when demanded by the Company. Further, Interest shall be charged on the outstanding principal amount, and will be calculated on a quarterly basis. The borrowers have also undertaken to utilize the entire loan amount exclusively for their respective business activities."

Loans and advances in the nature of loans granted to related party that are repayable on demand

As on 31-03-2025

Type of Borrower	Amount of loan (₹ in Lakhs)	Percentage to the total loans and
CP Capital Limited	2,495.87	100.00%

As on 31-03-2024

Type of Borrower	Amount of loan (₹ in Lakhs)	Percentage to the total loans and
CP Capital Limited	1,826.54	100.00%

42 Financial risk management objectives and policies

The Company's activities are exposed to a variety of financial risks from its operations. The key financial risks include market risk (including interest rate risk etc.), credit risk and liquidity risk. The company's overall risk management policy seeks to minimize potential adverse effects on company's financial performance.

- (A) **Market Risk:** Market risk is the risk that the fair value of future cash flow of financial instruments will fluctuate because of change in market prices. Market risk comprises mainly of interest rate risk.
- (a) **Interest rate risk:** Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Any change in the interest rates environment may impact future rates of borrowing. The company mitigates this risk by regularly assessing the market scenario, finding appropriate financial instruments, interest rate negotiation with the lenders for ensuring the cost effective method of financing.
- (b) **Interest Rate Sensitivity:** "The Company has no borrowings; hence, there is no finance cost incurred. Accordingly, interest rate sensitivity is not applicable to the Company."
- (c) **Price Risk:** The Company's exposure to securities price risk arises from investments held in mutual funds and classified in the balance sheet at fair value through profit or loss. To manage its price risk arising from such investments, the company diversifies its portfolio. Quotes (NAV) of these investments are available from the mutual fund houses. As on 31.03.2025, the Company has no investment in mutual funds and hence it has no price risk as on 31.3.2025.

Profit for the year would increase/decrease as a result of gains/losses on these securities classified as at fair value through profit or loss.

- (d) **Commodity Price risk:** The Company is affected by the price volatility of certain commodities. Its operating activities require the purchase of raw material therefore, requires a continuous supply of certain raw materials. To mitigate the commodity price risk, the Company has an approved supplier base to get competitive prices for the commodities and to assess the market to manage the cost without any comprise on
- (B) **Credit Risk:**

Credit risk arises from the possibility that counter party may not be able to settle their obligation as agreed. Credit risk primarily arises from financial assets such as trade receivables, other balance with banks, loans and other receivables.

Trade Receivables: - The maximum exposure to credit risk is primarily from trade receivables (Other than Group Company). The company periodically assesses the credit quality of counter parties, taking into the financial condition, current economic trends, past experiences and 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.

Deposits with Bank: The deposits with banks constitute mostly the liquid investment of the company and are generally not exposed to credit risk.



CAREER POINT EDUTECH LIMITED

Pramod Mohesh

Director

CAREER POINT EDUTECH LIMITED

Director

- (C) **Liquidity Risk:** Liquidity risk is the risk, where the company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The company's approach to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when due.

The table below summarizes the maturity profile of company's financial liabilities based on contractual undiscounted payments: -

(₹ in Lakhs)

Particulars	As at 31.03.2025			
	Carrying Amount	< 1Year/On Demand	> 1Year	Total
Interest bearing borrowings	-	-	-	-
Trade Payable	21.69	21.69	-	21.69
Other Liabilities	250.96	250.96	-	250.96
Total	272.65	272.65	-	272.65
As at 31.03.2024				
Interest bearing borrowings	-	-	-	-
Trade Payable	9.17	9.17	-	9.17
Other Liabilities	168.72	168.72	-	168.72
Total	177.89	177.89	-	177.89
As at 01.04.2023				
Interest bearing borrowings	79.32	79.32	-	79.32
Trade Payable	2.38	2.38	-	2.38
Other Liabilities	274.47	274.47	-	274.47
Total	356.17	356.17	-	356.17

43 Capital Risk Management:

The Company's policy is to maintain an adequate capital base so as to maintain creditor 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.

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 31.03.2025	As at 31.03.2024	As at 01.04.2023
Borrowings (A)	-	-	79.32
Less: Cash and Cash equivalents (B)	376.39	131.97	189.57
Net debt (C = A - B)	-376.39	-131.97	-110.25
Equity Share Capital (D)	1,819.29	1,819.29	1,819.29
Other Equity (E)	3,886.57	2,024.97	468.95
Total Capital (F = D+E)	5,705.86	3,844.26	2,288.24
Capital and net debt (G = C + F)	5,329.47	3,712.29	2,177.99
Gearing ratio (C/G)	-7.06%	-3.55%	-5.06%

44 As required by section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 the following information is disclosed:

(₹ in Lakhs)

Particulars	2024-25	2023-24	2022-23
Principal and interest amount due and remaining unpaid at the end of the accounting year	0.43	-	2.38
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 and payable in succeeding year, until such interest when the interest dues above are actually paid.	-	-	-

The above information's regarding Micro, Small and medium Enterprise has been determined to the extent such parties have been identified of information available with the Company and as certified by the management.



CAREER POINT EDUTECH LIMITED

Ramod Mohesh

Director

CAREER POINT EDUTECH LIMITED

[Signature]

Director

Career Point Edutech Limited

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31st March, 2025

45 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 31.03.2025		As at 31.03.2024		As at 01.04.2023	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
(i) Financial Assets						
(a) At fair value through profit & Loss						
- Non - Current Investment in Mutual Fund	-	-	-	-		
- Current Investment in Mutual Fund	-	-	-	-		
- Non - Current Investment in Unquoted shares	10.09	10.09	10.09	10.09	10.09	10.09
(b) At Amortized Cost / Cost						
- Investment in Associate	-	-	-	-	-	-
- Trade Receivables	247.90	247.90	189.35	189.35	365.83	365.83
- Loans	2,495.87	2,495.87	1,826.54	1,826.54	1,059.72	1,059.72
- Cash and cash equivalents	376.39	376.39	131.97	131.97	189.57	189.57
- Other bank balances	38.32	38.32	32.33	32.33	35.61	35.61
- Others	2,628.14	2,628.14	1,417.19	1,417.19	315.00	315.00
Total	5,796.72	5,796.72	3,607.47	3,607.47	1,975.82	1,975.82
(ii) Financial Liabilities						
(a) At Fair value through Profit & Loss	-	-	-	-		
(a) At Amortized Cost						
- Borrowings	0.00	0.00	0.00	0.00	79.32	79.32
- Trade payables	21.69	21.69	9.17	9.17	2.38	2.38
- Others	250.96	250.96	168.72	168.72	274.47	274.47
Total	272.65	272.65	177.89	177.89	356.17	356.17

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, 2025 & 31st March 2024.

(₹ in Lakhs)

Assets / Liabilities measured at fair value through Profit or loss (Accounted)	As at 31.03.2025		
	Level 1	Level 2	Level 3
Financial assets			
- Investment in Unquoted Compulsorily Convertible Preference	-	-	10.09
Financial liabilities	-	-	-

(₹ in Lakhs)

Assets / Liabilities measured at fair value through Profit or loss (Accounted)	As at 31.03.2024		
	Level 1	Level 2	Level 3
Financial assets			
- Investment in Unquoted Compulsorily Convertible Preference	-	-	10.09
Financial liabilities	-	-	-



CAREER POINT EDUTECH LIMITED

Ramod Mohan

Director

CAREER POINT EDUTECH LIMITED

Director

46 Additional information to consolidated financial statement as at 31 st march 2025 (Pursuant to shedule III to the Companies Act ,2013).

S.No.	Name of the Entity	Net Assets i.e. Total assets (-) Total liabilities		Share in Profit or Loss	
		Amount	As a % of Consolidated Net Assets	Amount	As a % of Consolidated Profit and Loss
	Parent company				
1	Career Point Edutech Limited	5594.33	98%	1814.58	97%
	Subsidiaries:				
1	Career Point Institute of Skill Development Private Limited	120.98	2%	9.53	1%
2	Career Point Learning Solution Limited (Formerly known as Gyan Eduventure Private Limited)	538.86	9%	29.2	2%
3	Career Point Accessories Private Limited	77.54	1%	13.62	1%
4	Edutiger Private Limited	10.89	0%	0.15	0%
	Consolidation Adjustment/ Elimination	-636.74	-11%	0.01	0%
	Total	5705.86	100%	1867.09	100%

47 INCOME TAX

A) Amounts recognized in statement of profit and loss

(₹ in Lakhs)

Particulars	2024-25	2023-24
Current Income Tax		
-Current Year	476.09	336.18
-Adjustment in respect of current income tax of earlier year	(58.04)	0.87
MAT(Credit) Entitlement	4.13	3.60
Deferred Tax-Relating to origination and reversal of temporary differences	29.41	(2.75)
Income tax expense reported in the statement of profit & loss	451.59	337.88

B) Income tax recognized in other comprehensive income

(₹ in Lakhs)

Particulars	2024-25	2023-24
Income tax on Re-measurement losses on defined benefit plans	-	(2.00)
Total	-	(2.00)

C) Reconciliation of effective tax rate

(₹ in Lakhs)

Particulars	2024-25	2023-24
Accounting profit/(loss) before tax	2,318.68	1,899.96
At Statutory Income Tax rate @25.17%	451.59	337.88
Change in Rate of tax	-	-
Dividend income	-	-
Fair valuation/ Sale of financial assets and others		
Sale of Property Plant & Equipment (Land)	-	
Non-deductible expenses	-	
Accounting profit/(loss) after tax	1,867.09	1,562.08



CAREER POINT EDUTECH LIMITED

Pramod Mahesh

Director

CAREER POINT EDUTECH LIMITED

Director

Career Point Edutech Limited

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS for the year ended 31st March, 2025

48.(A) Related party relationship and transactions

Name of the related parties with whom transactions were carried out during the period and description of relationship:-

Subsidiary:

Career Point Institute of Skill Development Private Limited
Career Point Learning Solution Limited (Formerly known as Gyan Eduventure Private Limited)
Career Point Accessories Private Limited
Edutiger Private Limited

Key Management Personnel:

Mr. Pramod Maheshwari (Chairman, Managing Director)
Mr. Om Prakash Maheshwari (Director)
Mrs.. Shilpa Maheshwari (Director)
Mr. Mahesh Bhangariya (CFO) (Appt. on 31.12.2024 and Resigned on 06.06.2025)
Ms. Bhavika Sharma (Company Secretary) (on 15.11.2024)
Mr. Lalit Modi (Independent Director w.e.f 11.10.2024)
Mrs. Mohini Mahur (Independent Director w.e.f 11.10.2024)
Mr. Amit Sethi (Independent Director w.e.f 11.10.2024)

48(B) Table showing transactions with related parties:

(₹ in Lakhs)

Particulars	During the year ended 31.03.2025	During the year ended 31.03.2024
Sales of Study Material & Student Kit:		
Enterprises under same Management:		
Shricon Industries Limited	34.11	-
Career Point University ,Kota	0.39	50.84
Global Public School (A unit of Gopi Bai Foundation)	-	-
Service Rendered		
Enterprises under same Management:		
Career Point University ,Kota	3.12	275.57
Career Point University, Hamirpur	400.43	-
Interest Income on Loan To		
Enterprises under same Management:		
CP Capital Limited	235.24	127.20
Loan Given To		
Enterprises under same Management:		
CP Capital Limited	934.00	1,248.35
Career Point University ,Kota	-	557.17
Loan Received Back		
Enterprises under same Management:		
CP Capital Limited	499.92	608.36
Career Point University ,Kota		557.17
Particulars	As at March 31, 2025	As at March 31, 2024
Loan Receivables (Closing Balance)		As at April 1, 2023
CP Capital Limited	2,495.87	1,826.54
		1,059.72

Terms and Conditions of Loan given to related parties:

Loans given by the Company to related parties are unsecured loan of ₹ 2495.87 lakhs is repayable on demand and the borrower agrees to repay the loan as and when demanded by the company. Further the borrower shall pay interest on the principal amount of loan outstanding. Interest will be charged on quarterly basis. The borrower undertakes that they will utilize the entire amount of loan for their business activity.



CAREER POINT EDUTECH LIMITED

Pramod Maheshwari

Director

CAREER POINT EDUTECH LIMITED

Director

49. Other Information in terms of the amendment in Schedule III of the Companies Act vide notification dated 24th March 2021

- (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.
- (ii) The Company does not have any transactions with companies struck off.
- (iii) The Company have 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 government or any government authority.
- (v) The Company have not advanced or loaned or invested funds (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall lend or invest in party identified by or on behalf of the Company (Ultimate Beneficiaries)(read with note no. 44 (C) above wherein company has advanced or loaned or invested in one of the subsidiary company which is registered as NBFC with RBI and whose business is to provide and service loans and provide ancillary services).
- (vi) The Company has not received any fund from any party(s) (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (vii) The Company does not have any 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) There is no change in opening balance of other equity due to change in any accounting policy and prior period errors
- (xi) The Company does not have any charges or satisfaction which is yet to be registered with Registrar of Companies beyond the statutory period

50. Audit Trail : The Company has used accounting software for maintaining its books of account which have a feature of recording audit trail (edit log) facility and that have operated throughout the financial year for all relevant transactions recorded in the software. Further, during the periods where audit trail (edit log) facility was enabled and operated throughout the year for the respective accounting software, we did not come across any instance of the audit trail feature being tampered.

51. Note on Scheme of Arrangement:

The Board of Directors of the Company in their meeting held on 14th February 2023, approved a composite scheme of arrangement ('Scheme') under section 230 to 232, amongst Srajan Capital Limited (Transferor Company), Career Point Limited (CPL) (Transferee Company/Demerged Company) and Career Point Edutech Limited (Resulting Company) and their respective shareholders.

Objective of the Scheme is to provide a simplified and streamlined group structure along with an efficient management control through separating education and non-education businesses in different listed entities.



CAREER POINT EDUTECH LIMITED

Pramod Mishra

Director

CAREER POINT EDUTECH LIMITED

Director

Structuring of the Scheme:

- i. Merger of Srajan Capital Limited (wholly owned subsidiary) with CP Capital Limited (erstwhile known as 'Career Point Ltd.').
- ii. Demerger of education business ('Demerged Undertaking') from CPL to Career Point Edutech Ltd (to be listed separately);

Update on the Company's Strategic Merger-Demerger plans pursuant to above scheme:

- i. RBI gave No Objection Letter dated 14 Sep 2022 for merger of Srajan Capital Ltd. in Career Point Ltd.
- ii. BSE and NSE also advised with letters dated 9 Aug 2023 to go ahead for filing the scheme with Hon'ble NCLT.
- iii. As per NCLT's first motion order on 4 Jan 2024, Shareholders' meeting was convened on 17 Feb 2024 for scheme approval.
- iv. On 30 Aug 2024, hon'ble NCLT formally reserved the order and then released on 23 Sep 2024. Certified copy of the final order was signed on 22 Oct 2024. The appointed date for the purpose of giving scheme effect is 1 April 2023.
- v. RBI granted NBFC license to CP Capital Ltd effective from 1 Apr 2025.
- vi. Subsequently, 9 May 2025 was fixed as the Record Date for the purpose of determining the equity shareholders of the CP Capital Ltd. entitled to receive the equity shares of Career Point Edutech Ltd.
- vii. The company is now in process to get the shares of Career Point Edutech Ltd. to be listed on BSE and NSE.
- viii. During the year, the Company implemented a Composite Scheme of Arrangement involving itself and its group entities, including its Holding Company, Career Point Limited (CPL), and its fellow subsidiary, Srajan Capital Limited, pursuant to Sections 230 to 232, read with Section 66 and other applicable provisions of the Companies Act, 2013. As per the approved Scheme:

- In consideration of the demerger, the Resulting Company allotted 1 equity share of ₹10/- each to the equity shareholders of CPL for every 1 equity share of ₹10/- each held in CPL as on the Specified Date.
- Shares held by CPL in the Resulting Company prior to the effectiveness of the Scheme stood extinguished, and the new shares were allotted directly to the shareholders of the Demerged Undertaking in accordance with the share entitlement ratio.

Although the increase in the authorised share capital of the Company was formally approved during the financial year 2024-25, for presentation and compliance purposes, the same has been disclosed in these financial statements as increased with effect from 1st April 2023, in accordance with the NCLT Order and relevant Ind AS provisions. The Company has accounted for the impact of the Scheme in accordance with Indian Accounting Standard (Ind AS) 103 – Business Combinations, read with Appendix C, which deals with business combinations under common control. Accordingly, the pooling of interests method has been applied. Under this method, the assets and liabilities transferred from the Demerged Undertaking have been recorded at their respective historical carrying values, without any revaluation or recognition of goodwill. Furthermore, as the transaction qualifies as a common control business combination, the financial statements have been restated retrospectively as if the demerger had occurred from the beginning of the earliest comparative period presented (i.e., from 1st April 2023). Consequently, the financial results for the year ended 31st March 2024 have been adjusted to reflect the impact of the demerger. As of the reporting date, the listing of the Resulting Company's equity shares is under process. Accordingly, the equity shares issued pursuant to the Scheme have not yet been credited to the demat accounts of the respective shareholders. These shares are presently held in a suspense account, and no trading is permitted. Upon completion of the listing formalities, the shares will be credited to the respective demat accounts of the eligible shareholders in accordance with Clause 18 of the Scheme of Arrangement.

The Hon'ble NCLT, in its detailed order, noted that all statutory and regulatory requirements had been duly complied with. Notices were served to various authorities including the Registrar of Companies, Regional Director, Official Liquidator, Income Tax Department, Reserve Bank of India (RBI), Securities and Exchange Board of India (SEBI), National Stock Exchange (NSE), and Bombay Stock Exchange (BSE). No adverse observations were received from any of these authorities. The Scheme was also approved by the shareholders of CPL with over 99.99% voting in favour. The NCLT held that the Scheme is compliant with all applicable laws and is not prejudicial to the interests of the shareholders, creditors, or the public at large. It further directed that all assets, liabilities, employees, contracts, benefits, and obligations pertaining to the Demerged Undertaking shall stand transferred to and vested in the Resulting Company on a going concern basis with effect from the Appointed Date. It is further clarified that for the purpose of implementing the Scheme in these financial statements, the Company has relied on the carrying values of assets and liabilities as provided by the management of the Demerged Company (Career Point Limited) as on 1st April 2023. These values have not been independently verified by the auditors, and the audit has been limited to verifying the accounting and presentation of the Scheme in accordance with applicable Indian Accounting Standards.

52 Previous year figures have been regrouped/rearranged/recasted wherever consider necessary to make them comparable with current period.

As per our report of even date attached

FOR RAJVANSHI & ASSOCIATES

Chartered Accountant

FRN : 005069C

Prakshal Jain

Partner

M. No. : 429807

Place: Kota (Rajasthan)

Date : 30.05.2025

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

Pramod Maheshwari

Pramod Kumar Maheshwari

Director

DIN : 00185711

M. Bhangariya

Mahesh Bhangariya

Chief Financial Officer

Om Prakash Maheshwari

Om Prakash Maheshwari

Chairman, Director

DIN : 00185677

Bhavika Sharma

Bhavika Sharma

Company Secretary

M. No. ACS48235