

RAJVANSHI & ASSOCIATES

Chartered Accountants

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INDEPENDENT AUDITORS' REPORT

To

The Members of

Career Point Edutech Limited,

REPORT ON THE AUDIT OF THE STANDALONE FINANCIAL STATEMENTS

OPINION

We have audited the accompanying Standalone financial statements of **CAREER POINT EDUTECH LIMITED (the "Company")**, which comprise the Balance Sheet as at 31st March 2025 and the Statement of Profit & Loss Account (Including other Comprehensive Income), the Statement of Changes in Equity and the 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 standalone financial statements").

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

BASIS FOR OPINION

We had conducted our audit 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 Standalone 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 the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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EMPHASIS OF MATTERS

We draw your attention to:

- a) Note No. 47 of the standalone 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 standalone 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 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

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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 standalone 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. 31 of the standalone 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 standalone financial statements. Therefore our opinion is not modified in respect to above matters.

KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period.

These matters were addressed in the context of our audit of the standalone financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

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

[Refer to Note 47 to the Standalone 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.

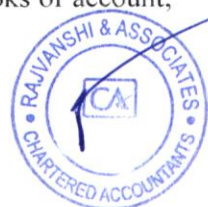
As a result of the demerger, the Company accounted for the transaction as a common control business combination in accordance with Appendix C of Ind AS 103 – Business Combinations, which governs accounting for transactions under common control. The pooling of interests method was applied to account for 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 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 standalone 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,

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- 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 47** of the standalone 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 STANDALONE FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON

The Company's Board of Directors is responsible for the other information. Our opinion on the Standalone 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 standalone 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 standalone 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 report that fact.

We have nothing to report in this regard.



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

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

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE STANDALONE FINANCIAL STATEMENT

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

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

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- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "**Annexure A**" statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books, except for the matters stated in paragraph 2(i)(vii) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 (as amended) ("the Rules").
 - (c) The Company does not have any branch offices and hence provisions of Section 143(8) are not applicable.
 - (d) The Balance Sheet & the Profit & Loss Account including Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.
 - (e) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - (f) On the basis of the written representations received from the directors as on 31st March 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2025 from being appointed as a director in terms of Section 164 (2) of the Act.

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- (g) In our opinion and according to the information and explanation given to us, the remuneration paid during the current year by the Company to its directors is in accordance with the provisions of and the limits laid down under section 197 read with Schedule V of the Act.
- (h) Since the Company'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 Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017.
- (i) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements – Refer Note No. 29 to the standalone financial statements;
 - The Company 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.
 - The Company is not required to transfer any amount to the Investor Education and Protection Fund account.
 - The management of the Company has represented that, to the best of its knowledge and belief, as disclosed in the Note 45(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 Company 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 Company or
 - Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
 - The management of the Company has represented, that, to the best of its knowledge and belief, as disclosed in the Note 45(vi) to the financial statements, no funds have been received by the Company from any persons or entities,

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including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:

- Directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("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 such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i)(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 test checks, the Company 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
- viii. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended: In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

For Rajvanshi & Associates

Chartered Accountants

Firm Reg. No.: 0050697

(Prakshal Jain)

Partner

Membership No.: 429807

UDIN: 254298078MHSLQ8727

Place: Kota

Date: 30.05.2025

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ANNEXURE-A TO THE INDEPENDENT AUDITORS' REPORT

Report on the matters specified in paragraph 3 of the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Companies Act, 2013 ("the Act") as referred to in paragraph 1 of 'Report on Other Legal and Regulatory Requirements' section:

i. In Respect of Property, Plant and Equipment :

a.

- 1) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
- 2) The Company has maintained proper records showing full particulars of intangible assets.

b. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its Property, Plant and Equipment. In accordance with this programme, the property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No discrepancies were noticed on such verification.

c. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the Company.

d. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) during the year.

e. According to the information and explanations given to us and records provided, no proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended in 2016) (Formerly known as Benami Transactions (Prohibition) Act, 1988) and rules made thereunder.

ii. In Respect of Inventories:

- a. As per the physical verification programme, the inventory were physically verified during the year by the management at reasonable intervals. In our opinion and

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according to the information and explanations given to us, the coverage and procedure of such verification by the management is appropriate having regard to the size of the company and nature of its operations. No discrepancies of 10% or more in the aggregate for each class of inventory were noticed on such physical verification when compared with books of accounts.

- b. According to the information and explanations given to us and as per the records verified, the Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets. Hence reporting under clause 3(ii)(b) of the Order is not applicable.
- iii. According to the information and explanations given to us, the Company has given unsecured loan and has made investment but not provided any guarantee, security or advances in the nature of loan to the Companies, firms, limited liability partnerships and any other parties during the year.
- a. The Company has, during the year, provided the unsecured loan to the company as per the details below:-

Amount in Lakhs	
	Loans
A. Aggregate amount granted / provided during the year:	
- Subsidiaries	-
- Others	769.00
B. Balance outstanding as at 31 March 2025 in respect of above cases:	
- Subsidiaries	-
- Others	1825.04

- b. According to the information and explanations given to us and based on the records as made available to us, in our opinion, the investments made and in respect of the aforesaid loans given, the terms and conditions under which such loans were granted, are not prejudicial to the Company's interest. (Refer note no 44 of the standalone financial statements). The Company has not provided any security or granted advances in the nature of loans to companies, firms, limited liability partnerships or any other parties.
- c. According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of loans given, the company has granted certain loans that are repayable on demand. Having regard to the fact that the repayment of principal or the payment of interest has not been demanded by the Company, in our opinion the repayments of principal amounts and receipts of interest

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are regular. {read with our comments to para iii(f) below}.

- d. According to the information and explanations given to us and on the basis of our examination of the records of the Company, in respect of loans granted by the Company, there is no overdue amount remaining outstanding in respect of loan amount and interest as at the balance sheet date.
- e. According to the information and explanations given to us and based on the audit procedures performed by us, during the year no loan or advance in the nature of loan granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of extinguish loans given to the same parties {read with our comments to para iii(f) below}.
- f. According to the information and explanations given to us by the management of the company, The Company has granted loans or advances in the nature of loans either repayable on demand or without specifying any terms on repayment to a related party as enlisted below. It may be noted that other than related party as mentioned below as per clause (76) of section 2 of Companies Act, 2013, no loans granted to promoters as defined under clause (69) of section 2 of the Act. Therefore, the provisions of clause 3(iii)(f), of the said Order are applicable to the Company. In respect of which the details are as under:

	Rs. In Lakhs		
	All Parties	Directors	Related Parties
Aggregate amount of loans/ advances in nature of loans:-			
- Repayable on demand (A)*	1825.04 lakhs	-	1825.04 lakhs
- Employees (B)	NIL	NIL	NIL
- Agreement does not specify any terms or period of repayment (C)	NIL	NIL	NIL
Total (A+B+C)	1825.04 lakhs	NIL	1825.04 lakhs
Percentage of loans/ advances in nature of loans to the total loans	100%	-	100%

*Refer note no 38 of the standalone financial statements.

- iv. According to the information, explanations and representations provided by the management and based upon audit procedures performed, we are of the opinion that in respect of loans granted, investments made and guarantees and securities provided, as applicable the Company has complied with the provisions of the Section 185 and 186 of the Companies Act, 2013.
- v. In our opinion and according to the information and explanations given to us, the Company has not accepted deposits from public within the provisions of Sections 73 to 76 or any other

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relevant provisions of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014, as amended. Accordingly, provisions of clause 3(v) of the Order are not applicable. According to the information and explanations given to us, no order has been passed by the Company Law Board or the National Company Law Tribunal or the Reserve Bank of India or any Court or any other Tribunal against the Company in this regard.

- vi. We have broadly reviewed the books of accounts maintained by the company pursuant to the rules made by the Central Government for the maintenance of cost records under section 148(1) of the Act in respect of the company's products to which the said rules are made applicable and are of the opinion that prima facie, the prescribed records have been made and maintained. We have, however, not made a detailed examination of the said records with a view to determine whether they are accurate or complete.
- vii. According to the records of the Company and information and explanations made available to us, in respect of statutory dues:
 - a. The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employee's State Insurance, Income Tax, Goods and Service Tax, Custom Duty, Cess and other material statutory dues with the appropriate authorities, to the extent applicable. There were no undisputed statutory dues payable as at 31st March, 2025 which were outstanding for a period of more than six months from the date they become payable.
 - b. According to the records and information & explanations given to us, there are no dues in respect of income tax, sales tax, VAT, service tax, Goods and Service Tax, custom duty, excise duty and other material statutory dues that have not been deposited with appropriate authorities, to the extent applicable on account of any dispute.
- viii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 (43 of 1961) as income during the year.
- ix.
 - a. According to the information and explanations given to us and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that the Company has not obtained loans from Banks & Financial Institutions during the year.
 - b. According to the information and explanations given to us and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that the Company has not been declared a wilful defaulter by any

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bank or financial institution or government or government authority.

- c. According to the information and explanations given to us and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that the company has not obtained money by way of term loans during the year for the purposes for which they were obtained.
- d. According to the information and explanations given to us and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that no funds raised on short term basis has been used for long term purposes by the company
- e. According to the information and explanations given to us and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures as defined under the Act.
- f. According to the information and explanations given to us and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies (as defined under the Act).

x.

- a. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments). Accordingly, clause 3(x)(a) of the Order is not applicable.
- b. According to the information and explanations given to us and on the basis of our examination of the records of the Company, during the year the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable to the Company.

xi.

- a. Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the course of the audit.
- b. According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government.

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- c. As represented to us by the management, there are no whistle blower complaints received by the Company during the year.
- xii.**
- a. According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii)(a) of the Order is not applicable.
- b. According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii)(b) of the Order is not applicable.
- c. According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii)(c) of the Order is not applicable.
- xiii.** In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Section 177 and 188 of the Act, where applicable, and the details of the related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv.**
- a. In our opinion and based on our examination, since the company does not have an internal audit system and is not required to have an internal audit system as per provisions of the Companies Act 2013.
- b. In our opinion and based on our examination, since the company did not have an internal audit system for the period under audit, Accordingly, clause 3(xiv)(b) of the Order is not applicable.
- xv.** In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 and reporting under this paragraph is not applicable.
- xvi.**
- a. In our opinion and according to the information and explanation provided to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.
- b. In our opinion and according to the information and explanations given to us, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (COR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.
- c. In our opinion and according to the information and explanation provided to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

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- d. In our opinion and according to the information and explanation provided to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(d) of the Order is not applicable.
- xvii. In our opinion and according to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that the Company has not incurred any cash losses in the current year.
- xviii. During the year, the statutory auditors of the Company were changed due to mandatory rotation in accordance with the provisions of Section 139 of the Companies Act, 2013. The outgoing auditors completed their term and did not raise any specific issues, objections, or concerns in their handover or communication. Accordingly, we have taken note of their final audit report and related communications while planning and performing our audit.
- xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- xx.
- a. The Company has fully spent the required amount towards Corporate Social Responsibility (CSR) and there are no unspent CSR amount for the year requiring a transfer to a Fund specified in Schedule VII to the Companies Act or special account in compliance with the provision of sub-section (6) of section 135 of the said Act. Accordingly, reporting under clause 3(xx) of the Order.
- b. The Company has fully spent the required amount towards Corporate Social Responsibility (CSR) and there are no unspent CSR amount for the year requiring a transfer to a Special account before the date of this report and within a period of 30 days from the end of the financial year in compliance with the provision of section 135(6) of the Act.



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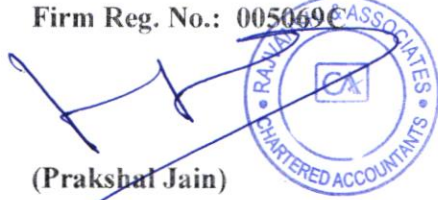
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- xxi. The reporting under clause 3(xxi) of the order is not applicable in respect of standalone financial statements. Accordingly, no comment in respect of the said clause has been included in this report.

For Rajvanshi & Associates

Chartered Accountants

Firm Reg. No.: 0050696



(Prakshat Jain)

Partner

Membership No.: 429807

UDIN: 25429807 BMHSLQ8727

Place: Kota

Date: 30.05.2025

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Career Point Edutech Limited
Standalone 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	365.82	338.51
(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	613.10	613.10	613.10
(ii) Loans		-	-	-
(iii) Other Non-current financial assets	4	17.11	41.48	44.44
(f) Deferred tax assets(Net)	5	154.00	180.04	178.89
(g) Other non-current assets	6	165.32	167.50	167.50
		1,278.90	1,389.20	1,386.37
(2) Current Assets				
(a) Inventories	7	102.24	97.92	162.29
(b) Financial Assets				
(i) Trade receivables	8	246.78	135.08	364.13
(ii) Cash and Cash Equivalents	9	362.04	119.93	12.68
(iii) Bank Balances other than above	10	38.32	32.33	35.61
(iii) Loans	11	1,825.04	1,220.88	610.70
(iv) Other Financial Assets	12	2,610.19	1,375.18	270.04
(c) Current Tax Assets (Net)	13	-	35.14	4.17
(d) Other current Assets	14	0.14	23.52	12.71
		5,184.75	3,039.98	1,472.33
TOTAL ASSETS		6,463.65	4,429.18	2,858.70
EQUITY AND LIABILITIES				
(1) EQUITY				
(a) Equity Share Capital	15	1,819.29	1,819.29	1,819.29
(b) Other Equity	16	3,775.04	1,960.44	441.05
		5,594.33	3,779.73	2,260.34
LIABILITIES				
(2) Non-current Liabilities				
(a) Financial Liabilities				
(i) Borrowings		-	-	-
(ii) Provisions	17	49.14	19.17	29.57
		49.14	19.17	29.57
(3) Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings		-	-	-
(ii) Trade Payable	18	-	-	-
- Micro & Small Enterprises		0.43	-	-
- Other than Micro & Small Enterprises		21.26	9.18	2.38
(iii) Other Financial Liabilities	19	248.03	122.96	271.51
(b) Other Current Liabilities	20	298.86	470.51	250.10
(c) Provisions	21	2.46	2.46	4.11
(d) Current Tax Liabilities (Net)	22	249.14	25.17	40.69
		820.18	630.28	568.79
TOTAL EQUITY AND LIABILITIES		6,463.65	4,429.18	2,858.70

The accompanying notes 1 to 49 are an integral part of the Financials Statements.

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

Chartered Accountant
FRN : 005069C

Prakshai Jain
Partner
M.No. : 429807

Place: Kota
Date : 30.05.2025

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

Pramod Kumar Maheshwari
Managing Director
DIN : 00185711

Mahesh Bhangariya
Chief Financial Officer

Om Prakash Maheshwari
Chairman & Director
DIN : 00185677

Bhavika Sharma
Company Secretary
M.No. ACS48235

Career Point Edutech Limited

Standalone Statement of Profit and Loss for the Year Ended As on 31.03.2025

CIN : U80302PB2006PLC059674

(Rs. in Lakh)

Sr. No.	Particulars	Note No.	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
I	Revenue from Operations	23	4,883.44	4,569.88
II	Other Income	24	216.31	116.33
III	Total Revenue (I+II)		5,099.75	4,686.21
IV	Expenses			
	Cost of Material Purchase	25	335.31	364.50
	Change in Inventory	26	-4.32	64.38
	Employee Benefits expense	27	685.22	684.50
	Finance Costs		-	-
	Depreciation and Amortization Expense	2	91.91	98.95
	Other Expenses	28	1,743.97	1,632.51
	Total Expenses		2,852.10	2,844.84
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		2,247.65	1,841.37
VI	Extraordinary items		-	-
VII	Profit before tax after extraordinary items(V-VI)		2,247.65	1,841.37
VIII	Tax expense:			
	(1) Provision for Corporate Tax		465.39	325.18
	(2) Earlier Year Corporate Tax		-58.36	-
	(3) MAT Credit Entitlement		-	-
	(4) Deferred Tax		26.04	-3.19
	Total Tax		433.07	321.99
IX	Profit/ (Loss) after tax for the Year (VII - VIII)		1,814.58	1,519.38
	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		1,814.58	1,524.27
X	Earnings Per Equity Share:			
	EPS		9.97	8.38
	Diluted EPS		9.97	8.38

The accompanying notes 1 to 49 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

Date : 30.05.2025

for and on behalf of the Board of Directors of

Career Point Edutech Limited

Pramod Kumar Maheshwari
Managing Director
DIN : 00185711

Mahesh Bhangariya
Chief Financial Officer

Om Prakash Maheshwari
Chairman & Director
DIN : 00185677

Bhavika Sharma
Company Secretary
M.No. ACS48235

Career Point Edutech Limited

Standalone 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					
	Securities premium	General Reserve	Capital Reserve**	Retained Earnings		Total
				Surplus in P/L Statement	Other Comprehensive Income that will not be reclassified to Profit & Loss	
Balance as at 01.04.2023	131.58	-	-299.37	608.84	-	441.05
Profit for the year	-	-		1,519.38	-	1,519.38
Remeasurement of Net defined Benefit Plans (Net of Taxes)	-	-		-	4.89	4.89
Security premium on issue of equity share (ESOP) during the year	-	-		-	-	-
Amount recorded on grants/ modifications/ cancellation of ESOP during the year	-	-		-	-	-
Dividend Paid	-	-				-
Other Adjustment	-	-		-4.88	-	-4.88
Balance as at 31.03.2024	131.58	-	-299.37	2,123.34	4.89	1,960.44
Profit for the year	-	-		1,814.58	-	1,814.58
Remeasurement of Net defined Benefit Plans (Net of Taxes)	-	-		-		-
Security premium on issue of equity share (ESOP) during the year	-	-		-	-	-
Amount recorded on grants/ modifications/ cancellation of ESOP during the year	-	-		-	-	-
Dividend Paid	-	-			-	-
Other Adjustment	-	-		0.02	-	0.02
Balance as at 31.03.2025	131.58	-	-299.37	3,937.94	4.89	3,775.04

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 49 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
Date : 30.05.2025

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

Pramod Maheshwari
Pramod Kumar Maheshwari
Managing 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
Standalone 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	2,247.67	1,841.39
Adjustments for :		
Provision for Gratuity	29.97	-10.40
Bad-debts write off	51.19	13.43
Provision Write Back	-1.29	-5.31
Depreciation	91.91	98.95
Interest Income	-195.04	(89.55)
Operating Profit before Working Capital Changes	2,224.41	1,848.51
(Increase)/Decrease in Trade and Other Receivables	(111.70)	229.05
(Increase)/Decrease in Other non Current assets	2.18	0.00
(Increase)/Decrease in Non-Current Financial assets	24.37	2.96
(Increase)/Decrease in Current Financial assets	(1216.58)	(1107.05)
(Increase)/Decrease in Inventories	(4.32)	64.37
(Increase)/Decrease in Other Current assets	23.39	(10.81)
Increase/(Decrease) in Current financial Liabilities	125.06	(148.54)
Increase/(Decrease) in Current & Non Current Liabilities	(171.64)	218.75
Increase/(Decrease) in Trade Payables	12.52	6.79
Cash generated from Operations	907.69	1,104.03
Direct taxes paid (net)	(216.26)	(375.84)
Net Cash flow from Operating Activities	691.43	728.19
B. CASH FLOW FROM INVESTING ACTIVITIES		
Assets Sold	-	-
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 Income	195.04	89.55
Short Term Loans & Advances (Assets)	-604.16	(610.18)
Net Cash flow from / Used in Financing Activities	-409.12	(520.63)
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	248.10	103.97
Cash and Cash Equivalents at beginning of the Year	152.26	48.29
Cash and Cash Equivalents at end of the Year	400.36	152.26

- 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 49 are an integral part of the Financials Statements.

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

Prakshai Jain
Partner
M. No. : 429807

Place: Kota
Date : 30.05.2025

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

Pramod Kumar Maheshwari
Managing Director
DIN : 00185711

Maresh Bhangariya
Chief Financial Officer

Om Prakash Maheshwari
Chairman & Director
DIN : 00185677

Bhavika Sharma
Company Secretary
M.No. ACS48235

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

NOTE -1

1.1 The Company overview

Career Point Limited is engaged in providing Education Service which inter alia includes Education Consultancy, Management Services, Tutorial Services and Residential Hostel Services and business of holding and investment/finance.

Career Point Edutech Limited (The Company), is a public limited Company domiciled in India and is incorporated under the provisions of the Companies Act applicable in India. The registered office of the Company is situated at Village, Tangori Mohali Mohali Punjab 140601 India. These financial statements were authorized for issue by the Board of Directors on 30.05.2025

1.2 Basis of preparation of financial statements

(i) Statement of compliance

The financial statements are prepared in accordance with Indian Accounting Standards (Ind AS), as prescribed under section 133 of the Companies Act, 2013 ('Act') (to the extent notified) read with the Rules, as amended from time to time.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

These standalone financial statements which comprises the balance sheet as at 31.03.2025, the statement of profit & loss (including other comprehensive income), the statement of cash flows & 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").

(ii) Basis of Measurement

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

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

(iii) Use of Estimates & Judgements

The preparation of financial statements in conformity with Ind AS requires that the management of the company makes estimates and assumptions that affect the reported amounts of income and expenses of 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. 1.4 on critical accounting estimates, assumptions & judgments.)

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

1.3 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 recognised 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 recognised 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 categorisation. 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 recognised 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.



CAREER POINT EDUTECH LIMITED

P. V. Ramesh

Director

CAREER POINT EDUTECH LIMITED

[Signature]

Director

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 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 company 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 payables, net of directly attributable transaction costs. The Company's financial liabilities include trade and other payables, 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 payables

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 payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognised 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 recognised in Statement of Profit and Loss.
- (c) Assets in the course of construction are capitalised in the assets under capital work in progress account (CWIP). At the point when an asset is operating at management's intended use, the cost of construction is transferred to the appropriate category of property, plant and equipment and depreciation commences.
- (d) Property, plant and equipment except freehold land held for use in the supply or administrative purposes, are stated in the balance sheet at cost less accumulated depreciation and accumulated impairment losses, if any. Freehold land is stated at historical cost.

(B) Depreciation/ Amortisation

The Assets' residual values, useful lives and method of depreciation are reviewed at each financial year end and adjusted prospectively, if appropriate. Depreciation on Plant, Property and equipment (other than freehold land) has been provided using straight line method over the useful life of assets. Useful life is the period over which an asset is expected to be used by an enterprise. The estimated total useful life of the assets are as follows-

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 Equipments	5 Years



CAREER POINT EDUTECH LIMITED

Rajivanshi

Director

CAREER POINT EDUTECH LIMITED

[Signature]

Director

(iv) Investment properties

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

Though the 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 recognised a) when the Company controls the asset, b) it is probable that future economic benefits attributed to the asset will flow to the Company and c) the cost of the asset can be reliably measured.

Computer softwares are capitalised at the amounts paid to acquire the respective license for use 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.

(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.



CAREER POINT EDUTECH LIMITED

P. V. Mahesh

Director

CAREER POINT EDUTECH LIMITED

[Signature]

Director

(x) Provisions, Contingent Liabilities and Contingent Assets

(i) Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at each reporting period and are adjusted to reflect the current best estimate.

(ii) Contingencies

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made. Information on contingent liability is disclosed in the Notes to the Financial Statements. Contingent assets are not recognized in financial statements but are disclosed, if any.

(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.

(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.



CAREER POINT EDUTECH LIMITED

[Signature]

Director

CAREER POINT EDUTECH LIMITED

[Signature]

Director

(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 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.

(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."



CAREER POINT EDUTECH LIMITED

Ravi Mohan

Director

CAREER POINT EDUTECH LIMITED

[Signature]

Director

(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.

1.4

(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 Choudhary

Director

CAREER POINT EDUTECH LIMITED

[Signature]

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	1,019.19	128.31	55.85	8.18	119.22	197.40	1,528.16	110.80	0.22	126.88	237.89
Additions	88.45	1.58	10.45	-	-	3.12	103.59	-	-	-	-
Disposal/ adjustments	-	-	-	-	0.01	-	-	0.00	-	-	0.00
As at 31.03.2024	1,107.64	129.89	66.30	8.18	119.22	200.52	1,631.75	110.79	0.22	126.88	237.89
As at 01.04.2024	1,107.64	129.89	66.30	8.18	119.22	200.52	1,631.75	110.79	0.22	126.88	237.89
Additions	28.23	5.37	0.60	-	-	-	34.21	-	-	-	-
Disposal/ adjustments	-	-	-	-	-	-	-	-	-	-	-
As at 31.03.2025	1,135.87	135.27	66.90	8.18	119.22	200.52	1,665.96	110.79	0.22	126.88	237.89
Accumulated depreciation/ impairment:											
As at 01.04.2023	943.10	96.57	47.71	3.71	62.95	35.63	1,189.66	109.37	-	84.59	193.96
Depreciation	34.08	13.67	5.97	-	13.49	9.07	76.28	1.41	-	21.26	22.67
Disposal/ adjustments	-	-	-	-	-	-	-	-	-	-	-
As at 31.03.2024	977.18	110.23	53.68	3.71	76.44	44.70	1,265.93	110.78	-	105.85	216.63
As at 01.04.2024	977.18	110.23	53.68	3.71	76.44	44.70	1,265.93	110.78	-	105.85	216.63
Depreciation	31.78	10.46	6.58	-	12.71	9.35	70.88	0.00	-	21.03	21.03
Disposal/ adjustments	-	-	-	-	-	-	-	-	-	-	-
As at 31.03.2025	1,008.96	120.69	60.26	3.71	89.15	54.05	1,336.82	110.78	-	126.88	237.66
Net carrying value											
As at 31.03.2023	76.09	31.75	8.14	4.48	56.28	161.77	338.51	1.42	0.22	42.29	43.93
As at 31.03.2024	130.46	19.66	12.62	4.48	42.78	155.82	365.82	0.01	0.22	21.03	21.26
As at 31.03.2025	126.91	14.58	6.64	4.48	30.07	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

P. V. 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)

3 NON CURRENT INVESTMENTS	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Investment in Subsidiary Companies			
Unquoted - Equity / Ordinary Shares (At cost less provision)			
(Fully Paid up unless otherwise stated)			
4,19,999 (Previous year 4,19,999) Equity Shares of Career Point Learning Solution Limited (Formerly Gyan Eduventure Private Limited) (Face Value of ₹10 Each Fully Paid)	48.50	48.50	48.50
60,000 (Previous year 60,000) Equity Shares of Career Point Accessories Private Limited (Face Value of ₹10 Each Fully Paid)	6.00	6.00	6.00
14,09,999 (Previous year 14,09,999) Equity Shares of Career Point Institute of Skill Development Private Limited (Face Value of ₹10 Each Fully Paid)	141.00	141.00	141.00
75,000 (Previous year 75,000) Equity Shares of Edutiger Private Limited (Face Value of ₹10 Each Fully Paid)	7.50	7.50	7.50
Unquoted - 10% Optionally convertible non-cumulative redeemable Preference Shares			
(Fully Paid up unless otherwise stated)			
40,00,000 (Previous year 40,00,000) Preference Shares of Career Point Learning Solution Limited (Formerly Gyan Eduventure Private Limited) (Face Value of ₹10 Each Fully Paid)	400.00	400.00	400.00
TOTAL (a)	603.00	603.00	603.00
Investment in Others			
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)	10.10	10.10	10.10
TOTAL (b)	10.10	10.10	10.10
TOTAL (a+b)	613.10	613.10	613.10

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	603.00	603.00	603.00
Aggregate Carrying value of Unquoted Investments - (FVTPL)	10.10	10.10	10.10
Aggregate Carrying value of Quoted Investments			
Aggregate Market value of Quoted Investments			

4 Other Non-Current Financial Assets	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
(Unsecured, considered good unless otherwise stated)			
Security Deposit	17.11	16.91	19.96
Bank deposits with remaining maturity of more than 12 months	-	24.57	24.48
Total	17.11	41.48	44.44

5 Deferred tax assets (Net)	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Deferred tax assets / (Liabilities)	154.00	180.04	178.89
Total	154.00	180.04	178.89

6 Other Non Current Assets	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Deposits with Authorities	165.32	167.50	167.50
Total	165.32	167.50	167.50



CAREER POINT EDUTECH LIMITED

Pramod Mohesh -

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)

7 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)	102.24	97.92	162.29
Total	102.24	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

8 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	246.78	135.08	364.13
Trade Receivables which have significant increase in Credit Risk		-	-
Trade Receivables - credit impaired		-	-
Total	246.78	135.08	364.13

Trade Receivables ageing

Particulars	Due Ageing					Total
	Less than 6 months	6 months - 1 Year	1-2 Year	2-3 years	More than 3 years	
As at 31.03.2025						
(i) Undisputed Trade Receivable- Considered GoodUnsecured	183.02	25.48	-	-		208.50
(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	183.02	25.48	-		38.28	246.78
As at 31.03.2024						
(i) Undisputed Trade Receivable- Considered GoodUnsecured	46.30	3.07	7.49	0.28	77.15	134.29
(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	46.30	3.07	7.49	0.28	77.94	135.08
As at 01.04.2023						
(i) Undisputed Trade Receivable- Considered GoodUnsecured	245.95	24.39	31.85	0.14	61.01	363.34
(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	245.95	24.39	31.85	0.14	61.80	364.13



CAREER POINT EDUTECH LIMITED

Ramesh 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)

9	Cash & Cash Equivalents	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
	Cash in hand	4.57	1.81	2.27
	Balances with Scheduled Banks : On Current Accounts	357.47	118.12	10.42
	Total	362.04	119.93	12.68
10	Other Bank Balances	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
	Fixed Deposits with Banks*	38.32	56.90	60.09
	Less: Amount disclosed under Other Financial Assets (Refer Note 4)	-	24.57	24.48
	Total	38.32	32.33	35.61
	*Against margin money for bank guarantee			
11	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	1,825.04	1,220.88	610.70
	Total	1,825.04	1,220.88	610.70
	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	1,825.04	1,220.88	610.70
	Total Current Loans	1,825.04	1,220.88	610.70
12	Other Current Financial Assets	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
	Deposit with GST Authorities	31.38	27.11	25.00
	Interest Accrued	0.11	-	31.21
	Others (DDUGKY) (Refer Note 31)	162.23	213.42	0.41
	Rent and other receivables	24.76	-	213.42
	Receivables from Related Party**	2,391.71	1,134.65	-
	Total	2,610.19	1,375.18	270.04
	** 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.			
13	Current Tax Assets (Net)	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
	TDS Receivable	-	35.14	4.17
	Less: Provision for Income Tax	-	-	-
	Total	-	35.14	4.17
14	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	-	0.52
	Total	0.14	23.52	12.71



CAREER POINT EDUTECH LIMITED

Ramesh Mohan

Director

CAREER POINT EDUTECH LIMITED

[Signature]

Director

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

15 Share Capital*

(Rs. in Lakh)

Particulars	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Authorised 1,90,00,000 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.

(b) 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	-
Additions during the Year	-	-	1,81,92,939
Closing number of equity shares	1,81,92,939	1,81,92,939	1,81,92,939

(c) Shareholding of Promoters

Name of Shareholder	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 at the end of reporting Period	% of shares held		No. of shares at the end of reporting Period	% of shares held	
Mr. Pramod Kumar Maheshwari	21,16,003	11.63	-	21,16,003	11.63	-
Mr. Om Prakash Maheshwari	13,86,300	7.62	-	13,86,300	7.62	-
Mr. Nawal Kishore Maheshwari	13,85,800	7.62	-	13,85,800	7.62	-
Mrs. Kailash Bai	26,79,000	14.73	-	26,79,000	14.73	-
Mrs. Shilpa Maheshwari	13,39,500	7.36	-	13,39,500	7.36	-
Mrs. Rekha Maheshwari	13,39,500	7.36	-	13,39,500	7.36	-
Mrs. Neelima Maheshwari	13,39,500	7.36	-	13,39,500	7.36	-

Name of Shareholder	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 at the end of reporting Period	% of shares held		No. of shares at the end of reporting period	% of shares held	
Mr. Pramod Kumar Maheshwari	21,16,003	11.63	-	21,16,003	11.63	-
Mr. Om Prakash Maheshwari	13,86,300	7.62	--	13,86,300	7.62	-
Mr. Nawal Kishore Maheshwari	13,85,800	7.62	-	13,85,800	7.62	-
Mrs. Kailash Bai	26,79,000	14.73	-	26,79,000	14.73	-
Mrs. Shilpa Maheshwari	13,39,500	7.36	-	13,39,500	7.36	-
Mrs. Rekha Maheshwari	13,39,500	7.36	-	13,39,500	7.36	-
Mrs. Neelima Maheshwari	13,39,500	7.36	-	13,39,500	7.36	-



CAREER POINT EDUTECH LIMITED

Pramod Mahesh

Director

CAREER POINT EDUTECH LIMITED

[Signature]

Director

(c) Shareholders holding more than 5% Shares

Name of Shareholder	As at 31.03.2025		As at 31.03.2024		As at 01.04.2023	
	No. of shares at the end of reporting Period	% of shares held	No. of shares at the end of reporting Period	% of shares held	No. of shares at the end of reporting Period	% of shares held
Mr. Pramod Kumar Maheshwari	21,16,003	11.63	21,16,003	11.63	21,16,003	11.63
Mr. Om Prakash Maheshwari	13,86,300	7.62	13,86,300	7.62	13,86,300	7.62
Mr. Nawal Kishore Maheshwari	13,85,800	7.62	13,85,800	7.62	13,85,800	7.62
Mrs. Kailash Bai	26,79,000	14.73	26,79,000	14.73	26,79,000	14.73
Mrs. Shilpa Maheshwari	13,39,500	7.36	13,39,500	7.36	13,39,500	7.36
Mrs. Rekha Maheshwari	13,39,500	7.36	13,39,500	7.36	13,39,500	7.36
Mrs. Neelima Maheshwari	13,39,500	7.36	13,39,500	7.36	13,39,500	7.36

16 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	131.58	131.58	131.58
A	131.58	131.58	131.58
Capital Reserve			
(Pursuant to the Scheme) Merger of Planceess Edu-Solutions Pvt Ltd.	-45.92	-45.92	-45.92
B	-45.92	-45.92	-45.92
(Pursuant to the Scheme) Merger of CP Capital Limited (Formerly known as Career Point Limited - Education Business)	-253.45	-253.45	-253.45
C	-253.45	-253.45	-253.45
Other Comprehensive Income			
Balance Brought Forward	4.89	-	-
Add: Remeasurement benefit gain / (loss) of defined benefit plans (Net of Taxes)	-	4.89	-
D	4.89	4.89	
Retained Earnings			
Balance Brought Forward	2,123.34	608.84	321.28
Less: Final Dividend	-	-	-
Less: Intrim Dividend	-	-	-
Profit as per Statement of Profit and Loss Account	1,814.58	1,519.38	287.56
Add : Other Adjustments	0.02	-4.88	
E	3,937.94	2,123.34	608.84
Total (A+B+C+D+E)	3,775.04	1,960.44	441.05



CAREER POINT EDUTECH LIMITED

Pramod Mahesh

Director

CAREER POINT EDUTECH LIMITED

Director

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

(₹ in Lakhs)

17	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

18	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. 41)	0.43	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises.	21.26	9.18	2.38
	TOTAL	21.69	9.18	2.38

Trade Payables ageing

Particulars	Not Due	Less than 1 Year	Due Ageing			Total
			1-2 Year	2-3 year	More than 3 years	
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		9.18				9.18
(iii) Disputed Dues: MSME						-
(iv) Disputed Dues: Others						-
Net Total		9.18	-	-	-	9.18
As at 01.04.2023						
(i) MSME		-				-
(ii) Others		2.38				2.38
(iii) Disputed Dues: MSME						-
(iv) Disputed Dues: Others						-
Net Total		2.38	-	-	-	2.38



CAREER POINT EDUTECH LIMITED

Pranod Mishra

Director

CAREER POINT EDUTECH LIMITED

[Signature]

Director

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

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19	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	56.57	58.53	54.55
	Others	-	-	-
	- Audit Fees Payable	1.00	-	-
	- Security Deposits	-	-	112.80
	- Others Payable	108.17	52.03	67.55
	- Security Deposits	72.18	12.40	11.74
	- Advance From Customers	10.11	-	24.87
	TOTAL	248.03	122.96	271.51

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

21	Short Term Provision	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
	Provision for Employee Benefits			
	Provision for Expenses	-	-	0.25
	Provision for Gratuity	2.46	2.46	3.86
	TOTAL	2.46	2.46	4.11

22	Current Tax Liabilities (net)	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
	Income tax Provision Current Year	465.39	325.18	40.69
	Less: TDS & TCS	196.25	300.01	-
	Less: Advance Tax	20.00	-	-
	TOTAL	249.14	25.17	40.69



CAREER POINT EDUTECH LIMITED

Pranav Mehta
Director

CAREER POINT EDUTECH LIMITED

[Signature]
Director

Career Point Edutech Limited

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

(Rs. in Lakh)

23 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		
(i) Education and Training Programme	1,110.96	1,378.39
(ii) Auxiliary Education Services	1,602.31	785.96
(iii) Hostel Income	1,071.35	930.34
(b) Sale of Educational Books		
- Indigenous	577.49	1,019.61
- Export	521.33	455.58
Total	4,883.44	4,569.88

24 Other Income

Particular	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
Interest Income	192.41	84.92
Interest on Income Tax Refund	0.82	0.17
Interest from Bank Deposits	2.63	4.63
Provision Written Back	1.29	5.31
Misc. Income	19.16	21.30
Total	216.31	116.33

25 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	335.31	364.50
Total	335.31	364.50



CAREER POINT EDUTECH LIMITED

Ravi Mohan

Director

CAREER POINT EDUTECH LIMITED

[Signature]

Director

Career Point Edutech Limited

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

(Rs. in Lakh)

26 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	102.24	97.92
Total	(4.32)	64.38

27 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 to		
-Teaching staff	109.22	195.71
-Non Teaching Staff	533.37	456.96
Contribution to Provident and Other Funds	18.84	14.54
Gratuity	9.20	-
Staff Welfare	14.59	17.29
Total	685.22	684.50

28 Other Expenses

Particulars	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
Advertisement Expenses	177.07	126.36
Audit Fees	2.56	2.53
Bad debts and advances written off	51.19	13.43
Bank Charges	2.64	1.23
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	6.55	-
Donation	0.31	2.46
Electricity & water exp.	122.21	116.07
Hostel & Mess Expenditure	184.98	161.11
Institute Expenses	450.20	511.37
Insurance Charges	3.44	2.18
Interest on TDS	1.47	0.04
Legal & Professional Exp.	137.50	134.44
Market Place Expenses	104.35	73.91
Misc. Expenses	44.53	34.76
Printing & Stationary Exp	18.56	6.55
Repairs - Computers	9.52	6.37
Repairs - Others	166.59	188.01
Security Charges	29.78	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
Total	1,743.97	1,632.51



CAREER POINT EDUTECH LIMITED

Ravi Mohan

Director

CAREER POINT EDUTECH LIMITED

[Signature]

Director

Career Point Edutech Limited

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

29 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.

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

31 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 :

i) The notice dated 01.07.2022 issued by RSLDC for the recovery of demand amounting to Rs. 3,34,26,392 is hereby quashed.

ii) The Company is entitled to receive the amount of Rs. 54.22 lakhs towards the invoked bank guarantee.

iii) The Company is entitled to receive Rs. 100 lakhs towards investment.

iv) The Company is entitled to receive Rs. 8 lakhs towards the cost of litigation.

v) 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.

32 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

Ramul Mohan

Director

CAREER POINT EDUTECH LIMITED

[Signature]

Director

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

33 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

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

Ramod Mohan
Director

CAREER POINT EDUTECH LIMITED

[Signature]
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.

34 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	2.43
ii)	Other services (Tax Audit)	0.10	0.10
	Total	2.56	2.53

35 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	1,814.58	1,524.27
2	Weighted average number of equity shares outstanding (Numbers)	1,81,92,939	1,81,92,939
3	Basic/Diluted earnings per share (face value of ₹ 10 each)	9.97	8.38

36 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:

(a) Revenue from operation :-

(i) Within India - Rs 4362.11 Lakhs (P.Y. Rs. 4114.30 Lakh)

(ii) Outside India- Rs. 521.33 Lakh (P.Y. Rs. 455.58 Lakh)

(b) All Non current Assets of the company are located in India.

37 The annual GST return (Form 9 and 9C) for the year ended 31st, March, 2025 is pending for the filing 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

Bhuvan Mohan

Director

CAREER POINT EDUTECH LIMITED

Director

Career Point Edutech Limited

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2025

- 38 "Loans given by the Company to related parties amounting to ₹1825.04 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 advances
CP Capital Limited	1,825.04	100.00%

As on 31-03-2024

Type of Borrower	Amount of loan (₹ in Lakhs)	Percentage to the total loans and advances
CP Capital Limited	1,220.88	100.00%

39 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 compromise on quality.

(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 other factors.

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 Mohan

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: -

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	248.03	248.03	-	248.03
Total	269.72	269.72	-	269.72
As at 31.03.2024				
Interest bearing borrowings	-	-	-	-
Trade Payable	9.18	9.18	-	9.18
Other Liabilities	122.96	122.96	-	122.96
Total	132.14	132.14	-	132.14
As at 01.04.2023				
Interest bearing borrowings	-	-	-	-
Trade Payable	2.38	2.38	-	2.38
Other Liabilities	271.51	271.51	-	271.51
Total	273.89	273.89	-	273.89

40 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)	-	-	-
Less: Cash and Cash equivalents (B)	362.04	119.93	12.68
Net debt (C = A - B)	-362.04	-119.93	-12.68
Equity Share Capital (D)	1,819.29	1,819.29	1,819.29
Other Equity (E)	3,775.04	1,960.44	441.05
Total Capital (F = D+E)	5,594.33	3,779.73	2,260.34
Capital and net debt (G = C + F)	5,232.29	3,659.80	2,247.66
Gearing ratio (C/G)	-6.92%	-3.28%	-0.56%

41 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	-	-
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

Ramand Mohan
Director

CAREER POINT EDUTECH LIMITED

Director

Career Point Edutech Limited

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended 31st March, 2025

42 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	10.10	10.10	10.10	10.10	10.10	10.10
(b) At Amortized Cost / Cost						
- Investment in Subsidiaries & Associate	603.00	603.00	603.00	603.00	603.00	603.00
- Trade Receivables	246.78	246.78	135.08	135.08	364.13	364.13
- Loans	1,825.04	1,825.04	1,220.88	1,220.88	610.70	610.70
- Cash and cash equivalents	362.04	362.04	119.93	119.93	12.68	12.68
- Other bank balances	38.32	38.32	32.33	32.33	35.61	35.61
- Others	2,627.30	2,627.30	1,416.66	1,416.66	314.48	314.48
Total	5,712.59	5,712.59	3,537.98	3,537.98	1,950.70	1,950.70
(ii) Financial Liabilities						
(a) At Amortized Cost						
- Borrowings	0.00	0.00	0.00	0.00	0.00	0.00
- Trade payables	21.69	21.69	9.18	9.18	2.38	2.38
- Others	248.03	248.03	122.96	122.96	271.51	271.51
Total	269.72	269.72	132.14	132.14	273.89	273.89

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	-	-	10.10
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	-	-	10.10
Financial liabilities			

During the year ended March 31, 2025 and March 31, 2024, there were no transfers between Level 1 and Level 2 fair value measurements, and no transfer into and out of Level 3 fair value measurements.



CAREER POINT EDUTECH LIMITED

Premal Mishra

Director

CAREER POINT EDUTECH LIMITED

[Signature]

Director

43 INCOME TAX

A) Amounts recognized in statement of profit and loss

(₹ in Lakhs)

Particulars	2024-25	2023-24
Current Income Tax		
-Current Year	465.39	325.18
-Adjustment in respect of current income tax of earlier year	(58.36)	-
MAT(Credit) Entitlement	-	-
Deferred Tax-Relating to origination and reversal of temporary differences	26.04	(3.19)
Income tax expense reported in the statement of profit & loss	433.07	321.99

B) Income tax recognized in other comprehensive income

(₹ in Lakhs)

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

C) Reconciliation of effective tax rate

(₹ in Lakhs)

Particulars	2024-25	2023-24
Accounting profit/(loss) before tax	2,247.65	1,841.37
At Statutory Income Tax rate @25.17%	433.07	321.99
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	1,814.58	1,519.38



CAREER POINT EDUTECH LIMITED

Pramod Mishra

Director

CAREER POINT EDUTECH LIMITED

[Signature]

Director

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

for the year ended 31st March, 2025

44.(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 Kumar 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)

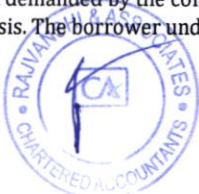
44(B) Table showing transactions with related parties:

(₹ 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)		-	-
Subsidiaries:			
Career Point Accessories Private Limited		112.43	118.12
Career Point Learning Solution Limited (Formerly known as Gyan Eduventure Private Limited)		39.16	26.57
Service Rendered			
Enterprises under same Management:			
Career Point University ,Kota		-	262.04
Career Point University, Hamirpur		400.43	-
Interest Income on Loan To			
Enterprises under same Management:			
CP Capital Limited		176.95	84.92
Loan Given To			
Enterprises under same Management:			
CP Capital Limited		769.00	1,009.00
Loan Received Back			
Enterprises under same Management:			
CP Capital Limited		341.80	483.74
Particulars	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Loan Receivables (Closing Balance)			
CP Capital Limited	1,825.04	1,220.88	610.70
Advance from Customer			
Career Point Accessories Private Limited	-	-	24.87

Terms and Conditions of Loan given to related parties:

Loans given by the Company to related parties are unsecured loan of ₹1825.04 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 Mahesh

Director

CAREER POINT EDUTECH LIMITED

Director

Career Point Edutech Limited

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

45. 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) 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
- 46 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.



CAREER POINT EDUTECH LIMITED

Pranav Mishra

Director

CAREER POINT EDUTECH LIMITED

[Signature]
Director

47 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.

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.



CAREER POINT EDUTECH LIMITED

Rajivanshi & Associates

Director

CAREER POINT EDUTECH LIMITED

[Signature]

Director

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

48. Disclosure w.r.t. analytical ratios

S. No.	Ratio	Numerator	Denominator	Times/ %age	31st March 2025	31st March 2024	Percentage Variance	Reason for variance
1	Current Ratio	Current Assets	Current Liabilities	Times	6.32	4.82	31.06%	Current assets high as compared to previous year due to net profit earn in FY 24-25, and add into Current Assets.
2	Debt- equity ratio	Total Debt	Shareholder's Equity	Times	0.00	0.00	0.00%	NA
3	Debt Service Coverage ratio	PAT+Depreciation / Amortisation +Interest on term loan	Principal repayments of Current Maturity of Long term borrowings+ Interest on term loan	Times	NA	NA	NA	NA
4	Return on Equity	Net Profit after tax	Average Shareholder's Equity	%age	38.71%	50.47%	-23.29%	NA
5	Inventory Turnover	Net Sales from study material	Average Inventory	Times	10.98	11.34	-3.17%	NA
6	Trade receivables Turnover	Net Sales from services and products	Average trade receivables	Times	25.58	18.31	39.70%	Due to increase in sales and better realisation of trade receivables.
7	Trade Payables Turnover	Net purchases	Average Trade payables	Times	21.72	63.06	-65.55%	The company purchases/expense has been increased and company has neglegible trade payables.
8	Net Capital Turnover	Net Sales	Working Capital	Times	1.12	1.90	-41.00%	Due to increase in net working capital during the current year.
9	Net Profit ratio	Net Profit after tax	Revenue From Sale of Product and Services	%age	37.16%	33.35%	11.40%	NA
10	Return on capital employed	EBIT	Capital employed (Tangible Networth+Total Debt+Deferred tax liability)	%age	39.83%	48.47%	-17.83%	NA
11	Return on Investment	Total Return	Cost of Investment	%age	0.00%	0.00%	0.00%	NA

49. 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
Date : 30.05.2025

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

Pramod Kumar Maheshwari
Managing Director
DIN : 00185711

Mahesh Bhangariya
Mahesh Bhangariya
Chief Financial Officer

Om Prakash Maheshwari
Chairman, Director
DIN : 00185677

Bhavika Sharma
Company Secretary
Membership No. ACS48235