



# CAREER POINT

**Date: February 14, 2025**

To,  
The Manager,  
Bombay Stock Exchange Limited,  
Corporate Relationship Department,  
Phirozee Jeejeebhay Tower,  
Dalal Street, Fort,  
Mumbai-400 001  
**BSE Scrip Code:533260**

To,  
The Manager,  
National Stock Exchange of India Limited,  
Exchange Plaza, C/1, Block G,  
Bandra Kurla Complex,  
Bandra (East),  
Mumbai-400 051,  
**NSE Symbol: careerp**

**Sub:** Integrated Filing (Financial) for the quarter and nine months ended on December 31, 2024

Respected Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular no. 20250102-4 dated January 2, 2025, and NSE Circular no. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024.

The same is available on the Website of the Company at [www.cpil.in](http://www.cpil.in).

We request you to take the above on your record.

**For Career Point Limited**

**(CS Manmohan Pareek)**  
**Company Secretary**  
**(ACS34858)**

Enclosure: As above

## **CAREER POINT LIMITED**

*Registered office: Village Tangori , Banur, Mohali, Punjab 140601 India*  
*Corporate Office: CP Tower-1, Road No. 1, IPIA, Kota, Rajasthan-324005*  
CIN: L80100PB2000PLC054497  
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## **A. FINANCIAL RESULTS**

Standalone and Consolidated Un-Audited Financial Results for the quarter and nine months ended December 31, 2024, along with Limited Review Report of the Statutory Auditors is enclosed herewith.

### **CAREER POINT LIMITED**

*Registered office: Village Tangori , Banur, Mohali, Punjab 140601 India  
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## Key business updates and Result highlights (9M FY2024-25)

Rs Crores	Standalone	Y-o-Y	Consolidate*	Y-o-Y
Total Revenue	59.4	+9%	89.2	+6%
EBITDA	40.0	+12%	62.6	+5%
Profit After Tax	31.8	+24%	46.0	+7%

\*Adjusted growth after excluding extraordinary income in both periods: Revenue: 13%, EBITDA: 16%, PAT: 18%

### Consolidate Financials:

- Total Revenue for the period (9M FY2024-25) at consolidated level is rupees 89.2 Crores with year-on-year growth of 5.7%. *Adjusted growth is 12.8% after excluding extraordinary income in NBFC subsidiary.*
- Subsidiary recovered rupees 8.16 Crores from an NPA account (already 100% provisioned) in previous financial year against rupees 3.23 Crores recovered and booked as interest income in the current fiscal.
- Yielded EBITDA (including other income) of rupees 62.6 Crores with extraordinary EBITDA margin 70.1%. Net profit results at rupees 46 crores and EPS (Earning per share) of rupees 25.30 on consolidated basis with y-o-y growth of 6.9% and *adjusted growth of 18.0%*.
- As on 31 Dec 2024, Net worth of the company was reported to be rupees 573 Crores and Book value per share of rupees 315.

### Standalone Financials:

- At standalone level, the company reported net income of rupees 31.8 Crores and EPS of rupees 17.49 up by remarkable 23.6% versus the prior year.
- Total Revenue for the period (9M FY2024-25) at standalone level is rupees 59.4 Crores with year-on-year growth of 9.3%. This also includes other income of capital gain from sale of assets which is rupees 1.6 Crores in 9M FY2024-25 against rupees 3.3 Crores in FY2023-24.
- The increase in operating income is primarily driven by higher revenues from the formal education division and franchisee business.
- Reported EBITDA (including other income) is rupees 40.0 Crores with y-o-y growth of 13.6% and healthy EBITDA margin 68.1%.

### Dividend:

- The Board of Directors has also approved the 3rd interim dividend of 10% on the face value of Rs 10 per share for current fiscal FY2024-25.

### **Update on the company's business restructuring plans:**

- The Board of Directors of the Company in their meeting held on 14th February 2023, has 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:
  - Demerger of education business ('Demerged Undertaking') from CPL to Career Point Edutech Ltd (to be listed separately);
  - Merger of Srajan Capital Limited (wholly owned subsidiary) with Career Point Limited (proposed new name 'CP Capital Ltd.')
- Update on the Company's Business Restructuring plans pursuant to above scheme:
  - RBI gave No Objection Letter dated 14 Sep 2022 for merger of Srajan Capital Ltd. in Career Point Ltd.
  - BSE and NSE also advised with letters dated 9 Aug 2023 to go ahead for filing the scheme with Hon'ble NCLT.
  - As per NCLT's first motion order on 4 Jan 2024, Shareholders' meeting was convened on 17 Feb 2024 for scheme approval.
  - On 30 Aug 2024, hon'ble NCLT formally reserved the order and then released on 23 Sep 2024. Certified copy of final order was signed on 22 Oct 2024. The appointed date for the purpose of giving scheme effect is 1 April 2023.
  - Application to grant NBFC license in Career Point Ltd is under process at RBI with proposed new name as 'CP Capital Ltd.'
- **Post RBI license, the company will proceed with the application to separately list two companies on both stock exchanges (BSE & NSE).**

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**S. P. CHOPRA & CO.**  
Chartered Accountants

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**Independent Auditor's Review Report on Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, for the Quarter and Nine Months ended December 31, 2024**

To  
The Board of Directors of Career Point Limited,

1. We have reviewed the accompanying Statement of **Unaudited Standalone Financial Results** (the 'Statement') of **Career Point Limited** (the 'Company') for the quarter and nine months ended December 31, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these unaudited standalone financial results based on our review.

2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

3. Conclusion:

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Standalone Financial Results prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

4. Emphasis of Matters:

We draw attention to the following notes to the financial results:

- a. Note no. 4: regarding total exposure in Subsidiary Company M/s. Srajan Capital Limited ('SCL') amounting to Rs. 24,820.53 lakhs (Investments of Rs. 2,663.00 lakhs and unsecured loan of Rs. 22,157.53 lakhs). In the opinion of the management, the said exposure is good for recovery and no provision for diminution in value is necessary at this stage, facts fully described in the said note.



- b. Note no. 5: regarding uncertainties relating to legal action pursued by the Company against Rajasthan Skill and Livelihoods Development Corporation (RSLDC) before Hon'ble Rajasthan High Court, Jaipur and the Rajasthan State Commercial Court for invocation of Bank Guarantee of Rs. 54.22 lakhs by RSLDC and recovery of outstanding amount of Rs. 213.41 lakhs (Rs. 159.19 lakhs receivable and Rs. 54.22 towards invoked Bank Guarantee). The matter is sub-judice. Facts fully described in the said note.

Our conclusion is not modified in respect of above matters.

5. Other Matter:

We draw attention to the fact that the corresponding figures for the quarter / nine months ended December 31, 2023 and for the quarter ended September 30, 2024 were reviewed and the figures for the year ended March 31, 2024 were audited by the predecessor auditor M/s. Lodha & Co LLP, who had expressed unmodified conclusions / opinion thereon vide their limited review reports / audit report dated February 13, 2024 / November 11, 2024 / May 27, 2024 respectively.

Our conclusion is not modified in respect of above matter.

Place: New Delhi  
Date : 14.02.2025



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

**(Gautam Bhutani)**  
Partner

M. No. 524485  
UDIN: 25524485BMIFTV4121

**S. P. CHOPRA & CO.**  
Chartered Accountants

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**Independent Auditor's Review Report on Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, for the Quarter and Nine Months ended December 31, 2024**

To  
The Board of Directors of Career Point Limited,

1. We have reviewed the accompanying Statement of **Unaudited Consolidated Financial Results** (the 'Statement') of **Career Point Limited** (the 'Parent') and its Subsidiaries (the Parent and its Subsidiaries, together referred to as 'the Group') and its share of the net profit/ loss after tax and total comprehensive income/ loss of its associate for the quarter and nine months ended December 31, 2024, being submitted by the Parent pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations').
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement include the financial results of the following entities:

Name of Entity	Nature of relationship
Career Point Limited (CPL)	Parent Company
Srajan Capital Limited (SCL)	Wholly Owned Subsidiaries
Career Point Infra Limited (CPIL) (including its Subsidiaries i.e. Coupler Enterprises Private Limited and Srajan Agritech Private Limited)	
Career Point Institute of Skill Development Private	



Limited (CPISDPL)	Subsidiaries
Career Point Learning Solutions Limited (CPLSL)	
Career Point Edutech Limited (CPEL)	
Edutiger Private Limited (EPL)	
Career Point Accessories Private Limited (CPAPL)	
Imperial Infin Private Limited (IIPL)	Associate

5. Conclusion

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7.iii below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Emphasis of Matter

We draw attention to the following note to the financial results:

Note no. 5: regarding uncertainties relating to legal action pursued by the Parent against Rajasthan Skill and Livelihoods Development Corporation (RSLDC) before Hon'ble Rajasthan High Court, Jaipur and the Rajasthan State Commercial Court for invocation of Bank Guarantee of Rs. 54.22 lakhs by RSLDC and recovery of outstanding amount of Rs. 213.41 lakhs (Rs. 159.19 lakhs receivable and Rs. 54.22 towards invoked Bank Guarantee). The matter is sub-judice. Facts fully described in the said note.

Our conclusion on the Statement is not modified in respect of above matter.

7. Other Matters

- i. We did not review the interim financial results of 5 Wholly Owned Subsidiaries and 2 Subsidiaries, whose interim financial results reflect total revenues of Rs. 1,908.28 lakhs and Rs. 5,782.34 lakhs, net profit after tax of Rs. 537.92 lakhs and Rs. 1,958.43 lakhs, total comprehensive income of Rs. 537.92 lakhs and Rs. 1,958.43 lakhs for the quarter and nine months ended December 31, 2024 respectively as considered in the Unaudited Consolidated Financial Results. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Parent Company's Management and our Conclusion, Emphasis of Matter and Other Matters, on the Statement, in so far as it relate to the amounts and disclosures included in respect of these Subsidiaries, is based on the reports of the other auditors, and after consideration of the further facts and information provided to us by the Parent Company's management, at the time of consolidation of these financial results, and the procedures performed by us as stated in paragraph 3 above.
- ii. We did not review the interim financial results of 1 associate, whose unaudited interim financial results / financial information reflect Group's share of profit after tax of Rs. 3.68 lakhs and Rs. 13.96 lakhs for the quarter and nine months ended December 31, 2024 respectively and total comprehensive income of Rs. 2.63 lakhs and Rs. 46.11 for the quarter and nine months ended December 31, 2024 respectively, as considered in the Statement which have been reviewed by the other auditor.



- iii. We draw attention to the fact that the corresponding figures for the quarter / nine months ended December 31, 2023 and for the quarter ended September 30, 2024 were reviewed and the figures for the year ended March 31, 2024 were audited by the predecessor auditor M/s. Lodha & Co LLP, who had expressed unmodified conclusions / opinion thereon vide their limited review reports / audit report dated February 13, 2024 / November 11, 2024 / May 27, 2024 respectively.

Our conclusion on the Statement is not modified in respect of above matters.

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



(**Gautam Bhutani**)

Partner

M. No. 524485

UDIN: 25524485BMIFTW8092

Place : New Delhi  
Date : 14.02.2025

**CAREER POINT LIMITED**  
CIN - 64990PB2000PLC054497  
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**Statement of Unaudited Financial Results for the quarter and nine-months ended 31 December, 2024**

(Rs. in lakhs)

Particulars	Standalone						Consolidated					
	Quarter ended			Nine Months ended			Quarter ended			Nine Months ended		
	31 December, 2024	30 September, 2024	31 December, 2023	31 December, 2024	31 December, 2023	31 March, 2024	31 December, 2024	31 December, 2023	31 December, 2024	31 December, 2023	31 March, 2024	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
<b>1 Revenue</b>												
Income from Operations (Refer note 4(b))	1,801.47	2,071.10	1,848.94	5,857.00	4,902.76	6,261.00	2,684.92	2,640.71	2,650.35	8,336.18	7,593.59	10,158.24
Other income	0.19	88.86	38.26	282.22	541.51	884.23	59.26	236.27	158.69	588.39	850.87	1,296.33
<b>Total revenue</b>	<b>1,801.66</b>	<b>2,159.96</b>	<b>1,887.20</b>	<b>5,939.22</b>	<b>5,444.27</b>	<b>7,145.23</b>	<b>2,744.18</b>	<b>2,876.98</b>	<b>2,809.04</b>	<b>8,924.57</b>	<b>8,444.46</b>	<b>11,454.57</b>
<b>2 Expenses</b>												
Employee benefits expense	233.23	229.66	230.90	690.51	668.93	894.51	266.01	257.77	261.88	782.75	756.88	1,017.11
Finance cost	28.31	36.03	28.23	96.30	74.42	115.24	46.30	53.15	39.63	144.40	112.64	164.14
Depreciation and amortisation expenses	69.11	68.83	72.85	207.11	215.89	286.85	95.23	95.13	99.79	285.92	296.94	394.60
Other expenses	329.87	450.69	349.91	1,205.42	1,200.05	1,696.06	648.51	740.01	342.95	1,885.57	1,762.89	2,570.26
<b>Total expenses</b>	<b>660.52</b>	<b>785.21</b>	<b>681.59</b>	<b>2,199.34</b>	<b>2,159.29</b>	<b>2,992.76</b>	<b>1,056.05</b>	<b>1,146.06</b>	<b>744.25</b>	<b>3,088.64</b>	<b>2,929.35</b>	<b>4,146.11</b>
<b>3 Profit before Share of profit / loss in Associate and tax (3) = (1) - (2)</b>	<b>1,141.14</b>	<b>1,374.75</b>	<b>1,005.61</b>	<b>3,739.88</b>	<b>3,284.98</b>	<b>4,152.47</b>	<b>1,688.13</b>	<b>1,730.92</b>	<b>2,064.79</b>	<b>5,825.93</b>	<b>5,515.11</b>	<b>7,308.46</b>
<b>4 Share of profit in Associate</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>5 Profit before tax (3+4)</b>	<b>1,141.14</b>	<b>1,374.75</b>	<b>1,005.61</b>	<b>3,739.88</b>	<b>3,284.98</b>	<b>4,152.47</b>	<b>1,688.13</b>	<b>1,730.92</b>	<b>2,064.79</b>	<b>5,825.93</b>	<b>5,515.11</b>	<b>7,308.46</b>
<b>6 Tax expense</b>												
a) Current tax	236.69	246.64	280.67	769.75	682.09	885.82	432.94	418.93	444.09	1,396.75	1,167.98	1,516.81
b) MAT Credit Entitlement	-	-	-	-	-	-	1.09	0.90	0.94	3.15	2.55	3.60
c) MAT Credit written off (on adoption of Section 115BAA)	49.34	-	-	49.34	-	-	-	-	-	49.34	-	-
d) Deferred tax	8.45	(4.97)	(1.93)	(140.73)	33.25	51.63	(12.89)	(2.88)	73.58	(137.52)	30.73	48.19
e) Income tax - earlier years (including impact on adoption of Section 115BAA)	(119.58)	20.93	(119.58)	21.83	21.83	-	(104.68)	25.00	40.07	(79.80)	36.84	36.97
<b>Total tax expense</b>	<b>174.90</b>	<b>241.67</b>	<b>298.67</b>	<b>558.78</b>	<b>737.17</b>	<b>959.28</b>	<b>365.80</b>	<b>441.95</b>	<b>558.68</b>	<b>1,231.92</b>	<b>1,238.10</b>	<b>1,605.57</b>
<b>7 Profit for the period (7) = (5) - (6)</b>	<b>966.24</b>	<b>1,133.08</b>	<b>705.94</b>	<b>3,181.10</b>	<b>2,547.81</b>	<b>3,193.19</b>	<b>1,322.33</b>	<b>1,288.97</b>	<b>1,506.11</b>	<b>4,594.01</b>	<b>4,277.01</b>	<b>5,702.89</b>
<b>8 Other Comprehensive Income</b>												
(A) (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	6.89	(1.05)	35.23	-	32.15	-	50.57
(ii) Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	(2.00)	-	-	-	-	-	(2.00)
(B) (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4.89</b>	<b>(1.05)</b>	<b>35.23</b>	<b>-</b>	<b>32.15</b>	<b>-</b>	<b>48.57</b>
<b>9 Total Comprehensive Income for the period, net of tax (7 + 8)</b>	<b>966.24</b>	<b>1,133.08</b>	<b>705.94</b>	<b>3,181.10</b>	<b>2,547.81</b>	<b>3,198.08</b>	<b>1,321.28</b>	<b>1,253.74</b>	<b>1,506.11</b>	<b>4,626.16</b>	<b>4,277.01</b>	<b>5,751.46</b>
<b>10(a) Profit for the Period attributable to:</b>												
Owners of the Parent	-	-	-	-	-	-	1,325.19	1,292.12	1,504.54	4,602.67	4,282.17	5,706.85
Non Controlling Interest	-	-	-	-	-	-	0.82	1.75	2.50	5.30	1.80	6.07
<b>10(b) Other Comprehensive Income attributable to:</b>												
Owners of the Parent	-	-	-	-	-	-	(1.05)	35.23	-	32.15	-	48.57
Non Controlling Interest	-	-	-	-	-	-	-	-	-	-	-	-
<b>10(c) Total Comprehensive Income attributable to:</b>												
Owners of the Parent	-	-	-	-	-	-	1,324.14	1,327.35	1,507.04	4,634.82	4,284.17	5,755.42
Non Controlling Interest	-	-	-	-	-	-	0.82	1.75	2.50	5.30	1.80	6.07
<b>11 Paid-up Equity Share Capital (Face value of Rs. 10/- each)</b>	<b>1,819.29</b>	<b>1,819.29</b>	<b>1,819.29</b>	<b>1,819.29</b>	<b>1,819.29</b>	<b>1,819.29</b>	<b>1,819.29</b>	<b>1,819.29</b>	<b>1,819.29</b>	<b>1,819.29</b>	<b>1,819.29</b>	<b>1,819.29</b>
<b>12 Other Equity</b>	-	-	-	-	-	45,553.29	-	-	-	-	-	51,341.57
<b>13 Earnings per equity share (not annualised)</b>												
Basic EPS	5.32	6.22	3.88	17.49	14.00	17.55	7.31	7.11	8.27	25.33	23.54	31.37
Diluted EPS	5.32	6.22	3.88	17.49	14.00	17.55	7.31	7.11	8.27	25.33	23.54	31.37



*P. K. Mohan*

**CAREER POINT LIMITED**

CIN - L64990PB2000PLC054497

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**UNAUDITED SEGMENT-WISE REVENUE, RESULTS, ASSETS & LIABILITIES**

Annexure - A

(Rs. in Lakhs)

Particulars	Quarter ended			Nine Months Ended		Year ended
	December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
<b>1. Segment Revenue (Net Sales Income from Segment)</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Audited</b>
(a) Education & Related Activities Division	1,324.95	1,261.59	1,312.20	3,964.32	3,713.22	4,929.84
(b) Financing (NBFC) Division	1,343.48	1,359.31	1,329.61	4,315.49	3,822.59	5,103.36
(c) Infra Division	16.49	19.81	8.54	56.37	57.78	125.04
<b>Total</b>	<b>2,684.92</b>	<b>2,640.71</b>	<b>2,650.35</b>	<b>8,336.18</b>	<b>7,593.59</b>	<b>10,158.24</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Revenue from Operations</b>	<b>2,684.92</b>	<b>2,640.71</b>	<b>2,650.35</b>	<b>8,336.18</b>	<b>7,593.59</b>	<b>10,158.24</b>
<b>2. Segments Results [Profit/(Loss) before interest and Tax]</b>						
(a) Education & Related Activities Division	772.93	519.13	497.54	1,980.43	1,892.28	2,342.03
(b) Financing (NBFC) Division*	390.10	519.52	942.98	1,861.75	1,966.96	2,428.73
(c) Infra Division	(8.22)	(15.32)	(16.17)	(29.73)	(15.43)	15.59
<b>Total</b>	<b>1,154.81</b>	<b>1,023.33</b>	<b>1,424.35</b>	<b>3,812.45</b>	<b>3,843.81</b>	<b>4,786.35</b>
Less: Finance Cost	46.30	53.15	39.63	144.40	112.64	164.14
Add: Other Un-allocable income Net of Un-allocable Expenditure	583.30	765.64	681.00	2,171.84	1,790.90	2,696.28
<b>Profit before tax</b>	<b>1,691.81</b>	<b>1,735.82</b>	<b>2,065.72</b>	<b>5,839.89</b>	<b>5,522.07</b>	<b>7,318.49</b>
<b>3. Segment Assets</b>						
(a) Education & Related Activities Division	14,624.73	12,811.66	12,397.15	14,624.73	12,397.15	12,371.08
(b) Financing (NBFC) Division	38,262.25	40,506.68	33,364.96	38,262.25	33,364.96	38,917.81
(c) Infra Division	8,834.26	8,468.47	8,636.22	8,834.26	8,636.22	8,789.04
<b>Total Segment assets</b>	<b>61,721.24</b>	<b>61,786.81</b>	<b>54,398.33</b>	<b>61,721.24</b>	<b>54,398.33</b>	<b>60,077.93</b>
Add: Unallocated corporate assets	4,514.07	3,678.36	6,025.93	4,514.07	6,025.93	3,838.22
<b>Total Assets</b>	<b>66,235.31</b>	<b>65,465.17</b>	<b>60,424.26</b>	<b>66,235.31</b>	<b>60,424.26</b>	<b>63,916.15</b>
<b>4. Segment Liabilities</b>						
(a) Education & Related Activities Division	1,991.19	2,191.96	1,953.70	1,991.19	1,953.70	3,762.40
(b) Financing (NBFC) Division	6,175.08	6,726.66	5,496.51	6,175.08	5,496.51	6,160.90
(c) Infra Division	120.95	150.82	149.34	120.95	149.34	96.96
<b>Total Segment Liabilities</b>	<b>8,287.22</b>	<b>9,069.44</b>	<b>7,599.55</b>	<b>8,287.22</b>	<b>7,599.55</b>	<b>10,020.26</b>
Add: Unallocated corporate liabilities	664.58	255.30	888.29	664.58	888.29	706.79
<b>Total Liabilities</b>	<b>8,951.80</b>	<b>9,324.74</b>	<b>8,487.84</b>	<b>8,951.80</b>	<b>8,487.84</b>	<b>10,727.05</b>

\* Profit before tax



Pranod Malhotra

## CAREER POINT LIMITED

### Notes to the Standalone and Consolidated Unaudited Financial Results for the Quarter and Nine Months Ended December 31, 2024:

1. These standalone financial results of Career Point Limited (the 'Company / Parent Company') and consolidated financial results of the Company and its Subsidiaries and Associate (together referred to as 'the Group'), have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, the other relevant provisions of the Companies Act, 2013.
2. These standalone and consolidated financial results have been reviewed by the Audit Committee of the Board and approved by the Board of Directors in their respective meetings held on February 14, 2025. The Statutory Auditors have carried out a limited review of these financial results.
3. (a) The Shareholders of the Company in their meeting held on February 17, 2024, has approved the composite scheme of arrangement ('Scheme') under section 230 to 232, read with section 66 and other applicable provisions of the Companies Act, 2013 and the provisions of other applicable laws, amongst Srajan Capital Limited (Transferor / Subsidiary Company), Career Point Limited (Parent / Transferee / Demerged Company) and Career Point Edutech Limited (Subsidiary / Resulting Company) and their respective shareholders. The Scheme provides for (i) demerger of education business ('Demerged Undertaking') from Career Point Limited to Career Point Edutech Limited; and (ii) merger of Srajan Capital Limited with Career Point Limited. The appointed date for the purpose of giving Scheme effect is April 01, 2023. The Hon'ble NCLT, Chandigarh has approved the Composite Scheme of arrangement via order dated September 23, 2024 and the Company is proceeding to comply with the directions mentioned in the said order and undertake the necessary steps to make the Scheme effective which are being complied by the Company and accordingly, the effect of the Scheme will be given once the said directions are complied with and the necessary steps to make the Scheme effective are completed  
  
(b) With the necessary approvals of the shareholders and the Registrar of Companies, Jaipur, the Company had altered its object clause of the Memorandum of Association w.e.f. September 10, 2021 to include activities related with NBFC which interalia includes the business activities of holding and investment / finance and accordingly income from investment/finance business have been included in Revenue from operations. The Company vide mail dated September 26, 2024 has requested RBI for grant of NBFC registration and approval of RBI is awaited in this regard.
4. (a) As at December 31, 2024, the Company's total exposure in its subsidiary company M/s Srajan Capital Limited (SCL) is of Rs. 24,820.53 lakhs (Investments of Rs. 2,663.00 lakhs and Unsecured Loan of Rs. 22,157.53 lakhs). Presently, SCL is engaged in NBFI activities and is registered with RBI as NBFC. In turn, the SCL has given loan and advances of Rs. 37,751.65 lakhs (including to related parties Rs. 7,085.21 lakhs) as at December 31, 2024. The net worth of the SCL as on December 31, 2024 is of Rs. 7,402.12 lakhs (Rs. 6,044.99 lakhs as of March 31, 2024). SCL has degraded (sub-standard and doubtful) its loans and advances to various parties as on December 31, 2024 of amounting to Rs. 6,109.77 lakhs (as at March 31, 2024 Rs. 5,349.91 lakhs, including loan to Proseed Foundation (a related party) of Rs. 4,397.33 lakhs, fully provided for) and has made provision of Rs. 4,714.34 lakhs as on December 31, 2024 (as at March 31, 2024 of Rs. 4,649.36 lakhs).  
  
(b) Considering the long-term nature, the Intrinsic value, positive net worth, repayments made by Proseed Foundation to SCL (i.e. Interest income of Rs. 322.50 lakhs in the current period ended December 31, 2024 and Rs. 815.73 lakhs in the previous year ended March 31, 2024) and future expected cash flows of SCL, in the opinion of the management, above exposure to SCL i.e. loan and investments of Rs. 24,820.53 lakhs is good for recovery and no provision for diminution in value is necessary at this stage.



*Ramesh*



5. 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 March 31, 2022, RSLDC has invoked the said bank guarantee and has also demanded refund amounting to Rs. 334.26 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 is sub-judice.
6. The Board of Directors, at their meeting held on February 14, 2025, have declared an 3<sup>rd</sup> interim dividend of Re. 1 per equity share (10% on par value of Rs. 10/- each).
7. The Group is engaged in the business of providing Education and Related activities, loans / financing to customers, infrastructure activities etc. Accordingly, segment information as per the Indian Accounting Standard – 108 – Operating Segment are given in Annexure – A.
8. The previous quarter / period / year's figures have been regrouped and reclassified wherever considered necessary.



Place: Kota  
Date: February 14, 2025

For and on behalf of the Board of Directors.



*Pramod kumar Maheshwari*

Pramod Kumar Maheshwari  
Chairman and Managing Director  
DIN: 00185711



- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.: **Not Applicable**
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: **Not Applicable.**
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter): **Not Applicable.**
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and consolidated separately) (applicable only for Annual Filing i.e., 4th quarter): **Not Applicable.**

**For Career Point Limited**

**(CS Manmohan Pareek)**  
**Company Secretary**  
**(ACS34858)**

**CAREER POINT LIMITED**

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