

Date: May 31, 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: CPCAP

Sub: Updates and disclosures relating to Career Point Edutech Limited (“CPEL”)

Respected Sir/Madam,

Please find enclosed intimation from Career Point Edutech Limited (“CPEL”) made to the Company disclosing the events relating to CPEL.

You are requested to kindly take the above information on record.

Thanking you,

**For CP Capital Limited
(Formerly known as Career Point Limited)**

**(CS Manmohan Pareek)
Company Secretary & Compliance Officer
(ACS34858)**

Enclosed: as above

CP Capital Limited

(Formerly known as Career Point Limited)

Registered office: Village Tangori, Banur, Mohali, Punjab 140601

Corporate Office: CP Tower-1, Road No-1, IPIA, Kota, Rajasthan-324005

Phone: +91 744 3559282; Website: www.cpil.in, E-mail: investors@cpil.in CIN: L64990PB2000PLC054497



since 1993

Date: 31st May, 2025

To,

CP Capital Limited

(Formerly known as Career Point Limited)

Village Tangori, Banur,

Mohali 140601, Punjab, India

Sub: Disclosure of material events relating to Career Point Edutech Limited (“CPEL” or “Company”)

Respected Sir/Madam,

This is to inform you that in the meeting of the Board of Directors of the Company held on Friday, 30th May, 2025 at its Corporate Office, the Board inter alia has transacted the following businesses:

1. Considered and approved the Audited Standalone and Consolidated Financial Results of the Company for the financial year ended March 31, 2025 along with Statement of Assets and Liabilities as on March 31, 2025 and the statement of Cash Flow for the year ended on March 31, 2025. The above results are audited by Statutory Auditors of the Company (**Enclosed**).
2. Considered and took note of Auditors Report to the Audited Financial Results for the period ended March 31, 2025.

It may be noted that the previous year figures have been regrouped and reclassified wherever considered necessary and the said financial results for the previous year include the impact of the merger as detailed in Auditor report, accordingly the same may not be comparable.

The meeting of Board of Directors commenced at 8:00 pm and concluded at 8:30 P. M.

We request you to forward this disclosure to BSE Limited and National Stock Exchange of India Limited.

Yours faithfully,

For Career Point Edutech Limited

Bhavika

(CS Bhavika Sharma)

Company Secretary & Compliance Officer

ICSI Mem. No. ACS48235



Enclosed:

1. Results Highlights
2. Audited Financial Results for the year ended March 31, 2025 (Consolidated & Standalone)
3. Auditor's Report (Consolidated & Standalone)

CAREER POINT EDUTECH LIMITED

Registered Office: Village Tangori, Banur, Mohali, Karala, Rajpura, Patiala, Punjab-140601

Corporate Office: CP Tower-1, Road No-1, IPIA, Kota (Rajasthan) 324005

Ph: +91-744-3559282 | Website: www.cpedutech.in | E-mail: info@cpedutech.in | CIN: U80302PB2006PLC059674

Key business updates and Result highlights (FY2024-25)

Rs Crores	Standalone	Y-o-Y		Consolidate	Y-o-Y
Total Revenue	51.0	+9%		52.4	+9%
EBITDA	23.4	+21%		24.1	+20%
Profit After Tax	18.2	+19%		18.7	+20%

Consolidate Financials:

- Total Revenue for the period (FY2024-25) at consolidated level is rupees 52.4 Crores with year-on-year growth of 9%.
- The increase in operating income is primarily driven by higher auxiliary education services income from the formal education division. Other income is largely the interest income of rupees 2.5 Crores.
- Reported EBITDA (including other income) of rupees 24.1 Crores with EBITDA margin 46% vs 41.5% in previous fiscal.
- Net profit results at rupees 18.7 crores and EPS (Earning per share) of rupees 10.26 on consolidated basis with y-o-y growth of 20%.
- As on 31 Mar 2025, Net worth of the company was reported to be rupees 57 Crores and Book value per share of rupees 31.4.

Standalone Financials:

- Total Revenue for the period (FY2024-25) at standalone level is rupees 51 Crores with year-on-year growth of 8.8%.
- Reported EBITDA (including other income) is rupees 23.4 Crores with y-o-y growth of 20.6% and healthy EBITDA margin 44% against 39.3% in previous fiscal.
- At standalone level, the company reported net income of rupees 18.2 Crores and EPS of rupees 10 up by remarkable 19.4% versus the prior year.

Update on the company's business restructuring plans:

- 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 was 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 CP Capital Limited (erstwhile known as 'Career Point 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.
 - RBI granted NBFC license to CP Capital Ltd effective from 1 Apr 2025.
 - 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.
 - **The company is now in the process to get the shares of Career Point Edutech Ltd. to be listed on BSE and NSE.**

RAJVANSHI & ASSOCIATES

Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED ON 31st MARCH 2025

To
THE BOARD OF DIRECTORS OF CAREER POINT EDUTECH LIMITED

Opinion & Conclusion

We have audited the accompanying Consolidated Financial Results for the year ended March 31, 2025 (refer 'Other Matters' section below) of **CAREER POINT EDUTECH LIMITED** (hereinafter referred to as the "Holding Company") and its Subsidiary, (the Holding Company and its Subsidiary together referred to as "the Group"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate financial statements of the Subsidiaries and other matters as referred to in Other Matters section below, the Consolidated Financial Results for the year ended March 31, 2025:

- i. includes the results of the Following Companies:-
 - Career Point Learning Solution Limited [Wholly owned subsidiary];
 - Career Point Institute of Skill Development Private Limited [Wholly owned subsidiary];
 - Career Point Accessories Private Limited [Subsidiary];
 - Edutiger Private Limited [Subsidiary];
- ii. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Group for the year then ended.

Basis for Opinion on the Audited Consolidated Financial Results for the year ended March 31, 2025

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated

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Mumbai Office: 405-408, Hind Rajasthan Centre, Dada Saheb Phalke Marg, Dadar East, Mumbai-400014

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Financial Results for the year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us, and the audit evidence obtained by the other auditor terms of their report referred to in Other Matters section below is sufficient and appropriate to provide a basis for our audit opinion.

Management's and Board of Director's Responsibilities for the Statement

These consolidated financial results have been prepared on the basis of consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group, in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the Companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so. The respective Board of Directors of the companies included in the Group are responsible for overseeing the Company's financial reporting process of the Group.

Auditor's Responsibilities on Audit of The Consolidated Financial Results for the year ended March 31, 2025

Our objectives are to obtain reasonable assurance about whether the consolidated financial results 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.

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Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

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

- Identify and assess the risks of material misstatement of the consolidated Ind AS financial results, 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.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group 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 Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual Consolidated Financial Results of the Company to express an opinion on the Annual Consolidated Financial Results.

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Materiality is the magnitude of misstatements in the Consolidated Ind AS financial results 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.

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.

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

Other Matters

- The financial results of the Subsidiary Companies included in the consolidated financial results, whose audited financial results reflect total assets of Rs. 756.54 Lakhs as at March 31, 2025 and total revenues of Rs. 235.34 Lakhs, total net profit after tax of Rs. 52.49 Lakhs and total comprehensive income of NIL for the year ended March 31, 2025 and Cash flow (net) of Rs. 2.48 Lakhs for the year ended March 31, 2025, as considered in the consolidated financial results have been audited by their respective Independent Auditors. The independent auditor's report on financial results of these entities have been furnished to us and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included, is based solely on the report of such auditors and the procedures performed by us are stated in the paragraph above.
- A significant transaction undertaken during the year 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

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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 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 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.

- The comparative financial information for the year ended 31st March 2024 & as on 1st April 2023, as disclosed in the accompanying consolidated financial results for the year ended 31st March 2025, has not been subjected to audit or review by us. We further clarify that, in the previous year (i.e., the year ended 31st March 2024), no consolidated financial statements were prepared or presented for the Group, as there was no requirement to consolidate the education business entities with the reporting entity. However, pursuant to the approval of a Composite Scheme of Arrangement by the Hon'ble National Company Law Tribunal, Chandigarh Bench, vide its order dated 23rd September 2024 (Company Petition CP (CAA) No. 9/CHD/PB/2024), with retrospective effect from 1st April 2023 (the Appointed Date), the education business undertaking of Career Point Limited was demerged and vested into Career Point Edutech Limited (the Reporting Entity). Consequently, the subsidiaries carrying on the education business, which were earlier part of Career Point Limited, are now consolidated into the financial statements of Career Point Edutech Limited from the Appointed

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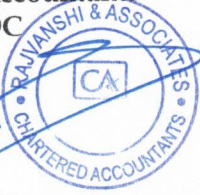
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Date. Accordingly, the financial statements of the Reporting Entity have been restated retrospectively as if the demerger had occurred from the beginning of the earliest comparative period presented and date of demerger. As a result, the comparative financial information for the year ended 31st March 2024 & as of 1st April 2024, as now restated and consolidated, reflects the financial position and performance of the Group post-demerger, even though no such consolidated information was previously prepared or audited for that period. The audited standalone financial statements for the year ended 31st March 2024 of the respective entities, including Career Point Limited, were audited by the predecessor auditors, who expressed an unmodified opinion on those standalone financial statements.

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

For Rajvanshi & Associates
Chartered Accountants
FRN: 005069C



Prakshal Jain
(Partner)

ICAI M. No.: 429807

UDIN: 25429807BMHSJZ6027

Date: 30.05.2025

Place: Kota

Jaipur Office: H-15, Chitrangan Marg, C-Scheme, Jaipur- 302001
New Delhi Office: House No. C2B/92B, Janakpuri, New Delhi-110054.
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CAREER POINT EDUTECH LIMITED
Consolidated Balance Sheet as at 31.03.2025

CIN : U80302PB2006PLC059674

(Rs. in Lakh)

Particulars	Ind AS as at 31.03.2025	Ind AS as at 31.03.2024	Ind AS as at 01.04.2023
ASSETS			
(1) Non-current Assets			
(a) Property, plant and equipment	329.14	366.87	342.64
(b) Other intangible assets	0.23	21.26	43.93
(c) Capital work-in-progress	-	-	-
(d) Investment Property	-	-	-
(e) Financial Assets			
(i) Investments	10.09	10.09	10.09
(ii) Loans	5.55	5.42	-
(iii) Other Non-current financial assets	17.27	41.48	44.44
(f) Deferred tax assets(Net)	160.75	190.16	189.44
(g) Other non-current assets	224.37	230.68	234.28
	747.40	865.96	864.82
(2) Current Assets			
(a) Inventories	104.57	97.92	162.29
(b) Financial Assets			
(i) Trade receivables	247.90	189.35	365.83
(ii) Cash and Cash Equivalents	376.39	131.97	189.57
(iii) Bank Balances other than above	38.32	32.33	35.61
(iv) Loans	2,490.32	1,821.12	1,059.72
(v) Other Financial Assets	2,610.87	1,375.71	270.56
(c) Current Tax Assets (Net)	1.29	40.43	16.66
(d) Other current Assets	0.14	23.52	37.58
	5,869.80	3,712.35	2,137.82
TOTAL ASSETS	6,617.20	4,578.31	3,002.64
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	1,819.29	1,819.29	1,819.29
(c) Other Equity	3,886.57	2,024.97	468.95
	5,705.86	3,844.26	2,288.24
Non Controlling Interest	33.74	28.25	22.18
LIABILITIES			
(2) Non-current Liabilities			
(a) Financial Liabilities			
(i) Borrowings			
(ii) Provisions	49.14	19.17	29.57
	49.14	19.17	29.57
(3) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	-	-	79.32
(ii) Trade payables			
- Micro & Small Enterprises	0.43	-	2.38
- Other than Micro & Small Enterprises	21.26	9.17	-
(iii) Other Financial Liabilities	250.96	168.72	274.47
(b) Other Current Liabilities	298.86	470.51	250.10
(c) Provisions	2.46	2.46	4.11
(d) Current Tax Liabilities (Net)	254.49	35.77	52.27
	828.46	686.63	662.65
TOTAL EQUITY AND LIABILITIES	6,617.20	4,578.31	3,002.64

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

Praksha 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

Praksha Jain
Praksha Maheshwari
Director
DIN : 00185711
Shilpa Maheshwari
Shilpa Maheshwari
Director
DIN : 08305104

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

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

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

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 Maheshwari
Director
DIN : 00185711
Shilpa Maheshwari
Shilpa Maheshwari
Director
DIN : 08305104

CAREER POINT EDUTECH LIMITED

Consolidated Cash Flow Statement

CIN : U80302PB2006PLC059674

(Rs. in Lakh)

Particular	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	2318.68	1899.97
Adjustments for:		
Bad-debts write off	51.19	13.43
Provision for Gratuity	29.97	(10.40)
Provision Write Back	(1.29)	(5.31)
Gain from sale of Fixed Assets	(0.49)	0.00
Depreciation	92.96	102.03
Interest Income	(253.71)	(132.08)
Interest Payment	0.00	2.43
	2237.31	1870.07
Operating Profit before Working Capital Changes		176.48
(Increase)/Decrease in Trade and Other Receivables	(58.54)	3.60
(Increase)/Decrease in Other non current assets	6.31	(1102.19)
(Increase)/Decrease in Current & Non-Current Financial assets	(1203.09)	14.06
(Increase)/Decrease in Other Current assets	23.39	(105.75)
Increase/(Decrease) in Current financial Liabilities	82.24	64.37
(Increase)/Decrease in Inventories	(6.65)	6.79
Increase/(Decrease) in Trade Payable	12.52	220.40
Increase/(Decrease) in Current & Non Current Liabilities	(171.64)	220.40
Cash generated from Operations	921.85	1147.83
Direct taxes paid (net)	(221.60)	(388.63)
	700.25	759.20
Net Cash flow from Operating Activities		
B. CASH FLOW FROM INVESTING ACTIVITIES		
Assets Sold	0.00	0.00
Assets Purchased	(34.21)	(103.59)
	(34.21)	(103.59)
Net Cash flow from / Used in Investing Activities		
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Expenses	0.00	(2.43)
Interest Income	253.71	132.08
Long Term Loans & Advances (Assets)	(0.13)	(5.42)
Short Term Loans & Advances (Assets)	(669.20)	(761.41)
Unsecured Loan taken/ (paid)	0.00	(79.32)
	(415.62)	(716.50)
Net Cash flow from / Used in Financing Activities		(60.89)
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	250.42	(60.89)
Cash and Cash Equivalents at beginning of the Year	164.29	225.18
Cash and Cash Equivalents at end of the Year	414.71	164.29

1. 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.
2. Purchase of fixed assets includes movement of Capital Work-in-progress during the Year.
3. Cash and cash equivalents represent bank balance.
4. Previous Year figures have been regrouped / reclassified where necessary.

**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 Maheshwari
Director
DIN : 00185711

Shilpa Maheshwari
Shilpa Maheshwari
Director
DIN : 08305104

RAJVANSHI & ASSOCIATES

Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED ON MARCH 31, 2025

To
THE BOARD OF DIRECTORS OF CAREER POINT EDUTECH LIMITED

Opinion & Conclusion

We have audited the Standalone Financial Results for the year ended March 31, 2025 of CAREER POINT EDUTECH LIMITED (the "Company"), ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the matters reported in Other Matters section below, the Standalone Financial Results for the year ended March 31, 2025:

- i. includes the results of the Company
- ii. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- iii. gives a true and fair view in in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended.

Basis for Opinion on the Audited Standalone Financial Results for the year ended March 31, 2025

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

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Mumbai Office: 405-408, Hind Rajasthan Centre, Dada Saheb Phalke Marg, Dadar East, Mumbai-400014
Tel: 9509777241, 8107589045 Email: prakshal@rajvanshica.com, abhinav@rajvanshica.com



RAJVANSHI & ASSOCIATES

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Management's and Board of Director's Responsibilities for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended March 31, 2025, has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2025 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 the 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 Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities on Audit of The Standalone Financial Results for the year ended March 31, 2025

Our objectives are to obtain reasonable assurance about whether the standalone Ind AS financial results 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 Ind AS financial results.

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

- Identify and assess the risks of material misstatement of the standalone Ind AS financial results, 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.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company 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 Statement 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 Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone Financial Results.

Materiality is the magnitude of misstatements in the standalone Ind AS financial results 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

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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.

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.

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

Other Matter

A significant transaction undertaken during the year 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 financial statements of the Company have been

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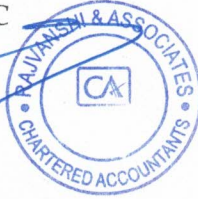
restated retrospectively as if the demerger had occurred at the beginning of the earliest comparative period presented. Consequently, the financial results for the year ended 31st March 2024 have been restated to give effect to the demerger from 1st April 2023, the Appointed Date. The NCLT, in its detailed 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 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.

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

For Rajvanshi & Associates

Chartered Accountants

FRN: 005069C



Prakshal Jain

(Partner)

ICAI M. No.: 429807

UDIN: 25429807BMHska2748

Date: 30.05.2025

Place: Kota

Jaipur Office: H-15, Chitranjan Marg, C-Scheme, Jaipur- 302001

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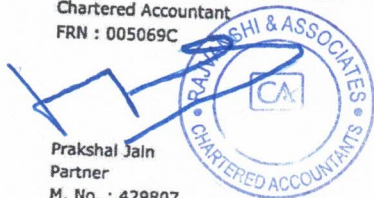
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Career Point Edutech Limited
Standalone Balance Sheet as at 31.03.2025
CIN : U80302PB2006PLC059674

Particulars	(Rs. in Lakh)		
	Ind AS as at 31.03.2025	Ind AS as at 31.03.2024	Ind AS as at 01.04.2023
ASSETS			
(1) Non-current Assets			
(a) Property, plant and equipment			
(b) Other intangible assets	329.14	365.82	338.51
(c) Capital work-in-progress	0.23	21.26	43.93
(d) Investment Property	-	-	-
(e) Financial Assets			
(i) Investments			
(ii) Loans	613.10	613.10	613.10
(iii) Other Non-current financial assets	-	-	-
(f) Deferred tax assets(Net)	17.11	41.48	44.44
(g) Other non-current assets	154.00	180.04	178.89
	165.32	167.50	167.50
	1,278.90	1,389.20	1,386.37
(2) Current Assets			
(a) Inventories			
(b) Financial Assets	102.24	97.92	162.29
(i) Trade receivables			
(ii) Cash and Cash Equivalents	246.78	135.08	364.13
(iii) Bank Balances other than above	362.04	119.93	12.68
(iii) Loans	38.32	32.33	35.61
(iv) Other Financial Assets	1,825.04	1,220.88	610.70
(c) Current Tax Assets (Net)	2,610.19	1,375.18	270.04
(d) Other current Assets	-	35.14	4.17
	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	1,819.29	1,819.29	1,819.29
(b) Other Equity	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	49.14	19.17	29.57
	49.14	19.17	29.57
(3) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings			
(ii) Trade Payables			
- Micro & Small Enterprises	-	-	-
- Other than Micro & Small Enterprises	0.43	-	-
(iii) Other Financial Liabilities	21.26	9.18	2.38
(b) Other Current Liabilities	248.03	122.96	271.51
(c) Provisions	298.86	470.51	250.10
(d) Current Tax Liabilities (Net)	2.46	2.46	4.11
	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

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 Maheshwari
Director
DIN : 00185711

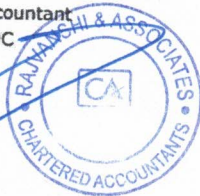
Shilpa Maheshwari
Shilpa Maheshwari
Director
DIN : 08305104

Career Point Edutech Limited
Standalone Profit and Loss Statement for the Year Ended As on 31.03.2025
CIN : U80302PB2006PLC059674

Sr. No.	Particulars	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
	(Rs. in Lakh)		
I	Revenue from Operations		
II	Other Income	4,883.44	4,569.88
III	Total Revenue (I+II)	216.31	116.33
		5,099.75	4,686.21
IV	Expenses		
	Cost of Material Purchase		
	Change in Inventory	335.31	364.50
	Employee Benefits expense	-4.32	64.38
	Finance Costs	685.22	684.50
	Depreciation and Amortization Expense	-	-
	Other Expenses	91.91	98.95
	Total Expenses	1,743.97	1,632.51
		2,852.09	2,844.84
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)	2,247.66	1,841.37
VI	Extraordinary items	-	-
VII	Profit before tax after extraordinary items(V-VI)	2,247.66	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

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 Maheshwari
 Director
 DIN : 00185711

Shilpa Maheshwari
 Shilpa Maheshwari
 Director
 DIN : 08305104

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

1. 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.
2. Purchase of fixed assets includes movement of Capital Work-in-progress during the Year.
3. Cash and cash equivalents represent bank balance.
4. Previous Year figures have been regrouped / reclassified where necessary.

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 Maheshwari
Director
DIN : 00185711

Shilpa Maheshwari
Shilpa Maheshwari
Director
DIN : 08305104