

Date: 05th September, 2025

To,
The Manager,
Bombay Stock Exchange Limited,
Corporate Relationship Department,
Phirozee Jeejeebhay Tower,
Dalal Street, Fort,
Mumbai-400 001

BSE Scrip Code: 544499

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: CPEDU

Subject: Annual Report for the Financial Year 2024-25 and Notice convening the 19th Annual General Meeting

Respected Sir/Madam,

With reference to the subject cited above, this is to inform you that the 19th Annual General Meeting (AGM) of the Members of *Career Point Edutech Limited* (“the Company”) is scheduled to be held on Tuesday, September 16, 2025, at 4:00 p.m., through Video Conferencing (VC) / Other Audio-Visual Means (OAVM).

In compliance with the applicable regulatory requirements, electronic copies of the Notice convening the 19th AGM along with the Explanatory Statement, the Integrated Annual Report for the Financial Year 2024–25, including the Audited Financial Statements for the year ended March 31, 2025, have been sent via email on Monday, August 25, 2025, to all the Members whose email addresses are registered with the Company / Registrar and Share Transfer Agent (RTA) or their respective Depository Participants (DPs). The requirement for dispatching physical copies of the Notice of AGM and Annual Report has been dispensed with, pursuant to the relevant circulars issued by the Ministry of Corporate Affairs (MCA).

We further wish to inform you that, at the time of issuance of the said Notice and Annual Report, the equity shares of the Company were not listed on any recognized stock exchange. However, the Company has since received:

- In-principle approval for listing from BSE Limited and National Stock Exchange of India Limited (NSE) on August 6, 2025, and
- Approval from the Securities and Exchange Board of India (SEBI) under Regulation 19(2)(b) of the Securities Contracts (Regulation) Rules, 1957, on August 21, 2025.

CAREER POINT EDUTECH LIMITED

REG. OFFICE: B-28, 10-B SCHEME, GOPALPURA BYEPASS, JAIPUR RAJ.- 302018

CORP. OFFICE: CP TOWER-1, IPIA, ROAD NO-1, KOTA, RAJASTHAN- 324005

Tel: +91 744 3040000; **Email ID:** investors@cpil.in, **web:** www.cpedutech.in

CIN: U80302PB2006PLC059674



CAREER POINT

Accordingly, as trading in the securities has commenced today, i.e., September 5, 2025, we are uploading the Notice of the 19th AGM and the Annual Report for FY 2024–25 on the portals of BSE Limited and the National Stock Exchange of India Limited in compliance with the applicable listing regulations from the effective date of listing.

The Annual Report along with the Notice of the 19th AGM are also available on the Company's website at www.cpedutech.in

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

Thanking you,

For Career Point Edutech Limited

(CS Bhavika Sharma)
Company Secretary
ICSI Mem. No. ACS48235

Encl: As Above

CAREER POINT EDUTECH LIMITED

REG. OFFICE: B-28, 10-B SCHEME, GOPALPURA BYEPASS, JAIPUR RAJ.- 302018

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CIN: U80302PB2006PLC059674

ANNUAL REPORT 2024-25



since 1993

CAREER POINT
EDUTECH LIMITED

CORPORATE INFORMATION

BOARD OF DIRECTORS

Mr. Om Prakash Maheshwari
Chairman & Non Executive Director

Mr. Pramod Kumar Maheshwari
Managing Director

Mrs. Shilpa Maheshwari
Non Independent & Non Executive Director

Mr. Amit Sethi
Independent & Non Executive Director

Mrs. Mohini Mahur
Independent & Non Executive Director

Mr. Lalit Modi
Independent & Non Executive Director

Chief Financial Officer
Mr. Rahul Rohira
(w.e.f. June 28, 2025)

Mr. Mahesh Bhangriya
(till June 5, 2025)

Company Secretary
Ms. Bhavika Sharma

Statutory Auditors
M/s Rajvanshi & Associates
Chartered Accountants

Internal Auditors
M/s BDG & Co. LLP
Chartered Accountants

Secretarial Auditor
M/s Bharat Rathore & Associates
Practicing Company Secretary

Bankers

ICICI Bank Limited
HDFC Bank
AU Small Finance Bank

Registered Office

Village Tangori, Banur, Karala, Rajpura, Patiala
Mohali, Punjab-140601, India

Corporate Office

CP Tower-1, Road No. 1, IPIA, Kota – 324 005,
Rajasthan, India

Corporate Identification Number (CIN)

U80302PB2006PLC059674

Registrar and Share Transfer Agent

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

Websites

www.cpedutech.in



Disclaimer

In this annual Report, we have disclosed forward-looking information to enable investors to comprehend our prospects and take investment decisions. This report and other statements- that we periodically make contain forward-looking statements that set out anticipated results based on the management's plans and assumptions. We have tried wherever possible to identify such connection with any discussion of future performance.

We cannot guarantee that these forward-looking statements will be realised, although we believe we have been prudent in assumptions. The achievements of results are subject to risks, uncertainties, and even inaccurate assumptions. Should known or unknown risks or uncertainties materialise, or should underlying assumptions prove inaccurate, actual results could vary materially from those anticipated estimated, or projected. Readers should keep this in mind. We undertake no obligation to publicly update and forward-looking statements, whether as a result of new information, future events or otherwise.

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Shareholders' Notice



Mr. Om Prakash Maheshwari
Chairman
Career Point Edutech Limited

Dear Shareholders,

It gives me immense pride to present the Annual Report of Career Point Edutech Limited for FY 2025 – a year that reflects both resilience and purposeful growth.

The education sector in India remains one of the most transformative industries, offering unparalleled opportunities for innovation, expansion and long-term impact. At Career Point, our vision is clear – to create an ecosystem that makes education accessible, affordable and impactful, while preparing learners for success in a rapidly changing world.

With a legacy of more than three decades, we have consistently evolved from a Kota-based tutorial into a comprehensive education partner, entrusted with shaping the future of thousands of students every year. What defines us today is not just our scale but our philosophy of value creation – for students, for institutions and for you, our shareholders.

Looking ahead, we see immense headroom for growth, with a managed capacity of over 36,000 students and opportunities to leverage technology and modular solutions to touch the lives of millions more learners. Our focus will remain on building a sustainable and scalable platform that combines academic excellence with innovation and responsibility.

I thank you for your continued trust and together, we will take Career Point to even greater heights.

Warm regards,

Om Prakash Maheshwari

Chairman

Career Point Edutech Limited

CHAIRMAN'S LETTER

“Our mission is to make education accessible, affordable and impactful while shaping the future of millions of learners. With over three decades of legacy, Career Point is building a sustainable and scalable platform for the next generation.”

Dear Stakeholders,

FY 2025 has been a milestone year in Career Point's journey of more than 30 years. From our humble beginnings in 1993 with 50 students in a small Kota classroom, we have today built a multi-vertical education enterprise with strong momentum across formal education, test preparation, digital learning and publications.

Our financial performance in FY 2025 reflects the strength of our asset-light, annuity-driven, and technology-enabled model. The Company delivered consolidated revenues of ₹4,966 lakhs, with EBITDA margins of 43% and net profit margins of 35.6%, supported by a net debt-to-equity ratio of 0.0x, ROE of 32.7%, and ROCE of 40%. These metrics underline both our operational efficiency and our ability to deliver industry-leading returns.

Key highlights during the year included:

- **Formal Education:** Managing universities, residential schools and day schools with 8,000+ students enrolled and capacity to expand beyond 36,000 students.
- **Modular Solutions:** Growth of BetterStudy.in and ApplyPoint.in, now connected with 30+ Indian and 1,500+ international universities.
- **Test Preparation:** Network of 40+ franchise centers and the launch of CP Techno Academy in 75+ schools, alongside enhancements to eCareerPoint's hybrid offerings.
- **CP Publications:** A robust portfolio of 400+ titles, trusted by thousands of students and institutions.

Looking forward, our strategic priorities remain focused on:

- Driving annuity-based growth by increasing capacity utilization at enterprise clients.
- Expanding modular platforms to become a single-window partner for student admissions and services.
- Strengthening test preparation with hybrid delivery and school integration.
- Leveraging synergies across verticals to maximize lifetime value from each student relationship.

Our journey of Educate – Evolve – Elevate continues with renewed confidence. With a strong balance sheet, proven execution capabilities, and a trusted brand, Career Point is well-positioned to lead the next phase of growth in India's rapidly expanding education sector.

I extend my heartfelt gratitude to our students, parents, institutional partners, employees and shareholders whose trust and support continue to inspire us. Together, we will make education more accessible, affordable and impactful.

Sincerely,

Pramod Kumar Maheshwari

Managing Director

Career Point Edutech Limited



Mr. Pramod Kumar Maheshwari
Managing Director
Career Point Edutech Limited

MANAGING DIRECTOR'S LETTER

"In FY 2025, Career Point Edutech delivered industry-leading returns with EBITDA margins of 43% and net profit margins of 35.6%. Our asset-light, technology-enabled, and annuity-driven model positions us strongly for sustained growth."

Management Discussion & Analysis

Industry Overview - India's Education Sector

In FY 2024-25, the Indian economy expanded by 6.5%, marking yet another year of robust performance despite global headwinds. Growth in the final quarter was particularly strong at 7.4%, driven by resilient domestic demand and higher investment activity. Projections for FY 2025-26 suggest continued momentum, with the RBI and IMF estimating 6.5% growth and the OECD slightly lower at 6.3%. This pace is more than double the projected global GDP growth of around 3%, highlighting India's position as the fastest-growing large economy. A steadily expanding economy creates higher household incomes, greater consumption expenditure and stronger government revenues, all of which translate into rising demand and investment in the education sector.

The connection between economic growth and education is mutually reinforcing. On the one hand, India's favorable demographics and rising per-capita income are driving demand for quality education, skilling and professional training. On the other hand, human capital development through education is essential for sustaining high GDP growth in the long term. Globally, the education market is projected to touch US\$10 trillion by 2030, with K-12 education accounting for half of the market, higher education for a quarter and ancillary learning for the remainder.

Within this global opportunity, India has one of the largest education ecosystems in the world, covering school education, higher education and test preparation. According to the Unified District Information System for Education Plus (UDISE+) 2023-24, the school system in India serves approximately 24.8 crore students through 14.72 lakh schools, supported by nearly 98 lakh teachers (Press Information Bureau, 2024). On the higher education side, the All India Survey on Higher Education (AISHE) 2021-22 reported total enrolment of 4.33 crore students, up from 4.14 crore in 2020-21. The Ministry of Education has further highlighted that provisional enrolment reached 4.46 crore in 2022-23, reflecting consistent multi-year expansion (Press Information Bureau, 2023; Education.gov.in, 2023).

In value terms, the Indian education market was estimated at US\$117 billion in FY 2020 and is projected to reach US\$225 billion by FY 2025 (IBEF, 2024). Similarly, the test preparation industry is expanding rapidly, with independent estimates suggesting a high-teens compound annual growth rate (CAGR) through 2029 (Research and Markets, 2024).

School Education (K-12)

India's school education system remains vast in scale. UDISE+ 2023-24 indicates that enrolment in schools was 24.8 crore students, compared with 25.18 crore in 2022-23. While this reflects a modest decline due to demographic adjustments post-pandemic, the system continues to operate at one of the highest levels of scale globally. Government schools account for around 69 percent of institutions and half of all students, while private unaided schools represent 22.5 percent of schools and 32.6 percent of enrollment (Press Information Bureau, 2024).

Infrastructure indicators are also improving. UDISE+ and the Economic Survey highlight steady progress in digital enablement, with the proportion of schools equipped with computers and internet facilities increasing year after year, thereby strengthening blended learning models.

The National Education Policy (NEP) 2020 introduced transformative reforms in school education. It replaced the 10+2 structure with a 5+3+3+4 curricular model, emphasized universal access to Early Childhood Care and Education (ECCE), and prioritized Foundational Literacy and Numeracy (FLN). These measures are expected to enhance retention, learning outcomes, and holistic student development (NEP 2020). The reforms are supported by record levels of public spending, with the Department of School Education & Literacy receiving its highest-ever allocation of ₹73,498 crore in FY 2024-25 (Education.gov.in, 2024).

Higher Education Institutions (HEIs)

The higher education sector has seen sustained growth in enrolments. According to AISHE, enrolment increased from 3.85 crore students in 2019-20 to 4.33 crore in 2021-22 and provisional data from the Ministry of Education indicates this rose further to 4.46 crore in 2022-23 (Press Information Bureau, 2023; Education.gov.in, 2023). The Gross Enrolment Ratio (GER) in higher education was reported at 28.4 percent in 2021-22. Under NEP 2020, India has set a target to raise GER to 50 percent by 2035, requiring major efforts to expand capacity, improve affordability, and enhance quality.

The NEP also proposes comprehensive reforms including multiple entry and exit options, biannual admission, credit portability through the Academic Bank of Credits, and the promotion of multidisciplinary universities. State Public Universities remain central to the system, accounting for around 81 percent of enrolment as per AISHE 2021-22 (NITI Aayog, 2025).

Policy Landscape – National Education Policy 2020

The NEP 2020 represents the most ambitious reform of India's education system in decades. For schools, it introduces the 5+3+3+4 structure, universal ECCE, and stronger emphasis on FLN and vocational exposure. For higher education, it calls for four-year undergraduate programmes, multidisciplinary learning, an Academic Bank of Credits, and the elimination of the MPhil degree. At a system-wide level, the NEP emphasizes greater use of technology, capacity expansion, and targets public expenditure on education at around 6 percent of GDP (Education.gov.in, 2020). Together, these measures are designed to align India's education system with the evolving needs of a knowledge-driven economy.

Digital and Test Preparation Ecosystem

Digital adoption is reshaping both school and higher education. The edtech market, estimated at US\$7.5 billion in 2024, is expected to grow nearly fourfold to US\$29–30 billion by 2030/31. This is being driven by hybrid learning platforms, online degrees, skill-based education, and analytics-driven personalized learning (IBEF, 2024).

The test-preparation segment is another fast-growing area, supported by demand for competitive exams such as JEE, NEET, UPSC, and professional certifications. Independent market studies forecast growth at a CAGR of 18–19 percent through 2029, as delivery models increasingly integrate digital-first approaches and data analytics (Research and Markets, 2024).

Outlook

The outlook for India's education sector over the medium term is highly positive. In K-12, student volumes are expected to remain broadly stable, but retention and transition rates are likely to improve through NEP-led reforms and enhanced infrastructure. In higher education, the drive to expand GER to 50 percent by 2035 will create demand for new institutions, improved quality, and expanded affordability. At the same time, the digital and test-prep ecosystems are expected to record sustained double-digit growth, with edtech projected to quadruple in size by 2030.

Overall, with the market size projected at US\$225 billion by FY 2025, India's education sector is positioned to remain one of the largest and most dynamic globally, attracting both domestic and international investment.

References

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Note on Scheme of Arrangement

Pursuant to the Scheme of Arrangement approved by the Hon'ble National Company Law Tribunal (NCLT), the education business undertaking of CP Capital Limited (formerly Career Point Limited), together with its associated assets and liabilities, has been merged with Career Point Edutech Limited on a going concern basis. The Scheme is effective from the appointed date of April 1, 2023, for accounting purposes, although the NCLT order giving legal effect to the merger was received on April 1, 2025. Accordingly, the financial statements for FY 2023-24 have been restated to reflect the impact of the Scheme in compliance with the applicable Indian Accounting Standards, while FY 2024-25 represents the first full year of audited financials post-implementation. The Management Discussion and Analysis has been prepared based on these restated and audited financials.

Company Overview

The education business of Career Point Edutech Limited (Career Point or CP) traces its roots back to 1993, when Career Point Limited (now CP Capital Limited) was founded with the vision of transforming education and creating new learning opportunities for students across India. Over the past three decades, the business has steadily expanded from test preparation into school education and higher education, building a reputation for academic excellence and innovation. Pursuant to the Scheme of Arrangement approved by the Hon'ble NCLT, the education business undertaking of Career Point Limited, along with its associated assets and liabilities, has been transferred to Career Point Edutech Limited with effect from April 1, 2023 (appointment date).

As a result, Career Point Edutech Limited carries forward a legacy of over 30 years, operating as a focused platform for growth across formal education and test preparation. From its origins as a Kota-based tutorial, CP has evolved into a comprehensive education services provider, offering integrated solutions that span the entire student lifecycle.

Our Educational Services:

Formal Education: University and school management services.

- CP's formal education services division provides end-to-end management Services to K12 Schools, colleges and universities.
- CP is uniquely positioned in the education services industry as its leadership has more than 30 years of proven expertise in providing a full array of support services in the education sector and has developed significant expertise, operational processes, technological solutions and infrastructure to provide superior service in these areas on a large scale.
- **Services Offered:** CP's services encompass end-to-end support functions across the complete student lifecycle, driving institutional growth and student success. Few of the services are -
 - Admission Management Services
 - Infrastructure and Facilities Management
 - Student Records Management
 - Curriculum Development
 - Specialized Content and Study Material
 - Faculty & staff recruitment and Training
 - IT infrastructure and Digital Support
 - Examinations, Transport and Sports Training etc.

Engagement Models for Institutions

Enterprise Solution: A full-service exclusive partnership model for institutions seeking end-to-end operational support across all departments. CP's experienced team becomes an extension of the institution, managing critical functions so that the institution can focus on core academics and student success.

Modular Solution: A flexible, component-based model where institutions can opt for one or more specific services as per their requirement—such as admissions, technology, curriculum support, or records management—while maintaining control over other internal operations.

Test Preparation Services

CP's Test Prep Division delivers intensive courses for JEE, NEET, Foundation, NDA, and other competitive exams through a network of study centers, schools and online platforms.

With over 30 years of experience, Career Point has turned its test prep services into ready-to-use products by standardizing the entire delivery process. This makes it easier to maintain quality, expand to new locations quickly, use technology to reach more students, and grow faster without relying heavily on individual.

Mode of Delivery of Test Prep Services

Career Point Franchisee Centers: A nationwide network of offline coaching centers operated through franchise partners and partner schools

Career Point Techno Academy: A unique initiative delivering live, online competitive exam coaching integrated seamlessly with school education, conducted directly through partner schools.

eCareerPoint: A comprehensive digital learning platform providing live and recorded online courses, test series, and study material packages.

CP Publications: Publisher of high-quality educational resources, including study material packages, reference books, and exam guides designed to support both students and educators

Business Performance (FY2024-25)

Formal Education

During FY 2024-25, Career Point successfully managed over 8,000 students across its company-managed schools and universities, against a total capacity of 17,000 students, with further headroom to scale operations to more than 36,000 students. The enterprise solutions business, which provides end-to-end management for universities and schools, continued to generate long-term, annuity-driven revenues, reinforcing stability and sustainability in the Company's formal education portfolio.

In addition, the Company strengthened its presence in modular solutions through the launch of BetterStudy.in and ApplyPoint.in in 2025. These platforms now cover more than 30 Indian universities and over 1,500 international institutions, broadening access and enhancing value-added services for learners and institutions alike.

Test Preparation Services

In its test preparation segment, Career Point operated 42 active franchise centers during FY 2024-25, catering to 5,845 students across India. The Company also launched CP Techno Academy, forging partnerships with 75 schools, which are scheduled to become operational in the academic session 2025-26.

The Company's eCareerPoint platform further strengthened its reach through hybrid offerings combining live and recorded classes, supported by adaptive learning analytics to enhance student outcomes. Meanwhile, CP Publications continued to expand its portfolio, reaching 400+ titles that serve lakhs of learners, further consolidating its position in the test preparation ecosystem.

Financial Performance

Two-Year Financial Snapshot (₹ in Lakhs, Consolidated)			
Particulars	Fy24 (Restated*)	Fy25 (Audited)	Growth (%)
Revenue from Operations	4,673	4,966	6.30%
EBITDA	1,846	2,137	15.80%
EBITDA Margin (%)	39.50%	43.00%	350 bps
Profit Before Tax (PBT)	1,900	2,319	22.10%
Profit After Tax (PAT)	1,562	1,867	19.50%
PAT Margin (%)	32.30%	35.60%	330 bps
Diluted EPS (₹)	8.59	10.26	19.50%
Return on Equity (ROE)	28.9%	32.70	—
Return on Capital Employed	38.2%*	40.00%	—
Net Debt-to-Equity	0.0x	0.0x	Stable

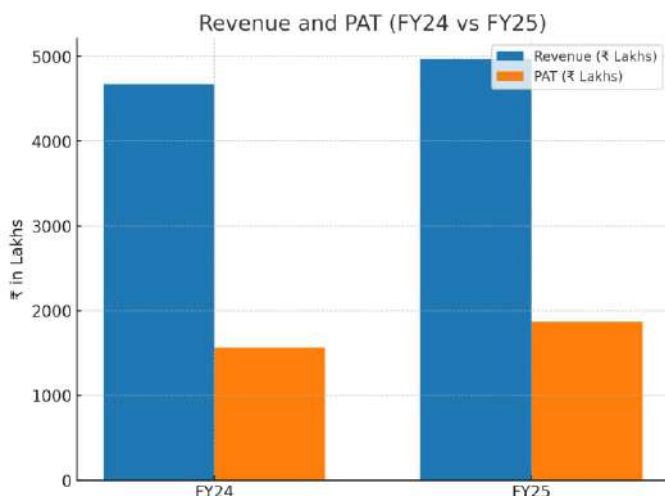
* FY24 figures have been restated in accordance with the Scheme of Arrangement approved by the Hon'ble NCLT, wherein the education business of Career Point Limited was merged with Career Point Edutech Limited, effective April 1, 2023. FY25 represents audited financials post implementation.

Discussion

- Revenue grew by 6.3% YoY, reflecting stable demand across verticals, with formal education Enterprise Solutions and test prep driving incremental growth.
- EBITDA increased by nearly 16%, aided by operating leverage from formal education service and franchise models.
- **Margins expanded significantly:** EBITDA margin rose to 43%, while

PAT margin touched 35.6%, supported by annuity-driven revenues and cost optimization.

- PAT grew by almost 20% YoY, leading to higher EPS of ₹10.26.
- Return Ratios (ROE and ROCE) continue to remain industry-leading, underpinned by the Company's debt-free structure and asset-light expansion.
- With a net debt-to-equity of 0.0x, Career Point maintains strong financial flexibility, balancing growth investments with consistent shareholder returns.
- **Highlights:** Strong profitability, improved margins, and industry-leading return ratios underline the Company's sustainable business model.



Key Financial Ratios and Discussion

1. Profitability Ratios

- **EBITDA Margin:** Improved from 39.5% in FY24 to 43.0% in FY25 (Consolidated), driven by better capacity utilization, increased share of annuity-driven revenues, and operational efficiencies across verticals.
- **PAT Margin:** Expanded to 35.6% in FY25, compared to 32.3% in FY24, highlighting strong cost discipline and higher contribution from asset-light models like modular services and publications.

Discussion: The margin expansion reflects the Company's strategic pivot towards standardized, scalable models (formal education services, franchise test prep, eCareerPoint, CP Techno Academy) which generate high operating leverage with minimal incremental costs.

2. Return Ratios

- Return on Equity (ROE): Stood at 32.7% in FY25, underscoring efficient capital utilization and strong earnings accretion.
- Return on Capital Employed (ROCE): Strong at 40.0%, supported by low capital intensity and annuity-driven cash flows.
- Return on Invested Capital (ROIC): An exceptional 1,188%, reflecting the Company's debt-free structure and minimal capital requirement for business. (ROIC is calculated by considering loans, investment, cash, bank balances, and other financial assets as non-operating.)

Discussion: Career Point continues to deliver industry-leading return metrics, a direct outcome of its asset-light expansion model, franchise-led test prep, and technology-driven platforms.

3. Leverage and Liquidity Ratios

- Net Debt-to-Equity: 0.0x, reflecting a debt-free balance sheet.
- Current Ratio: Strengthened with current assets of ₹5,870 lakhs against current liabilities of ₹828 lakhs in FY25 (Consolidated).
- Cash & Cash Equivalents: Rose to ₹376 lakhs, supported by strong cash flow from operations.

Discussion: A strong liquidity position ensures flexibility to fund growth opportunities while maintaining a shareholder-friendly dividend policy.

4. Earnings Per Share (EPS)

- Diluted EPS rose from ₹8.59 in FY24 to ₹10.26 in FY25 (Consolidated), a growth of nearly 20% YoY.

Discussion: Consistent EPS growth reflects both robust profitability.

The financial ratios reaffirm Career Point Edutech's sustainable and profitable business model. Strong margins, superior returns, a debt-free balance sheet, and expanding earnings base position the Company to scale further without compromising financial discipline.

Human Resources

At Career Point, our greatest strength lies in our people. The trust of thousands of students and parents has been earned through the dedication and passion of our academic and non-academic teams, who work tirelessly to make the organization stronger every day. Their commitment to excellence continues to reflect the company's core ideals of building on a strong foundation, creating a brighter future, and delivering enduring value.

During FY 2024-25, following the demerger of the education business from the financial services business, the Company remained focused on strengthening its talent base across key divisions with a disciplined and efficient approach. As of 31 March 2025, Career Point Edutech Limited employed 107 people, supported further by contractual engagements and internal redeployment to ensure operational agility. The Company's evolving product-led business model enables scalability with a lean workforce, reducing the need for large direct payroll additions while maintaining flexibility and efficiency.

Looking ahead, Career Point remains committed to fostering an agile, collaborative, and inclusive workplace culture that encourages harmony, professional development, pride, and confidence among all

Corporate Social Responsibility

At Career Point, social responsibility is deeply embedded in our values and purpose. We believe that education is the most powerful tool for

social transformation, and our initiatives are designed to ensure that learning opportunities remain accessible and inclusive, regardless of socio-economic background.

Over the years, Career Point has positively impacted the lives of millions of learners across geographies through its educational programs and platforms. By empowering students to achieve their full potential, we have not only enabled individual success but also contributed to long-term societal progress. Our passion for education continues to inspire us, and we remain committed to making a difference in the lives of many more learners in the years ahead.

Beyond education, we understand the broader responsibility of giving back to society. Our initiatives span multiple dimensions:

- Supporting underserved students through scholarships, financial aid, and fee-assistance programs.
- Promoting sustainability through environment-friendly and green initiatives that reduce ecological impact.
- Strengthening communities via projects in healthcare, livelihood generation, and education, creating lasting value beyond the classroom.

Through these efforts, Career Point reinforces its role not just as an education provider but as a responsible corporate citizen, dedicated to creating a brighter, more sustainable future for all stakeholders.

Risks and Concerns

With business operations spread across multiple segments of the education industry, Career Point Edutech is naturally exposed to a range of external and internal risks. While the Company has established a robust risk management framework to identify, monitor, and mitigate potential threats, it is important to acknowledge that complete risk elimination across financial, operational, and strategic objectives is not possible.

The Board of Directors and senior management regularly review the evolving risk landscape and take proactive measures to address emerging challenges. These include risks related to regulatory changes, competitive dynamics, geographical presence, human resources, technology adoption, legal and compliance matters, and broader political or macroeconomic developments.

The Company has identified the following key risks that could impact its business operations and potentially affect financial performance:

Market dynamics: Career Point operates in an emerging and highly dynamic education market, comprising both formal education and test-preparation segments. These markets are influenced by a wide range of factors, including regulatory changes, competitive intensity, evolving student preferences, technological disruption, and macroeconomic conditions. Such volatility makes it inherently challenging to predict the Company's future operating results with certainty.

Recognizing these dynamics, the management has adopted a strategic approach of diversifying into more sustainable and annuity-driven businesses within the education ecosystem. This approach not only mitigates exposure to short-term market fluctuations in test preparation but also strengthens the Company's long-term revenue visibility and resilience through expansion in formal education, allied services, and digital platforms.

Regulatory risk: Any change in regulatory norms governing the education sector can have a significant impact on the Company and its investments. Recognizing this, Career Point proactively works to mitigate regulatory risk by continuously upgrading its services, diversifying delivery channels, leveraging technological advancements, and expanding its product portfolio. These efforts strengthen the Company's ability to adapt swiftly to policy changes and ensure sustainable growth despite regulatory uncertainties.

Decrease in student enrolment: With increasing competition from both offline and online education service providers, including the entry of several edtech players into the classroom coaching space, the Company faces the inherent risk of decentralization of students and a potential decline in enrolments.

To mitigate this risk, Career Point leverages its focused academic pedagogy, strong brand equity, and integrated marketing strategy

comprising both direct and indirect channels. In addition, the Company has strengthened its resilience by entering into long-term enterprise contracts with educational institutions in the formal education segment and by expanding technology-enabled services such as CP Techno Academic. These initiatives provide recurring revenue visibility, enhance scalability, and reinforce the Company's competitive positioning across its formal education and test-preparation divisions.

Cyber Security Risk: The Company's digital content and intellectual property are among its valuable assets. As these intangible resources are delivered and accessed through multiple platforms and channels, they are inherently exposed to cyber security threats such as data breaches, unauthorized access, and misuse.

To mitigate these risks, Career Point has implemented robust security protocols, regularly upgrades its IT infrastructure, and monitoring tools. In addition, the Company fosters a culture of risk awareness and cyber hygiene across all levels of the organization, ensuring that employees remain vigilant and aligned with best practices in data protection.

Pressure on margins: The Company may face pressure on operating margins arising from factors such as rising staff costs, increased expenditure on study material, and higher advertising and business promotion expenses. Such pressures could impact profitability in the future.

To mitigate these risks, Career Point focuses on increasing capacity utilization at enterprise clients and deploying technology-driven solutions that enhance efficiency and scalability. In addition, the Company emphasizes operational efficiency, cost optimization, and a diversified product mix, supported by long-term institutional contracts, to strengthen revenue visibility and safeguard financial sustainability.

Geographical Concentration Risk

The Company currently derives a significant share of its revenue from Rajasthan and the northern region of India. As a result, any disruption in operations, increased competition, or adverse regional developments in these geographies could have a material impact on overall business performance.

To mitigate this concentration risk, Career Point is pursuing a pan-India expansion strategy through franchise models, strategic business associations, and partnerships. In parallel, the Company is strengthening its technology-enabled offerings, distance learning solutions, and digital platforms, which provide scalable access to students beyond traditional geographical boundaries. These initiatives are expected to broaden the revenue base and reduce dependence on any single region, thereby enhancing long-term business resilience.

Internal Controls & Systems: The Company has established a comprehensive and well-structured internal control framework designed to safeguard its assets, ensure that all transactions are properly authorized, accurately recorded, and transparently reported. These systems facilitate the orderly and efficient conduct of business, while ensuring compliance with all applicable regulatory and statutory requirements.

The Management continuously reviews and strengthens internal control procedures to enhance effectiveness and adaptability to evolving business needs. Internal audits are conducted on a regular basis, using both external and internal resources, to assess the adequacy and effectiveness of controls across all significant areas of operations. This process also ensures the accurate and timely preparation of financial statements and management reports, thereby safeguarding investor interests through strong governance and transparent communication.

The Company has appointed M/s BDG & Co. LLP, Chartered Accountants, as its internal auditor. The firm conducts periodic audits and submits quarterly reports to the Audit Committee. These reports evaluate the adequacy of internal checks and recommend improvements where required. The Audit Committee regularly reviews these reports, monitors implementation of corrective measures, and ensures continuous improvement in internal processes. Further, the CEO and CFO certification, as detailed in a separate section of this Annual Report, reaffirms the adequacy and effectiveness of the Company's internal control systems and procedures.

Strategic Initiatives

- **Annuity-led Growth:** Focus on expanding enterprise partnerships in formal education with high utilization of existing capacity.
- **Digital Scale-up:** Expansion of CP techno Academy and strengthening eCareerPoint with personalization, analytics, and hybrid delivery.
- **Platform Expansion:** Building student lifecycle platforms for admissions, counselling, and fee finance, positioning CPEL as a one-stop education partner.
- **Cross-Segment Synergies:** Leveraging Kota's coaching legacy and strong brand recall to cross-sell test prep, publications, and student support services.
- **Asset-Light Expansion:** Growing through franchisees, online platforms, and subscription models, ensuring scalability with minimal capital intensity.

Outlook

Career Point Edutech enters FY26 with strong momentum. Key growth drivers include:

- Enhancing utilization of the existing 36,000+ student capacity under enterprise solution management.
- Expanding modular admission services to cover K-12, vocational, and international education.
- Rapid scale-up of CP Techno Academy and eCareerPoint across geographies.

- Continued investment in content, technology, and analytics to enrich student experience.

With its proven track record, strong balance sheet, and 30+ years of brand legacy, the Company is well positioned to deliver sustainable growth, superior returns, and lasting impact in India's education ecosystem.

Cautionary Statement

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

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

Director's Profile



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

MR. OM PRAKASH MAHESHWARI

Chairman and Director

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

MR. PRAMOD KUMAR MAHESHWARI

Managing Director



Mrs. Shilpa Maheshwari is a Science graduate with over a decade of experience in the e-commerce sector. She has been actively engaged in managing and growing e-commerce business, catering to both domestic and international retail markets. With a strong understanding of online retail operations, logistics, and customer engagement, she has successfully navigated the evolving landscape of digital commerce. Her expertise spans product sourcing, marketplace management, and export compliance, making her well-versed in the intricacies of both Indian and global e-commerce ecosystems.

MRS. SHILPA MAHESHWARI

Non Independent and Non-Executive Director

Mr. Amit Sethi is a member of Institute of Chartered Accountant of India (ICAI) besides holding Certificate of Practice, he has more than Twenty years of exposure in the areas of Accounting, Auditing, costing, finance and taxation etc. Mr. Sethi also holds a Bachelor's Degree in Commerce and Bachelor of Laws.

MR. AMIT SETHI

Independent and Non-Executive Director





Mrs. Mohini Mahur is a qualified Chartered Accountant with extensive expertise in finance, taxation, and corporate governance. She also holds a DISA (Diploma in Information Systems Audit) qualification and a Bachelor's degree in Commerce (B.Com). With a strong professional background and commitment to ethical standards, she brings valuable insights and independent judgment to the Board. Her experience and qualifications plays a vital role in strengthening the company's compliance and financial oversight mechanisms.

MRS. MOHINI MAHUR

Independent and Non-Executive Director

Mr. Lalit Modi is an Associate member of Institute of Company Secretaries of India (ICSI) and is qualified LL.B., M.Com, CMA Inter and B.Com. He served as ex. Chairman of ICSI Kota Chapter. He has more than Ten years of versatile experience in the areas of legal acumen, communication, and decision-making skills, he contributes actively to corporate governance and professional development.

MR. LALIT MODI

Independent and Non Executive Director



DIRECTORS'S REPORT

Dear Shareowners,

The Board of Directors ("Board") of Career Point Edutech Limited ("Company") with immense pleasure present their Nineteenth report on the business and operations of your Company for the financial year 2024-25. This Report is being presented along with the audited financial statements for the year.

1. Financial Highlights

The highlights of your Company's financial results for the financial year 2024-25 on standalone basis are as follows:

(₹ In Lakhs)

Particulars	31-Mar-2025 (Audited)	31-Mar-2024 (Restated)
Income from Operations	4883.44	4569.88
Other Income	216.31	116.33
Total Income	5099.75	4686.21
Expenditure	2852.10	2844.84
Profit before Interest and Exceptional Items	2247.65	1841.37
Interest Expense	-	-
Profit after Interest Expense but before Extraordinary items	2247.65	1841.37
Extraordinary Items-	-	-
Profit from Ordinary Activities before tax	2247.65	1841.37
Total Provision for taxes	433.07	321.99
Profit from Ordinary Activities after tax	1814.58	1519.38

Pursuant to the provisions of the Companies Act, 2013 (the "Act"), the financial statements of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.

Upon the Scheme becoming effective, the Education business of CP Capital Limited (Erstwhile Career Point Limited) ("CPCL") (the Demerged Company), along with its associated assets and liabilities, was transferred to Career Point Edutech Limited ("CPEL") (the Resulting Company) on a going concern basis. These transactions have been accounted for in the financial statements/results/information as of the Appointed Date, i.e., 01 April 2023, in accordance with the Scheme. Accordingly, the financial statements/results/information after the Appointed Date have been restated to reflect the effects of the demerger and merger, in line with the applicable Indian Accounting Standards (Ind AS).

2. Financial Performance and Key Business Developments

Performance of the Company and particulars of some of the key business developments which took place during the financial year 2024-25 have been detailed out in the Management Discussion and Analysis Report which forms part of Directors' Report.

3. Dividend

Career Point Edutech Limited has endeavored to retain a balance by providing an appropriate return to the Shareholders while simultaneously retaining a reasonable portion of the profit to maintain healthy financial leverage with a view to support and fund the future plans. For the expansion of business and for general corporate requirements, the Board of Directors of your Company has decided that it would be prudent, not to recommend any dividend for the year under review.

4. Transfer to Reserves

The amounts, if any, proposed to be transferred to the general reserve and statutory reserve are mentioned in financial statements.

5. Share Capital

During the period under review the paid up equity share capital of the Company as on March 31, 2025 was ₹ 61.29 Lakhs comprising

of 6,12,947 equity shares having face value of ₹ 10 each. However, in pursuant to the approved Composite Scheme of arrangement the Company the above said Paid Up Capital has been cancelled and further your company allotted equity shares of paid up capital of ₹ 1,819 Lakhs comprising of 1,81,92,939 equity shares having face value of ₹ 10 each to the eligible shareholders of demerged entity CP Capital Limited as per the record date 09.05.2025 as fixed by the board of Directors and the same has been incorporated in the restated financial results of the Company w.e.f. the appointment date i.e. 01.04.2023.

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

Upon the Scheme becoming effective, the Education business of CP Capital Limited (Erstwhile Career Point Limited) ("CPCL") (the Demerged Company), along with its associated assets and liabilities, was transferred to Career Point Edutech Limited ("CPEL") (the Resulting Company) on a going concern basis. These transactions have been accounted for in the financial statements/results/information as of the Appointed Date, i.e., 01 April 2023, in accordance with the Scheme. Accordingly, the financial statements/results/ information after the Appointed Date have been restated to reflect the effects of the demerger and merger, in line with the applicable Indian Accounting Standards (Ind AS).

7. Public Deposits

During the year, your Company has neither invited nor accepted any deposits from the public within the meaning of Section 2(32) and 74 of the Companies Act, 2013 and as such, no amount of principal or interest on deposit was outstanding as of the balance sheet date.

8. Subsidiary, Joint Ventures and Associate Companies

As on March 31, 2025 and upon the Scheme becoming effective, the Education business of CP Capital Limited (Erstwhile Career Point Limited) ("CPCL") (Demerged Company) along with the assets and liabilities thereof has been transferred to Career Point Edutech Limited ("CPEL") (Resulting Company) on a going concern basis. Your Company has four Subsidiaries as under:

- (1) Career Point Learning Solution Limited
- (2) Career Point Skill Development Private Limited
- (3) Career Point Accessories Private Limited
- (4) Edutiger Private Limited

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

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

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

9. Financial Position and Performance of Subsidiaries & Associates

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

10. Disclosure of Accounting Treatment:

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

11. Corporate Governance

The spirit of good Corporate Governance remains integral to the Company's corporate philosophy. Your Company has complied with all the requirements relating to Corporate Governance as stipulated in SEBI (Listing obligation and disclosure requirements), 2015. In compliance with the SEBI (Listing obligation and disclosure requirements), 2015, a separate report of the Directors on Corporate Governance is given as a separate section titled 'Report on Corporate Governance', which forms part of the Annual Report. A report on Corporate Governance is enclosed forms part of this Annual Report. The Auditors' Certificate confirming the compliance to the conditions of the Corporate Governance is annexed to the Report on Corporate Governance.

12. Management Discussion and Analysis Report

Management Discussion and Analysis Report on the business outlook and performance review for the year ended March 31, 2025 as stipulated in Regulation 34 read with Schedule V of the Listing Regulations, is available as a separate section which forms part of the Annual Report.

13. Directors' Responsibility Statement

Based on the framework of internal financial controls and compliance systems established and maintained by the Company, the work performed by the internal, statutory and secretarial auditors and external consultants, including the audit of internal financial controls over financial reporting by the statutory auditors and the reviews performed by management and the relevant Board Committees, including the Audit Committee, the Board is of the

opinion that the Company's internal financial controls were adequate and effective during FY 2024-25.

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

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

14. Internal Control System and their adequacy

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

15. Risk Management

The Company has voluntarily constituted a Risk Management Committee, the details of which are given in the Corporate Governance Report. The Company has developed a risk management policy and identified risks and taken appropriate steps for their mitigation, for more details, please refer to the Management Discussion and Analysis set out in this Annual Report and on the website of the Company <https://cpedutech.in/>

16. Details of Board Meetings

The Board of Directors were met nine (9) times in the year 2024-25. The details of the board meetings and the attendance of the Directors are provided in the Corporate Governance Report.

17. Directors

After the closing hours of the financial year ended on March 31, 2025 your Company's Board of Directors ("Board") had 6 (Six) members comprising of One Executive Director (Managing Director) and five Non-Executive Directors wherein three are Independent Directors. The Board has one Women Independent Director. The details of Board and Committees composition are available in the Corporate Governance Report, which forms part of this Annual Report.

In accordance with the provisions of Section 152 of the Act, read with rules made thereunder and Articles of Association of the Company Mrs. Shilpa Maheshwari [DIN-008305104], is liable to

retire by rotation at the ensuing Annual General Meeting (AGM) and being eligible, offers herself for re-appointment. The Board recommends her re-appointment.

During the year under review Mr. Amit Sethi (DIN 10794732), Ms. Mohini Mahur (DIN 10793709) and Mr. Lalit Modi (DIN 07662769) were appointed as Non-Executive Independent Directors on the Board of the Company w.e.f October 11, 2024. At the EOGM held on October 11, 2024, the Members approved their appointment as Independent Directors of the Company for a period of 5 years i.e., from October 11, 2024 to October 11, 2029.

Further, Mr. Pramod Kumar Maheshwari (DIN 00185711) appointed as a Managing Director of the Company on the Board for a period of 5 (Five) years as on dated 3rd January 2025 in Extra Ordinary General Meeting.

During the year under review, Mr. Nawal Kishore Maheshwari, Non-executive Director has resigned from Directorship of the Company w.e.f. 22nd October, 2024.

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

18. Declarations by Independent Directors

Your Company has received declarations from all the Independent Directors confirming that they meet the criteria of independence as prescribed under the provisions of the Companies Act, 2013 read with the Schedules and Rules issued there under as well as Regulation 16(1)(b) of Listing Regulations (including any statutory modification(s) or re-enactment(s) for the time being in force). The details of programmes for familiarization of Independent Directors with the Company, their roles, rights, responsibility in the Company, nature of the industry in which the Company operates and other related matters are put on the website of the Company at <https://cpedutech.in/>

In the opinion of the Board, the Independent Directors possess the requisite expertise and experience and are persons of high integrity and repute. They fulfill the conditions specified in the Act as well as the Rules made thereunder and are independent of the Management.

19. Key Managerial Personnel

During the year under review, Ms. Bhavika Sharma, appointed as Company Secretary on dated 15th November, 2024, Mr. Mahesh Bhangriya, appointed as Chief Financial Officer on dated 31st December, 2024 and Mr. Pramod Kumar Maheshwari, appointed as Managing Director on dated 03rd January, 2025.

Further Mr. Mahesh Bhangriya, resigned from the position of Chief Financial Officer on dated 05 June 2025. Thereafter Mr. Rahul Rohira was appointed as Chief Financial Officer of the Company on dated 28th June, 2025.

As at March 31, 2025, the following are the KMP of the Company: Mr. Pramod Kumar Maheshwari, as Managing Director, Ms. Bhavika Sharma, Company Secretary and Mr. Mahesh Bhangriya, Chief Financial Officer of the Company.

After the year end and upto the date of the Report, following are the changes in Key Managerial Personnel:

Mr. Mahesh Bhangriya, has resigned 05 June 2025 and Mr. Rahul Rohira was appointed as Chief Financial Officer of the Company on dated 28th June, 2025

20. Auditors:

(a) Statutory Auditors:

M/s Kamal Gupta & Co, Chartered Accountants (Firm Registration

No. 031182C), were appointed as the Statutory Auditors of the Company for a term of five years at the 17th Annual General Meeting, to hold office until the conclusion of the 22nd Annual General Meeting.

However, M/s Kamal Gupta & Co vide their letter dated 13 November, 2024, tendered their resignation as Statutory Auditors of the Company, citing their inability to continue as the Statutory Auditors of the Company, citing reason of pre-occupation. The said resignation resulted in a casual vacancy in the office of Statutory Auditors. The Company acknowledges their professional conduct and expresses appreciation for their services during their tenure.

Subsequently, based on the recommendations of the Audit Committee, the Board of Directors at their meeting held on 31 December 2024, recommended to members for appointment of M/s Rajvanshi & Associates, Chartered Accountants (Firm Registration No. 005069C) as the Statutory Auditors of the Company to fill the said casual vacancy in the Extra-ordinary General Meeting (Eogm) held on 03.01.2025 until the conclusion of the 19th Annual General Meeting to be held for the financial year 2024-25. The said appointment was approved by the members of the Company in the extra-ordinary general meeting held on 03.01.2025, authorizing M/s. Rajvanshi & Associates to conduct the statutory audit of the Company for the financial year 2024-25.

Further, it is proposed to appoint M/s Rajvanshi & Associates as the Statutory Auditors of the Company for a term of 5 years to conduct the Statutory Audit, commencing from the 19th Annual General Meeting to the 24th Annual General Meeting subject to approval of Shareholders by way of Ordinary resolution as proposed in the Notice of 19th Annual General Meeting of the Company.

M/s Rajvanshi & Associates., have confirmed that their proposed appointment is within the limits prescribed under Section 144 of the Companies Act, 2013. They have further confirmed that they are not disqualified to be appointed as Statutory Auditors in terms of the proviso to Section 139(1), Section 141(2), Section 141(3), and other applicable provisions of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014.

The Company has received eligibility and willingness for appointment as prescribed under Section 139 (1) of the Companies Act, 2013 from M/s. Rajvanshi & Associates Statutory Auditors.

The Auditor's Report on the financial statements of the Company for the financial year ended 31 March, 2025 forms part of the Annual Report. The said report was issued by the Statutory Auditors with an unmodified opinion and does not contain any qualifications, reservations or adverse remarks.

(b) Secretarial Auditors:

Pursuant to the provisions of Section 204 of the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Board of Director appointed M/s Bharat Rathore & Associates, Practicing Company Secretary to conduct the Secretarial Audit of the Company for the year ended March 31, 2025. The Report of the Secretarial Audit is annexed herewith as **Annexure – 2**. The said Secretarial Audit Report does not contain any qualification, reservations, adverse remarks and disclaimer.

Pursuant to regulation 24A of SEBI Listing Regulations it is proposed to appoint M/s. Bharat Rathore & Associates, Practicing Company Secretary (Firm Registration No. -S2018RJ589300 and Peer review No. -1713/2022), as the Secretarial Auditors of the Company for a term of 5 years to conduct the annual secretarial audit, commencing from the 19th Annual General Meeting to the 24th Annual General Meeting subject to approval of Shareholders by way of Ordinary resolution as proposed in the Notice of 19th Annual General Meeting.

(c) Internal Auditors:

Pursuant to Section 138 of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014, and based on the recommendation of the Audit Committee, the Board has appointed M/s BDG & Co. LLP (Chartered Accountant) the Internal Auditors of the Company for the Financial Year 2024-2025. The scope and fee of internal audit was fixed by the Board on recommendation of Audit Committee. The Internal Auditors present their audit report before the Audit Committee on a quarterly basis.

(d) Cost Auditors

The Company is not required to conduct Cost Audit during the Financial Year 2024-25. Therefore Company has not appointed any Cost Auditor.

21. Separate Meetings of Independent Director

In terms of requirements of Schedule IV of the Companies Act, 2013, meeting of the Independent Directors of the Company conducted separately, without the attendance of Non-Independent Directors, or any other official of the Company or members of its management, to review the performance of Non-Independent Directors (including the Chairman), the entire Board and the quality, quantity and timeliness of the flow of information between the Management and the Board. The Company received the Annual disclosure(s) from all the Directors disclosing their Directorship and Interest in other Companies in specified formats prescribed in Companies Act, 2013 and the Board took note of the same in its Board Meeting.

22. Particulars of Loans, Guarantees or Investment

Details of loans, guarantees and investments under the provisions of Section 186 of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014, as on 31st March, 2025 are set out in the Standalone Financial Statements forming part of this report.

23. Particulars of Contract or arrangement with Related Parties

All related party transactions (RPTs), which were entered into during the financial year were on an arm's length basis and did not attract provisions of Section 188 of the Companies Act, 2013. There were material transactions entered with related parties, during the year under review, which have been disclosed in Form AOC-2 as an **Annexure-4**. A statement showing the disclosure of transactions with related parties as required under IND As is set out separately in this Annual Report. The Policy on RPTs as approved by the Board is uploaded on the Company's website <https://cpedutech.in/>

24. Particulars of Employees

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

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

25. Energy Conservation, Technology Absorption and Foreign Exchange Earnings and Outgo

Consider the business activities of the Company the requirement relating to providing the particulars relating to conservation of energy and technology absorption stipulated in Rule 8 of the Companies (Accounts) Rules 2014 required to be furnished u/s.134 (3)(m) of the Companies Act, 2013 is not applicable. Particulars of foreign currency earnings and outgo during the year: Nil.

26. Committees of the Board:

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

Audit Committee currently comprises of Mr. Amit Sethi as Chairman of the Audit Committee with other members being Ms. Mohini Mahur, Mr. Pramod Kumar Maheshwari and Mr. Lalit Modi. Further details relating to the Audit Committee are provided in the Corporate Governance Report, which forms part of this report.

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

27. Whistle Blower & Vigil Mechanism

In compliance with the provisions of Section 177(9) of the Companies Act, 2013, the Company has formulated a Whistle Blower Policy to establish a vigil mechanism for Directors and employees of the Company to report concerns about unethical behavior, actual or suspected fraud or violation of the Company's code of conduct or ethics policy. The mechanism under the policy has been appropriately communicated within the organization. The Whistle Blower Policy is available on the website of the Company.

28. Performance Evaluation

Pursuant to the provisions of the Companies Act, 2013 the Board has carried out an evaluation of its own performance and that of the individual Directors. The evaluation criteria, inter alia, covered various aspects of the Board's functioning including its composition, execution and performance of specific duties, obligations and governance. The performance of individual directors was evaluated on parameters such as Attendance and participation in the Meetings, Contribution towards growth of the Company, Leadership initiative, Team work attributes and supervision of staff members, Compliance with policies, safeguarding the interest of the Company etc. The Directors expressed their satisfaction with the evaluation process.

29. Key Parameters for appointment of Directors and Key Managerial Personnel

The Nomination and Remuneration Committee has formulated a detailed policy for appointment of directors, key managerial personnel which is designed to attract, motivate and retain best talent. This policy applies to directors, senior management including its Key Managerial Personnel (KMP) and senior management of the Company. The remuneration of the Executive Directors and KMPs of the Company is recommended by the Nomination and Remuneration Committee based on the Company's remuneration structure taking into account factors such as level of experience, qualification and suitability. The Company generally pays remuneration by way of salary, perquisites and allowances.

30. Policies of the Company

Your Company has posted the following documents on its website <https://cpedutech.in/>

1. Code of Conduct and Ethics
2. Whistle Blower Policy
3. Related Party Transaction Policy
4. Corporate Social Responsibility
5. Familiarisation Programme.
6. Code of Internal Procedures and Conduct for Regulating, Monitoring and Reporting of Trading by insiders
7. Remuneration Policy

31. Human Resource

The Company aims to align HR practices with business goals,

increase productivity of Human resources by enhancing knowledge, skills and to provide a conducive work environment to develop a sense of ownership amongst employees. Productive high performing employees are vital to the Company's success. The contribution and commitment of the employees towards the performance of the Company during the year were valued and appreciated. The Company recruited employees during the year for various positions and promoted employees to take up higher responsibilities. Apart from fixed salaries, perquisites and benefits, the Company also has in place performance-linked incentives which reward outstanding performers, who meet certain performance targets. In pursuance of the Company's commitment to develop and retain the best available talent, the Company had organised and sponsored various training programmes / seminars / conferences for upgrading skill and knowledge of its employees in different operational areas.

Employee relations remained cordial, and the work atmosphere remained congenial during the year.

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

During the year under review the hon'ble National Company Law Tribunal ("NCLT") Chandigarh Bench passed the order dated 22.10.2024 and approved the composite Scheme of arrangement between Srajan Capital Limited (Transferee Company), CP Capital Limited (erstwhile Career Point Limited) (Demerged / Transferee Company) and Career Point Edutech Limited (resulting Company) wherein NBFC Srajan Capital Limited merged into its parent Company i.e. CP Capital Limited and education business of CP Capital Limited merged into Career Point Edutech Limited with effect from the appointed date i.e. April 01, 2023.

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

33. Extract of Annual Return

In accordance with the provisions of Section 134(3) read with Section 92(3) of the Companies Act, 2013, the Annual Return for the financial year ended on 31st March 2025 in the prescribed form MGT-7 is disclosed on the website of the Company at <https://cpedutech.in/>

34. Corporate Social Responsibility

Pursuant to Section 135 (4) and Rule 8 of the Companies (Corporate Social Responsibility Policy), Rules, 2014, a report on CSR containing particulars in the specified format is attached at **Annexure-1**.

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

The Company has in place a Sexual Harassment Policy in line with the requirement of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redresses) Act, 2013. Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under the policy. The following is a summary of sexual harassment complaints received and disposed off during the year 2024-2025:

No. of complaints received: Nil

No. of complaints disposed off: N. A

36. Business Sustainability and Responsibility Reporting

The Business Sustainability & Responsibility Reporting as required by Regulation 34(2)(f) of SEBI (Listing obligation and disclosure requirements), Regulations 2015 is not applicable to your Company for the Financial Year ending March 31, 2025.

37. Green Initiative

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

38. Additional Information to Shareholders

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

39. Secretarial Standards:

The Directors state that applicable Secretarial Standards, i.e. SS-1 'Meetings of the Board of Directors', SS-2 'General Meetings' and SS-3 Secretarial Standard on Dividend relating to respectively, have been duly followed by the Company.

40. Changes in the Nature of Business, If Any

During the year under review the Company continued to provide educational services (formal & Informal) and hence, there was no change except mentioned below in the nature of business or operations of the Company which impacted the financial position of the Company during the year under review.

During the year under review, your company witnessed significant structural changes with its holding company in alignment with its long-term strategic vision of streamlining business operations and strengthening focus across business verticals. These transformations are expected to enhance operational efficiency, regulatory alignment, and value creation for all stakeholders.

Pursuant to the Hon'ble National Company Law Tribunal (NCLT) order dated October 22, 2024, Demerger of the Education Business of CP Capital Limited (erstwhile Career Point Limited) into Career Point Edutech Limited (Resulting Company). The scheme became effective on April 1, 2025, with the appointed date being April 1, 2023. As a result of this restructuring, the education business has been ring-fenced under Career Point Edutech Limited, enabling sharper strategic and operational focus in education domains.

The financial statements of the Company for the year ended March 31, 2025, have been restated as per the approved Scheme of Arrangement, with effect from the appointed date of April 1, 2023. Accordingly, the demerger adjustments for the education business have been accounted for in accordance with applicable accounting standards and regulatory guidance. The comparative figures for the previous year have been restated to provide a consistent and comparable financial presentation.

41. Composite Scheme of arrangement

The Board of Directors of your Company in its meeting held on 14th February 2023, has approved a 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 the Srajan Capital Limited (SCL) (Transferor Company), CP Capital Limited (Erstwhile Career Point Limited) ("CPCAP") (Transferee Company/Demerged Company) and Career Point Edutech Limited (Resulting Company) and their respective shareholders.

The Scheme, inter alia, provides for (i) demerger of education business ('Demerged Undertaking') from CP Capital Limited to Career Point Edutech Limited (Resulting Company); and (ii) merger of Srajan Capital Limited (Transferor Company) with CP Capital Limited (Transferee Company). The appointed date for the purpose of giving scheme effect is 1st April 2023.

The Company received the 'observation letter' dated August 09, 2023 issued by BSE Limited and 'observation letter' dated August 09, 2023 issued by National Stock Exchange Limited.

The Hon'ble NCLT vide order dated October 22, 2024, inter alia, approved the said Composite of arrangement.

42. Particulars of Remuneration

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

43. Proceedings under Insolvency and Bankruptcy Code, 2016

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

Place: Kota (Rajasthan)

Date: 23rd August, 2025

44. Industrial Relations

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

45. Acknowledgments and Appreciation

Your Directors are thankful to all the shareholders, Business Associates, Vendors, Advisors, Bankers, Governmental Authorities, media and all concerned for their continued support. The Directors acknowledge the commitment and contribution of all employees to the growth of the Company. Our consistent growth was made possible by their hard work, solidarity, cooperation and support.

For and on behalf of the Board of Directors

Om Prakash Maheshwari

DIN: 00185677

Chairman

To Directors' Report
Annual Report on Corporate Social Responsibility (CSR) activities for the financial year 2024-25

1. Brief outline on CSR Policy of the Company: The brief outline of CSR policy has been enumerated in the Board Report under the para Corporate Social Responsibilities.

2. Composition of CSR Committee:

S.No.	Name of the Director	Designation/ Nature of Directorship	Number of meeting of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Mr. Lalit Modi	Chairman of the Committee	2	2
2	Ms. Mohini Mahur	Member	2	2
3.	Mr. Amit Sethi	Member	2	2

3. Web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the Board are disclosed on the website of the company. www.cpedutech.in/wp-content/uploads/2025/07/CPED-Policy-for-CSR.pdf

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

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any: - **Not Applicable**

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

6. Average net profit of the company as per Section 135(5). Rs. 326.27 Lakhs

7. (a) Two percent of average net profit of the company as per section 135(5): - Rs. 6.54 Lakhs

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years. Nil

(c) Amount required to be set off for the financial year, if any Nil

(d) Total CSR obligation for the financial year (7a+7b-7c). Rs. 6.54 Lakhs

8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs. Lakhs)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6)		Total Amount transferred to Unspent CSR Account as per section 135(5)		
	Amount	Date of Transfer	Name of the Fund Amount	Amount	Date of Transfer
Rs. 6.55	Not Applicable		Not Applicable		

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

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

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

1	2	3	4	5		6	7	8	
S.No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/No)	Location of the project		Amount spent for the project (in Rs. Lakhs)	Mode of implementation-Direct (Yes/No)	Mode of implementation-Through implementing agency	
				State	District			Name	CSR registration number
		Education, Art & Culture, Health and Medical Facilities, Environment sustainability	Yes	Rajasthan	Kota, (Rajasthan)	6.55	Yes (Director)	Not Applicable	
	Total					6.55			

(d) Amount spent in administrative overheads.

(e) Amount spent on impact assessment, if applicable

(f) Total amount spent for the financial Year (8b+8c+8d+8e); Rs. 6.55 Lakhs

(g) Excess amount for set off, if any- Nil

S.No.	Particular	Amount (Rs. in Lakhs)
(i)	Two percent of average net profit of the company as per section 135(5)	6.54
(ii)	Total amount spent for the Financial Year	6.55
(iii)	Excess amount spent for the financial year [(ii)-(i)]	0
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	Nil

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

S.No.	Preceding Financial Year	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any			Amount remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Amount (in Rs)	Date of transfer	
	2023-24	NO		NO	NO	NO	NO
	Total						

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

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

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year: **Not Applicable**

(Asset-wise details).

(a) Date of creation or acquisition of the capital asset (s).

(b) Amount of CSR Spent for creation or acquisition of capital asset.

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.

(d) Provide details of the capital asset (s) created or acquired (including completed address and location of the capital asset).

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

For and on behalf of the Board of Directors

Om Prakash Maheshwari

DIN: 00185677

Chairman

Place: Kota (Rajasthan)

Date: 23th August, 2025

Career Point EduTech Ltd. Annual Report 2024-25

FORM NO. MR-3
SECRETARIAL AUDIT REPORT
For the Financial Year Ended on 31st March, 2025
(Pursuant to Section 204 (1) of the Companies Act, 2013 and Rule No. 9 of the Companies
(Appointment and Remuneration Personnel) Rules, 2014)

To

The Members,
CAREER POINT EDUTECH LIMITED
Village Tangori, Banur Mohali,
Karala, Rajpura, Patiala, Punjab 140601, India
CIN: U80302PB2006PLC059674

Dear Members

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

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, the explanations and clarifications given to us and the representations made by the Management and considering the relaxations granted by the Ministry of Corporate Affairs and Securities and Exchange Board of India, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on 31st March 2025, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2025 according to the applicable provisions of:

1. The Companies Act, 2013 (the Act) and the rules made thereunder;
2. The Securities Contracts (Regulation) Act, 1956 ("SCRA") and the rules made thereunder; **(Not applicable to the Company during the Audit Period);**
3. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
4. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
5. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ("SEBI Act"):-
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; **(Not applicable to the Company during the Audit Period);**
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; **(Not applicable to the Company during the Audit Period);**
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 **(Not applicable to the Company during the Audit Period);**
 - (d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 **(Not applicable to the Company during the Audit Period);**
 - (e) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
 - (f) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 **(Not applicable to the Company during the Audit Period);**
 - (g) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 **(Not applicable to the Company during the Audit Period);**
 - (h) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 **(Not applicable to the Company during the Audit Period);**
 - (i) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015; **(Not applicable to the Company during the Audit Period);**
6. As confirmed by the management, there are no sector specific laws that are applicable specifically to the company.
I have also examined compliance with the applicable clauses of the Secretarial Standards issued by The Institute of Company Secretaries of India with respect to board and general meetings.

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

I further report that:

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

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

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

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

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

Place : Kota
Date : 12-08-2025
UDIN : A048426G000953792

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

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

Annexure-A

To,
The Members,
CAREER POINT EDUTECH LIMITED
Village Tangori, Banur Mohali,
Karala, Rajpura, Patiala, Punjab 140601, India
CIN: U80302PB2006PLC059674

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

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices, I followed provide a reasonable basis for our opinion.
3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Where ever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

Place : Kota
Date : 12-08-2025
UDIN : A048426G000953792

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

SUBSIDIARIES											values in ₹ Lakhs	
S. NO.	Name of Subsidiary Company	Reporting Currency & Exchange	Share capital	Reserve and surplus	Total Assets	Total Liabilities	Investments	Turnover/ Total Income	Profit Before Taxation	Provision for Taxation	Proposed Dividend	% of Share holding
1	Career Point Learning Solutions Ltd.	Indian Rupee	442.00	495.86	541.28	2.42	-	85.78	39.69	10.49	-	100%
2	Career Point Accessories Pvt. Ltd.	Indian Rupee	10.00	67.54	81.80	4.25	-	170.50	18.39	4.77	-	60%
3	Career Point Institute of Skill Development Pvt. Ltd.	Indian Rupee	141.00	-20.02	122.53	1.55	-	36.42	12.73	3.20	-	100%
4	Edutiger Pvt. Ltd.	Indian Rupee	9.99	0.89	10.95	0.06	-	0.99	0.20	0.05	-	75%

values in ₹ Lakhs

FORM AOC - 2

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

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

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

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

(₹ In Lakhs)

S. No	Name of related party	Nature of relationship	Nature of Contract	Duration of the transaction	Transaction value	Date of approval by the board if any	Amount paid as advance
1.	Shricon Industries Limited	Enterprises under same Management	Sales of Study Material & Student Kit	1 year	34.11	21st May 2024	Nil
2.	Career Point University ,Kota	Enterprises under same Management	Sales of Study Material & Student Kit	1 year	0.39	21st May 2024	Nil
3.	Career Point Accessories Private Limited	Subsidiary	Sales of Study Material & Student Kit	1 year	112.43	21st May 2024	Nil
4.	Career Point Learning Solution Limited	Subsidiary	Sales of Study Material & Student Kit	1 year	39.16	21st May 2024	Nil
5.	Career Point University, Hamirpur	Enterprises under same Management	Service Rendered	1 year	400.43	21st May 2024	Nil
6.	CP Capital Limited	Enterprises under same Management	Loan	1 year	427.2	21st May 2024	Nil

PARTICULARS OF REMUNERATION OF EMPLOYEES

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

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

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

Name of Directors/Key Managerial Personnel	Remuneration	% increase in Remuneration	Ratio of Director's Remuneration to Median Remuneration
Non-Executive Directors*			
Mr. Om Prakash Maheshwari	0	Nil	0
Mr. Nawal Kishore Maheshwari (upto 22nd October, 2024)	0	Nil	0
Mrs. Shilpa Maheshwari	0	Nil	0
Mr. Lalit Modi	0	Nil	0
Mr. Amit sethi	0	Nil	0
Mrs. Mohini Mahur	0	Nil	0
Executive Directors and Key Managerial Personnel			
Mr. Pramod Kumar Maheshwari	0	Nil	0
Mr. Mahesh Bhangriya* resigned from the position of CFO	NA	NA	NA
Mr. Rahul Rohira*appointed as CFO	NA	NA	NA
Ms. Bhavika Sharma, Company Secretary	NA	NA	NA

*Remuneration includes sitting fees only

- (ii) In FY 2024-25, the median remuneration is ₹ 2,85,600. The percentage increase in the median Remuneration of employees in the FY was 7.50 %
- (iii) There were 107 permanent employees on the rolls of Company as on March 31, 2025.
- (iv) It is hereby affirmed that the remuneration paid is as per the Remuneration Policy for Directors, Key Managerial Personnel and other Employees.

B. Particulars of Employees whose remuneration exceeds ₹ 102 Lacs per annum or 8.50 Lacs per month during FY 2024-25

- (a) There are no employees who are employed throughout the year and in receipt of remuneration aggregating ₹ 102 lacs per annum
- (b) There are no employees who are employed for part of the year and in receipt of remuneration aggregating ₹ 8.50 Lacs or more per month

For and on behalf of the Board of Directors

Om Prakash Maheshwari

DIN: 00185677

Chairman

Place: Kota (Rajasthan)

Date: 23th August, 2025

AUDITORS CERTIFICATE ON CORPORATE GOVERNANCE

To
The Members
Career Point Edutech Limited
Village Tangori, Banur, Karala, Rajpura, Patiala,
Mohali, PB- 140601
CIN: U80302PB2006PLC0596747

1. I/We have examined the compliance of the conditions of corporate governance of **Career Point Edutech Limited** ("the Company") for the year ended 31st March, 2025 as stipulated in Regulations 17 to 27, clauses (b) to (i) of regulation 46(2) and paragraphs C and D of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('collectively referred to as "**SEBI Listing Regulations**")

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

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

Our Responsibility

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

Opinion

7. Based on our examination of the relevant records and according to the information and explanations provided to us and the representations provided by the Management, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in regulations 17 to 27 and clauses (b) to (i) of regulation 46(2) and para C and D of Schedule V of the Listing Regulations during the year ended 31st March, 2025.
8. I state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the Management has conducted the affairs of the company.

Restriction on Use

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

Place : Kota
 Date : 12-08-2025
 UDIN : A048426G000953871

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

REPORT ON CORPORATE GOVERNANCE

1. COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE

Corporate governance refers to the framework of rules and practices by which the board of directors ensures accountability, fairness, and transparency in a company's relationship with all its stakeholders.

The Company is committed to run its business in a legal, ethical and transparent manner with dedication throughout the organization. Besides adhering to the prescribed corporate practices as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 [hereinafter referred to as 'Listing Regulations'], it voluntarily governs itself as per highest ethical and responsible standard of business.

The Company believes in good corporate governance. The Company's philosophy envisages the attainment of the highest standards of corporate governance through sound business decisions, prudent financial management, high standards of ethics throughout the organization, transparent accounting policies, responsibility and fairness.

The Company emphasizes the need for full transparency and accountability in all its transactions, in order to protect the interests of its stakeholders. Its Endeavour is to maximize the long-term value of the shareholders of the Company.

A report on compliance with the principles of Corporate Governance as prescribed by SEBI in Listing Regulations is given below:

2. POLICIES

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

Whistle Blower & Vigil Mechanism Policy

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

Code of Conduct for Board Members and Senior Management Personnel

In accordance with the requirement under Regulation 17 of the Listing Regulations, the Board of Directors of the Company has adopted a Code of Conduct for all Board members and senior management group of the Company. The code of conduct is available on the website of the Company www.cpedutech.in.

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

Related Party Transaction Policy

In compliance with the requirements of Regulation 23 of SEBI (Listing obligation and disclosure requirements), Regulations 2015, the Board of Directors of the Company has approved a Related Party Transaction Policy, to facilitate management to report and seek approval for any Related Party Transaction proposed to be entered into by the Company. The said Related Party Transaction Policy can be viewed on www.cpedutech.in

Material Subsidiary Policy

In compliance with the requirements of Regulation 16 of the Listing Regulations, the Board of Directors of the Company has approved a material subsidiary Policy. The said Policy can be viewed on www.cpedutech.in

Policies and code as per SEBI Insider Trading Regulations

In accordance with SEBI (Prohibition of Insider Trading) Regulation, 2015, the company has formulated and approved (i) an insider Trading Code to regulate dealing in the securities of the Company by designated persons in compliance with the regulations, and (ii) a Policy for Fair Disclosure of Unpublished Price Sensitive Information. The said Code and Policy can be viewed on www.cpedutech.in

Ms. Bhavika Sharma, Company Secretary of the Company is Compliance Officer for the purposes of Insider Trading Code and appointed as Chief Investor Relations Officer for the purpose of Fair Disclosure Policy during the financial year 2024-25.

Familiarization Program for Independent Directors

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

3. BOARD OF DIRECTORS

i) Composition of Board

The Company's Board is constituted in line with the provisions of Listing Regulations and the Companies Act, 2013. The present strength of the Board is Six Directors comprising an optimum combination of Executive and Non-Executive Directors. The Board represents an optimum mix of professionalism, knowledge and experience.

ii) The table below gives the composition of the Board during the financial year 2024-2025.

Name of Director and DIN	Category	Designation
Mr. Pramod Kumar Maheshwari (00185711)	Promoter & Executive Director	Managing Director
Mr. Om Prakash Maheshwari (00185677)	Promoter & Non-Executive Director	Chairman & Non-Executive Director
Mrs. Shilpa Maheshwari (08305104)	Promoter Group & Non-Executive Director	Non-Executive Director
Mr. Nawal Kishore Maheshwari (00185762)*	Promoter & Non-Executive Director	Non-Executive Director
Mr. Amit Sethi (10794732)**	Non-Executive Independent Director	Director
Mr. Lalit Modi (07662769)**	Non-Executive Independent Director	Director
Mrs. Mohini Mahur (10793709)	Non-Executive Independent Director	Director

Mr. Nawal Kishore Maheshwari resigned from the Board w.e.f October 22, 2024

**Mr. Amit Sethi, Mr. Lalit Modi and Mrs Mohini Mahur appointed as Independent Director w.e.f. October 11, 2024

Director's attendance record and Directorship in other companies

Name of Director	No. of Board Meetings during the Financial Year 2024-25		No. of Directorship in Companies including private Ltd. Companies and excluding Sec.8 companies (as on March 31, 2025)	No. of Membership/ Chairmanships of other Board (Lisited Entity)		Whether attended last AGM	Directorship in other listed Entity (Category of Directorship)
	Held	Attended		Membership	Chairmanship		
Mr. Pramod Kumar Maheshwari	9	9	18	2	1	Yes	JOSTS Engineering Company Ltd.- Independent Director CP Capital Limited-CMD
Mr. Om Prakash Maheshwari	6	6	19	2	Nil	Yes	Shricon Industries Ltd.- NED-NID CP Capital Limited-WTD
Mr. Nawal Kishore Maheshwari	4	4	17	1	Nil	Yes	CP Capital Limited-WTD
Mrs. Shilpa Maheshwari	9	9	5	Nil	Nil	Yes	-
Mr. Amit Sethi	6	6	1	0	Nil	NA	-
Mr. Lalit Modi	6	6	5	0	Nil	NA	-
Mrs. Mohini Mahur	6	6	1	0	Nil	NA	-

Mr. Pramod Kumar Maheshwari, Managing Director, Mr. Om Prakash Maheshwari, Chairman and Non-Executive Director and Mr. Nawal Kishore Maheshwari (resigned as on dated October 22, 2024) are relative in terms of the definition of 'relative' given under the Companies Act, 2013. Mrs. Shilpa Maheshwari, Non-Executive Non-Independent Director is relative of Mr. Pramod Kumar Maheshwari, Managing Director in terms of the definition of 'relative' given under the Companies Act, 2013.

The number of Directorships, Committee Membership(s)/ Chairmanship(s) of all Directors is within respective limits prescribed under the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as Listing Regulations).

Board Meetings:

The annual calendar of meetings is broadly determined at the beginning of each year. In compliance with the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board Meetings are held at least once every quarter and the time gap between two Meetings is not more than four months. The notice of Board meeting is given well in advance to all the Directors. Usually, meetings of the Board are held in Kota. The Agenda of the Board / Committee meetings is set by the Company Secretary in consultation with the Chairman and the Managing Director and Chief Financial Officer of the Company. The Agenda for the Board and Committee meetings cover items set out as per the guidelines in Listing Regulations to the extent it is relevant and applicable. The Agenda for the Board and Committee meetings includes detailed notes on the items to be discussed at the meeting to enable the Directors to take an informed decision. However, in case of a special and urgent business need, the Board's approval is taken by passing resolutions by circulation, as permitted by law, which is noted and confirmed in the subsequent Board meeting. All Directors on the Board are free to suggest any item for inclusion in the agenda for the consideration of the Board. During the year nine Board Meetings were held on dated May 21, 2024, 07 August, 2024, 07 October, 2024, 16th October, 2024, 25th October, 2024, 15th November, 2024, 31st December, 2024, 24th January, 2025 and March 21st 2025.

Independent Director's meeting:

During the year under review, meeting of Independent director was conducted on 21 March, 2025, without the attendance of Non-Independent Director and members of management, inter alia, to discuss on the following:

- i) to review the performance of non-independent directors and the Board as a whole
- ii) to review the performance of the Chairman of the company
- iii) to assess the quality, quantity and timeliness of flow of information between the company management and the Board.
- iv) Any other business with the permission of chair arising out of above business and incidental and ancillary to the business.

Maximum tenure of Independent directors

The maximum tenure of independent directors is in accordance with the Companies Act, 2013 and regulation 25(2) of the SEBI Listing Regulations, 2015.

Formal Letter of appointment to independent directors

The Company issues a formal letter of appointment to independent directors in the manner as provided in the Companies Act, 2013. As per regulation 46(2) of SEBI Listing Regulations, 2015, the terms and conditions of appointment of independent directors are placed on the Company's website www.cpedutech.in.

Board Evaluation

In terms of the requirements of the Act and Listing Regulations, during the year, the Board carried out the annual performance evaluation of the Board as a whole, Board Committees and the Directors. The Evaluation process focused on various aspects of the functioning of the Board and Committees such as composition of the Board and Committees, experience and competencies, performance of specific duties and obligations etc.

The results of the Evaluation were shared with the Board, Chairman of respective Committees and individual Directors. Based on the outcome of the Evaluation, the Board and Committees have agreed on an action to further improve the effectiveness and functioning of the Board and Committees.

Board Diversity Policy

In compliance with the provisions of the SEBI Listing Regulations, 2015, the Board through its Nomination and Remuneration Committee has devised a Policy on Board Diversity.

Review of legal Compliance Report

During the year, the Board periodically reviewed compliance reports with respect to the various laws applicable to the Company, as prepared and placed before it by the Management.

4. Board Committees

In accordance with the provisions of the Companies Act 2013 and Listing Regulations, inter-alia, the following Committees are in operation:

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

i. Audit Committee

In line with the statutory provisions of Listing Regulations and as a measure of good Corporate Governance with a view to provide assistance to the Board in fulfilling its oversight responsibilities, an Audit Committee of the Directors was constituted. Majority of the Members of the Committee are Independent Directors and every Member has sound experience in the financial sector. The Company Secretary acts as Secretary to the Committee.

The composition of the Audit Committee of the Board which complies with the requirements of Section 177 of the Companies Act, 2013 read with Rule 6 of the Companies (Meeting of Board and its Powers) Rules, 2014 and Listing Regulations are as under:

Chairperson: Mr. Amit Sethi (Non-Executive Independent Director)

Members:

Mr. Pramod Kumar Maheshwari (Executive Independent Director)

Mrs. Mohini Mahur (Non-Executive Independent Director)* appointed w.e.f. 11th October, 2024

Mr. Lalit Modi (Non-Executive Independent Director)* appointed w.e.f. 11th October, 2024

Functions and Terms of Reference

The term of reference of Audit Committee are as per Listing Regulations and includes such other functions as may be assigned to it by the Board from time to time. Further, the term of reference of the Audit Committee has been aligned with the requirements of the Companies Act, 2013. The main functions of the Audit Committee, inter-alia, include:

- Recommendation for appointment, remuneration and terms of appointment of auditors of the Company;
- Review and monitor the auditor's independence and performance, and effectiveness of audit process;
- Approval/ Ratification of other services as may be required to be availed from auditors of the Company;
- Examination of the financial statement and auditors' report thereon;
- Approval or any subsequent modification of transaction of the company with related parties;
- Scrutiny of inter-corporate loans and investments, if any;
- Valuation of undertakings or assets of the Company, wherever it is necessary;
- Evaluation of internal financial controls and risk management systems;
- Monitoring the end use of fund raised through public offers and related matters;
- Such other functions / areas / term as desired / referred by the Board from time to time or required under applicable law / Listing Regulations for time being in force.

The Audit Committee also reviews adequacy of disclosures and compliance with all relevant laws. In addition to these, in compliance with requirements of Listing Regulations, the Audit Committee reviews the operations of subsidiary Companies viz., its financial statements to grant omnibus approval for related party transactions which are in the ordinary course of business and on an arm's length pricing basis and to review and approve such transactions subject to the approval of the Board, statement of investments and minutes of meeting of its Board.

The particulars of the meetings attended by the Members of the Audit Committee and the dated of the meetings held during the financial year 2024-25 are given below:

S. NO.	Name of Members	No. of Meetings during the Financial Year 2024-25		Dates of Meetings
		Held	Attended	
1	Mr. Amit Sethi	3	3	October 25, 2024 December 31, 2024 January 24, 2025
2	Mr. Pramod Kumar Maheshwari	3	3	
3	Mrs. Mohini Mahur	3	3	
4	Mr. Lalit Modi	3	3	

Ms. Bhavika Sharma, Company Secretary acts as the Secretary of the Committee.

ii. Nomination and Remuneration Committee :

Composition of the Nomination and Remuneration Committee is in compliance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 19 of the Listing Regulations.

The Nomination and Remuneration Committee of the Company is constituted to identify persons who are qualified to become directors and who may be appointed in senior management and to formulate the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration for the directors, key managerial personnel and other employees and to carry out evaluation of every director's performance. The Nomination and Remuneration Committee of the Company is also entrusted to frame policies and systems for Employees Stock Option Plans and to formulate and administer the Company's Employees Stock Option Plans from time to time.

The remuneration policy of the Company is aimed to reward performance, based on review of achievements on a regular basis. The Nomination and Remuneration Committee has been constituted by the Board and it comprises of the following Independent Directors.

Chairman: Ms. Mohini Mahur (Non-Executive Independent Director)

Members:

Mr. Amit Sethi (Non-Executive Independent Director) * appointed w.e.f. 11th October, 2024

Ms. Lalit Modi (Non-Executive Independent Director) * appointed w.e.f. 11th October, 2024

Functions and Terms of Reference

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

- To identify persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, recommend to the Board their appointment and removal;
- To carry out evaluation of every director's performance;
- To formulate the criteria for determining qualifications, positive attribute and independence of a director and recommend to the Board a policy, relating to the remuneration for the directors, key managerial personnel and other employees. The Committee while formulating the policy shall ensure that:

- Ensure the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate directors of the quality required to run the Company successfully
- Ensure that relationship of remuneration to performance is clear and meets appropriate performance benchmark
- Formulate policy with regard to Remuneration to directors, key managerial personnel and senior management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals.
- To recommend the Board, the remuneration (including any modification therein) payable to the Managing Director or Whole-time Director or Manager of the Company
- Such other functions/area/term as desired/referred by the Board from time to time or required under applicable law /listing agreement, for time being in force

The particulars of the meetings attended by the Members of the Nomination and Remuneration Committee and the dates of the meetings held during the financial year 2024-25 is given below:

S. NO.	Name of Members	No. of Meetings during the Financial Year 2024-25		Dates of Meetings
		Held	Attended	
1	Mrs. Mohini Mahur	3	3	November 15, 2024 December 31, 2024 January 24, 2025
2	Mr. Amit Sethi	3	3	
3	Mr. Lalit Modi	3	3	

Ms. Bhavika Sharma, Company Secretary act as the Secretary of the Committee.

Remuneration Policy

The Nomination and Remuneration Committee has the powers to determine and recommend to the Board the amount of remuneration payable to Directors, Senior Management and other employees. The recommendations of the Committee are based on the evaluation of the performance and other criteria, as laid down and as per the Company's Rules/Policies. In terms of the guidelines, the Company ensures that the remuneration payable to Managing Director and Whole-time Directors by way of salary including other allowances and monetary value of perquisites should be within the overall limit as specified under the Companies Act, 2013 and approved by the Shareholders.

The remuneration policy is directed towards rewarding performance of the employees of the Company. It is aimed at attracting and retaining high caliber talent. The stock option plan, inter-alia, authorizes the Company to grant stock options in pursuit of these goals. An extract of Remuneration Policy approved by the Nomination and Remuneration Committee of the Board has been included as part of this Annual Report. The copy of the Policy has been uploaded on the Company's website www.cpedutech.in.

Detail of Remuneration to all the Directors during the year ended March 31, 2025

Name of Director	Salary (₹)	Benefits /Allowances /perquisites (₹)	Bonuses (₹)	Sitting fees (₹)	Details of fixed Component and performances incentives (₹)	Toatl (₹)	Stock Option details, if any	Service contract, notice period, severance fee/pension
Mr. Pramod Kumar Maheshwari			-	-	-		-	*
Mr. Om Prakash Maheshwari			-	-	-		-	**
Mr. Nawal Kishore Maheshwari			-	-	-		-	@
Mrs. Shilpa Maheshwari	-	-	-		-		-	**
Mr. Amit Sethi	-	-	-		-		-	***
Mr. Lalit Modi	-	-	-		-		-	***
Mrs. Mohini Mahur	-	-	-		-		-	***

@ Mr. Nawal Kishore Maheshwari resigned w.e.f. October 22, 2024

*Mr. Pramod Kumar Maheshwari appointed as MD w.e.f. January 03, 2025 for the term of 5 Year

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

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

Disclosures regarding re-appointment of Directors

The resume of the Directors who are being reappointed are provided in the Notice of the Annual General Meeting.

Employees Stock Option Plans

The remuneration policy is directed towards rewarding performance of the employees of the Company. It is aimed at attracting and retaining high caliber talent. The stock option plan, inter - alia, authorizes the Company to grant stock options in pursuit of these goals

iii. STAKEHOLDERS RELATIONSHIP COMMITTEE

The composition of the Stakeholder Relationship Committee is in compliance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 20 of the Listing Regulations. As a measure of good Corporate Governance and focusing on strengthening the relation with the stakeholders, the Board has formed Stakeholders Relationship Committee. The Stakeholders Relationship Committee ensures that all commitment

to security holders and investors are met and thus strengthen their relationship with the Company. The composition of the Stakeholders Relationship Committee is as below:

Chairman: Mr. Lalit Modi (Non-Executive Independent Director) * appointed w.e.f. 11th October, 2024

Members:

Mrs. Mohini Mahur (Non-Executive Independent Director) appointed w.e.f. 11th October, 2024.

Mrs. Shilpa Maheshwari (Non-Executive Independent Director) appointed.

Functions and Terms of Reference

The functioning and broad terms of reference of the Stakeholders Relationship Committee of the Company are as under:

- to consider and resolve the grievances of security holders of the Company
- to review important circulars issued by SEBI/Stock Exchanges.
- To take note of the Compliance of Corporate Governance during the quarter/year

The Committee has been constituted to specifically look into the Investors' complaints and to redress the same expediently. There were no complaints pending as on 31st March, 2025

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

The Compliance Officer in terms of the requirement of the stock exchange who liaises with and monitors the activities of the Share Transfer Agent.

The particulars of the meetings attended by the Members of the Stakeholders Relationship Committee and the dates of the meetings held during the financial year 2024-25 are given below:

Ms. Bhavika Sharma, Company Secretary act as the Secretary of the Committee.

S. NO.	Name of Members	No. of Meetings during the Financial Year 2024-25		Dates of Meetings
		Held	Attended	
1	Mr. Lalit Modi	2	2	November 15, 2024 January 24, 2025
2	Mrs. Shilpa Maheshwari	2	2	
3	Mrs. Mohini Mahur	2	2	

Details of complaints received/resolved during the financial year 2024-25:

Name of Complaints	Received	Resolved	Pending
Investor Grievances	0	0	NIL

(iv) CORPORATE SOCIAL RESPONSIBILITY (CSR) COMMITTEE

In alignment with the provisions of the Companies Act, 2013, your directors have constituted the Corporate Social Responsibility Committee of the Board of Directors, with Mr. Lalit Modi as Chairman, Mrs. Mohini Mahur and Mr. Amit Sethi as other members.

The said Committee has been entrusted with the responsibility of formulating and monitoring the Corporate Social Responsibility Policy of the Company, which will include inter-alia activities to be undertaken by the Company, monitoring the implementation of the framework of the Policy and recommending the amount to be spent on CSR activities.

S. NO.	Name of Members	No. of Meetings during the Financial Year 2024-25		Dates of Meetings
		Held	Attended	
1	Mr. Lalit Modi	2	2	November 15, 2024 January 24, 2025
2	Mr. Amit Sethi	2	2	
3	Mrs. Mohini Mahur	2	2	

Ms. Bhavika Sharma, Company Secretary acts as the Secretary of the Committee.

(v) RISK MANAGEMENT COMMITTEE

In alignment with the provisions of the Companies Act 2013, your directors have constituted the Risk Management Committee of the Board of Directors, with Mr. Pramod Kumar Maheshwari as Chairman and Mr. Om Prakash Maheshwari and Mrs. Mohini Mahur as other members.

Chairman: Mr. Pramod Kumar Maheshwari

Members: Mr. Om Prakash Maheshwari and Mrs. Mohini Mahur

S. NO.	Name of Members	No. of Meetings during the Financial Year 2024-25		Dates of Meetings
		Held	Attended	
1	Mr. Pramod Kumar Maheshwari	2	2	November 15, 2024 January 24, 2025
2	Mr. Om Prakash Maheshwari	2	2	
3	Mrs. Mohini Mahur	2	2	

5) GENERAL BODY MEETINGS

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

Year	AGM/ EGM	Date	Time	Venue	No. of special resolution
2023-2024	18th AGM	June 17, 2024	11.00 A. M.	Village Tangori, Banur, Mohali, Karala, Punjab-140601.	1
2022-2023	17th AGM	July 07, 2023	10.00 A. M.	B-28, 10-B Scheme, Gopalpura Bypass, Jaipur Raj.- 302018	0
2021-2022	16th AGM	September 27, 2022	10.00 A. M.	B-28, 10-B Scheme, Gopalpura Bypass, Jaipur Raj.- 302018	0

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

Note: During the year Company has not passed any resolution by circulation or by Postal Ballot.

6. Chief Investor Relationship Officer/Compliance Officer

Ms. Bhavika Sharma

Compliance Officer and Company Secretary, Career Point Edutech Limited

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

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

Tel: +917443040000;

Email: bhavika.sharma@cpuniverse.in

7. Disclosures

i) Related Party Transaction

There is no Related Party Transaction that may have potential conflict with the interest of the Company at large. The Company's major Related Party Transactions are generally with its subsidiary, Key Management Personnel and Enterprises under the same management. The Related Party Transactions are entered into based on the considerations of various business exigencies and Company's long-term strategy. All the transactions entered during the financial year 2024-25 with Related Parties were on arm's length basis and the same are reported under notes of the financial statements.

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

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

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

iii) Whistle Blower Policy

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

iv) Compliance of Code Corporate Governance

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

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

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

vi) Disclosure on Risk Management

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

vii) Financial Statement/ Accounting treatments

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

viii) Management Discussion and Analysis Report

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

ix) Disclosures regarding appointment or re appointment of Directors

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

8. Means of Communication

(I) a) In compliance with Regulation 46 of the Listing Regulations, a separate dedicated section under "Investor Relations" on the Company's website gives information on various announcements made by the Company, Annual Report, Quarterly/Half yearly/ Nine-months and Annual financial results along with the applicable policies of the Company. Your Company's official news releases and presentations made to the institutional investors and analysts are also available on the Company's website.

Date	16th September 2025
Time	4:00 pm
Financial Year	2024-25

ii) Book Closure Date - From September 10, 2025 to September 16, 2025 (both days inclusive)

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

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

iii) Listing in Stock Exchanges and Stock Codes

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

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

The listing application has been duly submitted wherein in principal of both stock exchange(s) received on 06.08.2025 and obtained SEBI approval under Rule 19 (2) (b) on 21 August, 2025.

iv) Unclaimed Dividend

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

S.No.	Financial Year	Type of Dividend	Dividend per equity share (INR)	Date of declaration	Due date of Transfer
1	NA	NA	NA	NA	NA

v) Registrar for Dematerialization and physical Transfer of Shares

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

M/S Ankit Consultancy Private Limited

Unit: Career Point Edutech Limited

60, Electronic Complex,

Pardeshipura, Indore (M.P.) 452010

Tel.:0731-4065799, 4065797

Contact Person: Mr. Abhinandan Gupta

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

vi) Share Transfer System

The company has appointed common registrar for the physical share transfer and dematerialization of shares. The shares lodged for physical transfer/ transmission/transposition are registered normally within a period of fortnight, if the documents are complete in all respects. For this purpose, the Share Transfer Committee meets as often as required. Adequate care is taken to ensure that no transfers are pending for more than a fortnight. Requests for demat/remat were confirmed mostly within a fortnight. The Company obtains from a Company Secretary in Practice half-yearly certificates of compliance with the share transfer formalities as required under Regulation 40(a) of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 and files a copy of the certificate with the Stock exchanges.

vii) Dematerialization of Shares and Liquidity

The shares of the Company are compulsorily traded in dematerialized form. The Company has arrangements with both the National Securities Depositories Limited (NSDL) and Central Depository Services (India) Limited (CDSL) to establish electronic connectivity of its shares for scripless trading. As on March 31, 2025 100% percent of the shares (except one share) of the Company were held in a dematerialized form. The International Securities Identification Number (ISIN) allotted to the Company for Dematerialization of Shares is INE0P6P01016.

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

ix) Plant Location: Not Applicable

x) Address for Correspondence

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

M/S Ankit Consultancy Private Limited

Unit: Career Point Edutech Limited

60, Electronic Complex,

Pardeshipura, Indore (M.P.) 452010

Tel.:0731-4065799, 4065797

Contact Person: Mr. Abhinandan Gupta

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

Investors may also write to or contact Company Secretary

CAREER POINT EDUTECH LIMITED

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

Tel: +91 744 3040000

For any other queries: email: info@cpedutech.in

xi) Designated exclusive email-id

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

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

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

xiii) Consolidated multiple folios

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

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

There was no fresh public issue/right issue/preferential issue etc. during the financial year 2024-25.

xv) Inter-se relationship between directors

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

xvi) Company Registration Details

The Company is originally registered in the State of Rajasthan. During the period your company shifted its Registered office from Rajasthan to Mohali, Punjab as per approval of Shareholders and the Corporate officer is still situated at Kota, Rajasthan. The Corporate Identity Number (CIN) allotted to the Company by the MCA is U80302PB2006PLC059674

xvii) Nomination Facility

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

9. Material Subsidiary Companies

Regulation 16(1)C of SEBI (Listing obligation and disclosure requirements), Regulations 2015 of the Listing Regulations defines a "material subsidiary" as a "material subsidiary" shall mean a subsidiary, whose income or net worth exceeds ten percent of the consolidated income or net worth respectively, of the listed entity and its subsidiaries in the immediately preceding accounting year. As per this provision, your company has no material Subsidiary.

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

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

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

(₹ In Lakhs)

Particulars	AMOUNT
Services as statutory auditors (including quarterly audits)	1.00
Total	1.00

17 Other Disclosures

Particulars	Regulations	Details	Website link for details/policy
Related party transactions	Regulation 23 of SEBI Listing Regulations and as defined under the Act	There are no material related party transactions during the year that have conflict with the interest of the Company. Transactions entered into with related parties during the financial year were in the ordinary course of business and at arms' length basis and were approved by the Audit Committee. The Board's approved policy for related party transactions is uploaded on the website of the Company.	https://cpedutech.in/wp-content/uploads/2025/07/RPT-Policy.pdf
Details of non-compliance by the Company, penalty, strictures imposed on the Company by the stock exchange, or Securities and Exchange Board of India ('SEBI') or any statutory authority on any matter related to capital markets	Schedule V (C) 10(b) to the SEBI Listing Regulations	There were no cases of non-compliance during the last three financial years.	
Whistle Blower Policy and Vigil Mechanism	Regulation 22 of SEBI Listing Regulations	The Company has a Whistle Blower Policy and has established the necessary vigil mechanism for directors and employees to report concerns about unethical behavior. No person has been denied access to the Chairman of the Audit Committee. The said policy has been uploaded on the website of the Company.	https://cpedutech.in/wp-content/uploads/2025/07/Whistle-Blower-Policy.pdf
Discretionary requirements	Schedule II Part E of the SEBI Listing Regulations	The auditor's report on financial statements of the Company are unqualified. Internal auditors of the Company, make quarterly presentations to the audit committee on their reports.	
Subsidiary Companies	Regulation 24 of the SEBI Listing Regulations	The audit committee reviews the consolidated financial statements of the Company and the investments made by its unlisted subsidiary companies. The minutes of the Board meetings along with a report on significant developments of the unlisted subsidiary companies are periodically placed before the Board of Directors of the Company. The Company has one material unlisted Indian subsidiary company. The Company has a policy for determining 'material subsidiaries' which is disclosed on its website.	https://cpedutech.in/wp-content/uploads/2025/07/Policy-for-determining-Material-Subsidiaries.pdf
Policy on Determination of Materiality for Disclosures	Regulation 30 of SEBI Listing Regulations	The Company has adopted a Policy on Determination of Materiality for Disclosures.	https://cpedutech.in/wp-content/uploads/2025/07/Materiality-Policy.pdf
Policy on Archival & Preservation of Documents	Regulation 9 of SEBI Listing Regulations	The Company has adopted a Policy on Archival and Preservation of Documents.	https://cpedutech.in/wp-content/uploads/2025/07/Archival-Policy.pdf

Particulars	Regulations	Details	Website link for details/policy
Reconciliation of Share Capital Audit Report	Regulation 76 of the Securities & Exchange Board of India (Depositories and Participants) Regulations, 2018 and SEBI Circular No D&CC/FITTC/Cir-16/2002 dated December 31, 2002	A qualified practicing Chartered Accountant carried out a share capital audit to reconcile the total admitted equity share capital with the National Securities Depository Limited ("NSDL") and the Central Depository Services (India) Limited ("CDSL") and the total issued and listed equity share capital. The audit report confirms that the total issued / paid-up capital is in agreement with the total number of shares in physical form and the total number of dematerialized shares held with NSDL and CDSL.	
Code of Conduct	Regulation 17 of the SEBI Listing Regulations	The members of the Board and Senior Management Personnel have affirmed compliance with the Code of Conduct applicable to them during the year ended March 31, 2025. The Annual Report of the Company contains a certificate by the Chief Executive Officer and Managing Director, on the compliance declarations received from Independent Directors, Non-Executive Directors and Senior Management.	https://cpedutech.in/wp-content/uploads/2025/07/Code-of-Conduct-for-Board-Members-and-Senior-management.pdf
Dividend Distribution Policy	Regulation 43A of the SEBI Listing Regulations	Since the provisions regarding Dividend Distribution Policy is not applicable hence the Company not adopted Dividend Distribution policy	
Terms of Appointment of Independent Directors	Regulation 46 of SEBI Listing Regulations and Section 149 read with Schedule IV of the Act	Terms and conditions of appointment/re-appointment of Independent Directors are available on the Company's website.	https://cpedutech.in/wp-content/uploads/2025/07/Letter-of-Appointment-of-Independent-Director.pdf

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

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

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

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

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

Given below is a list of core skills, expertise and competencies of the individual Directors:

Name of Director	Skills/Expertise/Competencies				
	Wide Management and Leadership Experience	Diversity	Functional and Managerial Experience	Personal Values	Corporate Governance
Mr. Pramod Kumar Maheshwari	✓	✓	✓	✓	✓
Mr. Om Prakash Maheshwari	✓	✓	✓	✓	✓
Mrs. Shilpa Maheshwari	✓	✓	✓	✓	✓
Mr. Amit Sethi	✓	✓	✓	✓	✓
Mrs. Mohini Mahur	✓	✓	✓	✓	✓
Mr. Lalit Modi	✓	✓	✓	✓	✓

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

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

CEO/CFO CERTIFICATION

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

CEO / CFO CERTIFICATE

To,
The Board of Directors,
Career Point Edutech Limited
Kota

We have reviewed the Stand-alone and Consolidated Financial Statements and the cash flow statement of Career Point Edutech Limited (the Company) for the Financial Year ended 31 March 2025, and certify that:

- (a) These results and statements, to the best of our knowledge and belief:
 - (i) do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - (ii) present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws & regulations.
- (b) To the best of our knowledge and belief, there are no transactions entered into by the Company during the year 2024-25, which are fraudulent, illegal or violative of the Company's Code of Conduct.
- (c) We accept responsibility for establishing and maintaining internal controls and have evaluated the effectiveness of the internal control systems of the Company and have disclosed to the Auditors and the Audit Committee, efficiencies in the design or operation of internal controls of which we are aware, and the steps taken and proposed to be taken to rectify these deficiencies.
- (d) We have also indicated to the Auditors and the Audit Committee:
 - (i) significant changes if any in the internal controls with respect to financial reporting during the year and the achievement of adequate internal controls within the Company;
 - (ii) significant changes if any in accounting policies during the year 2024-25, and these have been disclosed in the notes to the Financial Statements.
- (e) To the best of our knowledge and belief, there are no instances of significant fraud involving either the Management or employees having a significant role in the Company's internal control systems with respect to financial reporting.

Place : Kota (Rajasthan)
Date : August 12th, 2025

S/d
Pramod Kumar Maheshwari
Managing Director
DIN: 00185711

S/d
Rahul Rohira
Chief Financial Officer

CERTIFICATE ON COMPLIANCE WITH CODE OF CONDUCT

I hereby confirm that the Company has obtained from all the members of the Board and Management Personnel, affirmation that they have complied with the 'Code of Conduct' and 'Our Code' for the financial year 2024-25

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

To,
The members of
CAREER POINT EDUTECH LIMITED
Village Tangori, Banur Mohali,
Karala, Rajpura, Patiala
PB 140601, India

I, CS Bharat Rathore have examined the relevant registers, records, forms, returns and disclosures received from the Directors of M/s CAREER POINT EDUTECH LIMITED (CIN: U80302PB2006PLC059674) and having registered office at Village Tangori, Banur Mohali, PB 140601, India (hereinafter referred to as 'the Company'), produced before me/us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my/our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me / us by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2025 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

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

For Bharat Rathore & Associates,
Company Secretaries
S/d
CS Bharat Rathore
Membership No. ACS 48426
COP No 20295
UDIN: A048426G000953858
Date: August 12, 2025
Place: Kota

INDEPENDENT AUDITOR'S REPORT
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.

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 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 matters 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.

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, 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.

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:-

- 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.

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.

(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:

i. 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;

ii. 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.

iii. The Company is not required to transfer any amount to the Investor Education and Protection Fund account.

iv. 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.

v. 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, 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 mis-statement.

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.: 005069C

(Prakshal Jain)

Partner

Membership No.: 429807

UDIN:25429807BMHSLQ8727

Place: Kota

Date: 30.05.2025

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 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 Rs. 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 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:

(Amount in Rs. Lakhs)

Particulars	All Parties	Directors	Related Parties
Aggregate amount of loans/ advances in nature of loans:-			
- Repayable on demand (A)*	1825.04	-	1825.04
- 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	NIL	1825.04
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 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 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.

- 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.
- 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.
- 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.: 005069C

(Prakshal Jain)

Partner
Membership No.: 429807
UDIN:25429807BMHSLQ8727

Place: Kota

Date: 30.05.2025

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

(₹ 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

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

Prakshal Jain
Partner
M. No. : 429807

Pramod Kumar Maheshwari
Managing Director
DIN : 00185711

Om Prakash Maheshwari
Chairman & Director
DIN : 00185677

Place: Kota
Date : 30.05.2025

Mahesh Bhangariya
Chief Financial Officer

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

(₹ in Lakhs)

S.No.	Particulars	Note No.	For the year ended 31.03.2025	For the year ended 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		-	4.89
	Total Other Comprehensive Income for the Year			
	Total Comprehensive Income for the Year		1,814.58	1,524.27
	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

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

Prakshal Jain
Partner
M. No. : 429807

Place: Kota
Date : 30.05.2025

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

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 theyear	-	-	-	-	-	-
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

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

Prakshal Jain
Partner
M. No. : 429807

Pramod Kumar Maheshwari
Managing Director
DIN : 00185711

Om Prakash Maheshwari
Chairman & Director
DIN : 00185677

Place: Kota
Date : 30.05.2025

Mahesh Bhangariya
Chief Financial Officer

Bhavika Sharma
Company Secretary
M.No. ACS48235

Career Point Edutech Limited
Standalone Cash Flow Statement
CIN : U80302PB2006PLC059674

(₹ in Lakhs)

Particulars	For the year ended 31.03.2025	For the year ended 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
<ol style="list-style-type: none"> 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. 		

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

1.1 The Company overview

Career Point Edutech 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.

1.1 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.

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 Equivalent

Cash and cash equivalents 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.

- (a) 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

(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

CAREER POINT EDUTECH LIMITED

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended March 31, 2025

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.

(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.

(iii) 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 of whether it will exercise an extension or a termination option.

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

(c) Company as a lessor

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

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

(xiii) Revenue Recognition

The company has applied Ind AS 115 which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognized. The standard requires apportioning revenue earned from the contracts to individual promises, or performance obligations, on a relative stand-alone selling price basis, using a five-step model.

Revenue from Contracts with Customers, requires that the entity shall recognise as revenue the amount of the transaction price, excluding the estimates of variable recognise as revenue the amount of the transaction price, excluding the estimates of variable consideration that is allocated to that performance obligation. Transaction price' is defined as the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties.

Revenue from Services

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

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

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

Revenue in respect of franchise (start-up fees) is recognised over a period of time as agreed terms of franchise agreement. Hostel revenue is recognized on accrual basis i.e. income is booked on month to month basis.

Other Income

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

Net Gain/ (Loss) on fair value change

Any differences between the fair value of investment in mutual funds classified as fair value through the profit or loss, held by the company on the balance sheet date is recognised as an unrealised gain/(loss) in the statement of profit or loss. In cases there is net gain in aggregate, the same is recognised in Net gains on fair value changes under the revenue from operations and if there is net loss the same is disclosed under "Other Expenses" in the statement of profit or loss.

Interest Income

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

Revenue from sale of products

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

(xiv) Finance Cost

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

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

(xv) Interest Income

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

(xvi) Dividend

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

(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

CAREER POINT EDUTECH LIMITED

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended March 31, 2025

presented as net.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available against which the temporary differences can be utilised.

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

(xviii) Earning per Share

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

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

(xix) Statement of cash flows

Statement of cash flows is prepared segregating the cash flows into operating, investing and financing activities. Cash flow from operating activities is reported using indirect method adjusting the net profit for the effects of:

- i) changes during the period in operating receivables and payables transactions of a non-cash nature;
- ii) non-cash items such as depreciation, provisions, deferred taxes, unrealised gains and losses; and
- iii) all other items for which the cash effects are investing or financing cash flows.

Cash and cash equivalents (including bank balances) shown in the Statement of Cash Flows exclude items which are not available for general use as on the date of Balance Sheet.

1.4

(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.

Notes to Accounts Forming the part of Balance Sheet
2. Property, Plant & Equipments and Other Intangible Assets

(₹ in Lakhs)

Particulars	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 01.04.2023	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
Notes Forming Part of Balance Sheet as at 31.03.2025

(₹ in Lakhs)

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)1	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
	Unsecured,considered good unless otherwise stated)			
	Deferred tax assets / (Liabilities)	154.00	180.04	178.89
	Total	154.00	180.04	178.89

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

(₹ In Lakhs)

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

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]	102.24	97.92	162.29
	(Valued at Cost or NRV Whichever is Lower)	-	-	-
	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

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

Trade Receivables ageing

(₹ In Lakhs)

Particulars	Less than 6 months	6 months - 1 Year	1-2 Year	2-3 years	More than 3 years	Total
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

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

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

(₹ In Lakhs)

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

Notes Forming Part of Balance Sheet as at 31.03.2025

15 Share Capital*

(₹ In Lakhs)

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.

(a) RECONCILIATION OF NUMBER OF SHARES

Equity Share

Particulars	No. of shares as at 31.03.2025	No. of shares as at 31.03.2024	No. of shares as at 01.04.2023
Opening number of equity shares	1,81,92,939	1,81,92,939	-
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

(b) 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	-

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

(₹ In Lakhs)

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	-

(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

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. B	-45.92	-45.92	-45.92
(Pursuant to the Scheme) Merger of CP Capital Limited (Formerly known as Career Point Limited - Education Business) 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
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 ageings

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

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

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

(₹ In Lakhs)

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 Payble	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**Notes to Accounts Forming the Part of Statement of Profit & Loss Account****23. Revenue from operations**

(₹ In Lakhs)

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

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

Particular	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

CAREER POINT EDUTECH LIMITED**Notes to Accounts Forming the Part of Statement of Profit & Loss Account****28. Other Expenses**

(₹ In Lakhs)

Particular	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

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended March 31, 2025

29. Contingent Liabilities not Provided For (As Certified by the management)

(a) In respect of:-

(₹ In Lakhs)

Particulars	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
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:

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

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:

Particulars	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
(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

Particulars	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
(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**NOTES TO THE STANDALONE FINANCIAL STATEMENTS**

for the year ended March 31, 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)

Particular	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
Company's contribution to Provident fund	10.36	8.12
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

Particular	Gratuity (Funded) 31.03.2025	Gratuity (Funded) 31.03.2024
Present value of obligation at the beginning of the year	11.64	16.54
Current service cost	5.07	3.13
Interest cost	0.90	1.30
Benefits paid	-	(2.87)
Actuarial loss/(gain)	18.24	(6.45)
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

Particular	Gratuity (Funded) 31.03.2025	Gratuity (Funded) 31.03.2024
Current service cost	5.07	3.13
Interest Cost	0.90	1.30
Defined benefit cost recognized in statement of Profit or loss.	5.97	4.43

c) Recognized in Other Comprehensive Income

Particular	Gratuity (Funded) 31.03.2025	Gratuity (Funded) 31.03.2024
Actuarial loss/ (gain)- Obligation	18.24	(6.45)
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

Actuarial Assumptions	Gratuity (Funded) 31.03.2025	Gratuity (Funded) 31.03.2024
Discount Rate	6.75%	7.25%
Expected Rate of increase in salary	5.00%	5.00%
Withdrawal rate	5.00%	5.00%
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

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended March 31, 2025

e) Sensitivity analysis:

(₹ In Lakhs)

Particular	Change in Assumptions	Increase/(decrease) in Gratuity Obligations 31.03.2025
Discount rate	1%	(2.16)
	-1%	2.41
Salary Growth rate	1%	2.43
	-1%	(2.21)
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

Particular	Gratuity
01 Apr 2025 to 31 Mar 2026	4.64
01 Apr 2026 to 31 Mar 2027	1.60
01 Apr 2027 to 31 Mar 2028	1.65
01 Apr 2028 to 31 Mar 2029	2.83
01 Apr 2029 to 31 Mar 2030	2.48
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)

Particular	For the year ended 31.03.2025	For the year ended 31.03.2024
Statutory Audit	2.46	2.43
Other services (Tax Audit)	0.10	0.10
Total	2.56	2.53

35 EARNING PER SHARE (EPS)

Particular	For the year ended 31.03.2025	For the year ended 31.03.2024
Net profit/ (loss) for the year attributable to equity shareholders	1,814.58	1,524.27
Weighted average number of equity shares outstanding (Numbers)	1,81,92,939	1,81,92,939
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 filling as competent authority, The company is in process of reconciling the data of GSTR-2A with GSTR-3B. In the view of management on final reconciliation, the impact will not be material.

CAREER POINT EDUTECH LIMITED

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended March 31, 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.

- 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.

CAREER POINT EDUTECH LIMITED

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended March 31, 2025

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

(₹ in Lakh)

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.

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:

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

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended March 31, 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 Lakh)

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 payable	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 payable, 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 categorized 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.

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	-	-	-

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	-		

CAREER POINT EDUTECH LIMITED
NOTES TO THE STANDALONE FINANCIAL STATEMENTS
for the year ended March 31, 2025

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.

43. INCOME TAX

A) Amounts recognized in statement of profit and loss

(₹ In Lakhs)

Particular	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 incomes

(₹ In Lakhs)

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

C) Reconciliation of effective tax rate

Particular	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

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended March 31, 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)

Particular	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

CAREER POINT EDUTECH LIMITED

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended March 31, 2025

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.

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

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

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

for the year ended March 31, 2025

48. Disclosure w.r.t. analytical ratios

(₹ In Lakhs)

Ratio	Numerator	Denominator	Times/ %age	31st March 2025	31st March 2024	Percentage Variance	Reason for variance
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.
Debt- equity ratio	Total Debt	Shareholder's Equity	Times	0.00	0.00	0.00%	NA
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
Return on Equity	Net Profit after tax	Average Shareholder's Equity	%age	38.71%	50.47%	-23.29%	NA
Inventory Turnover	Net Sales from study material	Average Inventory	Times	10.98	11.34	-3.17%	NA
Trade receivables Turnover	Net Sales from services and product	Average trade receivables	Times	25.58	18.31	39.70%	Due to increase in sales & better realisation of trade receivables
Trade Payables	Net purchases	Trade payables	Times	21.72	63.06	-65.55%	The company purchases expense has been increased and company has negligible trade payables.
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.
Net Profit ratio	Net Profit after tax	Revenue From Sale of Product & Services	%age	37.16%	33.35%	11.40%	NA
Return on capital employed	EBIT	Capital employed (Tangible Networth+ Total Debt+Deferred tax liability)	%age	39.83%	48.47%	-17.83%	NA
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 neccesary to make them comparable with current period.

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

Chartered Accountant
FRN : 005069C

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

Pramod Kumar Maheshwari
Managing Director
DIN : 00185711

Om Prakash Maheshwari
Chairman & Director
DIN : 00185677

Prakshal Jain
Partner
M. No. : 429807

Place: Kota
Date : 30.05.2025

Mahesh Bhangariya
Chief Financial Officer

Bhavika Sharma
Company Secretary
M.No. ACS48235

INDEPENDENT AUDITOR'S REPORT

The Members of Career Point Edutech Limited,

Report on the Audit of the Consolidated Financial Statements

OPINION

We have audited the accompanying Consolidated financial statements of CAREER POINT EDUTECH LIMITED (hereinafter referred to as "the Holding Company") and its subsidiaries (the Holding and its subsidiaries together referred to as "the Group"), comprising the Consolidated Balance Sheet as at 31st March 2025 and the Consolidated Statement of Profit & Loss Account (Including other Comprehensive Income), the Consolidated Statement of Changes in Equity and the Consolidated statement of Cash Flows for the year ended 31st March 2025, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

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

BASIS FOR OPINION

We had conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in Other Matters section below is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

EMPHASIS OF MATTERS

We draw your attention to:

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

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

The NCLT, in its detailed order, confirmed that all necessary procedural and statutory requirements had been duly complied with, including service of notices to key regulatory authorities such as the Registrar of Companies (ROC), Regional Director (RD), Official Liquidator (OL), Income Tax Department, Reserve Bank of India (RBI), Securities and Exchange Board of India (SEBI), National Stock Exchange (NSE), and Bombay Stock Exchange (BSE). Notably, no adverse observations were received from any of the statutory authorities, and the shareholders of the Demerged Company approved the Scheme with a voting approval of over 99.99% in favour. The NCLT observed that the Scheme is in compliance with applicable legal requirements and is not prejudicial to the interests of creditors, shareholders, or the public at large. The order further provided that all benefits, liabilities, contracts, proceedings, and employees pertaining to the Demerged Undertaking stand transferred to and vest in the Resulting Company, with effect from the Appointed Date, on a going concern basis.

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

b) We draw attention to Note No. 34 of the consolidated financial statements, which pertains to the ongoing arbitration proceedings between the Company and Rajasthan Skill and Livelihoods Development Corporation (RSLDC) regarding the DDU-GKY project. The dispute originated from the invocation of a bank guarantee of Rs. 54.22 lakhs and a demand of Rs. 334.76 lakhs raised by RSLDC upon termination of the project. The Company, having received Rs. 216.90 lakhs as the first instalment and having incurred Rs. 371.75 lakhs, challenged the invocation and the demand through proceedings under Section 9 of the Arbitration and Conciliation Act, 1996. Pursuant to the order dated 17 March 2025, the Hon'ble Arbitrator ruled partly in favour of the Company by quashing the said recovery notice and awarding (i) Rs. 54.22 lakhs against the bank guarantee, (ii) Rs. 100 lakhs towards investment, and (iii) Rs. 8 lakhs towards litigation costs, along with simple interest at 9.25% p.a. from the date of award if unpaid within 30 days. Management, based on legal advice and facts of the case, continues to consider the receivable of Rs. 213.41 lakhs as fully recoverable. These matter are adequately disclosed in the accompanying consolidated financial statements. Therefore our opinion is not modified in respect to above matters.

KEY AUDIT MATTERS

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

These matters were addressed in the context of our audit of the consolidated financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters except the matters described in the "Emphasis of Matter" Section.

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

[Refer to Note 51 to the Consolidated Financial Statements]

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

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

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

Audit Procedures Performed:

1. We obtained an understanding from management and assessed the design and operating effectiveness of the internal controls implemented by the Company relating to the accounting and recognition of the business combination arising out of the demerger approved under the Composite Scheme of Arrangement.
2. We reviewed the NCLT Order dated September 23, 2024, and traced the accounting treatment of the demerger in the consolidated financial statements of Career Point Edutech Limited. We ensured compliance with the terms of the Scheme and Ind AS 103, including Appendix C, which governs transactions under common control.
3. We verified the transfer and recognition of assets, liabilities, and reserves pertaining to the education business undertaking by comparing them with the underlying books of account, audited financial statements, and the trial balances of the Demerged Undertaking as of the appointed date (April 1, 2023).
4. We recomputed and independently verified the merger entries recorded under the pooling of interests method, including the restatement of comparative figures for FY 2023–24. We confirmed that the assets and liabilities were recorded at their historical carrying values without any revaluation or recognition of goodwill.
5. We reviewed management's computation of any adjustments made directly in equity, including the amount credited to capital reserve, and validated the consistency of the treatment with Ind AS 103, Appendix C.

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6. We evaluated the Company's judgment that the transaction qualifies as a business combination under common control and concluded that the accounting treatment adopted is appropriate based on the control structure and substance of the transaction.
7. We assessed the adequacy and appropriateness of the disclosures made in Note 51 of the consolidated financial statements, including those related to the impact on the current and comparative period financial results, the accounting policy adopted, and the components transferred under the Scheme.

Conclusion:

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

INFORMATION OTHER THAN THE CONSOLIDATED FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON

The Holding Company's Board of Directors is responsible for the other information. The other information comprises information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Report on Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements and our auditor's report thereon.

The Other Information is expected to be made available to us after the date of this Auditor's Report.

Our opinion on the Consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. When we read Other Information, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

We have nothing to report in this regard.

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

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

The respective Board of Directors of the companies of the Group included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act; for safeguarding the assets of the Group; for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of financial statements that give a true and fair view and are free from material misstatement,

whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

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

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the Group's financial reporting process.

AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Holding company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

• Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in the section titled "Other Matters" in this audit report.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial statements.

We communicate with those charged with governance of the Holding Company and other entities included in the consolidated financial statements of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

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

OTHER MATTERS

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

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

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-

section (11) of section 143 of the Companies Act, 2013, based on our audit and on the consideration of report of the other auditors on separate financial statements and the other financial information of the subsidiaries, incorporated in India, as noted in the 'Other Matters' paragraph, we give in the **"Annexure A"** a statement on the matters specified in paragraph 3(xxi) of the Order, to the extent applicable.

2. As required by Section 143 (3) of the Act, based on our audit and the consideration of the reports of other auditors on separate financial statements of subsidiary companies, referred in the Other Matters paragraph above, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.
- (b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books, except for the matters stated in paragraph 2(h)(vii) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 (as amended) ("the Rules").
- (c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including Other Comprehensive Income, the Consolidated Statement of Cash Flows and the Consolidated Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
- (d) In our opinion, the aforesaid consolidated financial statements comply with the Ind AS specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.
- (e) On the basis of the written representations received from the directors of the Holding Company as on March 31, 2025 taken on record by the Board of Directors of the Holding Company and the report of the statutory auditors of its subsidiary companies, none of the directors of the Group Companies is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) Since the Group's turnover as per last audited financial statements is less than Rs. 50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs. 25 Crores, the Group is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the Group and the operating effectiveness of such controls vide notification dated June 13, 2017.
- (g) With respect to the maintenance of accounts and other matters connected therewith, reference is made to our remarks in paragraph 2(h)(vii) below on reporting under Rule 11(g) of the Rules.
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 as amended, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Group – Refer Note No. 32 to the consolidated financial statements;
 - ii. The Group has made provision, as required under the applicable law or Indian accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Group.

- iv. The respective managements of the Group whose financial statements have been audited under the Act have represented to us and the other auditors of such companies respectively that, to the best of their knowledge and belief, as disclosed in the Note 49(v) to financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company or any of such subsidiaries to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:
 - Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Holding Company or any of such subsidiaries, or
 - Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- v. The respective managements of the Group whose financial statements have been audited under the Act have represented to us and the other auditors of such companies respectively, that, to the best of their knowledge and belief, as disclosed in the Note 49(vi) to the financial statements, no funds have been received by the Holding Company or any of such subsidiaries from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company or any of such subsidiaries shall:
 - Directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties; or
 - Provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries.
- vi. Based on the audit procedures that has been considered reasonable and appropriate in the circumstances performed by us and those performed by the auditors of the subsidiaries whose financial statements have been audited under the Act, nothing has come to our or other auditor's notice that has caused us or the other auditor's to believe that the representations under sub-clause (i)(iv) and (i)(v) contain any material misstatement.
- vii. The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from April 01, 2023. Based on our examination which included test checks and the reports of the respective auditors of the subsidiary companies has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective software. Further, for the periods where audit trail (edit log) facility was enabled and operated throughout the year for the respective accounting software, we did not come across any instance of the audit trail feature being tampered with. As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2025.
- viii. In our opinion and to the best of our information and according to the explanation given to us and based on the consideration of report of other statutory auditors of the subsidiaries, the managerial remuneration for the year ended 31st March, 2025 has been paid/ provided for by the Holding Company to its directors in accordance with the provisions of Section 197 read with Schedule V to the Act and no remuneration has been paid by the subsidiaries to its directors.

For Rajvanshi & Associates

Chartered Accountants

Firm Reg. No.: 005069C

(Prakshal Jain)

Partner

Membership No.: 429807

UDIN:25429807BMHSLR9421

Place: Kota

Date: 30.05.2025

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

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

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

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

For Rajvanshi & Associates

Chartered Accountants

Firm Reg. No.: 005069C

(Prakshal Jain)

Partner

Membership No.: 429807

UDIN:25429807BMHSLR9421

Place: Kota**Date: 30.05.2025**

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

(₹ in Lakh)

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

(₹ in Lakh)

Particulars	Note No.	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
(b) Other Current Liabilities	22	298.86	470.51	250.10
(c) Provisions	23	2.46	2.46	4.11
(d) Current Tax Liabilities (Net)	24	254.49	35.77	52.27
		828.46	686.63	662.65
TOTAL EQUITY AND LIABILITIES		6,617.20	4,578.31	3,002.64

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

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

Chartered Accountant
FRN : 005069C

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

Pramod Kumar Maheshwari
Managing Director
DIN : 00185711

Om Prakash Maheshwari
Chairman & Director
DIN : 00185677

Prakshal Jain
Partner
M. No. : 429807

Place: Kota
Date : 30.05.2025

Mahesh Bhangariya
Chief Financial Officer

Bhavika Sharma
Company Secretary
M.No. ACS48235

Career Point Edutech Limited
Consolidated Statement of Profit & Loss for the Year Ended as on 31.03.2025
CIN : U80302PB2006PLC059674

(₹ in Lakh)

Particulars	Note No.	As at 31.03.2025	As at 31.03.2024
Revenue from Operations	25	4,966.31	4,673.38
Other Income	26	274.65	158.79
Total Revenue (I+II)		5,240.96	4,832.17
Expenses			
Cost of Material Purchase	27	335.76	366.87
Change in Inventor	28	-6.65	64.38
Employee Benefits expense	29	714.47	717.77
Finance Costs	30	-	2.43
Depreciation and Amortization Expense	2	92.96	102.03
Other Expenses	31	1,785.74	1,678.73
Total Expenses		2,922.28	2,932.21
Profit before Exceptional and Extraordinary items and Tax (III-IV)		2,318.68	1,899.96
Extraordinary items		-	-
Profit before tax after extraordinary items(V-VI)		2,318.68	1,899.96
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
Profit/ (Loss) after tax for the Year (VII - VIII)		1,867.09	1,562.08
Net Profit (Loss) attributable to			
(a) Owner of the Parent		1,861.61	1,556.02
(b) Non-controlling Interests		5.48	6.07
Profit Carried to Balance Sheet		1,867.09	1,562.09
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 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
Other Comprehensive Income attributable to			
(a) Owner of the Parent		-	4.89
(b) Non-controlling Interests		-	-
Total Comprehensive Income attributable to			
(a) Owner of the Parent		1,861.61	1,560.90
(b) Non-controlling Interests		5.48	6.07
Earnings Per Equity Share:			
EPS		10.26	8.59
Diluted EPS		10.26	8.59

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

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

Chartered Accountant
FRN : 005069C

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

Pramod Kumar Maheshwari
Managing Director
DIN : 00185711

Om Prakash Maheshwari
Chairman & Director
DIN : 00185677

Prakshal Jain
Partner
M. No. : 429807

Place: Kota
Date : 30.05.2025

Mahesh Bhangariya
Chief Financial Officer

Bhavika Sharma
Company Secretary
M.No. ACS48235

Career Point Edutech Limited
Consolidated Cash Flow Statement
CIN : U80302PB2006PLC059674

(₹ in Lakhs)

Particulars	For the year ended 31.03.2025	For the year ended 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)	-
Depreciation	92.96	102.03
Interest Income	(253.71)	(132.08)
Interest Payment	-	2.43
Operating Profit before Working Capital Changes	2237.31	1870.07
(Increase)/Decrease in Trade and Other Receivables	(58.54)	176.48
(Increase)/Decrease in Other non current assets	6.31	3.60
(Increase)/Decrease in Current & Non-Current Financial assets	(1203.09)	(1102.19)
(Increase)/Decrease in Other Current assets	23.39	14.06
Increase/(Decrease) in Current financial Liabilities	82.24	(105.75)
(Increase)/Decrease in Inventories	(6.65)	64.37
Increase/(Decrease) in Trade Payable	12.52	6.79
Increase/(Decrease) in Current & Non Current Liabilities	(171.64)	220.40
Cash generated from Operations	921.85	1147.83
Direct taxes paid (net)	(221.60)	(388.63)
Net Cash flow from Operating Activities	700.25	759.20
B. CASH FLOW FROM INVESTING ACTIVITIES		
Assets Sold	-	-
Assets Purchased	(34.21)	(103.59)
Net Cash flow from / Used in Investing Activities	(34.21)	(103.59)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Expenses	-	(2.43)
Interest Income	253.71	132.08
Long Term Loans & Advances (Assets)	(0.13)	(5.42)
Short Term Loans & Advances (Assets)	(669.21)	(761.41)
Unsecured Loan taken/ (paid)	-	(79.32)
Net Cash flow from / Used in Financing Activities	(415.63)	(716.50)
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	250.41	(60.89)
Cash and Cash Equivalents at beginning of the Year	164.30	225.19
Cash and Cash Equivalents at end of the Year	414.71	164.30

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.

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

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

Chartered Accountant
FRN : 005069C

Prakshal Jain
Partner
M. No. : 429807

Place: Kota
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
Consolidated Statement of Changes in equity for the year ended 31.03.2025
CIN : U80302PB2006PLC059674

EQUITY SHARE CAPITAL

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

STATEMENT OF CHANGES IN OTHER EQUITY

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	165.92	-	-299.37	624.58	-	491.13
Profit for the year	-	-	-	1,562.09	-	1,562.09
Remeasurement of Net defined Benefit Plans (Net of Taxes)	-	-	-	-	4.89	4.89
Security premium on issue of equity share (ESOP)	-	-	-	-	-	-
Other adjustment	-	-	-	-4.89	-	-4.89
Balance as at 31.03.2024	165.92	-	-299.37	2,181.78	4.89	2,053.22
Profit for the year	-	-	-	1,867.09	-	1,867.09
Remeasurement of Net defined Benefit Plans (Net of Taxes)	-	-	-	-	-	-
Security premium on issue of equity share (ESOP)	-	-	-	-	-	-
Other adjustment	-	-	-	-	-	-
Balance as at 31.03.2025	165.92	-	-299.37	4,048.87	4.89	3,920.31

Refer note: **

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

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

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

Chartered Accountant
FRN : 005069C

Prakshal Jain
Partner
M. No. : 429807

Place: Kota
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

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Chief Financial Officer

Om Prakash Maheshwari
Chairman & Director
DIN : 00185677

Bhavika Sharma
Company Secretary
M.No. ACS48235

CAREER POINT EDUTECH LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended March 31, 2025

Note -1

1.1 Group Overview

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

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

1.2 Statement of Compliance

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

1.3 Principal of consolidation

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

a) The financial statements of the subsidiaries are combined on a line-by-line basis by adding together the like items of assets, liabilities, income and expenses after fully eliminating intra-group balances and intra-group transactions and unrealized profits or losses in accordance with IND AS 110 – 'Consolidated Financial Statement's notified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.

b) Interest in joint venture and associate are consolidated using equity method as per IND AS 28 – 'Investment in Joint Ventures and Associate's. Under the equity method, post-acquisition attributable profit/losses are adjusted in the carrying value of investment upto the Group investment in the joint venture and associate.

c) The difference between the cost of investment and share of net assets at the time of acquisition of shares in the subsidiaries is identified in the financial statements as goodwill or capital reserve as the case may be.

d) The Consolidated Financial Statements (CFS) comprises the financial statements of Career Point Edutech Limited (CPEL) and its following Subsidiaries, and associates as on March 31, 2025

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

Includes shares held by beneficial shareholders

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

1.4 Basis of Measurement

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

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

1.5 Use of Estimates & Judgement

The preparation of financial statements in conformity with Ind AS requires that the management of the company makes estimates and assumptions that affect the reported amounts of income and expenses of the period, the reported balances of assets and liabilities and the disclosures relating to contingent liabilities as at the date of the financial statements. Actual results could differ from these estimates. (Refer note No. 1.7 on critical accounting estimates, assumptions & judgments.)

These estimates could change from period to period and also the actual results could vary from the estimates. Appropriate changes are made to the estimates as the management becomes aware of

changes in circumstances surrounding these estimates. The changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

1.6 Material Accounting policies

(i) Foreign Currency Transactions

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

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

(ii) Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. A financial assets or a liability is recognized when the Company becomes a Party to the contractual provision of the instrument.

- (a) Financial Assets are measured at amortised cost or fair value through Other Comprehensive Income or fair value through Profit or Loss, depending on its business model for managing those financial assets and the assets contractual cash flow characteristics.

Subsequent measurements of financial assets are dependent on initial categorization. For impairment purposes significant financial assets are tested on an individual basis, other financial assets are assessed collectively in groups that share similar credit risk characteristics. Trade Receivables are initially recognized at transaction price where they do not contain any significant portion of financing component.

The company derecognizes financial assets when the contractual rights to the cash flows from the financial assets expire or it transfers the financial assets and the transfer qualifies for the derecognition under Ind AS 109.

Investment in subsidiaries, associate and Joint venture

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

Investment in Mutual Funds

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

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

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

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

Cash and Cash Equivalents

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

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

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

Loans & Borrowings

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

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance costs in the statement of profit and loss.

Trade & Other payable

A payable is classified as 'trade payable' if it is in respect of the

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

(iii) Property, Plant and Equipment

(A) Recognition and measurement

- (a) The cost of property, plant and equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use, including relevant borrowing costs for qualifying assets and any expected costs of decommissioning. Expenditure incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, are charged to Statement of Profit and Loss in the period in which the costs are incurred.

- (b) An item of property, plant and equipment is derecognised upon disposal. Any gain or loss arising on the disposals determined as the difference between the sale proceeds and the carrying amount of the asset and is recognized in Statement of Profit and Loss.

- (c) Assets in the course of construction are capitalized in the assets under capital work in progress account (CWIP). At the point when an asset is operating at management's intended use, the cost of construction is transferred to the appropriate category of property, plant and equipment and depreciation commences.

- (d) Property, plant and equipment except freehold land held for use in the supply or administrative purposes, are stated in the balance sheet at cost less accumulated depreciation and accumulated impairment losses, if any. Freehold land is stated at historical cost.

(B) Depreciation/ Amortization

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended March 31, 2025

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

(iv) Investment properties

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

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on annual evaluation performed by an external independent valuer/Internal assessment.

(v) Intangible Assets

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

Computer software are capitalized at the amounts paid to acquire the respective license for use and are amortised over the period of license, generally not exceeding six years on straight line basis. The assets useful lives are reviewed at each financial year end.

Software is amortised over an estimated useful life of 3 years.

(vi) Inventories

Inventories are valued at lower of cost or net estimated realizable value, mainly comprises of publication and printed material. The cost of publication and printed materials have been computed on the basis of cost of materials, labour, cost of conversion and other costs incurred for bringing the inventories to their present location and condition. Cost is determined using the FIFO method.

(vii) Impairment of Assets

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

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

Recoverable amount is determined:

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

(viii) Employee Benefits

The Company participates in various employee benefit plans. These benefit plans are classified as either defined contribution plans or defined benefit plans. Under a defined contribution plan, the company's only obligation is to pay a fixed amount with no obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits. The related actuarial and investment risks fall on the employee.

Under a defined benefit plan, it is the Company's obligation to provide agreed benefits to the employees. The related actuarial and investment risks fall on the Company.

In case of defined benefit plan, all actuarial gains or losses are immediately recognized in other comprehensive income, net of taxes and permanently excluded from profit and loss. Further, the profit or loss will no longer include an expected return on plan assets. The actual return on plan assets above or below the discount rate is recognized as part of re-measurement of net defined liability or asset through other comprehensive income, net of taxes.

The company does not provide carry forward & encashment of leaves.

(a) Defined Contribution plan

Company's contributions paid/ payable during the year to Provident Fund, Employee state insurance are recognized in the statement of Profit and Loss Account.

The company is depositing P.F. & ESI contribution only for eligible employees within statutory limits. The employees whose income is above the statutory limits have opted not to subscribe and accordingly, the company is not required to make the contribution.

(b) Defined Benefit Plan

Retirement benefits in the form of Gratuity are considered as defined benefit obligations and are provided for on the basis of an actuarial valuation, using the projected unit credit method, as at the date of the Balance Sheet. Actuarial Gains and losses arising from experience adjustments and changes in actuarial assumptions are recognized immediately in the balance sheet with a corresponding debit or credit to retained earnings through other comprehensive income (OCI) in the period in which they occur. Re-measurements are not reclassified to profit or loss in subsequent periods. All other expenses related to defined benefit plans are recognized in Statement of Profit and Loss as employee benefit expenses.

(ix) Share Based Payment Transactions

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

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

(x) Provisions, Contingent Liabilities and Contingent Assets**(I) Provisions**

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

(ii) Contingencies

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

(xi) Non-Current Assets Held for Sale

The Company classifies non-current assets and disposal groups as held for sale if their carrying amounts will be recovered principally through a sale/distribution rather than through continuing use and the sale is considered highly probable. Management is committed to the sale within one year from the date of classification. The Company treats sale/distribution of the asset or disposal group to be highly probable when:

- The appropriate level of management is committed to a plan to sell the asset (or disposal group),
- An active programme to locate a buyer and complete the plan has been initiated (if applicable),
- The asset (or disposal group) is being actively marketed for sale at a price that is reasonable in relation to its current fair value.
- The sale is expected to qualify for recognition as a completed sale within one year from the date of classification, and
- Actions required to complete the plan indicated that it is unlikely that significant changes to the plan will be made or that the plan will be withdrawn. Non-current asset held for sale/for distribution to owners and disposal groups are measured at the lower of their carrying amount and the fair value less costs to sell/distribute. Assets and liabilities classified as held for sale/distribution are presented separately in the balance sheet. Property, plant and equipment and intangible assets once classified as held for sale/distribution to owners are neither depreciated nor amortized.

(xii) Lease**(a) Right of use assets**

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

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

ROU assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the

recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the Cash Generating Unit (CGU) to which the asset belongs.

(b) Lease Liabilities

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

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

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

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

(c) Company as a lessor

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

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

(xiii) Revenue Recognition

The company has applied Ind AS 115 which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognized. The standard requires apportioning revenue earned from the contracts to individual promises, or performance obligations, on a relative stand-alone selling price basis, using a five-step model.

Revenue from Contracts with Customers, requires that the entity shall recognise as revenue the amount of the transaction price, excluding the estimates of variable recognise as revenue the amount of the transaction price, excluding the estimates of variable consideration that is allocated to that performance obligation. Transaction price' is defined as the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties.

Revenue from Services

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

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

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

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

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

Other Income

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

Net Gain/ (Loss) on fair value change

Any differences between the fair value of investment in mutual funds classified as fair value through the profit or loss, held by the company on the balance sheet date is recognised as an unrealised gain/(loss) in the statement of profit or loss. In cases there is net gain in aggregate, the same is recognised in Net gains on fair value changes under the revenue from operations and if there is net loss the same is disclosed under "Other Expenses" in the statement of profit or loss.

Interest Income

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

Revenue from sale of products

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

(xiv) Finance Cost

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

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

(xv) Interest Income

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

(xvi) Dividend

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

(xvii) Taxation

Income tax expense represents the sum of current and deferred tax. Tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised directly in equity or other comprehensive income.

Current tax provision is computed for Income calculated after considering allowances and exemptions under the provisions of the

applicable Income Tax Laws. Current tax assets and current tax liabilities are off set, and presented as net.

"Deferred tax is recognised on differences between the carrying amounts of assets and liabilities in the Balance sheet and the corresponding tax bases used in the computation of taxable profit and are accounted for using the liability method. Deferred tax liabilities are generally recognised for all taxable temporary differences, and deferred tax assets are generally recognised for all deductible temporary differences, carry forward tax losses and allowances to the extent that it is probable that in future taxable profits will be available to set off such deductible temporary differences. Deferred tax assets and liabilities are measured at the applicable tax rates.

Deferred tax assets and deferred tax liabilities are off set, and presented as net.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available against which the temporary differences can be utilised.

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

(xviii) Earning per Share

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

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

(xix) Statement of cash flows

Statement of cash flows is prepared segregating the cash flows into operating, investing and financing activities. Cash flow from operating activities is reported using indirect method adjusting the net profit for the effects of:

- i) changes during the period in operating receivables and payables transactions of a non-cash nature;
- ii) non-cash items such as depreciation, provisions, deferred taxes, unrealised gains and losses; and
- iii) all other items for which the cash effects are investing or financing cash flows.

Cash and cash equivalents (including bank balances) shown in the Statement of Cash Flows exclude items which are not available for general use as on the date of Balance Sheet.

1.7**(a) Critical accounting estimates, assumptions and judgements:-**

In the process of applying the Company's accounting policies, management has made the following estimates, assumptions and judgements, which have significant effect on the amounts recognised in the financial statement. Uncertainty about these assumptions and estimates could result in outcome that requires a material adjustment to assets or liabilities affected in future periods.

(i) Property, plant and equipment

Property, Plant and equipment represent a significant proportion of the asset base of the company. The useful lives and residual value of the company's asset are determined by the management at the time the asset is acquired and reviewed at each reporting date.

(ii) Income taxes

The Company's tax jurisdiction is India. Significant judgements are involved in estimating budgeted profits for the purpose of paying advance tax, determining the provision for income taxes, including amount expected to be paid/recovered for uncertain tax positions.

(iii) Contingencies

Management judgement is required for estimating the possible outflow of resources, if any, in respect of contingencies/ claim/ litigations against the Company as it is not possible to predict the outcome of pending matters with accuracy.

(iv) Allowance for uncollected accounts receivable and advances

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

(v) Impairment of non-financial assets

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the assets's recoverable amount. An assets's recoverable amount is the higher of an assets's or CGU's fair value less costs of disposal and its value in use. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

(vi) Impairment of financial assets

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

(vii) Fair value measurement of financial instruments

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

CAREER POINT EDUTECH LIMITED
Notes to Accounts Forming the part of Balance Sheet

2. Property, Plant & Equipments and Other Intangible Assets

(₹ in Lakhs)

Particulars	Property, Plant & Equipments							Intangible Asstes			
	Furniture & Fixtures	Office Equipment	Computer	Server	Vehicle	Plant & Machinery	Total	Software	Trademark	Video Content	Total
Gross carrying value:											
As at 01.04.2023	1,029.97	128.47	55.85	8.18	137.21	197.40	1,557.09	110.80	0.22	126.88	237.89
Additions	88.45	1.58	10.45	-	-	3.12	103.59	-	-	-	-
Disposal/ adjustments	-	-	-	-	-	-	-	0.00	-	-	0.00
As at 31.03.2024	1,118.41	130.05	66.30	8.18	137.21	200.52	1,660.68	110.79	0.22	126.88	237.89
As at 01.04.2024	1,118.41	130.05	66.30	8.18	137.21	200.52	1,660.68	110.79	0.22	126.88	237.89
Additions	28.23	5.37	0.60	-	-	-	34.21	-	-	-	-
Disposal/ adjustments	-	-	-	-	-	-	-	-	-	-	-
As at 31.03.2025	1,146.65	135.43	66.90	8.18	137.21	200.52	1,694.89	110.79	0.22	126.88	237.89
Accumulated depreciation/ impairment:											
As at 01.04.2023	951.50	96.67	47.71	3.71	79.24	35.63	1,214.45	109.37	-	84.59	193.96
Depreciation	35.43	13.70	5.97	-	15.19	9.07	79.36	1.41	-	21.26	22.67
Disposal/ adjustments	-	-	-	-	-	-	-	-	-	-	-
As at 31.03.2024	986.93	110.37	53.68	3.71	94.43	44.70	1,293.81	110.78	-	105.85	216.63
As at 01.04.2024	986.93	110.37	53.68	3.71	94.43	44.70	1,293.81	110.78	-	105.85	216.63
Depreciation	32.80	10.49	6.58	-	12.71	9.35	71.93	0.00	-	21.03	21.03
Disposal/ adjustments	-	-	-	-	-	-	-	-	-	-	-
As at 31.03.2025	1,091.74	120.86	60.26	3.71	107.14	54.05	1,365.75	110.78	-	126.88	237.66
Net carrying value											
As at 01.04.2023	78.46	31.81	8.14	4.48	57.98	161.77	342.64	1.42	0.22	42.29	43.93
As at 31.03.2024	131.48	19.68	12.62	4.48	42.78	155.82	366.87	0.01	0.22	21.03	21.26
As at 31.03.2025	126.91	14.57	6.64	4.48	30.08	146.47	329.14	0.01	0.22	-	0.23

The management of the company has reviewed the existing assets working conditions and utility at the balance sheet date and are of the opinion that there exists no indication that an asset has been impaired and hence no impairment has been carried out.

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

(₹ in Lakhs)

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

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

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

4	Other Non-Current Financial Assets	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
	Loans Receivable considered good- Unsecured	5.55	5.42	-
	Total	5.55	5.42	-

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

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

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

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

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

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

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

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

(₹ in Lakhs)

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

Details of Due ageing of Trade Receivables

Particulars	Due Ageing					Total
	Less than 6 months	6 months - 1 Year	1-2 Year	2-3 years	More than 3 years	
As at 31.03.2025						
(i) Undisputed Trade Receivable- Considered GoodUnsecured	184.14	25.48	-	-	-	209.62
(ii) Undisputed Trade Receivable-Which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivable Credit Impaired	-	-	-	-	48.21	48.21
(iv) Disputed Trade Receivable-Considered Good	-	-	-	-	-	-
(v) Disputed Trade Receivable- Credit Impaired	-	-	-	-	44.00	44.00
Less: Allowance for Doubtful Trade-Receivables	-	-	-	-	(53.93)	(53.93)
Net Total	184.14	25.48	-	-	38.28	246.78
As at 31.03.2024						
(I) Undisputed Trade Receivable- Considered GoodUnsecured	100.57	3.07	7.49	0.28	77.15	188.56
(ii) Undisputed Trade Receivable- Which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivable- Credit Impaired	-	0.13	-	-	31.83	31.96
(iv) Disputed Trade Receivable- Considered Good	-	-	-	-	-	-
(v) Disputed Trade Receivable- Credit Impaired	-	1.44	-	-	22.89	24.33
Less: Allowance for Doubtful Trade Receivables	-	(1.57)	-	-	(53.93)	(55.50)
Net Total	100.57	3.07	7.49	0.28	77.94	189.35
As at 01.04.2023						
(I) Undisputed Trade Receivable- Considered GoodUnsecured	247.65	24.39	31.85	0.14	61.01	365.04
(ii) Undisputed Trade Receivable- Which have significant increase in credit risk	-	-	-	0.63	44.84	45.47
(iii) Undisputed Trade Receivable- Credit Impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivable- Considered Good	-	-	-	-	-	-
(v) Disputed Trade Receivable- Credit Impaired	-	-	-	1.03	15.10	16.13
Less: Allowance for Doubtful Trade Receivables	-	-	-	(1.66)	(59.15)	(60.81)
Net Total	247.65	24.39	31.85	0.14	61.80	365.83

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

(₹ in Lakhs)

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

11	Other Bank Balances	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
	Fixed Deposits with Banks*	38.32	56.90	60.09
	Less: Amount disclosed under Other Financial Assets		24.57	24.48
	Total	38.32	32.33	35.61

* Against margin money for bank guarantee

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

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

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

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

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

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

CAREER POINT EDUTECH LIMITED

Notes Forming Part of Balance Sheet as at 31.03.2025

16 Share Capital*

(₹ in Lakhs)

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

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

Sub note: (a) RECONCILIATION OF NUMBER OF SHARES

Equity Share :

(₹ In Lakhs)

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

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

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

(c) Shareholding of Promoters

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	% of Total Shares		No. of shares	% of Total shares	
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
Notes Forming Part of Balance Sheet as at 31.03.2025

(₹ In Lakhs)

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	% of Total Shares		No. of shares	% of Total Shares	
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	

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

Name of Shareholder	As at 31.03.2025		As at 31.03.2024		As at 01.04.2023	
	No. of shares	% held	No. of shares	% held	No. 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

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

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

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

17. Other equity

(₹ In Lakhs)

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

Nature Of Reserves

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

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

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

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

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

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

(₹ In Lakhs)

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	-	9.17	-	-	-	9.17
(iii) Disputed Dues: MSME	-	-	-	-	-	-
(iv) Disputed Dues: Others	-	-	-	-	-	-
Net Total	-	9.17	-	-	-	9.17
As at 01.04.2023						-
(i) MSME	-	2.38	-	-	-	2.38
(ii) Others	-	-	-	-	-	-
(iii) Disputed Dues: MSME	-	-	-	-	-	-
(iv) Disputed Dues: Others	-	-	-	-	-	-
Net Total	-	2.38	-	-	-	2.38

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

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

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

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

(₹ In Lakhs)

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

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

25. Revenue from operations

(₹ In Lakhs)

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

26. Other Income

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

27. Cost of Material Purchase

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

28. Change in Inventory

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

29. Employee Benefits Expenses

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

CAREER POINT EDUTECH LIMITED**Notes Forming Part of Balance Sheet as at 31.03.2025****30. Finance costs**

(₹ In Lakhs)

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

31. Other Expenses

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

CAREER POINT EDUTECH LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended March 31, 2025

32. Contingent Liabilities not Provided For (As Certified by the management)

(a) In respect of:-

(₹ In Lakhs)

Particulars	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Service tax liability / GST Liability @	-	87.76	87.76
Claims against the Company not acknowledged as debts	116.75	116.75	116.75
Value added tax liability	535.92	535.92	535.92
Total	652.67	740.43	740.43

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

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

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

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

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

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

Particulars	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
(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

Particulars	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
(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**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

for the year ended March 31, 2025

36 The disclosures required under IND AS 19 "Employee Benefits" are as given below:**A) Defined Contribution plan****The Company has classified the various benefits provided to employees' as follows:****a) Defined Contribution Plans - Provident Fund****b) Employee State Insurance Plan**

Contribution to Defined Contribution Plan, recognized as expense for the Year is as under:

(₹ In Lakhs)

Particular	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
Company's contribution to Provident fund	10.36	8.12
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

Particular	Gratuity (Funded) 31.03.2025	Gratuity (Funded) 31.03.2024
Present value of obligation at the beginning of the year	11.64	16.54
Current service cost	5.07	3.13
Interest cost	0.90	1.30
Benefits paid	-	(2.87)
Actuarial loss/(gain)	18.24	(6.45)
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

Particular	Gratuity (Funded) 31.03.2025	Gratuity (Funded) 31.03.2024
Current service cost	5.07	3.13
Interest Cost	0.90	1.30
Defined benefit cost recognized in statement of Profit or loss.	5.97	4.43

c) Recognized in Other Comprehensive Income

Particular	Gratuity (Funded) 31.03.2025	Gratuity (Funded) 31.03.2024
Actuarial loss/ (gain)- Obligation	18.24	(6.45)
Actuarial loss/ (gain)- Plan Assets	-	-
Component of defined benefit costs recognized in other comprehensive income	18.24	(6.45)

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

Actuarial Assumptions	Gratuity (Funded) 31.03.2025	Gratuity (Funded) 31.03.2024
Discount Rate	6.75%	7.25%
Expected Rate of increase in salary	5.00%	5.00%
Withdrawal rate	5.00%	5.00%
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**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

for the year ended March 31, 2025

e) Sensitivity analysis:

(₹ In Lakhs)

Particular	Change in Assumptions	Increase/(decrease) in Gratuity Obligations 31.03.2025
Discount rate	1%	(2.16)
	-1%	2.41
Salary Growth rate	1%	2.43
	-1%	(2.21)
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

Particular	Gratuity
01 Apr 2025 to 31 Mar 2026	4.64
01 Apr 2026 to 31 Mar 2027	1.60
01 Apr 2027 to 31 Mar 2028	1.65
01 Apr 2028 to 31 Mar 2029	2.83
01 Apr 2029 to 31 Mar 2030	2.48
01 Apr 2030 Onwards	22.65

The company is depositing P.F contribution only for eligible employees within statutory limits. The employees whose income is above the statutory limits have opted not to subscribe and accordingly, the company is not required to make the contribution.

37 AUDIT FEES (EXCLUSIVE OF APPLICABLE TAXES)

Particular	For the year ended 31.03.2025	For the year ended 31.03.2024
Statutory Audit	2.46	2.50
Other services (Tax Audit)	0.50	0.45
Total	2.96	2.95

38 EARNING PER SHARE (EPS)

Particular	For the year ended 31.03.2025	For the year ended 31.03.2024
Net profit/ (loss) for the year attributable to equity shareholders	1,867.09	1,562.08
Weighted average number of equity shares outstanding (Numbers)	1,81,92,939	1,81,92,939
Basic/Diluted earnings per share (face value of ₹ 10 each)	10.26	8.59

39 SEGMENT REPORTING

In accordance with IND AS 108, Operating Segments, segment information has been provided in the standalone financial statements.

The information relating to revenue from external customers, location of non current assets of its reportable segments has been disclosed as follows:

(a) Revenue from operation :-

(i) Within India - Rs 4281.32 Lakhs (P.Y. Rs. 4017.82 Lakh)

(ii) Outside India- Rs. 684.99 Lakh (P.Y. Rs. 655.56 Lakh)

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

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

CAREER POINT EDUTECH LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended March 31, 2025

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

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

As on 31-03-2025

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

As on 31-03-2024

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

42 Financial risk management objectives and policies

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

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

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

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

- (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.

CAREER POINT EDUTECH LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended March 31, 2025

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

(₹ in Lakh)

Particulars	As at 31.03.2025			
	Carrying Amount	< 1Year/On Demand	> 1Year	Total
Interest bearing borrowings	-	-	-	-
Trade Payable	21.69	21.69	-	21.69
Other Liabilities	250.96	250.96	-	250.96
Total	272.65	272.65	-	272.65
As at 31.03.2024				
Interest bearing borrowings	-	-	-	-
Trade Payable	9.17	9.17	-	9.17
Other Liabilities	168.72	168.72	-	168.72
Total	177.89	177.89	-	177.89
As at 01.04.2023				
Interest bearing borrowings	79.32	79.32	-	79.32
Trade Payable	2.38	2.38	-	2.38
Other Liabilities	274.47	274.47	-	274.47
Total	365.17	365.17	-	365.17

43 Capital Risk Management:

The Company's policy is to maintain an adequate capital base so as to maintain creditor and market confidence and to sustain future development. Capital includes issued capital, share premium and all other equity reserves attributable to equity holders. The primary objective of the Company's capital management is to maintain an optimal structure so as to maximize the shareholder's value. In order to strengthen the capital base, the company may use appropriate means to enhance or reduce capital, as the case may be.

The Company is not subject to any external imposed capital requirement. The company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. Net Debt is calculated as borrowings less cash and cash equivalents.

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

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

Particulars	2024-25	2023-24	2022-23
Principal and interest amount due and remaining unpaid at the end of the accounting year	0.43	-	2.38
Interest paid in terms of section 16 of the MSME Act during the year.	-	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified.	-	-	-
The amount of interest accrued and remaining unpaid at the end of the accounting year.	-	-	-
The amount of further interest remaining due and payable in succeeding year, until such interest when the interest dues above are actually paid.	-	-	-

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

CAREER POINT EDUTECH LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended March 31, 2025

45 Fair valuation techniques

The Company maintains policies and procedures to value financial assets or financial liabilities using the best and most relevant data available. The fair values of the financial assets and liabilities are included at the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

(₹ in Lakh)

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

The following methods and assumptions were used to estimate the fair values:

- 1) Fair value of cash and deposits, other bank balances, trade receivables, loans, trade payables, and other financial assets and liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.
- 2) Long-term fixed-rate and variable-rate receivables / borrowings are evaluated by the Company based on parameters such as interest rates, specific country risk factors, credit risk and other risk characteristics. Fair value of variable interest rate borrowings approximates their carrying values. For fixed interest rate borrowing fair value is determined by using the discounted cash flow (DCF) method using discount rate that reflects the issuer's borrowings rate. Risk of non-performance for the company is considered to be insignificant in valuation.

Fair Value Hierarchy

All financial assets and liabilities for which fair value is measured in the financial statements are categorised within the fair value hierarchy, described as follows:-

Level 1 - Quoted prices in active markets.

Level 2- Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level 3- Inputs that are not based on observable market data.

The following table presents the fair value measurement hierarchy of financial assets and liabilities, which have been measured subsequent to initial recognition at fair value as at 31st March, 2025 & 31st March 2024.

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

CAREER POINT EDUTECH LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended March 31, 2025

(₹ 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 share	-	-	10.09
Financial liabilities	-		

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

Particulars	Net Assets i.e. Total assets (-) Total liabilities		Share in Profit or Loss	
	Amount	As a % of Consolidated Net Assets	Amount	As a % of Consolidated Profit & Loss
Parent company				
Career Point Edutech Limited	5594.33	98%	1814.58	97%
Subsidiaries:				
Career Point Institute of Skill Development Private Limited	120.98	2%	9.53	1%
Career Point Learning Solution Limited (Formerly known as Gyan Eduventure Private Limited)	538.86	9%	29.2	2%
Career Point Accessories Private Limited	77.54	1%	13.62	1%
Edutiger Private Limited	10.89	0%	0.15	0%
Consolidation Adjustment/ Elimination	-636.74	-11%	0.01	0%
Total	5705.86	100%	1867.09	100%

47 INCOME TAX

A) Amounts recognized in statement of profit and loss

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

B) Income tax recognized in other comprehensive incomes

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

C) Reconciliation of effective tax rate

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

CAREER POINT EDUTECH LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended March 31, 2025

48. (A) Related party relationship and transactions

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

Subsidiary:

Career Point Institute of Skill Development Private Limited

Career Point Learning Solution Limited (Formerly known as Gyan Eduventure Private Limited)

Career Point Accessories Private Limited

Edutiger Private Limited

Key Management Personnel:

Mr. Pramod 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)

48(B) Table showing transactions with related parties:

(₹ In Lakhs)

Particular	During the year ended 31.03.2025	During the year ended 31.03.2024
Sales of Study Material & Student Kit:		
Enterprises under same Management:		
Shricon Industries Limited	34.11	-
Career Point University ,Kota	0.39	50.84
Global Public School (A unit of Gopi Bai Foundation)	-	-
Service Rendered		
Enterprises under same Management:		
Career Point University ,Kota	3.12	275.57
Career Point University, Hamirpur	400.43	-
Interest Income on Loan To		
Enterprises under same Management:		
CP Capital Limited	235.24	127.20
Loan Given To		
Enterprises under same Management:		
CP Capital Limited	934.00	1,248.35
Career Point University ,Kota	-	557.17
Loan Received Back		
Enterprises under same Management:		
CP Capital Limited	499.92	608.36
Career Point University ,Kota		557.17

CAREER POINT EDUTECH LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended March 31, 2025

Particulars	As at 31.03.2025	As at 31.03.2024	As at 01.04.2023
Loan Receivables (Closing Balance)			
CP Capital Limited	2,495.87	1,826.54	1,059.72

Terms and Conditions of Loan given to related parties:

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

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

- (i) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- (ii) The Company does not have any transactions with companies struck off.
- (iii) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.
- (iv) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- (v) The Company have not advanced or loaned or invested funds (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall lend or invest in party identified by or on behalf of the Company (Ultimate Beneficiaries)(read with note no. 44 (C) above wherein company has advanced or loaned or invested in one of the subsidiary company which is registered as NBFC with RBI and whose business is to provide and service loans and provide ancilliary services).
- (vi) The Company has not received any fund from any party(s) (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (vii) The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- (viii) The company has not been sanctioned working capital limit in excess of ₹ 5 crore, in aggregate, at points of time during the year, from bank on the basis of security of current assets.
- (ix) The company has utilized the borrowings from banks and financial institutions for the specific purpose for which it was taken during the financial year.
- (x) There is no change in opening balance of other equity due to change in any accounting policy and prior period errors
- (xi) The Company does not have any charges or satisfaction which is yet to be registered with Registrar of Companies beyond the statutory period

50. Audit Trail :

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

51. Note on Scheme of Arrangement:

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

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

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended March 31, 2025

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

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

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

Prakshal Jain
Partner
M. No. : 429807

Pramod Kumar Maheshwari
Managing Director
DIN : 00185711

Om Prakash Maheshwari
Chairman & Director
DIN : 00185677

Place: Kota
Date : 30.05.2025

Mahesh Bhangariya
Chief Financial Officer

Bhavika Sharma
Company Secretary
M.No. ACS48235

NOTICE OF THE 19th ANNUAL GENERAL MEETING

NOTICE is hereby given that the Nineteenth Annual General Meeting ("AGM") of the Members of Career Point Edutech Limited) (CIN- U80302PB2006PLC059674) will be held on Tuesday, 16th day of September, 2025 at 4.00 p.m. through Video Conferencing (VC)/Other Audio Visual Means (OAVM) to transact the following business:

ORDINARY BUSINESS

1. To receive consider and adopt the Audited Standalone Financial Statements of the Company for the Financial Year ended 31st March 2025 together with the reports of the Board of Directors and the Auditors thereon and, in this regard, to consider and if thought fit, to pass the following resolutions as **Ordinary Resolutions**:

"RESOLVED THAT the audited financial statement of the Company for the financial year ended March 31, 2025 and the reports of the Board of Directors and Auditors thereon, as circulated to the Members, be and are hereby considered and adopted."

2. To receive consider and adopt the Audited Consolidated Financial Statements of the Company for the Financial Year ended 31st March 2025 together with the reports of the Auditors thereon and, in this regard, to consider and if thought fit, to pass the following resolutions as **Ordinary Resolutions**:

"RESOLVED THAT the audited consolidated financial statement of the Company for the financial year ended March 31, 2025 and the report of Auditors thereon, as circulated to the Members, be and are hereby considered and adopted."

3. To appoint a Director Mrs. Shilpa Maheshwari (DIN: 08305104), who retires by rotation as a Director and in this regard, pass the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Section 152 of the Companies Act, 2013, Mrs. Shilpa Maheshwari (DIN: 08305104), who retires by rotation at this meeting be and is hereby appointed as a Director of the Company, liable to retire by rotation."

4. **Appointment of M/s Rajvanshi & Associates, Chartered Accountants, as Statutory Auditors of the Company for a period of five consecutive years.**

To consider and, if thought fit, to pass, with or without modification/s, the following resolution as **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Sections 139, 142 and other applicable provisions, if any, of the Companies Act, 2013 read with the Rules framed thereunder as amended from time to time (including any statutory modification(s) or re-enactment thereof for the time being in force) and based on the

recommendation of Audit Committee and the Board of Directors, M/s Rajvanshi & Associates, Chartered Accountants (Firm Registration No. 005069C) be and is hereby appointed as the Statutory Auditors of the Company, to hold office for a term of five consecutive years from the conclusion of the 19th Annual General Meeting (AGM) until the conclusion of the 24th AGM to be held for the financial year ending 31 March 2030, on such remuneration as may be recommended by the Audit Committee and decided by the Board of Directors in consultation with the Statutory Auditors of the Company in addition to applicable taxes, reimbursement of all out of-pocket expenses as may be incurred in connection with the audit of the accounts of the Company.

RESOLVED FURTHER THAT the Board and Key Managerial Personnel of the Company be and are hereby severally and/or jointly authorized to take such steps as may be necessary for obtaining approvals, statutory or otherwise, in relation to the above and to settle all matters arising out of and incidental thereto and to sign and execute all applications, documents, writings and filling of requisites forms that may be required on behalf of the Company, and generally to do all acts, deeds and things that may be necessary, proper, expedient or incidental for the purpose of giving effect this resolution."

SPECIAL BUSINESS:

5. **Appointment of Secretarial Auditor for a period of five consecutive years**

To consider and, if thought fit, to pass the following resolution as **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Section 204(1) of the Companies Act, 2013 along with the applicable Rules thereunder, and other applicable provisions, if any, of the Companies Act, 2013 read with Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provisions framed thereunder as amended from time to time (including any statutory modification(s) or re-enactment thereof for the time being in force) and based on the recommendation of the Audit Committee and Board of Directors of the Company, consent of the Members of the Company be and is hereby accorded for appointment of M/s Bharat Rathore & Associates, Practicing Company Secretary (Firm Registration No. – S2018RJ589300 and Peer review No. – 1713/2022) as the Secretarial Auditor of the Company, to conduct Secretarial Audit of the Company for five consecutive financial years respectively ending on 31 March 2026, 31 March 2027, 31 March 2028, 31 March 2029, 31 March 2030 ('the Term') and to issue (i) the Secretarial Audit Report under Section 204 of the Act for the Term and (ii) the Secretarial Audit Reports under

Regulation 24A(1)(a) of the Listing Regulations for the Term, at a remuneration to be determined by the Board of Directors of the Company.

RESOLVED FURTHER THAT Managing Director, Chief Financial Officer and Company Secretary be and are hereby severally authorised to file necessary forms with Registrar of Companies and to do all such acts, deeds and things, as may be necessary, to give effect to the above said resolution

6. Approval Of Loans, Investments, Guarantee or Security Under Section 185 Of Companies Act, 2013

To consider and if thought fit, to pass with or without modification(s), the following resolution as a **Special Resolution**:

"RESOLVED THAT pursuant to Section 185 and other applicable provisions of the Companies Act, 2013 read with Companies (Amendment) Act, 2017 and Rules made thereunder, the Board of Directors of the Company be and is hereby authorized:

-To advance any loan including any loan represented by a book debt or give any guarantee or provide any security in connection with any loan taken by any person in whom any of the Director of the Company is interested (i.e. including any private Company of which any such Director is a Director or member, anybody corporate at a general meeting of which not less than twenty- five percent of the total voting power may be exercised or controlled by any such Director, Managing Director or Manager, whereof is accustomed to act in accordance with the directions or instructions of the Board, or of any Director or Directors, of the lending Company), provided that such loans are utilized by the borrowing Company for its principal business activities and in particular to the such Companies (as mentioned in explanatory statement) in which one or more Director(s) may be deemed to be interested on the terms and conditions as set out in the Statement annexed to this Notice on such terms and conditions and in such manners may be mutually acceptable.

RESOLVED FURTHER THAT the Board be and is hereby authorized to finalize, sanction and disburse the said loans, guarantees and security and also to delegate all or any of the above powers to Committee of Directors or any Director(s) of the Company and generally to do all acts, deeds and things that may be deemed necessary, proper, expedient or incidental for the purpose of giving effect to the aforesaid Resolution."

7. To approve material related party transactions of the company and its subsidiaries and in this regard, to consider, and if thought fit, to pass the following resolution as an ordinary resolution:

"RESOLVED THAT pursuant to the provisions of Section 2(76), Section 188 and other applicable provisions of the

Companies Act, 2013 ('Act') read with Regulation 2 (1) (zc), 23 and other applicable Regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") as amended from time to time, read with Rule framed thereunder (including any amendment(s) or statutory modification(s) or re-enactment(s) thereof, for the time being in force) and other applicable laws / statutory provisions, if any (hereinafter collectively referred to as "Applicable Laws"), the Company's policy on related party transactions as well as subject to such approval(s), consent(s) and or permission(s) as may be required and based on the recommendation of the Audit Committee, consent of the members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as "Board" which term shall be deemed to include the Audit Committee of the Company and any duly authorized committee of Directors constituted /empowered by the Board, from time to time, to exercise its powers conferred by this resolution), to enter into and / or to carry out and / or continue to enter, carry out contracts / arrangements / material related party transactions, whether by way of renewal(s) or extension(s) or modification(s) of earlier contracts/ arrangements / transactions or otherwise, related parties within the meaning of Regulation 2(1)(zb) of the Listing Regulations ("Related Party Transactions"), on such terms and conditions as the Board may decide, for a period commencing from the nineteenth Annual General Meeting upto the date of twentieth Annual General Meeting of the Company to be held in the year 2026, up to a maximum value and/or total outstanding on any date during the financial year of the Related Party Transaction(s) as mentioned in terms of the explanatory statement to this resolution and more specifically set out in Statement nos. A-1 to A-6 in the explanatory statement to this resolution on the respective material terms & conditions set out in each of Statement nos. A-1 to A-6, notwithstanding the fact that the aggregate value of Related Party Transactions may exceed materiality threshold as prescribed under the Applicable Laws, provided however, that the said Related Party Transactions shall be carried out on an arm's length basis and in the ordinary course of business of the Company and/ or its subsidiaries, and such Related Party Transactions shall be in the nature of:

- a) Availing of services, purchase of any goods and material, avail financial assistance by the Company and/or its subsidiaries from related parties including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding on any date during the financial year

as detailed in the explanatory statement to this resolution.

- b) rendering of services, sale of any goods and material, providing financial assistance by the Company and/or its subsidiaries to related parties including but not limited to payment services, arrangement for offline and online transactions, technology services, branding, advertising and promotional Services, purchase/ sale/lease/exchange of assets and/or any equipment, reimbursements of expenses incurred by or on behalf of related parties, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding on any date during the financial year as detailed in the explanatory statement to this resolution.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do and perform all such acts, deeds, matters and things, as may be necessary and as the Board may in its absolute discretion deem necessary, desirable or expedient, including but not limited to finalizing the terms and conditions, methods and modes, finalizing and

executing necessary documents, including contracts, schemes, agreements and such other papers, documents as may be required, filing applications and seeking all necessary approvals from relevant authorities (if required) to give effect to this resolution, for and on behalf of the Company and settling all such issues, questions, difficulties or doubts whatsoever that may arise without being required to seek further consent or approval of the members or otherwise to the end and intent that the members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT the Board be and is hereby further authorized to delegate all or any of the powers herein conferred to director(s), committee(s), executive(s), officer(s) or representatives(s) of the Company or to any other person to do all such acts, deeds, matters and things as may be considered necessary or expedient and also to execute such documents, writings etc. as may be necessary to give effect to this resolution.

RESOLVED FURTHER THAT all actions taken by the Board in connection with any matter referred to or contemplated in any of the foregoing resolution, be and are hereby approved, ratified and confirmed in all respects."

Kota (Rajasthan),
August 23, 2025

Registered Office:
Village Tangori, Banur, Karala, Rajpura, Patiala,
Mohali, Punjab- 140601
Corporate Office:
CP Tower 1, Road No. 1, IPIA, Kota, Rajasthan-324005

By Order of the Board
CAREER POINT EDUTECH LIMITED
s/d
(Bhavika Sharma)
Company Secretary
ICSI Membership No. A48235

NOTES:

1. The relevant Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ("Act"), and regulation 23 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015 setting out material facts relating to Special Business under item Nos. 5 to 7 to be transacted at the 19th Annual General Meeting ("AGM") is annexed hereto and forms part of the Notice.

GENERAL INSTRUCTIONS FOR PARTICIPATION AT 19th AGM AND E-VOTING

2. At the time of issuance of this Notice of the Annual General Meeting (AGM), the equity shares of your Company ("the Company") are not yet listed on any recognized stock exchange. However, the Company has completed the necessary steps for listing pursuant to the Composite Scheme of Arrangement approved by the Hon'ble National Company Law Tribunal (NCLT), Jaipur Bench, vide order dated 22nd October 2024. In this regard, the Company has received in-principle approval from both BSE Limited and National Stock Exchange of India Limited (NSE) on 06th August 2025 for listing and also, obtained approval from the Securities and Exchange Board of India (SEBI) under Regulation 19(2)(b) of the Securities Contracts (Regulation) Rules, 1957 on 21st August 2025.

The management of the Company anticipates that the Company's equity shares will be listed prior to the date of the ensuing AGM. Accordingly, in the interest of good corporate governance and in a prudent and proactive manner, the Company has considered itself as a "deemed listed entity" for the limited purpose of ensuring compliance with applicable provisions of the SEBI Listing Regulations and other SEBI guidelines, to the extent relevant.

All resolutions proposed in this Notice and the related disclosures have been framed in alignment with the requirements of The Companies Act, 2013 and rules made thereunder, and The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as applicable to a listed company. This approach reflects the Company's commitment to the highest standards of transparency, compliance, and corporate governance, even during the transitional phase of listing.

3. Pursuant to the Circular Nos. 14/2020, 17/2020, 20/ 2020, 02/2021, 19/2021, 21/2021, 02/2022, 10/2022, 09/2023 dated April 08, 2020, April 13, 2020, May 05, 2020, January 13, 2021, December 14, 2021, May 05, 2022, December 28, 2022, September 25, 2023 followed by latest Circular Nos. 09/2024 dated September 19, 2024 issued by the Ministry of Corporate Affairs (hereinafter collectively referred to as "**MCA Circulars**") and the relaxations provided vide SEBI Circulars dated May 12, 2020, May 13, 2022, January 05, 2023, October 7, 2023 and latest circular no. SEBI/ HO/ CFD/ CFDPoD-2/ P/ CIR/ 2024/ 133 dated October 3, 2024 (hereinafter collectively referred to as "**SEBI Circulars**") and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time, physical attendance of the Members to the

AGM venue is not required and Annual General Meeting (**AGM**) be held through Video Conferencing (VC) or Other Audio Visual Means (OAVM). Accordingly the 19th Annual General Meeting ("AGM") of the Company will be held through the Video Conferencing (VC) or Other Audio Visual Means (OAVM) and the members can attend and participate in the ensuing AGM through VC/ OAVM. The deemed venue for the 19th AGM of the Company shall be the corporate office of the Company.

4. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circular issued by the Ministry of Corporate Affairs dated January 13, 2021, December 14, 2021, May 05, 2022, December 28, 2022, September 25, 2023 and September 19, 2024 in continuation and read with its Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020, the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has appointed and entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized E-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by NSDL. A member may exercise his/ her vote at the General Meeting by electronic means and the Company may pass any resolution by electronic voting system in accordance with the provisions of the aforesaid Rule.
5. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the EGM/AGM through VC/OAVM will be made available to at least 1000 members on a first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the EGM/AGM without restriction on account of first come first served basis.
6. The attendance of the Members attending the AGM/EGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
7. Since this AGM is being held through VC/ OAVM pursuant to the MCA Circulars, physical attendance of Members has been dispensed with, accordingly, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM and hence the Proxy Form, Attendance Slip and Route Map are not annexed hereto.
8. Pursuant to the provisions of Section 112 and Section 113 of the Companies Act, 2013, the representatives of the

members such as the President of India or the Governor of a State or a body corporate can attend the AGM through VC/OAVM and cast their votes by authorizing their representatives to participate and vote at the AGM. Accordingly it is requested to send a certified copy of the Board resolution by such body corporate members, authorization letter by the governing body to the Company or upload on the VC portal / e-voting portal.

9. In line with the measures undertaken by the Ministry of Corporate Affairs ("MCA") for promotion of Green Initiative, the MCA has introduced the provision for sending the notice of the meeting and other shareholder correspondences through electronic mode. Accordingly, the electronic copies of the Notice of the AGM along with the Annual Report for the Financial Year 2024-25 is being sent to all the shareholders whose email addresses are registered/ available with the Company/ Depository Participants and Registrar to an Issue ("RTA") as on the cut-off date i.e. Friday, August 22, 2025 and the same also have been uploaded on the website of the Company at <https://cpedutech.in/>

The members who have not registered / updated their e-mail addresses so far, are requested to register/ update their e-mail addresses, in respect of electronic holdings with the Depository through their concerned Depository Participants. Members who hold their shares in physical form and who are desirous of receiving the communication/ documents in electronic form are requested to promptly register their e-mail addresses with the Registrar or the Company giving reference of their Folio Number.

Due to the fact that the equity shares of the Company are not yet listed on any recognized stock exchange as on the date of issuance of this notice, and although the Company has obtained in-principle approval from BSE Limited and National Stock Exchange of India Limited on 06th August 2025, and received SEBI approval under Regulation 19(2)(b) of the Securities Contracts (Regulation) Rules, 1957 on 21st August 2025.

The Company has not yet received login credentials for the BSE and NSE listing portals. Hence, the Company is temporarily unable to upload this AGM Notice on the websites of the respective stock exchanges. The Company is actively following up with both exchanges to obtain the required access credentials, and shall promptly upload the AGM Notice and related documents on the stock exchange portals as soon as such credentials are made available. In the interim, the Company is sending the AGM Notice to all shareholders whose email IDs are registered with the Company/RTA and making efforts to ensure that shareholders who have not registered their email addresses are encouraged to do so to receive all future communication. This approach is in alignment with the transitional listing process and the Company's commitment to maintain transparency and shareholder communication during this interim phase. The AGM Notice is also disseminated on the website of NSDL (agency for

providing the Remote e-Voting facility and e-voting system during the AGM) i.e. www.evotingindia.com

10. The AGM/EGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular Nos. 14/2020, 17/2020, 20/2020, 02/ 2021, 19/2021, 21/2021, 2/2022 10/2022 and 09/2023 dated 8th April 2020, 13th April 2020, 5th May 2020, 13th January 2021, 8th December 2021, 14th December 2021, 5th May 2022, 28th December, 2022, September 25, 2023 and September 19, 2024 respectively, ("**MCA Circulars**").
11. Members are requested to notify immediately the change, if any of their name, postal address, email address, mobile number, PAN, Nomination and bank particulars to their DP, if the shares are held by them in electronic form and to the Registrar & Share Transfer Agent ("RTA") of the Company i.e. Ankit Consultancy Pvt. Ltd., if shares are held in physical form, in prescribed form ISR-1 as available on website of RTA at www.ankitonline.com and also available on the website of the Company at <https://cpedutech.in/> and along with such other forms, pursuant to SEBI Circular No. SEBI/HO/MIRSD/ MIRSD-PoD-1/P/CIR/2023/37 dated March 16, 2023. Further the shareholders are requested to submit duly filled the Form ISR-1 along with all necessary documents at the address of RTA at "60, Electronic Complex, Pardeshipura, Indore, Madhya Pradesh-452010 or at the E-mail ID of RTA i.e. investor@ankitonline.com. Pursuant to the above referred SEBI Circular, in case any of the above cited documents/details are not available in the folio(s) of physical securities on or after October 01, 2023, RTA shall be constrained to freeze such folio(s). To prevent fraudulent transactions, members are allowed to exercise due diligence and not to leave their Demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified.
12. Institutional Investors and Corporate Members (i.e. other than individuals, HUF, NRI etc.) intending to appoint their authorized representatives pursuant to Sections 112 and 113 of the Act, as the case may be, to attend the AGM through VC/OAVM or to vote through remote e-voting are requested to send a scanned copy (PDF/JPG format) of the relevant Board Resolution/ Authority Letter, etc., together with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer through e-mail at amitgupta01cp@gmail.com with a copy marked to evoting@nsdl.com and info@cpedutech.in. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution/Power of Attorney/Authority Letter etc. by clicking on "**Upload Board Resolution/Authority Letter**" displayed under the "**e-Voting**" tab in their login.
13. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013 and the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Companies Act, 2013

will be available for inspection at the Corporate office of the Company at CP Tower-1, Road No.-1, IPIA, Kota, Rajasthan-324005, India between 3:00 P.M and 5:00 P.M in working days till the date of AGM

14. The Register of Members and Share Transfer Books of the Company shall remain closed from Wednesday, the September 10, 2025 to Tuesday, the 16th September, 2025 (both days inclusive) for annual closing.
15. The Members holding shares in the same name or same order of names under different folios are requested to send the share certificates for consolidation of such shares to the Company.
16. Members are requested to quote their Regd. Folio Number/DP and Client ID Nos. in all their correspondence with the Company or its Registrar and Share Transfer Agent.
17. Non Resident Indian Members are requested to inform Registrar and Share Transfer Agent of the Company regarding any change in their residential status on return to India for permanent settlement, particulars of their bank account maintained in India with complete name, branch account type, account number and address of the bank with pin code number, if not furnished earlier. Members holding shares in electronic form may contact their respective Depository Participants for availing this facility.
18. Members are requested to address all correspondence, including on dividends, to the Registrar and Share Transfer Agents, Ankit Consultancy Private Limited at 60, Electronic Complex, Pardeshipura, Indore, Madhya Pradesh-452010.
19. As per the provisions of Section 72 of the Act, the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. Members holding shares in physical form may submit the same to the Company. Members holding shares in electronic form may submit the same to their respective depository participant.
20. In case of joint holders attending the AGM, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote.
21. The Members desirous of obtaining any information/clarification concerning the accounts and operations of the Company are requested to address their questions in writing to the Company Secretary at least ten days before the Annual General Meeting, so that the information required may be made available at the Annual General Meeting.
22. Pursuant to the provisions of the Companies Act, 2013 read with the Rules framed thereunder, the Company may send notice of general meeting, directors' report, auditors' report, audited Financial Statements and other documents through electronic mode. Further, pursuant to the first proviso to the Rule 18 of the Companies (Management and Administration) Rule, 2014, the Company shall provide an advance opportunity at least once in a financial year to the

members to register their e-mail address and changes therein. In view of the same, Members are requested to kindly update their e-mail address with depository participants in case of holding shares in demat form. If holding shares in physical form, Members are requested to inform their e-mail ID to the Company.

23. To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company of any change in address or demise of any Member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned DP and holdings should be verified.
24. As per Section 136 of the Companies Act, 2013 read with Rule 11 of Companies (Accounts) Rules, 2014, Financial Statements may be sent to the Members:
 - a) by electronic mode to such Members whose shares are held in dematerialized form and whose email IDs are registered with Depository for communication purposes;
 - b) where Shares are held in physical form, to such Members who have positively consented in writing for receiving by electronic mode; and
 - c) by dispatch of physical copies through any recognized mode of delivery as specified under Section 20 of the Act, in all other cases.

In case, you desire to receive the aforesaid documents in electronic mode in lieu of physical mode, kindly update your e-mail ID with:

 - i. Our RTA: for the Shares held in physical form and
 - ii. Your respective Depository Participants: for the Shares held in dematerialized form.
25. SEBI vide its Circular No. CIR/MRD/DP/10/2013 dated March 21, 2013 had mandated the companies to use any of the RBI approved electronic mode of payment such as ECS (Local ECS/Regional ECS/National ECS), NEFT, RTGS etc. for distribution of dividends and other cash benefits to investors. The Circular also mandated the companies or their registrar & share transfer agents (RTA) to maintain bank details of investors. In case the securities are held in demat mode, the companies or their RTA shall seek relevant bank details from depositories and in case the securities are held in physical mode, the companies or their RTA shall take necessary steps to maintain updated bank details at their end. The members are requested to ensure that correct and updated particulars of their bank account are available with their respective depository participants and the Company / its RTA to facilitate necessary payments through electronic mode.

26. The annual accounts of the subsidiary company along with the related detailed information is available for inspection at the Corporate Office of the Company and of the subsidiary concerned and copies will also be made available to Shareholders of the Company and its subsidiary company upon request and the same are also available on the website of the Company i.e.

<https://cpedutech.in/>

27. SEBI vide its Notification No. SEBI/LAD-NRO/GN/2018/ 24 dated June 08, 2018 and Notification No. SEBI/ LAD-NRO/GN/2018/49 dated November 30, 2018 amended Regulation 40 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has mandated that securities of listed companies can be transferred only in dematerialized form with effect from April 1, 2019. In view of the same, now the shares cannot be transferred in the physical mode. Accordingly, the Company/ Registrar and Share Transfer Agent has stopped accepting any fresh lodgment of transfer of shares in physical form. Members

holding shares in physical form are advised to dematerialize their shareholdings immediately. Further, the Members can request for transmission or transposition of securities to the RTA or Company by adopting procedure as per SEBI Circular No. SEBI/HO/MIRSD_RTAMB /P/CIR/2022/65 dated May 18, 2022

28. Disclosure pursuant to Regulation 36(3) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards on General Meetings, with respect to Directors seeking appointment/re-appointment at the Annual General Meeting, is as follows:

Name of Director	Mrs. Shilpa Maheshwari
Designation	Non-Independent Non-Executive Director
Date of Birth	June 16, 1973
Date of Appointment	18th December, 2018
Experience in Specific functional areas	Over 6 years of experience in the field of education, developing & implementing training methodologies
Educational Qualifications	Mrs. Shilpa Maheshwari is a Science graduate
Details of shares held	1339500 equity shares
List of companies (other than Career Point Edutech Ltd.) in which Directorships held as on 31.03.2025 (excluding Pvt. Ltd. Companies)	NIL
Chairman / Member of the Committees of companies (other than Career Point Edutech Ltd.) in which he/she is a Director as on 31.03.2025	1
Relationship with other directors	Relative of Mr. Pramod Kumar Maheshwari, Managing Director, Mr. Om Prakash Maheshwari, Non-Executive Director

For other details such as number of meetings of the Board attended during the year, remuneration drawn in respect of the aforesaid directors, please refer to the Corporate Governance Report.

29. Members whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the depositories as on the Cut-off date i.e. Tuesday, September 9, 2025 shall be entitled to avail the facility of remote e-voting as well as e-voting system on the date of the AGM. Any recipient of the notice, who shall have no voting rights as on the Cut-off date, shall treat this notice as intimation only.
30. A person who has acquired the shares and has become a member of the Company after the dispatch of the notice of the AGM and prior to the Cut-off date i.e. Tuesday, September 9, 2025 shall be entitled to exercise his/her vote either electronically i.e. remote e-voting or e-voting system on the date of the AGM by following the process mentioned in this part.
31. The remote e-voting will commence on Friday at 9:00 A.M. on September 12, 2025 and will end on Monday at 05:00 P.M. on September 15, 2025. During this period, the members of the Company holding shares either in physical form or in Demat form as on the Cut-off date i.e. Tuesday, September 9, 2025 cast their vote electronically. The

members will not be able to cast their vote electronically beyond the date and time mentioned above and the remote evoting module shall be disabled for voting by NSDL thereafter.

32. Once the vote on a resolution is cast by a member, he/she shall not be allowed to change it subsequently or cast the vote again.
33. The voting rights of the members shall be in proportion to their share in the paid up equity share capital of the Company as on the Cut-off date i.e. Tuesday, September 9, 2025.
34. The Company has appointed Mr. Amit Gupta, Practicing Advocate, Kota (BAR Membership No. 1550/2005) as the Scrutinizer for conducting the remote e-voting process as well as the e-voting system on the date of the AGM, in a fair and transparent manner.
- The Scrutinizer shall immediately after the conclusion of voting at the AGM, unblock the votes cast through remote evoting and e-voting on the date of the AGM and make, not later than 2 working days of the conclusion of the Meeting, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, forthwith to the Chairman of the Company or any person authorized by him in writing and the Results shall be declared by the Chairman or any person authorized by him thereafter.

The Results declared along with the Scrutinizer's Report shall be placed on the website of the Company <https://cpedutech.in/> and on Service Provider's website i.e. <https://www.evoting.nsdl.com> immediately after the declaration of Result by the Chairman or any person authorized by him in writing. The results shall also be forwarded to the stock exchanges where the shares of the Company are listed.

35. E-voting: Pursuant to the provisions of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules 2014 and Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is pleased to provide members facility to exercise their votes at the AGM by electronic means and the business may be transacted through e-voting as per instructions below:

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:-

The remote e-voting period begins on 12.09.2025, at 9:00 A.M. and ends on 15.09.2025 at 5:00 P.M. The remote e-

voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. 09.09.2025, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 09.09.2025.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below


Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of Shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp . You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
	2. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "Beneficial Owner" icon under "Login" which is available under "IDeAS" section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
	3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com . Select "Register Online for IDeAS Portal" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp
	4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

	<p>5. Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience.</p> <div style="text-align: center;">  <p>NSDL Mobile App is Available on</p> </div>
Individual Shareholders holding securities in demat mode with CDSL	<ol style="list-style-type: none"> 1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username& password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers’ website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers..
Individual Shareholders (holding securities in demat mode) login through their depository participants	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p>

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk Details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****.
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
 - a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the ‘initial password’ which was communicated to you. Once you retrieve your ‘initial password’, you need to enter the ‘initial password’ and the system will force you to change your password.
 - c) How to retrieve your ‘initial password’?
 - (i) If your email ID is registered in your demat account or with the company, your ‘initial password’ is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your ‘User ID’ and your ‘initial password’.
 - (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**
6. If you are unable to retrieve or have not received the “Initial password” or have forgotten your password:
 - a) Click on **“Forgot User Details/Password?”** (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b) **Physical User Reset Password?”** (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to “Terms and Conditions” by selecting on the check box.
8. Now, you will have to click on “Login” button.
9. After you click on the “Login” button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join General Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to amitgupta01cp@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on 022 4886 7000 or send a request to Ms. Prajakta Pawle at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to info@cpedutech.in
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to info@cpedutech.in. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A) i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.**
3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed

to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE EGM/AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the EGM/AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the EGM/AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the EGM/AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the EGM/AGM. However, they will not be eligible to vote at the EGM/AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the EGM/AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE EGM/AGM THROUGH VC/OAVM ARE AS UNDER:

1. Members will be provided with a facility to attend the

EGM/AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for Access to **NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM link" placed under the "**Join General meeting**" menu against the company name. You are requested to click on the VC/OAVM link placed under the Join General Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of the Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. For ease of conduct, members who would like to ask questions/express their views on the items of the business to be transacted at the meeting can send in their questions/ comments in advance by 11th September, 2025 mentioning their name, demat account number/ folio

Kota (Rajasthan),
August 23, 2025

Registered Office:
Village Tangori, Banur, Karala, Rajpura, Patiala,
Mohali, Punjab- 140601
Corporate Office:
CP Tower 1, Road No. 1, IPIA, Kota, Rajasthan-324005

number, email id, mobile number at info@cpedutech.in. The same will be replied by the Company suitably. Those Members who have registered themselves as a speaker will only be allowed to express their views/ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.

3. Members are encouraged to join the Meeting through Laptops for better experience.
4. Further Members will be required to allow Camera and use the Internet with a good speed to avoid any disturbance during the meeting.
5. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

By Order of the Board
CAREER POINT EDUTECH LIMITED
s/d
(Bhavika Sharma)
Company Secretary
ICSI Membership No. A48235

STATEMENT/ EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 AND ADDITIONAL INFORMATION AS REQUIRED UNDER THE SEBI (LODR) REGULATION, 2015 AND CIRCULAR ISSUED THEREUNDER

The Statement/ Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ('Act'), and Regulation 23 of the given here under sets out material facts relating to the special business mentioned at Item Nos. 4 to 7 of the accompanying Notice dated 23th August, 2025.

Item No. 4

M/s. Kamal Gupta & Co., Chartered Accountants (Firm Registration No. 031182C), tendered their resignation as the Statutory Auditors of the Company with effect from 13 November 2024, citing their inability to continue as the Statutory Auditors of the Company, citing reason of pre-occupation. The said resignation resulted in a casual vacancy in the office of Statutory Auditors.

Pursuant to Section 139(8) of the Companies Act, 2013, any casual vacancy arising from the resignation of an auditor shall be filled by the Board of Directors within thirty days, subject to the approval of the shareholders at a general meeting.

Accordingly, based on the recommendation of the Audit Committee, the Board of Directors, at its meeting held on 31 December 2024 recommended for appointment of M/s. Rajvanshi & Associates, Chartered Accountants (Firm Registration No. 005069C) to fill the said casual vacancy through shareholders approvals in Extra-Ordinary General Meeting of the Company held on 03 January 2025. The said appointment was approved by the members of the Company in EoGM dated 03 January, 2025 authorizing M/s. Rajvanshi & Associates to conduct the statutory audit of the Company for the financial year 2024–25.

The Board of Directors, based on the recommendation of the Audit Committee, at its meeting held on 23 August 2025, has recommended to appoint M/s. Rajvanshi & Associates Chartered Accountants, as the Statutory Auditors of the Company for a further term of five (5) consecutive years commencing from the conclusion of the 19th Annual General Meeting (AGM) until the conclusion of the 24th AGM, to be held for the financial year ending on 31 March, 2030.

M/s. Rajvanshi & Associates have consented to their appointment as Statutory Auditors of the Company and have confirmed their eligibility under Sections 139 and 141 of the Companies Act, 2013 and the rules framed thereunder. It is proposed that their remuneration shall be ₹2.25 lakhs per annum for conducting the statutory audit of standalone and consolidated financial statements, including limited review of quarterly financial results plus applicable taxes and reimbursement of out-of-pocket expenses. The said remuneration shall be subject to an annual increase of 10% over the audit fee of the preceding financial year. The final remuneration plus applicable taxes and reimbursement of out-of-pocket expenses incurred in connection with the audit, shall be as recommended by the Audit Committee and approved by the Board of Directors, in consultation with the Auditors.

None of the Directors or Key Managerial Personnel of the

Company or their respective relatives are, in any manner, concerned or interested, financially or otherwise, in the proposed resolution.

The Resolution at Item No. 4 of the Notice is recommended by the Board to be passed as an Ordinary Resolution.

Item No.5

The Board of Directors, based on the recommendation of the Audit Committee, at its meeting held on 23 August 2025, has recommended the appointment of M/s. Bharat Rathore & Associates, Practicing Company Secretary (Firm Registration No. –S2018RJ589300 and Peer review No. -1713/2022), as the Secretarial Auditor of the Company, in accordance with the provisions of Section 204 of the Companies Act, 2013 and Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for a term of 5 (Five) consecutive years starting from the conclusion of this 19th Annual General Meeting till the conclusion of the 24th Annual General Meeting, subject to approval of the Members at this Annual General Meeting, shall conduct Secretarial Audit of the Company from the Financial Year ended 31 March, 2025 to the Financial Year ended 31 March, 2030.

M/s. Bharat Rathore & Associates have provided their consent to act as the Secretarial Auditors of the Company for the proposed period of appointment. They have also confirmed their eligibility, qualifications, and compliance with the conditions of non-disqualification as referred to in Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The information required to be disclosed under Regulation 36 (5) of the SEBI (LODR) Regulations, 2015 is attached herewith.

It is proposed that the remuneration for conducting the secretarial audit shall be ₹0.20 lakhs per annum, plus applicable taxes and reimbursement of out-of-pocket expenses. This remuneration shall be subject to an annual increase of 10% over the secretarial audit fee of the preceding financial year. The final remuneration, along with applicable taxes and reimbursement of actual out-of-pocket expenses incurred in connection with the secretarial audit, shall be as recommended by the Audit Committee and approved by the Board of Directors, in consultation with the Auditors.

The consent and Peer Review Certificate received from M/s Bharat Rathore & Associates, Company Secretary and the letter of engagement inter-alia containing the terms of engagement including remuneration, shall be available for inspection by the members in electronic form up to the date of Annual General Meeting. The members seeking to inspect these documents may send an email request at: info@cpedutech.in

The Resolution at Item No. 5 of the Notice is recommended by the Board to be passed as an Ordinary Resolution.

Item No.6

The Company proposes to advance Inter-Corporate

Deposits/Loans to for the purpose of meeting their day to day working capital requirements as and when necessary and deemed if fit by the Board of the Company and they are the related parties with respect to the company by virtue of below mentioned criteria:

(a) CP Capital Limited (formerly Known as Career Point Limited): Amount not exceeding of Rs. 70 Crores.

Name of the Com./ Body Corporate	Interested Director
CP Capital Limited (Formerly Known as Career Point Limited)	Mr. Pramod Kumar Maheshwari and Mr. Om Prakash Maheshwari -Common Directorship and hold more than 2% of paid up share Capital of the Company

The provisions of Section 185 of the Companies Act, 2013, mandates that such Inter-Corporate deposits/Loans can be granted if a Special Resolution at the General Meeting of the Shareholders is passed. The required particulars as per proviso to Section 185(2) are given hereunder.

Name of the Com./ Body Corporate	Amount proposed to be given by the Comp. not exceeding of ₹	Purpose for which the Inter-Corp. Deposits/Loans is proposed to be utilised
CP Capital Limited (Formerly Known as Career Point Limited)	70 Crores	To meet day to day working capital requirements of the Company

Except Mr. Pramod Kumar Maheshwari and his relatives, Mr. Om Prakash Maheshwari, and Mrs. Shilpa Maheshwari none of the other Directors, Key Managerial Personnel of the Company and their relatives are concerned or interested, monetarily or otherwise in proposed Special Resolution.

The Resolution at Item No. 6 of the Notice is recommended by the Board to be passed as a Special Resolution

Item No.7

Pursuant to the applicable provisions of Section 188 and other applicable provisions of the Companies Act, 2013 ("Act") read with the applicable rules made thereunder (including any statutory modification(s) or re-enactment thereof, for the time being in force), read with Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('SEBI Listing Regulations'), as amended vide SEBI (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021, effective, April 1, 2022, states that all Material Related Party Transaction ('RPT') with an aggregate value exceeding `1,000 crore or 10% of annual consolidated turnover of the Company as per the last audited financial statements of the Company, whichever is lower, shall require approval of shareholders by means of an ordinary resolution. The said limits are applicable, even if the transactions are in the ordinary course of business of the concerned company and at an arm's length basis. The amended Regulation 2(1)(zc) of the SEBI Listing Regulations has also enhanced the definition of related party transaction which now includes a transaction

involving a transfer of resources, services or obligations between a listed entity or any of its subsidiaries on one hand and a related party of the listed entity or any of its subsidiaries on the other hand, regardless of whether a price is charged or not.

It is in the above context that Resolutions No. 7 is placed for the approval of the Shareholders of the Company.

The Company is primarily engaged in the business of providing educational services and other ancillary and incidental services etc. and is required to enter into various operational transactions with its related parties in the ordinary course of business to achieve business objectives, which are carried out either directly or through it's subsidiaries. The annual consolidated turnover of the Company as on March 31, 2025 is Rs. 49.66 crore (excluding duties and taxes) and standalone turnover of the Company as on March 31, 2025 is Rs. 48.83 crore (excluding duties and taxes).

In furtherance of its business activities, the Company and its Subsidiaries have entered into / will enter into transactions / contract(s) / agreement(s) / arrangement(s) with related parties in terms of Regulation 2(1)(zc)(i) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations") and as per applicable provisions of Section 188 and other applicable provisions of the Companies Act, 2013 ("Act")

The Company has a well-defined governance process for the related party transactions undertaken by it. These transactions are independently reviewed by the accounting firms / Independent accounting firms for arm's length consideration and compared with the benchmarks available for similar types of transactions and these analyses are presented to the Audit Committee.

Further, all related party transactions are undertaken after obtaining prior approval of the Audit Committee. The Audit Committee of the Company currently comprises independent directors. All related party transactions have been unanimously approved by the Audit Committee after satisfying itself that the related party transactions are at arm's length and in the ordinary course of business. The Audit Committee of the Company reviews on a quarterly basis, the details of all related party transactions entered into by the Company during the previous quarter, pursuant to its approvals. The related party transactions between the Company and its subsidiaries and their related parties are approved by the audit committees consisting of a majority of independent directors.

Members may note that these Related Party Transactions as placed for members' approval, shall, at all times, be subject to prior approval of the Audit Committee of the Company and shall continue to be an arm's length basis and in the ordinary course of business of the Company. As per the amended Listing Regulations which are effective from January 01, 2022, all the related party transactions are required to be approved by only those members of the Audit committee, who are independent directors.

The aforesaid related party transactions with related parties shall also be reviewed/ monitored by the Audit Committee of the Company as per requirements of the Listing Regulations and the

Act and shall remain within the limits as approved by the members. Any subsequent material modifications in the proposed transactions, as defined by the Audit committee forming part of Company's policy on related party transactions available at <https://cpedutech.in/> shall be placed before the members for approval, in terms of Regulation 23(4) of the Listing Regulations and as per section 188 of the companies act, 2013 ("Act").

The related party transactions with related parties shall not, in any manner, be detrimental to the interest of minority members and be in the best interest of the Company and its members.

Mr. Pramod Kumar Maheshwari, Managing Director, Mr. Om Prakash Maheshwari, Chairman & non-executive Director, Mrs. Shilpa Maheshwari, non-executive Director and other Key Managerial Personnel of the Company, are interested in the Ordinary Resolution set out at Item No. 7.

The relative(s) of Mr. Pramod Kumar Maheshwari, Mrs. Shilpa Maheshwari and Mr. Om Prakash Maheshwari may be deemed to be interested in the said Ordinary Resolution to the extent of their shareholding interest, if any, in the Company. Save and except the above, none of the other Directors/ Key Managerial Personnel of the Company/ their relatives are, in any way, concerned or interested, financially or otherwise, in the Ordinary Resolution set out at Item No. 7 of the Notice.

Considering the quantum of transactions, approval of the Members is sought pursuant to Regulation 23 of the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 11th July, 2023 ("SEBI Master Circular"), for the following specific Material Related Party Transactions, details of which are mentioned herein in accordance with the SEBI Master Circular.

Pursuant to Section 188 read with Regulation 23 of the Listing Regulations, in respect of voting on this resolution, no related party shall vote to approve resolution set out at Item No. 7.

The Board accordingly recommends the resolution set forth in Item no. 7 for approval of the members as Ordinary Resolution.

A. TRANSACTIONS BETWEEN THE COMPANY AND ITS SUBSIDIARIES ON THE ONE HAND AND RELATED PARTIES ON THE OTHER HAND AS PER RESOLUTION NO. 7

A-1. TRANSACTION WITH CAREER POINT UNIVERSITY, KOTA

Career Point University, Kota ("CPUK") is one such entity and a related party within the meaning of Regulation 2(1) (zb) of the Listing Regulations with which the Company and its subsidiaries keep on entering into contracts and / or arrangements and / or transactions ("Related Party Transactions"), on an arm's length basis and in the ordinary course of business.

CPUK is engaged in the business of providing formal educational services. The details of Related Party Transactions entered by the Company and its subsidiaries, with CPUK during the preceding two financial years 2023-24 and 2024-25, are given below:

Category of Transactions	FY 2023-24	FY 2024-25
Availing of services and/or purchase of any goods and material	0.00 Cr	0.00 Cr
Rendering of services and/or sale of any goods and material	3.13 Cr	0.01 Cr

Note: The members may please note that the aforesaid Related Party Transactions were done on an arms' length basis and in the ordinary course of business in compliance with the applicable provisions of the Act.

The members may note that the Company and its subsidiaries presently undertake and propose to undertake similar nature of Related Party Transactions, as mentioned above, with CPUK, and in view of the current transactions and future business projections, it is expected that the aggregate value of Related Party Transactions by the Company and its subsidiaries, with CPUK, during a period commencing from the nineteenth Annual General Meeting upto the date of twentieth Annual General Meeting of the Company to be held in the year 2026, may exceed the thresholds of material Related Party Transactions as specified under Regulation 23 of Listing Regulations.

The Related Party Transactions, being operational and critical in nature, play a significant role in Company's / its subsidiaries business(es) and therefore, approval of members of the Company is sought for material Related Party Transactions with CPUK.

The relevant details with respect to material Related Party Transactions entered/ to be entered into with CPUK, are outlined as under:

1. Name of the Related Party and Relationship

CPUK is an University established vide Career Point University Act, 2012 and group entity of the Company. Mr. Pramod Kumar Maheshwari Managing Director of the Company is the Chairperson of the University and Mr. Om Prakash Maheshwari, Chairman & non-executive Director and Promoters of the Company are members of Board of Management of the University.

2. Name of Director(s) or Key Managerial Personnel who is related, if any

Mr. Pramod Kumar Maheshwari, Managing Director and Mr. Om Prakash Maheshwari, Chairman & non-executive Director are members of the Board of Management of the University.

3. Nature, Duration/ Tenure, Material Terms, Monetary Value and Particulars of the Contract or Arrangement

The Company and its subsidiaries have entered into Related Party Transactions with CPUK on an arm's length basis and in the ordinary course of business. The relevant details of the material Related Party Transactions are as under:

a. Availing of services: Financial transaction and other services:

Availing of services, purchase of any goods and material, avail financial assistance by the Company and/or its subsidiaries from CPUK including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 30 crores on any date during a period commencing from the nineteenth Annual General Meeting upto the date of twentieth Annual General Meeting of the Company to be held in

the year 2026.

b. Rendering of services: Financial transaction and other services

rendering of services, sale of any goods and material, providing financial assistance by the Company and/or its subsidiaries to CPUK including but not limited to payment services, arrangement for offline and online transactions, technology services, branding, advertising and promotional Services, purchase/sale/lease/exchange of assets and/or any equipment, reimbursements of expenses incurred by or on behalf of CPUK, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 30 crores on any date during a period commencing from the nineteenth Annual General Meeting upto the date of twentieth Annual General Meeting of the Company to be held in the year 2026.

The above arrangements are continuing business transactions. Approval of the shareholders is being sought for transactions with CPUK, during a period commencing from the nineteenth Annual General Meeting upto the date of twentieth Annual General Meeting of the Company to be held in the year 2026.

4. Percentage of Company's Annual Consolidated Turnover, for the immediately preceding financial year, that is represented by the value of the proposed transactions

- Availing of Services- Approximately 0.00% of annual consolidated turnover of the Company for the financial year 2024-25
- Rendering of Services- Approximately 0.00% of annual consolidated turnover of the Company for the financial year 2024-25

Notes:

- The percentage mentioned above is based on the transaction amount of financial year 2024-25 and consolidated turnover of financial year 2024-25 and the further percentage shall depend upon consolidated turnover of the Company for the financial years 2025-26.

5. Details about Valuation/ Arm's Length and Ordinary Course of Business

The Company undertakes that all these related party transactions are independently reviewed by the accounting firms / Independent accounting firms for arm's length consideration and compared with the benchmarks available for similar types of transactions and these analyses are presented to the Audit Committee. The Related Party Transactions are in the ordinary course of business of the Company given the industry in which the Company operates.

6. Rationale/ benefit of the transactions with Related Party or the justification as to why the transactions with Related Party are in the interest of the Company

Please refer to "background, details and benefits of the

transaction" which form part of the explanatory statement to the resolution no-7.

7. Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity and / or its subsidiaries

The Company and its subsidiaries are availing and /or rendering financial assistance, loan transaction(s) and /or advances to CPUK for its operational educational activities.

8. Any other information relevant or important for the members to take a decision on the proposed resolution/ any other information that may be relevant

All relevant/ important information form a part of this explanatory statement setting out material facts pursuant to Section 102(1) of the Act. Based on the information on Related Party Transactions, summarized in this Notice of AGM, the Audit Committee and the Board have approved entering into/ continuing the aforesaid Related Party Transactions and have reviewed, noted and recommended that the approval of the members be also sought for the resolution set out at Item No. 7.

A-2. TRANSACTION WITH CAREER POINT UNIVERSITY, HAMIRPUR

Career Point University, Hamirpur ("CPUH") is one such entity and a related party within the meaning of Regulation 2(1) (zb) of the Listing Regulations with which the Company and its subsidiaries keep on entering into contracts and / or arrangements and / or transactions ("Related Party Transactions"), on an arm's length basis and in the ordinary course of business.

CPUH is engaged in the business of providing formal educational services. The details of Related Party Transactions entered by the Company and its subsidiaries, with CPUH during the preceding two financial years 2023-24 and 2024-25, are given below:

Category of Transactions	FY 2023-24	FY 2024-25
Availing of services and/or purchase of any goods and material	0.00 Cr	0.00 Cr
Rendering of services and/or sale of any goods and material	0.00 Cr	4.00 Cr

Note: The members may please note that the aforesaid Related Party Transactions were done on an arms' length basis and in the ordinary course of business in compliance with the applicable provisions of the Act.

The members may note that the Company and its subsidiaries presently undertake and propose to undertake similar nature of Related Party Transactions, as mentioned above, with CPUH, and in view of the current transactions and future business projections, it is expected that the aggregate value of Related Party Transactions by the Company and its subsidiaries, with CPUH during a period commencing from the nineteenth Annual

General Meeting upto the date of twentieth Annual General Meeting of the Company to be held in the year 2026, may exceed the thresholds of material Related Party Transactions as specified under Regulation 23 of Listing Regulations.

The Related Party Transactions, being operational and critical in nature, play a significant role in Company's / its subsidiaries business(es) and therefore, approval of members of the Company is sought for material Related Party Transactions with CPUH.

The relevant details with respect to material Related Party Transactions entered/ to be entered into with CPUH, are outlined as under:

1. Name of the Related Party and Relationship

CPUH is a University and group entity of the Company. Mr. Pramod Kumar Maheshwari Managing Director of the Company is the Chairperson of the University and Mr. Om Prakash Maheshwari, Chairman & Non –executive Director, Whole time Director and Promoters of the Company are members of Board of Management of the University.

2. Name of Director(s) or Key Managerial Personnel who is related, if any

Mr. Pramod Kumar Maheshwari Managing Director of the Company and Mr. Om Prakash Maheshwari, Chairman & Non –executive Director are members of the Board of Management of the University.

3. Nature, Duration/ Tenure, Material Terms, Monetary Value and Particulars of the Contract or Arrangement

The Company and its subsidiaries have entered into Related Party Transactions with CPUH on an arm's length basis and in the ordinary course of business. The relevant details of the material Related Party Transactions are as under:

- a. Availing of services: Financial transaction and other services:
Availing of services, purchase of any goods and material, avail financial assistance by the Company and/or its subsidiaries from CPUH including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 25 crores on any date during a period commencing from the nineteenth Annual General Meeting upto the date of twentieth Annual General Meeting of the Company to be held in the year 2026
- b. Rendering of services: Financial transaction & other services
rendering of services, sale of any goods and material, providing financial assistance by the Company and/or its subsidiaries to CPUH including but not limited to payment services, arrangement for offline and online transactions, technology services, branding, advertising and promotional Services, purchase/ sale/lease/exchange of assets and/or

any equipment, reimbursements of expenses incurred by or on behalf of CPUH, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 25 crores on any date during a period commencing from the nineteenth Annual General Meeting upto the date of twentieth Annual General Meeting of the Company to be held in the year 2026.

The above arrangements are continuing business transactions. Approval of the shareholders is being sought for transactions during a period commencing from the nineteenth Annual General Meeting upto the date of twentieth Annual General Meeting of the Company to be held in the year 2026.

4. Percentage of Company's Annual Consolidated Turnover, for the immediately preceding financial year, that is represented by the value of the proposed transactions

- a. Availing of Services- Approximately 0.00% of annual consolidated turnover of the Company for the financial year 2024-25
- b. Rendering of Services- Approximately 8.05% of annual consolidated turnover of the Company for the financial year 2024-25

Notes:

- (I) The percentage mentioned above is based on the transaction amount of financial year 2024-25 and consolidated turnover of financial year 2024-25 and the further percentage shall depend upon consolidated turnover of the Company for the financial years 2025-26.

5. Details about Valuation/ Arm's Length and Ordinary Course of Business

The Company undertakes that all these related party transactions are independently reviewed by the accounting firms / Independent accounting firms for arm's length consideration and compared with the benchmarks available for similar types of transactions and these analyses are presented to the Audit Committee. The Related Party Transactions are in the ordinary course of business of the Company given the industry in which the Company operates.

6. Rationale/ benefit of the transactions with Related Party or the justification as to why the transactions with Related Party are in the interest of the Company

Please refer to "background, details and benefits of the transaction" which form part of the explanatory statement to the resolution no-7.

7. Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity and / or its subsidiaries

The Company and it's subsidiaries are availing and /or rendering financial assistance, loan transaction(s) and /or advances to CPUH for its operational educational activities.

8. Any other information relevant or important for the

members to take a decision on the proposed resolution/ Any other information that may be relevant

All relevant/ important information form a part of this explanatory statement setting out material facts pursuant to Section 102(1) of the Act. Based on the information on Related Party Transactions, summarized in this Notice of AGM, the Audit Committee and the Board have approved entering into / continuing the aforesaid Related Party Transactions and have reviewed, noted and recommended that the approval of the members be also sought for the resolution set out at Item No. 7.

A-3. TRANSACTION WITH SHRICON INDUSTRIES LIMITED

Shricon Industries Limited ("SIL") is one such entity and a related party within the meaning of Regulation 2(1) (zb) of the Listing Regulations with which the Company and its subsidiaries keep on entering into contracts and / or arrangements and / or transactions ("Related Party Transactions"), on an arm's length basis and in the ordinary course of business.

SIL is a listed public limited company. The details of Related Party Transactions entered by the Company and its subsidiaries, with SIL during the preceding two financial years 2023-24 and 2024-25, are given below:

Category of Transactions	FY 2023-24	FY 2024-25
Availing of services and/or purchase of any goods and material	0.00 Cr	0.00 Cr
Rendering of services and/or sale of any goods and material	0.00 Cr	0.34 Cr

Note: The members may please note that the Related Party Transactions will be done on an arms' length basis and in the ordinary course of business in compliance with the applicable provisions of the Act.

The members may note that the Company and its subsidiaries presently undertake and propose to undertake similar nature of Related Party Transactions, as mentioned above, with SIL, and in view of the current transactions and future business projections, it is expected that the aggregate value of Related Party Transactions by the Company and its subsidiaries, with SIL, during a period commencing from the nineteenth Annual General Meeting upto the date of twentieth Annual General Meeting of the Company to be held in the year 2026, may exceed the thresholds of material Related Party Transactions as specified under Regulation 23 of Listing Regulations.

The Related Party Transactions, being operational and critical in nature, play a significant role in Company's / its subsidiaries business(es) and therefore, approval of members of the Company is sought for material Related Party Transactions with SIL.

The relevant details with respect to material Related Party Transactions entered/ to be entered into with SIL, are outlined as under:

1. Name of the Related Party and Relationship

SIL is a listed public limited company and group entity of the Company. Mr. Om Prakash Maheshwari, Chairman & Non-executive Director and Promoters of the Company are the Director in SIL.

2. Name of Director(s) or Key Managerial Personnel who is related, if any

Mr. Om Prakash Maheshwari, Chairman & Non-executive Director and Promoters of the Company are the Directors in SIL.

3. Nature, Duration/ Tenure, Material Terms, Monetary Value and Particulars of the Contract or Arrangement

The Company and its subsidiaries have entered into Related Party Transactions with SIL on an arm's length basis and in the ordinary course of business. The relevant details of the material Related Party Transactions are as under:

a. Availing of services: Financial transaction and other services:

Availing of services, purchase of any goods and material, avail financial assistance by the Company and/or its subsidiaries from SIL including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 10 crores on any date during a period commencing from the nineteenth Annual General Meeting upto the date of twentieth Annual General Meeting of the Company to be held in the year 2026

b. Rendering of services: Financial transaction and other services

rendering of services, sale of any goods and material, providing financial assistance by the Company and/or its subsidiaries to SIL including but not limited to payment services, arrangement for offline and online transactions, technology services, branding, advertising and promotional Services, purchase/ sale/lease/exchange of assets and/or any equipment, reimbursements of expenses incurred by or on behalf of SIL, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 10 crores on any date during a period commencing from the nineteenth Annual General Meeting upto the date of twentieth Annual General Meeting of the Company to be held in the year 2026.

The above arrangements are continuing business transactions. Approval of the shareholders is being sought for transactions during a period commencing from the nineteenth Annual General Meeting upto the date of twentieth Annual General Meeting of the Company to be held in the year 2026.

4. Percentage of Company's Annual Consolidated Turnover, for the immediately preceding financial year, that is represented by the value of the proposed transactions

- a. Availing of Services- Approximately 0.00 % of annual consolidated turnover of the Company for the financial year 2024-25
- b. Rendering of Services- Approximately 0.68 % of annual consolidated turnover of the Company for the financial year 2024-25

Notes:

- (l) The percentage mentioned above is based on the transaction amount of financial year 2024-25 and consolidated turnover of financial year 2024-25 and the further percentage shall depend upon consolidated turnover of the Company for the financial years 2025-26.

5. Details about Valuation/ Arm's Length and Ordinary Course of Business

The Company undertakes that all these related party transactions are independently reviewed by the accounting firms / Independent accounting firms for arm's length consideration and compared with the benchmarks available for similar types of transactions and these analyses are presented to the Audit Committee. The Related Party Transactions are in the ordinary course of business of the Company given the industry in which the Company operates.

6. Rationale/ benefit of the transactions with Related Party or the justification as to why the transactions with Related Party are in the interest of the Company

Please refer to "background, details and benefits of the transaction" which form part of the explanatory statement to the resolution no-7.

7. Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity and / or its subsidiaries

The Company and it's subsidiaries availed and/or rendering financial assistance, loan transaction(s) and /or advances from SIL for operational activities.

8. Any other information relevant or important for the members to take a decision on the proposed resolution/ Any other information that may be relevant

All relevant/ important information form a part of this explanatory statement setting out material facts pursuant to Section 102(1) of the Act. Based on the information on Related Party Transactions, summarized in this Notice of AGM, the Audit Committee and the Board have approved entering into / continuing the aforesaid Related Party Transactions and have reviewed, noted and recommended that the approval of the members be also sought for the resolution set out at Item No. 7.

A-4. TRANSACTION WITH GOPI BAI FOUNDATION TRUST

Gopi Bai Foundation Trust ("GBFT") is one such entity and a related party within the meaning of Regulation 2(1) (zb) of the Listing Regulations with which the Company and its subsidiaries keep on entering into contracts and / or arrangements and / or transactions ("Related Party Transactions"), on an arm's length basis and in the ordinary course of business.

Gopi Bai Foundation Trust is a trust and engaged in the business of education. The details of Related Party Transactions entered by the Company and its subsidiaries, with GBFT during the preceding two financial years 2023-24 and 2024-25, are given below:

Category of Transactions	FY 2023-24	FY 2024-25
Availing of services and/or purchase of any goods and material	0.00 Cr	0.00 Cr
Rendering of services and/or sale of any goods and material	0.00 Cr	0.00 Cr

Note: The members may please note that the aforesaid Related Party Transactions were done on an arms' length basis and in the ordinary course of business in compliance with the applicable provisions of the Act.

The members may note that the Company and its subsidiaries presently undertake and propose to undertake similar nature of Related Party Transactions, as mentioned above, with GBFT, and in view of the current transactions and future business projections, it is expected that the aggregate value of Related Party Transactions by the Company and its subsidiaries, with GBFT, during a period commencing from the nineteenth Annual General Meeting upto the date of twentieth Annual General Meeting of the Company to be held in the year 2026, may exceed the thresholds of material Related Party Transactions as specified under Regulation 23 of Listing Regulations.

The Related Party Transactions, being operational and critical in nature, play a significant role in Company's / its subsidiaries business(es) and therefore, approval of members of the Company is sought for material Related Party Transactions with GBFT.

The relevant details with respect to material Related Party Transactions entered/ to be entered into with GBFT, are outlined as under:

1. Name of the Related Party and Relationship

Gopi Bai Foundation Trust is a registered trust and group entity of the Company and engaged in the business of education. Mr. Pramod Kumar Maheshwari, Managing Director of the Company, and Mr. Om Prakash Maheshwari, Chairman and Promoters of the Company are the trustees in Gopi Bai Foundation Trust.

2. Name of Director(s) or Key Managerial Personnel who is related, if any

Mr. Pramod Kumar Maheshwari, Managing Director of the Company, and Mr. Om Prakash Maheshwari, Chairman are the trustees in Gopi Bai Foundation Trust.

3. Nature, Duration/ Tenure, Material Terms, Monetary Value and Particulars of the Contract or Arrangement

The Company and its subsidiaries have entered into Related Party Transactions with Proseed on an arm's length basis and in the ordinary course of business. The relevant details of the material Related Party Transactions are as under:

- a. Availing of services: Financial transaction and other

services:

Availing of services, purchase of any goods and material, avail financial assistance by the Company and/or its subsidiaries from GBFT including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 10 crores on any date during a period commencing from the nineteenth Annual General Meeting upto the date of twentieth Annual General Meeting of the Company to be held in the year 2026.

- b. Rendering of services: Financial transaction and other services

rendering of services, sale of any goods and material, providing financial assistance by the Company and/or its subsidiaries to GBFT including but not limited to payment services, arrangement for offline and online transactions, technology services, branding, advertising and promotional Services, purchase/sale/lease/exchange of assets and/or any equipment, reimbursements of expenses incurred by or on behalf of GBFT, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 10 crores on any date during a period commencing from the nineteenth Annual General Meeting upto the date of twentieth Annual General Meeting of the Company to be held in the year 2026.

The above arrangements are continuing business transactions. Approval of the shareholders is being sought for transactions during a period commencing from the nineteenth Annual General Meeting upto the date of twentieth Annual General Meeting of the Company to be held in the year 2026.

4. Percentage of Company's Annual Consolidated Turnover, for the immediately preceding financial year, that is represented by the value of the proposed transactions

- a. Availing of Services- Approximately 0.00 % of annual consolidated turnover of the Company for the financial year 2024-25
- b. Rendering of Services- Approximately 0.00 % of annual consolidated turnover of the Company for the financial year 2024-25

Notes:

- (i) The percentage mentioned above is based on the transaction amount of financial year 2024-25 and consolidated turnover of financial year 2024-25 and the further percentage shall depend upon consolidated turnover of the Company for the financial years 2025-26.

5. Details about Valuation/ Arm's Length and Ordinary Course of Business

The Company undertakes that all these related party transactions are independently reviewed by the accounting firms / Independent accounting firms for arm's length

consideration and compared with the benchmarks available for similar type of transactions and these analyses are presented to the Audit Committee. The Related Party Transactions are in the ordinary course of business of the Company given the industry in which the Company operates.

6. Rationale/ benefit of the transactions with Related Party or the justification as to why the transactions with Related Party are in the interest of the Company

Please refer to "background, details and benefits of the transaction" which form part of the explanatory statement to the resolution no-7.

7. Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity and / or its subsidiaries

The Company and It's subsidiary rendered financial assistance, loan transaction(s) and /or advances to GBFT for its operational activities.

8. Any other information relevant or important for the members to take a decision on the proposed resolution/ any other information that may be relevant

All relevant/ important information form a part of this explanatory statement setting out material facts pursuant to Section 102(1) of the Act. Based on the information on Related Party Transactions, summarized in this Notice of AGM, the Audit Committee and the Board have approved entering into / continuing the aforesaid Related Party Transactions and have reviewed, noted and recommended that the approval of the members be also sought for the resolution set out at Item No. 7.

A-5. TRANSACTION WITH CAREER POINT ACCESSORIES PRIVATE LIMITED

Career Point Accessories Private Limited ("CPAPL") is one such entity and a related party within the meaning of Regulation 2(1) (zb) of the Listing Regulations with which the Company and its subsidiaries keep on entering into contracts and / or arrangements and / or transactions ("Related Party Transactions"), on an arm's length basis and in the ordinary course of business.

CPAPL is a private limited company. The details of Related Party Transactions entered by the Company and its subsidiaries, with CPAPL during the preceding two financial years 2023-24 and 2024-25, are given below:

Category of Transactions	FY 2023-24	FY 2024-25
Availing of services and/or purchase of any goods and material	0.00 Cr	0.00 Cr
Rendering of services and/or sale of any goods and material	1.18 Cr	1.12 Cr

Note: The members may please note that the Related Party Transactions will be done on an arms' length basis and in the ordinary course of business in compliance with the applicable provisions of the Act.

The members may note that the Company and its subsidiaries presently undertake and propose to undertake similar nature of Related Party Transactions, as mentioned above, with CPAPL, and in view of the current transactions and future business projections, it is expected that the aggregate value of Related Party Transactions by the Company and its subsidiaries, with CPAPL, during a period commencing from the nineteenth Annual General Meeting upto the date of twentieth Annual General Meeting of the Company to be held in the year 2026, may exceed the thresholds of material Related Party Transactions as specified under Regulation 23 of Listing Regulations.

The Related Party Transactions, being operational and critical in nature, play a significant role in Company's / its subsidiaries business(es) and therefore, approval of members of the Company is sought for material Related Party Transactions with CPAPL.

The relevant details with respect to material Related Party Transactions entered/ to be entered into with CPAPL, are outlined as under:

1. Name of the Related Party and Relationship

CPAPL is a private limited company and group entity of the Company. Mr. Pramod Kumar Maheshwari, MD Mr. Om Prakash Maheshwari, Chairman and Promoters of the Company are the Directors in CPAPL

2. Name of Director(s) or Key Managerial Personnel who is related, if any

Mr. Pramod Kumar Maheshwari, MD, Mr. Om Prakash Maheshwari, Chairman and Promoters of the Company are the Directors in CPAPL.

3. Nature, Duration/ Tenure, Material Terms, Monetary Value and Particulars of the Contract or Arrangement

The Company and its subsidiaries have entered into Related Party Transactions with CPAPL on an arm's length basis and in the ordinary course of business. The relevant details of the material Related Party Transactions are as under:

- a. Availing of services: Financial transaction and other services:
Availing of services, purchase of any goods and material, avail financial assistance by the Company and/or its subsidiaries from CPAPL including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 10 crores on any date during a period commencing from the nineteenth Annual General Meeting upto the date of twentieth Annual General Meeting of the Company to be held in the year 2026.
- b. Rendering of services: Financial transaction and other services
rendering of services, sale of any goods and material, providing financial assistance by the Company and/or its subsidiaries to CPAPL including but not limited to

payment services, arrangement for offline and online transactions, technology services, branding, advertising and promotional Services, purchase/sale/lease/exchange of assets and/or any equipment, reimbursements of expenses incurred by or on behalf of CPAPL, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 10 crores on any date during a period commencing from the nineteenth Annual General Meeting upto the date of twentieth Annual General Meeting of the Company to be held in the year 2026.

The above arrangements are continuing business transactions. Approval of the shareholders is being sought for transactions during a period commencing from the nineteenth Annual General Meeting upto the date of twentieth Annual General Meeting of the Company to be held in the year 2026.

4. Percentage of Company's Annual Consolidated Turnover, for the immediately preceding financial year, that is represented by the value of the proposed transactions

- a. Availing of Services- Approximately 0.00 % of annual consolidated turnover of the Company for the financial year 2024-25
- b. Rendering of Services- Approximately 2.26 % of annual consolidated turnover of the Company for the financial year 2024-25

Notes:

- (i) The percentage mentioned above is based on the transaction amount of financial year 2024-25 and consolidated turnover of financial year 2024-25 and the further percentage shall depend upon consolidated turnover of the Company for the financial years 2025-26.

5. Details about Valuation/ Arm's Length and Ordinary Course of Business

The Company undertakes that all these related party transactions are independently reviewed by the accounting firms / Independent accounting firms for arm's length consideration and compared with the benchmarks available for similar types of transactions and these analyses are presented to the Audit Committee. The Related Party Transactions are in the ordinary course of business of the Company given the industry in which the Company operates.

6. Rationale/ benefit of the transactions with Related Party or the justification as to why the transactions with Related Party are in the interest of the Company

Please refer to "background, details and benefits of the transaction" which form part of the explanatory statement to the resolution no-7.

7. Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity and / or its subsidiaries

The Company and its subsidiaries availed and/or rendering financial assistance, loan transaction(s) and /or advances from CPAPL for operational activities.

8. Any other information relevant or important for the members to take a decision on the proposed resolution/ Any other information that may be relevant

All relevant/ important information form a part of this explanatory statement setting out material facts pursuant to Section 102(1) of the Act. Based on the information on Related Party Transactions, summarized in this Notice of AGM, the Audit Committee and the Board have approved entering into / continuing the aforesaid Related Party Transactions and have reviewed, noted and recommended that the approval of the members be also sought for the resolution set out at Item No. 7.

A-6. TRANSACTION WITH CP CAPITAL LIMITED (ERSTWHILE CAREER POINT LIMITED)

CP Capital Limited (Erstwhile Career Point Limited) ("CPCAP") is one such entity and a related party within the meaning of Regulation 2(1) (zb) of the Listing Regulations with which the Company and its subsidiaries keep on entering into contracts and / or arrangements and / or transactions ("Related Party Transactions"), on an arm's length basis and in the ordinary course of business.

CPCAP is a listed public limited company. The details of Related Party Transactions entered by the Company and its subsidiaries, with CPCAP during the preceding two financial years 2023-24 and 2024-25, are given below:

Category of Transaction	FY 2023-24	FY 2023-24
Availing of services	5.69 Cr	5.19 Cr
Rendering of services	10.09 Cr	7.69 Cr

Note: The members may please note that the Related Party Transactions will be done on an arms' length basis and in the ordinary course of business in compliance with the applicable provisions of the Act.

The members may note that the Company and its subsidiaries presently undertake and propose to undertake similar nature of Related Party Transactions, as mentioned above, with CPCAP, and in view of the current transactions and future business projections, it is expected that the aggregate value of Related Party Transactions by the Company and its subsidiaries, with CPCAP, during a period commencing from the nineteenth Annual General Meeting upto the date of twentieth Annual General Meeting of the Company to be held in the year 2026 may exceed the thresholds of material Related Party Transactions as specified under Regulation 23 of Listing Regulations.

The Related Party Transactions, being operational and critical in nature, play a significant role in Company's / its subsidiaries business(es) and therefore, approval of members of the Company is sought for material Related Party Transactions with CPCAP.

The relevant details with respect to material Related Party Transactions entered/ to be entered into with CPCAP, are

outlined as under:

1. Name of the Related Party and Relationship

CPCAP is a listed public limited company and group entity of the Company. Mr. Pramod Kumar Maheshwari, Managing Director, Mr. Om Prakash Maheshwari, Chairman and Non-executive Director of the Company are the Directors in CPCAP

2. Name of Director(s) or Key Managerial Personnel who is related, if any

Mr. Pramod Kumar Maheshwari, Managing Director, Mr. Om Prakash Maheshwari, Chairman and Non-executive Director and Promoters of the Company are the Directors in CPCAP.

3. Nature, Duration/ Tenure, Material Terms, Monetary Value and Particulars of the Contract or Arrangement

The Company and its subsidiaries have entered into Related Party Transactions with CPCAP on an arm's length basis and in the ordinary course of business. The relevant details of the material Related Party Transactions are as under:

a. Availing of services: Financial transaction and other services:

Availing of services, purchase of any goods and material, avail financial assistance by the Company and/or its subsidiaries from CPCAP including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 70 crores on any date during a period commencing from the nineteenth Annual General Meeting upto the date of twentieth Annual General Meeting of the Company to be held in the year 2026.

b. Rendering of services: Financial transaction and other services

rendering of services, sale of any goods and material, providing financial assistance by the Company and/or its subsidiaries to CPCAP including but not limited to payment services, arrangement for offline and online transactions, technology services, branding, advertising and promotional Services, purchase/sale/lease/exchange of assets and/or any equipment, reimbursements of expenses incurred by or on behalf of CPCAP, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 70 crores on any date during a period commencing from the nineteenth Annual General Meeting upto the date of twentieth Annual General Meeting of the Company to be held in the year 2026.

The above arrangements are continuing business transactions. Approval of the shareholders is being sought for transactions during a period commencing from the nineteenth Annual General Meeting upto the

date of twentieth Annual General Meeting of the Company to be held in the year 2026.

4. Percentage of Company's Annual Consolidated Turnover, for the immediately preceding financial year, that is represented by the value of the proposed transactions

- a. Availing of Services- Approximately 10.45 % of annual consolidated turnover of the Company for the financial year 2024-25
- b. Rendering of Services- Approximately 15.49 % of annual consolidated turnover of the Company for the financial year 2024-25

Notes:

- (i) The percentage mentioned above is based on the transaction amount of financial year 2024-25 and consolidated turnover of financial year 2024-25 and the further percentage shall depend upon consolidated turnover of the Company for the financial years 2025-26.

5. Details about Valuation/ Arm's Length and Ordinary Course of Business

The Company undertakes that all these related party transactions are independently reviewed by the accounting firms / Independent accounting firms for arm's length consideration and compared with the benchmarks available for similar types of transactions and these analyses are presented to the Audit Committee. The Related Party Transactions are in the ordinary course of

business of the Company given the industry in which the Company operates.

6. Rationale/ benefit of the transactions with Related Party or the justification as to why the transactions with Related Party are in the interest of the Company

Please refer to "background, details and benefits of the transaction" which form part of the explanatory statement to the resolution no-7.

7. Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity and / or its subsidiaries

The Company and it's subsidiaries availed and/or rendering financial assistance, loan transaction(s) and /or advances from CPCAP for operational activities.

8. Any other information relevant or important for the members to take a decision on the proposed resolution/ Any other information that may be relevant

All relevant/ important information form a part of this explanatory statement setting out material facts pursuant to Section 102(1) of the Act. Based on the information on Related Party Transactions, summarized in this Notice of AGM, the Audit Committee and the Board have approved entering into / continuing the aforesaid Related Party Transactions and have reviewed, noted and recommended that the approval of the members be also sought for the resolution set out at Item No. 7.

Information pursuant to Regulation 36(5) of SEBI Listing Regulations for Agenda Item No. 5 and 6 are as following:

Proposed audit fee payable to auditors	The fees proposed to be paid to M/s. Rajvanshi & Associates, Chartered Accountants for the financial year 2025-2026 shall be ₹2.25 lakhs per annum for conducting the statutory audit of standalone and consolidated financial statements, including limited review of quarterly financial results plus applicable taxes and reimbursement of out-of-pocket expenses. The said remuneration shall be subject to an annual increase of 10% over the audit fee of the preceding financial year. The fee for other professional assignments towards certifications or other advisory services outside the scope of Statutory Audit and limited review shall be approved separately by the management of the Company.	The fees proposed to be paid to M/s. Bharat Rathore & Associates, towards Secretarial audit of financial year 2025-2026 is ₹0.20 Lakh (Rupees Twenty thousand only) per annum plus applicable taxes and reimbursement of out-of-pocket expenses. The said remuneration shall be subject to an annual increase of 10% over the audit fee of the preceding financial year. The fee for other professional assignments towards certifications or other advisory services outside the scope of Secretarial Audit shall be approved separately by the management of the Company.
Terms of appointment	M/s. Rajvanshi & Associates, is proposed to be appointed as statutory auditors for a term of five years, commencing from the 19th Annual General Meeting to the 24th Annual General Meeting of the Company to conduct secretarial audit from FY 2025 to FY 2030	M/s. Bharat Rathore & Associates, is proposed to be appointed as secretarial auditors for a term of five years, commencing from the 19th Annual General Meeting to the 24th Annual General Meeting of the Company to conduct secretarial audit from FY 2025 to FY 2030
Material change in fee payable	NA	NA
Basis of recommendation and auditor credentials	The Audit Committee and the Board, based on the credentials of the firm and partners, asset size of the Company and eligibility criteria prescribed under the Companies Act, 2013 recommends the appointment of M/s. Rajvanshi & Associates as Statutory Auditors of the Company.	The recommendation of the Audit Committee and the Board are based on the fulfilment of the eligibility criteria & qualification prescribed under the Act & Rules made thereunder and SEBI Listing Regulations secretarial audit, experience of the firm,

		capability, independent assessment, audit experience and also based on the evaluation of the quality of secretarial audit work done in the past.
Brief Profile of the Auditors	M/s Rajvanshi & Associates, Jaipur 34 years old Chartered Accountant firm established in 1990, with an objective to provide professional services in the field of Statutory, Internal & GST Audit of Government & Non- Government Organizations, Concurrent & Statutory Audit of Nationalized Banks, Statutory Audit, internal, management & stock audit, Corporate Law Consultancy, Accounting, Management & Financial Consultancy, Direct and Indirect Taxation such as Income Tax, GST and to conduct all kinds of Audits of Nationalized Banks, Corporate as well as non- corporate clients as per code of conduct of ICAI. Firm is also a networking partner of M/s Batgach & Associates and undertaken Assignments with Central/State Govt./PSU's.	M/s. Bharat Rathore & Associates (Firm Registration No. S2018RJ589300) is a Proprietary Firm founded in 2018, headed by CS Bharat Rathore (ACS 48426, COP No. 20295), registered with the Institute of Company Secretaries of India (ICSI). The firm operate in the domain of Corporate Law compliances including Company Law, Securities Laws, Legal Due Diligence, Transaction documents, Joint Ventures, Mergers and Acquisitions, Private Equity, Corporate Restructuring, Intellectual property, regulatory advice and other legal areas of corporate interest.

The Directors recommend the resolution as an Ordinary Resolution for approval. None of the Directors or Key Managerial Personnel of the Company or their relatives are in any way, concerned or interested, financially or otherwise, in the said resolution

Kota (Rajasthan),
August 23, 2025

Registered Office:
Village Tangori, Banur, Karala, Rajpura, Patiala,
Mohali, Punjab- 140601
Corporate Office:
CP Tower 1, Road No. 1, IPIA, Kota, Rajasthan-324005

By Order of the Board
CAREER POINT EDUTECH LIMITED
s/d
(Bhavika Sharma)
Company Secretary
ICSI Membership No. A48235

GREEN INITIATIVE IN CORPORATE GOVERNANCE

Dear Shareholders,

The Ministry of Corporate Affairs (MCA) has taken a “Green Initiative in Corporate Governance” by allowing paperless compliances by the Companies through electronic mode. In accordance with the circulars issued by the MCA during April and May 2021, companies can now send notices and documents, including Annual Reports and postal ballots to its shareholders through electronic mode to the registered e-mail addresses of the Shareholders.

It is a welcome move for the society at large, as this will reduce paper consumption to a great extent and allow shareholder as well as the companies to contribute towards a Greener Environment.

Your Company also proposes to participate in this Green initiative by opting for e-mailing all the future shareholder communications henceforth including notices of Annual General Meetings and Annual Reports of the Company to those shareholders opting to receive the same in electronic mode.

To support this green initiative of the Government in full measure, members who have not registered their e-mail addresses, so far, are requested to register their e-mail addresses, in respect of electronic holding with the Depository through their concerned Depository Participants.

Members who holds shares in physical form are requested to furnish their e-mail id to the following e-mail id viz info@cpedutech.in quoting your folio number, name, PAN, mobile number. We would be mailing all the future shareholder communication to the e-mail id furnished to us.

Please note that as a member of the Company, you will always be entitled to receive all such communication in physical form, upon request.

For Career Point Edutech Limited

Bhavika Sharma

Company Secretary

"Together Towards a Brighter Tomorrow."



CAREER POINT
EDUTECH LIMITED

UNREGISTERED PARCEL

If undelivered, please return to:
Career Point Edutech Limited,
Corporate Office: CP Tower-1, Road No. 1,
IPIA, Kota -324 005, Rajasthan, India