

Date: August 13, 2025

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

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

Sub: Outcome of Board Meeting held on 13th August, 2025- (i) Financial Results for the Quarter ended 30 June 2025 (ii) Intimation of Book Closure, AGM of the Company, Cut-off date for E-voting etc.

Respected Sir/Madam,

This is to inform you that in the meeting of the Board of Directors of the Company held on today i.e. Wednesday, August 13, 2025 at its Corporate Office CP Tower-I, IPIA, Road No. 1, Kota, Rajasthan-324005, the Board inter alia has transacted the following businesses:

1. Considered Standalone and Consolidated Unaudited Financial Results of the Company for the quarter ended June 30, 2025. (Enclosed).
2. Considered and taken on record the Limited Review Report as issued by Statutory Auditor of the Company for the quarter ended June 30, 2025. (Enclosed).
3. Considered and approved advertisement for publication of Financial Results in Financial Express (English Daily) and Jansatta (Hindi Daily). Full format of the Financial Results for the quarter ended 30th June 2025 shall be available on the website of the Stock Exchange where shares of the Company are listed i.e. www.nseindia.com; www.bseindia.com and on company's website www.cpil.in and www.capital.in
4. Approved the Notice of 25th Annual General Meeting for the financial year ended March 31, 2025 scheduled to be held on Monday, September 29, 2025 at 4:00 PM. Annual Report for the Financial Year 2024-25 of the Company would be sent to the Stock Exchange in due course, in pursuant to Regulation 34 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015.
5. The Register of Members & Share Transfer Books of the Company will remain closed from September 23, 2025 to September 29, 2025 (both days inclusive) for the purpose of Annual General Meeting (AGM) of the Company to be held on September 29, 2025.
6. Pursuant to the provisions of Reg. 44 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 & Sec. 108 of Companies Act, 2013, the Company is offering e-voting facility to all the shareholders of the Company from September 25, 2025

CP Capital Limited

(Formerly known as Career Point Limited)

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

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

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

(9 AM) to September 28, 2025 (5 PM) and fixed September 22, 2025 as the cut-off date for the same. During the period of e voting, members of the Company holding shares either in physical form or in dematerialized form, as on cut-off date, may cast their vote electronically. Adv. Amit Gupta appointed as Scrutinizer for the purpose of e-voting.

7. Recommended to the members for approval of Related Party Transaction(s), in compliance of Section 188 of the Companies Act, 2013 and as required under Regulation 23 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 and amendment thereof from time to time.
8. The recommended the appointment of M/s Bharat Rathore & Associates, Practicing Company Secretary (Firm Registration No. S2018RJ589300) of the Company for the First Term of Five Year for the FY 2025-2026 to FY 2029-30, subject to approval of shareholders in the ensuing annual general meeting.
9. The recommended the appointment of M/s S P Chopra & Co., Chartered Accountant (FRN: 000346N) as Statutory Auditor of the Company for the First Term of Five Year for the FY 2025-2026 to FY 2029-30, subject to approval of shareholders in the ensuing annual general meeting
10. Considered the quarterly corporate governance report and Investor Grievance Report as per the SEBI (LODR) Regulations, 2015.
11. The Board took note of Investor Grievance Report for the period ended June 30, 2025
12. Considered the quarterly compliances made by the Company as per the SEBI (LODR) Regulations, 2015.
13. To finalise the date of book closure for the purpose of forthcoming Annual General Meeting of the Company
14. Other routine Business and any other item with the permission of the chairman. The Board Meeting shall be preceded by Audit Committee and other committees Meeting on the same day.

Further, please note that the Company has already made necessary arrangement to publish the same in the newspapers as required under SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015.

The meeting of Board of Directors commenced at 12.30 pm and concluded at 16.00 pm.

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

Thanking you,

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

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

Encl.: As above

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CP Capital Limited – Q1 FY26

Financial Highlights & Management Commentary

Key Highlights (Consolidated) – ₹ in Lakh

Particulars	Q1 FY26	Q4 FY25	Q1 FY25	QoQ %	YoY %
Revenue from Operations	1,488.98	1,371.76	1,697.14	+8.5%	-12.2%
Total Income	1,941.76	1,601.16	1,922.03	+21.3%	+1.0%
Profit Before Tax	1,393.78	1,242.23	1,699.02	+12.2%	-18.0%
Profit After Tax	1,077.99	859.59	1,240.45	+25.3%	-13.1%
Impairment on Financial Instruments (ECL Provision)	159.88	(37.05)	(65.16)	—	—

Key Highlights (Standalone) – ₹ in Lakh

Particulars	Q1 FY26	Q4 FY25	Q1 FY25	QoQ %	YoY %
Revenue from Operations	1,401.31	1,457.06	1,612.27	-3.8%	-13.0%
Total Income	1,529.58	1,485.66	1,802.38	+2.9%	-15.1%
Profit Before Tax	1,040.15	1,225.18	1,557.04	-15.1%	-33.2%
Profit After Tax	786.93	883.39	1,134.14	-10.9%	-30.6%
Impairment on Financial Instruments (ECL Provision)	159.88	(37.05)	(65.16)	—	—

Management Commentary:

1. Q1 FY26 is CP Capital Limited's first set of results as a registered NBFC, after receiving our Certificate of Registration on 1 April 2025. The results are prepared under Ind AS Division III, and we have restated earlier periods so that year-on-year comparisons are consistent.
2. Q1 FY25 included a significant interest income of ₹324 lakh from NPA accounts, which positively impacted that period's profitability, making year-on-year comparisons not strictly like-for-like.

3. We have recognised **₹159.88 lakh** of expected credit loss (ECL) provisions in the quarter, in line with NBFC prudential norms and based on forward-looking macroeconomic assessments.
4. The quarter saw resilient earnings growth on a sequential basis, with consolidated profit after tax up **25% QoQ** driven by healthy interest income and higher other income. Year-on-year, revenue from operations was lower, reflecting a strategic shift in portfolio composition and a conservative lending stance in a volatile macro environment.
5. Our balance sheet remains strong, adequately capitalised, and well-positioned to capture growth opportunities in our chosen lending segments while maintaining robust asset quality.
6. Going forward, we will continue to leverage our capital position, risk management framework, and operational efficiency to deliver sustainable value for shareholders."

Strategic & Operational Update

- **Transition to NBFC operations** completed smoothly; all reporting now NBFC Ind AS compliant.
- Focus on a **secured lending portfolio** with prudent underwriting.
- Strong liquidity position and adequate capital adequacy above regulatory requirements.
- Continued investment in technology-led credit assessment and collections.

Independent Auditor's Review Report on Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, for the Quarter ended 30 June, 2025

To
The Board of Directors of CP Capital Limited (erstwhile Career Point Limited),

1. We have reviewed the accompanying Statement of **Unaudited Consolidated Financial Results** (the 'Statement') of **CP Capital Limited** (the 'Parent') and its Subsidiary (the Parent and its Subsidiary, together referred to as 'the Group') and its share of the net profit/ loss after tax and total comprehensive income/ loss of its associate for the quarter ended 30 June, 2025, being submitted by the Parent pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations').
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

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

Name of Entity	Nature of relationship
CP Capital Limited (CPCL)	Parent Company
Career Point Infra Limited (CPIL) (including its Subsidiaries i.e. Coupler Enterprises Private Limited and Srajan Agritech Private Limited)	Wholly Owned Subsidiary
Imperial Infin Private Limited (IIPL)	Associate



5. Conclusion

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditor referred to in paragraph 6.iii below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Other Matters

- i. We did not review the interim financial results of one Wholly Owned Subsidiary, whose interim financial results reflect total revenues of Rs. 653.74 lakhs, net profit after tax of Rs. 289.68 lakhs, total comprehensive income of Rs. 289.68 lakhs for the quarter ended 30 June, 2025 as considered in the Unaudited Consolidated Financial Results. These interim financial results have been reviewed by other auditor whose report have been furnished to us by the Parent Company's Management and our Conclusion and Other Matters, on the Statement, in so far as it relate to the amounts and disclosures included in respect of the said Subsidiary, is based on the report of the said other auditor, and after consideration of the further facts and information provided to us by the Parent Company's management, at the time of consolidation of these financial results, and the procedures performed by us as stated in paragraph 3 above.
- ii. We did not review the interim financial results of one associate, whose unaudited interim financial results / financial information reflect Group's share of profit after tax of Rs. 1.39 lakhs and total comprehensive loss of Rs. 19.71 lakhs for the quarter ended 30 June, 2025, as considered in the Statement which have been reviewed by the other auditor.
- iii. The Statement includes the results for the previous quarter ended 31 March, 2025 as reported in these Unaudited Consolidated Financial Results, which are the balancing figures between the audited figures in respect of the previous full financial year and the published unaudited year to date figures up to the third quarter of the previous financial year, which were subject to limited review after restatement in accordance with the Composite Scheme of Arrangement as mentioned in note 3 to the Statement.
- iv. We draw attention to the fact that the corresponding figures for the quarter ended 30 June, 2024 are based on the financial results which were audited by the predecessor auditor M/s. Lodha & Co LLP, who had expressed unmodified conclusions thereon vide their limited review report dated 13 August, 2024, after restatement in accordance with the Composite Scheme of Arrangement as mentioned in in note 3 to the Statement.

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

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



(Gautam Bhutani)

Partner

M. No. 524485

UDIN: 25524485BMIFZG5429

Place : Gurugram
Date : 13.08.2025

Independent Auditor's Review Report on Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, for the Quarter ended 30 June, 2025

To
The Board of Directors of CP Capital Limited (erstwhile Career Point Limited),

1. We have reviewed the accompanying Statement of **Unaudited Standalone Financial Results** (the 'Statement') of **CP Capital Limited** (the 'Company') for the quarter ended 30 June, 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these unaudited standalone financial results based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Conclusion:

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Standalone Financial Results prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
4. Other Matters:
 - a. The Statement includes the results for the previous quarter ended 31 March, 2025 as reported in these Unaudited Standalone Financial Results, which are the balancing figures between the audited figures in respect of the previous full financial year and the published unaudited year to date figures up to the third quarter of the previous financial year, which were subject to limited review after restatement in accordance with the Composite Scheme of Arrangement as mentioned in note 3 to the Statement.



- b. We draw attention to the fact that the corresponding figures for the quarter ended 30 June, 2024 are based on the financial results which were audited by the predecessor auditor M/s. Lodha & Co LLP, who had expressed unmodified conclusions thereon vide their limited review report dated 13 August, 2024, after restatement in accordance with the Composite Scheme of Arrangement as mentioned in in note 3 to the Statement.

Our conclusion is not modified in respect of above matters.

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



Place: Gurugram
Date : 13.08.2025

(**Gautam Bhutani**)
Partner
M. No. 524485
UDIN: 25524485BMIFZF9141

CP CAPITAL LIMITED

(Erstwhile Career Point Limited)

CIN - L64990PB2000PLC054497

Regd Office: Career Point Ltd., Village Tangori, Banur Mohali, Punjab - 140601, Website: www.cpill.in

Corp. Office: Career Point Limited, CP Tower-1, Road No. 1, IPIA, Kota- 324005, Rajasthan, India

Email : Investors@cpil.in, Contact +919057632017

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30 JUNE, 2025

(Rs. In lakhs)

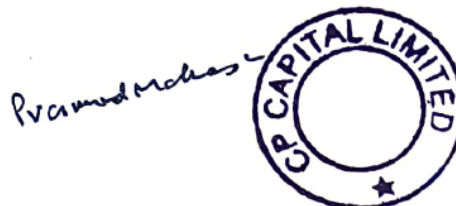
Particulars	Standalone				Consolidated			
	Quarter ended		Year ended		Quarter ended		Year ended	
	30 June, 2025	31 Mar, 2025	30 June, 2024	31 Mar, 2025	30 June, 2025	31 Mar, 2025	30 June, 2024	31 Mar, 2025
	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
1 Revenue from operations								
Interest income	1,353.85	1,209.37	1,518.37	5,174.96	1,441.52	1,305.91	1,603.24	5,557.00
Fees and commission income	44.56	65.32	93.45	425.70	44.56	65.32	93.45	425.70
Net gain on fair value changes	2.90	0.53	0.45	-	2.90	0.53	0.45	-
Dividend received from Subsidiary	-	181.84	-	727.36	-	-	-	-
Total revenue from operations	1,401.31	1,457.06	1,612.27	6,328.02	1,488.98	1,371.76	1,697.14	5,982.70
Other income	128.27	28.60	190.11	401.79	452.78	229.40	224.89	678.32
Total revenue	1,529.58	1,485.66	1,802.38	6,729.81	1,941.76	1,601.16	1,922.03	6,661.02
2 Expenses								
Finance costs	138.33	120.34	137.98	534.18	110.78	105.13	96.89	420.21
Fees and commission expense	15.63	15.36	11.15	50.04	15.63	15.36	11.15	-
Net loss on fair value changes	-	-	-	1.90	-	-	-	1.90
Impairment on financial instruments	159.88	(37.05)	(65.16)	106.98	159.88	(37.05)	(65.16)	106.98
Purchase of stock-in-trade	-	-	-	-	-	2,270.73	-	2,270.73
Changes in inventories of stock-in-trade	-	-	-	-	64.88	(2,175.37)	-	(2,175.37)
Employee benefits expense	61.28	81.68	67.51	326.11	66.22	86.33	73.59	346.23
Depreciation and amortisation expenses	50.43	50.57	53.71	212.87	67.72	68.39	71.20	282.86
Other expenses	63.88	29.58	40.15	218.10	64.26	30.38	40.72	280.95
Total expenses	489.43	260.48	245.34	1,450.18	549.37	363.90	228.39	1,534.49
3 Profit before Share of profit/loss in Associate and tax (3) = (2) - (1)	1,040.15	1,225.18	1,557.04	5,279.63	1,392.39	1,237.26	1,693.64	5,126.53
Share of profit in Associate	-	-	-	-	1.39	4.97	5.38	51.06
5 Profit before tax (5) = (3) + (4)	1,040.15	1,225.18	1,557.04	5,279.63	1,393.78	1,242.23	1,699.02	5,177.59
6 Tax expense								
Current Tax	247.13	318.05	397.48	1,185.52	304.49	352.85	426.98	1,311.02
Deferred Tax	-	(41.94)	-	7.20	-	(35.89)	-	31.44
Current Tax (earlier year)	6.09	65.68	25.42	20.44	11.28	65.68	31.58	23.42
Total tax expense	253.22	341.79	422.90	1,213.16	315.77	382.64	458.56	1,365.88
7 Profit after tax (7) = (5) - (6)	786.93	883.39	1,134.14	4,066.47	1,078.01	859.59	1,240.46	3,811.71
8 Other comprehensive income/(loss), net of tax items that will not be reclassified to profit or loss								
Remeasurement loss on defined benefit plan	-	(2.51)	-	(2.51)	(24.25)	(2.51)	-	(2.51)
Tax impact on above	-	0.63	-	0.63	3.15	0.63	-	0.63
Total other comprehensive income / (loss), net of tax	-	(1.88)	-	(1.88)	(21.10)	(1.88)	-	(1.88)
9 Total Comprehensive Income (9) = (7) + (8)	786.93	881.51	1,134.14	4,064.59	1,056.91	857.71	1,240.46	3,809.83
10(a) Profit for the Period attributable to:								
Owners of the Parent	-	-	-	-	1,078.01	859.59	1,240.46	3,811.71
Non-controlling Interest	-	-	-	-	-	-	-	-
10(b) Other Comprehensive Loss attributable to:								
Owners of the Parent	-	-	-	-	(21.10)	(1.88)	-	(1.88)
Non-controlling Interest	-	-	-	-	-	-	-	-
10(c) Total Comprehensive Income attributable to:								
Owners of the Parent	-	-	-	-	1,056.91	857.71	1,240.46	3,809.83
Non-controlling Interest	-	-	-	-	-	-	-	-
11 Paid-up equity share capital (face value of Rs. 10/- each)	1,819.29	1,819.29	1,819.29	1,819.29	1,819.29	1,819.29	1,819.29	1,819.29
12 Other Equity	-	-	-	49,846.69	-	-	-	52,748.11
13 Earnings per equity share (not annualised)								
Nominal Value of share.	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Basic	4.33	4.86	6.23	22.35	5.93	4.72	6.82	20.95
Diluted	4.33	4.86	6.23	22.35	5.93	4.72	6.82	20.95



Pramod Mahesh



Annexure - A - Segment Wise Revenue, Results, Segment Assets & Segment Liabilities (Consolidated)				
Particulars	Quarter ended			(Rs. in lakhs)
	Year Ended			
	30 June, 2025	31 Mar, 2025	30 June, 2024	31 Mar, 2025
	Unaudited	Audited	Unaudited	Audited
1 Segment Revenue (Net Sales Income from Segment)				
Financing Division	1,488.98	1,371.76	1,697.14	5,982.70
Infra Division	452.66	229.38	218.93	676.42
Less: Inter Segment Revenue	-	-	-	-
Add: Other unallocable income	0.12	0.02	5.96	1.90
Total Revenue	1,941.76	1,601.16	1,922.03	6,661.02
2 Segment Results Profit before Tax				
Financing Division	1,160.17	1,234.32	1,699.25	5,197.53
Infra Division	233.49	7.89	(6.19)	(21.84)
Total	1,393.66	1,242.21	1,693.06	5,175.69
Add: Other Unallocable income Net of Unallocable Expenditure	0.12	0.02	5.96	1.90
Profit before Tax (Including share of profit/(loss) of Associate)	1,393.78	1,242.23	1,699.02	5,177.59
3 Segment Assets				
Financing Division	42,878.92	43,241.15	37,036.80	43,241.15
Infra Division	19,860.45	19,234.20	18,164.80	19,234.20
Unallocated Assets	-	-	-	-
Total	62,739.37	62,475.35	55,201.60	62,475.35
4 Segment Liabilities				
Financing Division	7,847.98	7,564.77	7,484.53	7,564.77
Infra Division	56.86	4.52	23.70	4.52
Unallocated Liabilities	500.89	338.66	447.32	338.66
Total	8,405.73	7,907.95	7,955.55	7,907.95



CP CAPITAL LIMITED
(erstwhile Career Point Limited)

Notes to the Standalone and Consolidated Financial Results for the Quarter Ended 30 June, 2025:

1. These standalone financial results of CP Capital Limited (erstwhile Career Point Limited) (the 'Company / Parent Company') and consolidated financial results of the Company and its Subsidiary and Associate (together referred to as 'the Group'), have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended and the other relevant provisions of the Companies Act, 2013.
2. These standalone and consolidated financial results have been reviewed by the Audit Committee of the Board and approved by the Board of Directors in their respective meetings held on 13 August, 2025, and have been subject to review by the statutory auditors.
3. To ensure the simplification of group structure by reducing the number of entities in the Group, thereby resulting in reduction in multiplicity of legal and regulatory compliances and reduction of costs and to ensure better synergy of operations by way of focused operational efforts to improve the overall operational efficiency and effectiveness of the resources, the Board of Directors of 'Srajan Capital Limited (SCL / Transferor / Subsidiary Company)', 'CP Capital Limited (erstwhile Career Point Limited) (CPCL / Parent / Transferee / Demerged Company)' and 'Career Point Edutech Limited (CPEL / erstwhile Subsidiary / Resulting Company)' had considered and approved the Composite Scheme of Arrangement under Section 230 to 232 and other Applicable Provisions of the Companies Act, 2013 (the 'Scheme'), which provides for amalgamation of Srajan Capital Limited into CP Capital Limited and demerger of education business of CP Capital Limited into Career Point Edutech Limited on going concern basis. The Chandigarh Bench of the Hon'ble National Company Law Tribunal (NCLT) through its order dated 23 September, 2024 (issued on 22 October, 2024) had approved the Scheme with the appointed date being 1 April, 2023, and thereafter it had been filed with the Registrar of Companies on 13 November, 2024.

Upon the Scheme became effective, the Education business of CPCL (Demerged Company) along with the assets and liabilities thereof had been transferred to CPEL (Resulting Company) on a going concern basis and the SCL (Transferor Company) had been amalgamated into CPCL (Transferee Company) and the same had been accounted for in the financial statements / results / information as at the appointed date i.e. 1 April, 2023, in accordance with the Scheme. Accordingly, the financial statements / results / information after the appointed date had been restated to include the impact of the demerger and merger in accordance with the applicable Indian Accounting Standards (Ind AS) and the net difference of Rs. 124.86 lakhs and Rs. 1,882.52 lakhs has been debited under Other Equity as on the appointed date i.e. 1 April, 2023 in the standalone and consolidated financial statements / results respectively.

Further, in accordance with the Scheme, the Board of Directors of CPEL, at its meeting held on 12 May, 2025, allotted 1,82,92,939 equity shares of Rs. 10/- each as fully paid-up to the eligible shareholders of CPCL in the ratio of 1 (One) equity share of Rs. 10/- each of the CPEL for every 1 (One) equity share of Rs. 10/- each held in CPCL, whose names appeared in the Register of Members or records of the depositories as on the Record Date i.e. 9 May, 2025.

4. SCL (Transferor Company), which was a Non-Banking Financial Company (NBFC) registered with the Reserve Bank of India (RBI), to ensure its amalgamation with CPCL (Transferee Company) had surrendered its Certificate of Registration as NBFC ('COR') after the Scheme of Arrangement became effective and as its business was amalgamated in CPCL (Transferee Company) on a going concern basis, CPCL to carry out the business as NBFC had applied for the COR, which has since been granted by RBI w.e.f. 1 April, 2025.



Pranav Mahesh

Further, with the necessary approvals of the shareholders and the Registrar of Companies, Jaipur, CPCL had altered its object clause of the Memorandum of Association w.e.f. 10 September, 2021 to include activities related with NBFC and since CPCL is now registered as NBFC and considering that its COR as NBFC is applicable / effective from 1 April, 2025, therefore these financial results for the quarter ended 30 June, 2025 have been presented in accordance with the Division III of Schedule III to the Companies Act, 2013 as applicable to Ind AS Compliant NBFC Companies and Company has presented the comparatives period/s also as per the current presentation by regrouping / reclassification the comparative figures of the previous period's / year's accordingly.

5. The Group is engaged in the business of providing loans / financing to customers, investment and infrastructure activities etc. Accordingly, segment information as per the Indian Accounting Standard – 108 – Operating Segment are given in Annexure – A.
6. The figures of financial results for the previous quarter ended 31 March, 2025, as reported in the financial results, are balancing figures of audited financial results for previous year ended 31 March, 2025 and year to date figures for the nine months ended 31 December, 2024 after regrouping / reclassification and certification of the same by the management in accordance with the presentation given in accordance with the Division III to the Companies Act, 2013 as mentioned in Note 4 above.
7. The previous quarter / period / year's figures have been regrouped and reclassified wherever considered necessary as detailed in Note 4 above including the impact of the demerger and amalgamation as detailed in para 3 above, accordingly the same may not be comparable with the previous published results.



Place: Kota

Date: 13 August, 2025



For and on behalf of the Board of Directors.

Pramod Maheshwari

Pramod Kumar Maheshwari
Chairman and Managing Director
DIN: 00185711