

**BY ONLINE SUBMISSION**

November 24, 2017

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

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



Dear Sir/Madam,

**Sub: Outcome of Board Meetings held on November 24, 2017- -Financial Results for Quarter and half year ended September 30, 2017**

This is to inform you that in the meetings of the Board of Directors of the Company held on Friday, November 24, 2017 at its Registered Office, the Board *inter alia* has transacted the following businesses:

1. Considered and taken on record Standalone and Consolidated Unaudited Financial Results (Statement) for the quarter and half year ended September 30, 2017.
2. Considered and taken on record the Limited Review Report for the quarter and half year ended September 30, 2017;
3. Considered and approved advertisement for publication of Financial Results in HT Mini (English Daily), Rashtriya Sahara (Hindi Daily) and Nafa Nuksan (Hindi Daily) on or before 26<sup>th</sup> November 2017. Full format of the Financial Results for the quarter ended 30<sup>th</sup> September 2017 shall be available on the website of the Stock Exchange where shares of the Company are listed i.e. [www.nseindia.com](http://www.nseindia.com); [www.bseindia.com](http://www.bseindia.com) and on company's website [www.cpil.in](http://www.cpil.in)
4. Appointment of Secretarial Auditor CS Sourabh Mishra for the Financial Year 2017-18
5. Considered the quarterly compliances made by the company as per the SEBI (LODR) Regulations, 2017.
6. The Board took note of Investor Grievance Report for the period ended September 30, 2017.

The meeting of Board of Directors commenced at 12.00 pm and concluded at 2.30 pm

Thanking you  
For Career Point Limited

  
Tarun Kumar Jain  
Company Secretary & Compliance Officer



***Enclosed:***

1. *Key business update and Results Highlights*
2. *Financial Results for the quarter ended September 30, 2017 (Standalone & Consolidated)*
3. *Limited Review Report (Standalone & Consolidated)*

## Key business updates and result highlights (Q2 / H1 FY2017-18)



Key Financials (H1 FY 2017-18)	Rs Crores	Growth
Revenue from Operations	45.3	17%
EBITDA	15.6	55%
EBITDA Margin	35%	845 bps
Profit After Tax	11.6	33%

*(Consolidate numbers and y-o-y comparison as per Ind AS)*

### **Key highlights:**

- Improved profits from high margin verticals and larger growth from more sustainable businesses are some of the key outcomes.
- The Company has redeemed few of its investments in debt instruments which has resulted a reduction in total borrowings in the balance sheet.
- As per strategy of the Company; the loans and advances to institutions are being financed by wholly owned NBFC subsidiary.
- Due to Ind-AS conversion; the unrealized gain on investment income is added back in previous year's numbers. It results higher other income in previous year.

### **Business updates:**

- Total enrollments were reported at 23,803 (H1 FY2017: 21,879) including 9,474 in formal education division (H1 FY2017: 7,289) and 14,329 in informal education division (H1 FY2017: 14,590).
- The expansion of footprints in tutorial division through more efficient delivery channels has provided bigger opportunities to the Company. The reported numbers are clear reflection of the positive outcomes of this expansion.
- A remarkable growth of 30% (y-o-y) in formal education enrollments is a result of increased admissions in higher education, school education and vocational division. Enrollment in University education is growing by way of higher capacity utilization in existing courses as well as addition of new courses.

### **Financials Updates:**

- Income from operations for the period (H1 FY2017-18) is rupees 45.3 Crores increased by 17% (y-o-y) at consol basis on higher income from existing businesses and subsidiaries in new edge segments.
- Reported EBITDA of rupees 15.6 Crores on consol basis with an impressive year on year growth of 55% resulted an EBITDA Margin of 35% (H1 FY2016-17: 26%).
- A remarkable improvement of 845 basis points was reported in EBITDA margin against previous year on account of increased contributions from higher margin businesses verticals.
- Net income was reported at rupees 11.6 Crores and EPS (Earning per share) of rupees 6.36 on consol level with y-o-y growth of 34%.



**CAREER POINT LTD**

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

CIN-L72200RJ2000PLC016272

Tel : +91-744-3040000

Email : investors@cpil.in

Website: www.cpil.in

**CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30.09.2017**

	Particulars	(Rs. in Lakhs)			(Rs. in Lakhs)	
		Quarter ended			Half Year ended	
		30/09/2017	30/06/2017	30/09/2016	30/09/2017	30/09/2016
		(Unaudited)			(Unaudited)	
	<b>Revenue</b>					
I	Income from Operations	2,272.69	2,261.98	2,079.86	4,534.67	3,881.88
II	Other Income	283.99	377.41	391.20	661.40	696.73
III	<b>Total Income (I-II)</b>	<b>2,556.68</b>	<b>2,639.39</b>	<b>2,471.06</b>	<b>5,196.07</b>	<b>4,578.61</b>
IV	<b>Expenses</b>					
	Cost of Material Consumed	467.55	142.50	70.23	610.05	152.58
	Changes in inventories of Study Material	(222.77)	(2.65)	31.64	(225.42)	29.77
	Employees Benefit Expenses	851.99	817.21	922.76	1,669.20	1,774.32
	Finance Cost	158.20	238.70	116.58	396.90	227.92
	Depreciation & Amortisation	114.75	118.86	121.04	233.61	250.41
	Other expenses	427.74	488.37	509.92	916.11	913.87
	<b>Total Expenses</b>	<b>1,797.46</b>	<b>1,802.99</b>	<b>1,772.17</b>	<b>3,600.45</b>	<b>3,348.87</b>
V	<b>Profit before tax (III-IV)</b>	<b>759.22</b>	<b>836.40</b>	<b>698.89</b>	<b>1,595.62</b>	<b>1,229.74</b>
	<b>Share of profit/ (Loss) in Associate and joint venture</b>	<b>(0.14)</b>	<b>(0.12)</b>	<b>2.35</b>	<b>(0.26)</b>	<b>(0.88)</b>
	<b>Profit before tax</b>	<b>759.09</b>	<b>836.28</b>	<b>701.24</b>	<b>1,595.37</b>	<b>1,228.86</b>
VI	<b>Tax Expenses</b>					
	a) Current tax	258.46	221.15	147.21	479.61	255.56
	b) MAT Credit Entitlement	(39.46)	(5.73)	(67.57)	(45.19)	(55.85)
	c) Deferred tax	78.05	(74.45)	82.56	3.60	142.05
	d) Income tax for earlier years			9.68	-	18.76
	<b>Total taxes</b>	<b>297.05</b>	<b>140.97</b>	<b>171.88</b>	<b>438.02</b>	<b>360.52</b>
	<b>Profit after tax (V-VI)</b>	<b>462.04</b>	<b>695.31</b>	<b>529.36</b>	<b>1,157.34</b>	<b>868.34</b>
VII	<b>Profit for the Period attributable to</b>	<b>462.04</b>	<b>695.31</b>	<b>529.36</b>	<b>1,157.34</b>	<b>868.34</b>
	Owner of the parent	457.32	692.48	527.03	1,149.80	864.81
	Non Controlling Interest	4.72	2.83	2.33	7.55	3.53
VIII	<b>Other Comprehensive Income (net of taxes)</b>					
	(A) Items that will not be Reclassified to Profit or Loss:	-	-	-	-	-
	(B) Items that will be Reclassified to Profit or Loss:	2.65	0.42	(1.75)	3.07	(2.71)
	<b>Total Other Comprehensive Income</b>	<b>2.65</b>	<b>0.42</b>	<b>(1.75)</b>	<b>3.07</b>	<b>(2.71)</b>
	<b>Other Comprehensive Income for the period attributable to</b>					
	Owner of the parent	2.65	0.42	(1.75)	3.07	(2.71)
	Non Controlling Interest					
	<b>Total Comprehensive Income attributable to</b>					
	Owner of the parent	459.97	692.90	525.28	1,152.87	862.10
	Non Controlling Interest	4.72	2.83	2.33	7.55	3.53
	<b>Total Comprehensive Income for the period</b>	<b>464.70</b>	<b>695.73</b>	<b>527.61</b>	<b>1,160.42</b>	<b>865.63</b>
X	Paid-up Equity Share Capital (Face value of ` 10/- each)	1,813.29	1,813.29	1,813.29	1,813.29	1,813.29
XI	<b>Earnings Per Share (EPS) (Rs./ Share)</b>					
	a) Basic EPS - Not annualised	2.52	3.82	2.91	6.34	4.77
	b) Diluted EPS - Not annualised	2.52	3.82	2.91	6.34	4.77



## STATEMENT OF CONSOLIDATED ASSETS &amp; LIABILITIES AS AT 30.09.2017

Particulars	Amount (Rs. In Lakhs)
	Unaudited
<b>ASSETS</b>	
(1) Non-current Assets	
(a) Property, plant and equipment	16,080.81
(b) Capital work-in-progress	157.52
(c) Investment Property	2,058.61
(d) Other intangible assets	0.85
(e) Financial Assets	
(i) Investments	2,953.13
(ii) Loans	3,173.63
(iii) Other Financial Assets	54.23
(f) Deferred tax assets(Net)	201.18
(g) Other non-current assets	749.02
(2) Current Assets	
(a) Inventories	400.27
(b) Financial Assets	
(i) Investments	2,595.84
(ii) Trade receivables	4,262.65
(iii) Cash and Cash Equivalents	765.98
(iv) Bank Balances Other than (iii) above	1.48
(v) Loans	12,191.25
(vi) Others	260.29
(c) Current tax assets	5.00
(d) Other current assets	16.83
<b>TOTAL ASSETS</b>	<b>45,928.57</b>
<b>EQUITY AND LIABILITIES</b>	
(a) EQUITY	
(b) Equity Share Capital	1,813.29
Other Equity	37,522.89
NON CONTROLLING INTEREST	18.56
<b>LIABILITIES</b>	
(1) Non-current Liabilities	
(a) Financial Liabilities	
(i) Borrowings	908.43
(ii) Other financial liabilities	-
(b) Provisions	77.80
(c) Deferred-Tax Liabilities(Net)	828.43
(d) Other non current liabilities	-
(2) Current Liabilities	
(a) Financial Liabilities	
(i) Borrowings	2,084.49
(ii) Trade payables	18.02
(iii) Other Financial liabilities	1,090.12
(b) Other Current Liabilities	1,295.31
(c) Provisions	71.57
(d) Current Tax Liabilities (Net)	199.66
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>45,928.57</b>



- 1 Previous period figures have been regrouped/ rearranged/ recasted wherever considered necessary to make them comparable with current period.
- 2 Results for the quarter and half year ended 30 september, 2017 are in compliance with Indian Accounting standard (IND AS) notified by the ministry of corporate affairs. Consequently , results for the quarter and half year ended 30th september 2016 have been restated to comply with Ind AS to make them comparative period has been restaed accordingly. However the opening balance sheet as at April 01, 2016 and result for the subsequent period would get finalised alogwith the annual financials statment for the year ended March31, 2018 due to changes in financial reporting requirments arising from new or revised standards or interpretation issued by MCA or changes in use of one or more optional exemption from full retrospective application as permitted under Ind AS 101.
- 3 Consequent to transition from previous Indian GAAP to Ind-AS, the reconciliation of Net profit for quarter and half year ended September 30, 2016 is as under in accordance with Ind-AS 101 (First time Adoption of Ind-AS):

Nature of Adjustments	Amount (INR in Lacs)	
	Quarter Ended	Half Year Ended
	30.09.2016	30.09.2016
Net Profit as per Indian GAAP	500.75	733.79
Measurement of Financial Assets (Investment) at fair Value	76.61	202.03
Others	(9.12)	(8.06)
Deferred Tax	(38.88)	(59.42)
<b>Net Profit as per Ind-AS</b>	<b>529.36</b>	<b>868.34</b>
Other Comprehensive Income (net of taxes)	(1.75)	(2.71)
<b>Total Comprehensive Income per Ind-AS</b>	<b>527.61</b>	<b>865.63</b>

- 4 These results have been reviewed by the Audit Committee and have been approved by the Board of Directors at their respective meetings held on Nov. 24, 2017. The Statutory Auditors of the Company have carried out a 'Limited Review' for the quarter ended Sep 30 2017 only. The financial results for the quarter and half year ended Sep 30, 2016 have not been subjected to limited review or audit. However, the management has exercised necessary due diligence to ensure that the financial results provide true and fair view of Company's affairs.



(Rs. in Lakh)

## Segment Wise Revenue, Results, Segment Assets &amp; Segment Liabilities for the period ending 30.09.2017

Particulars	Quarter ended			Half Year ended	
	30/09/2017	30/06/2017	30/09/2016	30/09/2017	30/09/2016
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
<b>1 Segment Revenue (Net Sales Income from Segment)</b>					
Education Division	1,724.54	1,791.97	1,845.75	3,516.51	3,457.21
Financing (NBFC) Division	264.03	297.30	167.44	561.33	302.44
Infra Division	5.62	3.75	3.75	9.37	7.50
Other Divisions	409.90	333.13	67.08	743.03	126.57
Add: Unallocable	-	-	-	-	-
Less: Elimination	(131.39)	(164.17)	(19.51)	(295.56)	(11.84)
<b>Net Sales/Income from Operation</b>	<b>2,272.69</b>	<b>2,261.98</b>	<b>2,064.51</b>	<b>4,534.68</b>	<b>3,881.88</b>
	-	-	-	-	-
<b>2 Segment Results Profit/(Loss) before interest and Tax</b>					
Education Division	520.39	590.04	566.86	1,110.43	1,022.25
Financing (NBFC) Division*	61.42	30.48	63.97	91.90	119.54
Infra Division	161.39	158.83	165.68	320.22	311.90
Other Divisions	106.91	144.35	36.78	251.26	49.37
<b>TOTAL</b>	<b>850.11</b>	<b>923.70</b>	<b>833.29</b>	<b>1,773.81</b>	<b>1,503.06</b>
Less: Finance Cost	82.09	85.02	116.58	167.11	227.92
Add: Other Un-allocable income Net of Un-allocable Expenditure	123.68	88.49	82.59	212.17	167.88
Less: Elimination	132.47	90.77	100.42	223.24	213.28
<b>Profit before Tax</b>	<b>759.23</b>	<b>836.40</b>	<b>698.88</b>	<b>1,595.63</b>	<b>1,229.74</b>
	-	-	-	-	-
<b>3 Segment Assets</b>					
Education Division	43,395.85	43,609.56	41,243.88	43,395.85	41,243.88
Financing (NBFC) Division	8,335.88	12,515.68	5,388.62	8,335.88	5,388.62
Infra Division	16,140.11	16,260.75	19,960.44	16,140.11	19,960.44
Other Divisions	1,407.56	1,128.87	824.75	1,407.56	824.75
Add: Unallocable	-	-	-	-	-
Less: Elimination	(23,350.84)	(21,482.64)	(21,117.55)	(23,350.84)	(21,117.55)
	45,928.56	52,032.22	46,300.14	45,928.56	46,300.14
<b>4 Segment Liabilities</b>					
Education Division	5,591.66	6,040.29	5,171.75	5,591.66	5,171.75
Financing (NBFC) Division	6,261.29	10,495.82	4,729.58	6,261.29	4,729.58
Infra Division	642.24	560.02	4,800.09	642.24	4,800.09
Other Divisions	1,520.12	710.79	888.70	1,520.12	888.70
Add: Unallocable	-	-	-	-	-
Less: Elimination	(6,799.24)	(5,557.07)	(6,324.48)	(6,799.24)	(6,324.48)
<b>TOTAL</b>	<b>7,216.07</b>	<b>12,249.85</b>	<b>9,265.64</b>	<b>7,216.07</b>	<b>9,265.64</b>

\* Profit Before Tax

Place: Kota (Rajasthan)

Date :24/11/2017



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**STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30.09.2017**

Particulars		(Rs. in Lakhs)			(Rs. in Lakhs)	
		Quarter ended			Half Year ended	
		30/09/2017	30/06/2017	30/09/2016	30/09/2017	30/09/2016
		(Unaudited)			(Unaudited)	
	<b>Revenue</b>					
I	Income from Operations	1,724.54	1,791.97	1,845.76	3,516.51	3,457.21
II	Other Income	247.08	294.37	314.64	541.45	576.26
III	<b>Total Income (I-II)</b>	<b>1,971.62</b>	<b>2,086.34</b>	<b>2,160.40</b>	<b>4,057.96</b>	<b>4,033.47</b>
IV	<b>Expenses</b>					
	Cost of Material Consumed	226.64	56.37	47.21	283.01	89.49
	Changes in inventories of Study Material	(131.71)	82.78	35.18	(48.93)	52.40
	Employees Benefit Expenses	834.63	800.67	910.07	1,635.30	1,747.89
	Finance Cost	69.22	56.61	37.81	125.83	71.87
	Depreciation & Amortisation	106.89	111.01	111.89	217.90	226.18
	Other expenses	414.76	445.48	488.99	860.24	895.27
	<b>Total Expenses</b>	<b>1,520.43</b>	<b>1,552.92</b>	<b>1,631.15</b>	<b>3,073.35</b>	<b>3,083.10</b>
V	<b>Profit before tax (III-IV)</b>	<b>451.19</b>	<b>533.42</b>	<b>529.25</b>	<b>984.61</b>	<b>950.37</b>
VI	<b>Tax Expenses</b>					
	a) Current tax	198.64	172.05	109.16	370.69	178.16
	b) MAT Credit Entitlement	(3.47)	-	(67.44)	(3.47)	(55.71)
	c) Deferred tax	27.38	20.50	64.86	47.88	111.54
	d) Income tax for earlier years	-	-	-	-	9.09
	<b>Total taxes</b>	<b>222.55</b>	<b>192.55</b>	<b>106.58</b>	<b>415.10</b>	<b>243.08</b>
	<b>Profit after tax (V-VI)</b>	<b>228.64</b>	<b>340.87</b>	<b>422.67</b>	<b>569.51</b>	<b>707.29</b>
VII	<b>Profit for the Period</b>	<b>228.64</b>	<b>340.87</b>	<b>422.67</b>	<b>569.51</b>	<b>707.29</b>
VIII	<b>Other Comprehensive Income (net of taxes)</b>					
	(A) Items that will not be Reclassified to Profit or Loss:	-	-	-	-	-
	(B) Items that will be Reclassified to Profit or Loss:	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
IX	<b>Total Comprehensive Income for the period</b>	<b>228.64</b>	<b>340.87</b>	<b>422.67</b>	<b>569.51</b>	<b>707.29</b>
X	<b>Paid-up Equity Share Capital (Face value of ` 10/- each)</b>	<b>1,813.29</b>	<b>1,813.29</b>	<b>1,813.29</b>	<b>1,813.29</b>	<b>1,813.29</b>
XI	<b>Earnings Per Share (EPS) (Rs./ Share)</b>					
	a) Basic EPS - Not annualised	1.26	1.88	2.33	3.14	3.90
	b) Diluted EPS - Not annualised	1.26	1.88	2.33	3.14	3.90



## STATEMENT OF STANDALONE ASSETS &amp; LIABILITIES AS AT 30.09.2017

Particulars	Amount (Rs. In Lakhs)
<b>ASSETS</b>	<b>Unaudited</b>
(1) Non-current Assets	
(a) Property, plant and equipment	11,762.88
(b) Capital work-in-progress	-
(c) Investment Property	2,058.61
(d) Other intangible assets	0.82
(e) Financial Assets	
(i) Investments	18,908.09
(ii) Loans	-
(iii) Other Financial Assets	54.23
(f) Deferred tax assets(Net)	-
(g) Other non-current assets	597.03
	<b>33,381.66</b>
(2) Current Assets	
(a) Inventories	146.01
(b) Financial Assets	
(i) Investments	2,274.62
(ii) Trade receivables	454.07
(iii) Cash and Cash Equivalents	312.66
(iv) Other Bank Balances	1.48
(v) Loans	6,818.57
(vi) Others	0.16
(c) Other current assets	6.62
	<b>10,014.19</b>
<b>TOTAL ASSETS</b>	<b>43,395.85</b>
<b>EQUITY AND LIABILITIES</b>	
<b>EQUITY</b>	
(a) Equity Share Capital	1,813.29
(b) Other Equity	35,990.90
	<b>37,804.19</b>
<b>LIABILITIES</b>	
(1) Non-current Liabilities	
(a) Financial Liabilities	
(i) Borrowings	488.43
(ii) Other financial liabilities	-
(b) Provisions	57.31
(c) Deferred Tax Liabilities(Net)	827.80
(d) Other non current liabilities	-
	<b>1,373.54</b>
(2) Current Liabilities	
(a) Financial Liabilities	
(i) Borrowings	1,584.49
(ii) Trade payables	-
(iii) Other Financial liabilities	1,216.21
(b) Other Current Liabilities	1,213.25
(c) Provisions	71.18
(d) Current Tax Liabilities (Net)	132.99
	<b>4,218.12</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>43,395.85</b>





- 1 Previous period figures have been regrouped/ rearranged/ recasted wherever considered necessary to make them comparable with current period.
- 2, Results for the quarter and half year ended 30 september, 2017 are in compliance with Indian Accounting standard (IND AS) notified by the ministry of corporate affairs. Consequently , results for the quarter and half year ended 30th september 2016 have been restated to comply with Ind AS to make them comparative period has been restated accordingly. However the opening balance sheet as at April 01, 2016 and result for the subsequent period would get finalised alongwith the annual financials statement for the year ended March31, 2018 due to changes in financial reporting requirements arising from new or revised standards or interpretation issued by MCA or changes in use of one or more optional exemption from full retrospective application as permitted under Ind AS 101.
- 3 Consequent to transition from previous Indian GAAP to Ind-AS, the reconciliation of Net profit for quarter and half year ended September 30, 2016 is as under in accordance with Ind-AS 101 (First time Adoption of Ind-AS):

Nature of Adjustments	Amount (INR in Lacs)	
	Quarter Ended	Half Year Ended
	30.09.2016	30.09.2016
<b>Net Profit as per Indian GAAP</b>	426.97	627.63
Measurement of Financial Assets (Investment) at fair Value	25.69	123.00
Others	(0.14)	(0.28)
Deferred Tax	(29.85)	(43.06)
<b>Net Profit as per Ind-AS</b>	422.67	707.29
Other Comprehensive Income (net of taxes)	-	-
<b>Total Comprehensive Income per Ind-AS</b>	<b>422.67</b>	<b>707.29</b>

- 4 The Company is primarily engaged in the business of 'Coaching' and operates in a single business segment. Accordingly these standalone financial results have been prepared for the single segment.
- 5 These results have been reviewed by the Audit Committee and have been approved by the Board of Directors at their respective meetings held on Nov. 24, 2017. The Statutory Auditors of the Company have carried out a 'Limited Review' for the quarter ended Sep 30 2017 only. The financial results for the quarter and half year ended Sep 30, 2016 have not been subjected to limited review or audit. However, the management has exercised necessary due diligence to ensure that the financial results provide true and fair view of Company's affairs.

Place: Kota (Rajasthan)  
Date :24/11/2017



**Independent Auditor's Review Report**

To  
**The Board of Directors of  
Career Point Limited**


1. We have reviewed the accompanied statement of unaudited consolidated financial results of Career Point Limited ("the Company"), its subsidiaries (the Company and its subsidiaries together hereinafter referred to as the "Group"), its associate and its joint venture for the quarter and half year ended September 30, 2017 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") read with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016. The statement is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the statement based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (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 statement. A review is limited primarily to enquire of Company's 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 and audit opinion.
3. We did not review the financial results of 8 subsidiaries included in the quarterly financial results, whose financial results reflect total assets as at 30<sup>th</sup> September 2017 of Rs. 25,932.83 lakhs, net assets as at 30<sup>th</sup> September, 2017 of Rs. 18102.14 lakhs, total revenue of Rs. 856.02 lakhs & Rs. 1656.91 lakhs for the quarter and six months ended 30<sup>th</sup> September, 2017 respectively, total profit after tax of Rs. 238.04 lakhs & Rs. 588.10 lakhs for the quarter and six months ended 30<sup>th</sup> September, 2017 respectively and total comprehensive income of Rs. 238.04 lakhs & Rs. 588.10 lakhs for the quarter and six months ended 30<sup>th</sup> September, 2017 respectively, as considered in the consolidated financial results. The consolidated financial results also include the Company's share of net loss of Rs. 0.14 lakhs and Rs. 0.26 lakhs for the quarter and six months ended 30<sup>th</sup> September, 2017 as considered in the consolidated financial results in respect of 1 associate and 1 joint venture. These financial results have been reviewed by other auditors whose reports have been furnished to us by the management and our report on the consolidated results, insofar as it relates to the amounts and disclosures included in respect of these subsidiaries/ associate/ joint venture is based solely on the report of other auditors.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement has not been prepared in all material respects in accordance with the applicable Indian Accounting Standards (IND AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 read with its circular no. CIR/CFD/CMD/15/2015 dated November 30, 2015 and SEBI circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We draw attention to the following matters:

- a. The unaudited consolidated financial results of the Group, its associate and its joint venture for the quarter ended June 30, 2017 were reviewed by another firm of Chartered Accountants who expressed an unmodified conclusion on those financial results.
- b. The unaudited consolidated financial results of the Group, its associate and its joint venture for the quarter and half year ended September 30, 2016 were reviewed by another firm of Chartered Accountants who expressed an unmodified conclusion on those financial results. Accordingly the net profit included in the reconciliation to the Total Comprehensive Income for the quarter and half year ended September 30, 2016 is based on such financial results. The comparative figures for quarter ended and half year ended September 30, 2016 included in the statement have been adjusted by management. We have not reviewed, and accordingly do not express any conclusion on the adjustment made by management on the comparative figures for the quarter ended and half year ended September 30, 2016.

Our report is not modified in respect of these matters.

For Lodha & Co.  
Chartered Accountants  
Firm's Registration No. 301051E

  
(Gaurav Lodha)  
Partner  
Membership No.:- 507462  
Place : Kota  
Date : 24<sup>th</sup> November, 2017



**Independent Auditor's Review Report**

**To**  
**The Board of Directors of**  
**Career Point Limited**

1. We have reviewed the accompanying statements of unaudited standalone financial results of Career Point Limited ("the Company") for the quarter and half year ended September 30, 2017 ("the Statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and disclosure requirements) Regulations, 2015 ("the Listing obligations 2015") read with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016. The statement is the responsibility of the company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the statement based on our review.
2. We conduct our review in accordance with the Standard on Review Engagement (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 financial statement is free of material misstatements. A review is limited primarily to enquire of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement has not been prepared in all material respects in accordance with the applicable Indian Accounting Standards (IND AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 read with its circular no. CIR/CFD/CMD/15/2015 dated November 30, 2015 and SEBI circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.
4. We draw attention to the following matters:
  - a. The unaudited standalone financial results of the company for the quarter ended June 30, 2017 were reviewed by another firm of Chartered Accountants who expressed an unmodified conclusion on those financial results.
  - b. The unaudited standalone financial results of the company for the quarter and six months ended September 30, 2016 as set out in the statement were reviewed by another firm of Chartered Accountants who expressed an unmodified conclusion on those financial results. Accordingly the net profit included in the reconciliation to the Company's Total Comprehensive Income for the quarter and half year ended September 30, 2016 is based on such financial results. The comparative figures for the quarter and six months ended

September 30, 2016 have been adjusted by management. We have not reviewed, and accordingly do not express any conclusion on the adjustments made by management on the comparative figures for the quarter and six months ended September 30, 2016.

Our report is not modified in respect of these matters.

For Lodha & Co.  
Chartered Accountants  
Firm's Registration No. 301051E



(Gaurav Lodha)  
Partner  
Membership No.:- 507462  
Place : Kota  
Date : 24<sup>th</sup> November, 2017

