

To,
The Board of Directors,
Career Point Limited
Village Tangori, Mohali,
Punjab 140601
India

Sub: Independent Auditor's Certificate certifying the proposed accounting treatment in the books of accounts of Career Point Limited contained in the proposed Scheme of Arrangement

1. This certificate is issued in accordance with the terms of our engagement letter dated 10th February 2023.
2. We, the statutory auditors of Career Point Limited (hereinafter referred to as the "Company"), have examined the proposed Accounting Treatment specified in paragraphs 7 and 19.1 of the Draft Composite Scheme of Arrangement ('Scheme') between *Srajan Capital Limited* (Transferor Company) and *Career Point Limited* (Transferee Company/ Demerged Company) and Career Point Edutech Limited (Resulting Company) and their respective shareholders in terms of the provisions of Section 230 to 232 of the Companies Act, 2013 and other applicable provisions of the Companies Act, 2013 and rules framed thereunder, with reference to its compliance with the applicable Indian Accounting Standards (IND AS) (hereinafter referred to as "Indian Accounting Standards") notified under Section 133 of the Companies Act, 2013 read along with the rules made thereunder, as amended and other generally accepted accounting principles in India.

Management's responsibility

3. The responsibility for the preparation of the Scheme and ensuring its compliance with the relevant laws and regulations, including the applicable Indian Accounting Standards and other generally accepted accounting principles as aforesaid, is that of the Board of Directors of the Transferee Company / Demerged Company, including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Scheme and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

Auditor's responsibility

4. Our responsibility pursuant to the requirements prescribed under section 232 of the Companies Act, 2013 and part I(A)(5) of SEBI Master Circular No. SEBI/HO/CFD/DIL1/CIR/P/2021/0000000665 dated November 23, 2021 is limited to examine and report whether the accounting treatment specified in paragraphs 7 and 19.1 of the proposed Scheme comply with the applicable Indian Accounting Standards and other generally accepted accounting principles in India. Nothing contained in this certificate, nor anything said or done in the course of, or in connection with the services that are subject to this certificate, will extend any duty of care that we may have in our capacity of the statutory auditors of any financial statements of the Company.
5. We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.



For Career Point Limited
[Signature]
Authorized Signatory

6. We 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. Further, our examination did not extend to any other parts and aspects of a legal or proprietary nature in the aforesaid Scheme.
7. We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

Opinion

8. Based on our examination and according to the information, explanations and representation provided to us by the management of the Company, in our opinion, accounting treatment in the books of Transferee Company/demerged Company, as specified in paragraphs 7 and 19.1 of the proposed Scheme, is in compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circulars issued thereunder and the applicable Indian Accounting Standards notified under section 133 of the Companies Act, 2013 read with rules made thereunder and other generally accepted accounting principles in India, as applicable.
9. For the ease of reference, copy of proposed Scheme, duly authenticated on the behalf of the Transferee Company, is reproduced in **Annexure I** of this Certificate, and is initialed by us only for the purpose of identification.

Restriction on use

10. The Certificate is issued at the request of the Transferee Company pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, for onward submission by the Transferee Company to the Stock Exchanges, SEBI, NCLT and such other statutory or regulatory authorities as may be required in connection with the proposed Scheme. This certificate should not be used for any other purpose without our prior written consent. Accordingly, we do not accept or assume any liability or any 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.

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



(Gaurav Lodha)
Partner

Membership No: 507462
UDIN: 28507462BGVDES692-8
Place: New Delhi
Date: 14-02-2023



For Career Point Limited


Authorized Signatory