

14 November, 2022

To, The Manager Bombay Stock Exchange Limited Corporate Relationship Department PhirozeeJeejeebhay Tower Dalal Street, Fort, Mumbai-400 001 To, The Manager National Stock Exchange of India Limited Exchange Plaza, C/1, Block G BandraKurla Complex Bandra (East) Mumbai-400 051

BSE Scrip Code:533260

NSE Symbol: careerp

<u>Sub: Outcome of Board Meeting held on November 14, 2022 -Financial Results for the</u> <u>Quarter and half year ended 30 September 2022</u>

Respected Sir/Ma'am,

This is to inform you that in the meeting of the Board of Directors of the Company held on Monday, November 14, 2022 at its Corporate Office CP Tower-I, IPIA, Road No.I, Kota, Rajasthan 324005, the Board inter alia has transacted the following businesses:

- 1. Considered Standalone and Consolidated Unaudited Financial Results for the quarter and half year ended September 30, 2022. (Enclosed)
- 2. Considered and taken on record the Limited Review Report for the quarter and half year ended September 30, 2022; (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 and half year ended September 30, 2022 shall be available on the website of the Stock Exchange where shares of the Company are listed i.e. <u>www.nseindia.com</u>; www.bseindia.com and on company's website <u>www.cpil.in</u>.
- 4. Board comment on Notice of National Stock Exchange(NSE) for non-compliance- late intimation of Board meeting dated 13.08.2022 to NSE
- 5. Considered the quarterly corporate governance report and Investor Grievance Report as per the SEBI (LODR) Regulations, 2015.
- 6. Considered the quarterly compliances made by the company as per the SEBI (LODR) Regulations, 2015.

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 5.43 pm.

CAREER POINT LIMITED

Registered office: Village Tangori, Banur, Mohali, Punjab 140601 India Corporate Office: CP Tower-1, Road No.1,IPIA,Kota,Rajasthan-324005 CIN: L80100PB2000PLC054497 Phone:, +91 744 6630500; Fax: +91 744 3040050 www.cpil.in, investors@cpil.in



Yours truly, For Career Point Limited

CS Manmohan Pareek Company Secretary & Compliance Officer ACS34858

Enclosed: 1.Result highlights and update (Q2 FY2022-23) 2.Financial Results for the quarter and half year ended 30 September 2022 (Standalone & Consolidated) 3.Limited Review Report (Consolidated & Standalone)

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Rs Crores	Standalone	Y-o-Y	Consolidate	Y-o-Y
Revenue From Operations	27.9	+130%	38.2	47.5%
EBITDA Margins (%)	64.7%	+2.07pps	65.5%	-3.91pps
Profit After Tax	12.5	+82.5%	17.7	46.0%

Key business updates and result highlights (Q2/H1 FY2022-23)

Financial Updates:

- Revenue from operations at standalone level is rupees 27.9 crores with a remarkable y-o-y: growth +129.5%. This includes rupees 6.9 crores of financial income reclassified this year. Excluding this, y-o-y growth would be 94%.
- Revenue from operations for the period (H1 FY2021-22) is reported of rupees 38.2 crores on consol basis (y-o-y: +47.5%) and total income came at rupees 40.0 crores (y-o-y: +44.6%).
- The growth came all fronts including increased enrollments in network study centers, residential campus and auxiliary education services income. This increase confirms the expected growth trend post pandemic.
- Reported EBITDA (including other income) of rupees 26.2 crores on consolidate numbers and rupees 18.8 crores on standalone resulted very healthy EBITDA Margin of 65.5% and 64.7%, respectively.
- Net income was reported at rupees 17.7 crores and EPS (Earning per share) of rupees 9.73 on consolidate basis. At standalone level, the company reported net income of rupees 12.5 crores and EPS of rupees 6.89 – these half year numbers are even higher than previous fiscal's full year profit of rupees 10.78 crores and EPS rupees 5.93.
- As on 31 September 2022, Net worth of the company was reported of rupees 487 crores and Book value per share of rupees 267.
- Under the company's business restructuring plans, an application to grant NBFC license is filed at RBI Mumbai and a separate application to approve merger of Srajan Capital Ltd. (wholly owned subsidiary) in the company (Career Point Ltd) is approved by RBI Chandigarh.

Business Updates:

- A rapid increase in number of new franchisee centers in test-prep division has taken the tally to 35.
- New centers are added at Haridwar (Uttrakahnd), Thane (Maharashtra), Solpapur (Maharashtra), Tejpur (Aasam), Tirunelveli (Tamilnadu), Latur (Maharashtra), Muzzafarpur (Bihar), Purnia (Bihar).
- While carrying the legacy of pioneer in coaching industry, Career Point's new initiative of 'No Child Left Behind' has improved affordability of the courses, resulting overall increase in the market size.
- Company has launched new tutorial courses for CUET (Common University Entrance Test) a large opportunity with a potential of bigger than JEE and NEET test-prep.
- In University education division, demonstrated the efficiency in execution by launching and enrolling new students in twin-degree programs notified by UGC recently under NEP2020.
- Two new undergrad courses are launched at Career Point University in the areas of Cloud Computing and Journalism & Mass Communication.
- Career Point incubator is granted government funding for their incubates. The research scholars at Career Point institutions are also awarded the patents.



Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Consolidated Financial Results of Career Point Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To

The Board of Directors of Career Point Limited

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Career Point Limited ("the Holding Company"), its subsidiaries (the Holding Company and its subsidiaries together hereinafter referred to as the "Group") and its associate for the quarter ended 30th September 2022 and year to date from April 1, 2022 to September 30, 2022 ("the Statement"), attached herewith, being submitted by the holding company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").
- 2. This Statement which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant Rule 3 of Companies (Indian Accounting Standards) Rules,2015 (as amended) and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
- 3. 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 financial statement is free of material misstatement. A review of interim financial information consists of making enquiries, 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 specified under section 143(10) of the Companies Act, 2013 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 Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The statement includes the results of the following entities:

Subsidiary Companies:

- a. Srajan Capital Limited
- b. Career Point Infra Limited
- c. Coupler Enterprises Private Limited (Subsidiary of Career Point Infra Limited)
- d. Srajan Agritech Private Limited (Subsidiary of Career Point Infra Limited)
- e. Career Point Accessories Private Limited
- f. Career Point Institute of Skill Development Private Limited
- Gyan Eduventures Private Limited g.



- h. Career Point Edutech Limited
- i. Edutiger Private Limited

Associate

a. Imperial Infin Private Limited

5. Basis of Qualified conclusion:

Attention is drawn to note no. 5(b) of accompanying Statement, in relation to a subsidiary company M/s Srajan Capital Limited ('SCL') who has made provision of Rs. 28.85 lakhs during the half year ended 30th September 2022, while as per the provisions of the RBI Master Circular on Prudential norms on Income Recognition, Assets Classification and Provisioning pertaining to advances, provision should be of Rs. 3,986.45 lakhs. Thus the SCL has made short provision of Rs. 3957.60 lakhs, which further inflated the profit and retained earnings by Rs. 3,957.60 lakhs. The auditors of the subsidiary company have gualified its conclusion in this regard.

6. Qualified 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 auditors referred to in paragraph 8 below, except for the effects/possible effects of observation stated in paragraph 5 above, 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 Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. Emphasis of Matter

Attention is drawn to:

- (a) Note no. 5(a) of the accompanying Statement in respect to a subsidiary Company M/s Srajan Capital Limited ('SCL') having outstanding loans and advances of Rs. 26,094.84 lakhs, out of which SCL degraded (to NPA/Sub-standard assets) loan of Rs. 4,672.15 lakhs till 30th September 2022 in 16 number of accounts (upto 31st March 2022 Rs. 4,431.72 lakhs in 15 number of accounts), including two accounts of a related party having total outstanding of Rs. 4,397.32 lakhs. The auditors of the subsidiary company have not modified its conclusion in this regard.
- (b) Note no. 6 of the accompanying statement which describes the uncertainties relating to legal action pursued by the Holding Company against Rajasthan Skill and Livelihoods Development Corporation (RSLDC) before Hon'ble Rajasthan High Court, Jaipur and the Rajasthan State Commercial Court for invocation of bank guarantee of Rs.54.22 lakhs by RSLDC and recovery of outstanding amount of Rs. 213.41 lakhs (including Rs. 159.19 lakhs receivable). Based on its assessment of the merits of the case, the management of the Holding Company is of the view that the aforesaid receivable balances are good and recoverable and hence, no adjustment is required as stated in the note no. 6 of the accompanying statements for the amount receivable as stated in the said note. Further, in the opinion of the management of the Holding Company, stated amount is good and full recoverable.



Our conclusion is not modified in respect of above matters.

8. Other Matters

We did not review the financial results of 9 subsidiaries included in the consolidated unaudited financial results, whose financial results/information reflect total assets of Rs.45,518.73 lakhs as at 30th September, 2022, total revenue of Rs. 1,237.96 lakhs and Rs. 2,355.61 lakhs, total net profit after tax of Rs. 372.81 lakhs and Rs. 690.51 lakhs and total comprehensive income of Rs. 372.81 lakhs and Rs. 690.51 lakhs for the quarter and half year ended 30th September 2022 respectively, and cash flows (net) of Rs. (719.01) lakhs for the half year ended 30th September, 2022, as considered in the consolidated financial results. The consolidated financial results also include the Group's share of net profit/(loss) of Rs. 5.71 lakhs and total comprehensive income of Rs. 2.75 lakhs and Rs. 5.71 lakhs for the quarter and half year ended 30th September 2022 respectively as considered in the consolidated financial results in respect of an associate company. 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, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries & associate is based solely on the report of other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of above matter.

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

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(Gaurav Lodha) Partner Membership No.: 507462 UDIN: 22507462BDBWIH4098

Place: New Delhi Date: 14-11-2022

	Registered Office: Career Point L CIN-LE	SUTUUPBZUUUPLC	i, Banur, Mohal 054497	Wohelto: wa	w coil in		
	Tel: 0744-6630500 Email UNAUDITED CONSOLIDATED FINANCIAL RESU	TS FOR THE	UARTER AN	ND HALF YE	AR ENDED OF	130.09.2022	
_	UNAUDITED CONSOLIDATED TIMATOMETED			(Rs. in L	akhs)	Forder IN	lear Ended
	Particulars	Qu	arter Ended		Half Year		31/03/2022
	Functions	30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	(Audited)
		(Unaudited)	(Unaudited)	(Unsudited)	(Unaudited)	(Unaudited)	(Audned)
-							F 100.0
	evenue	1.861.98	1,960.52	1,232.13	3,822.50	2,592.08	5,423.8
	come from Operations	89.85	88.02	90.34	177.87	173.83	507.5
	ther Income	1,951.83	2,048.54	1,322.47	4,000.37	2,765.91	5,931.4
Te	otal Income (I+II)	1,351.05	2010.01				
/ E	kpenses	21.00	139.19	15.05	220.52	20.12	136.0
C	ost of Material Consumed	81.33		(13.73)	(6.27)	4.36	172.0
č	hanges in inventories	(16.27)	10.00	225.09	456.41	443.62	894.0
	mployees Benefit Expenses	235.28	221.13			194.57	323.
		41.95	57.16	88.36	99.11		413.0
	inance Cost	100.19	99.76	99.38	199.95	202.62	1,239.4
	epreciation & Amortisation	453.47	255.95	220.11	709.42	378.09	
	ther expenses	895.95	783.19	634.26	1,679.14	1,243.38	3,178
T	otal Expenses	1,055.88	1,265.35	688.21	2,321.23	1,522.53	2,752
1P	rofit before tax (III-IV)	1,000.00					
		2.75	2.96	5.42	5.71	8.05	8.
S	hare of profit/ (Loss) In Associate	2.15	2.30	0.12			
-			1 000 01	693.63	2,326.94	1,530.58	2.761.
P	rofit before tax	1,058.63	1,268.31	093.03	2,020.34		
÷							
717	ax Expenses				500.00	291,55	570.
		217.94	291.89	109.24	509.83		0.
) Current tax	(6.01)	1.72	3.32	(4.29)	(4.39)	50
) MAT Credit Entitlement	25.56	24.47	23.96	50.03	33.46	
) Deferred tax	3.25	-	0.01	3.25	0.01	(153
	I) Income tax for earlier years	240.74	318.08	136.53	558.82	320.63	468.
	fotal taxes	817.89	950.23		1,768.12	1,209.95	2,292
F	Profit after tax (V-VI)	017.05					
111 0	Other Comprehensive Income (net of taxes)				-	-	(3
1	A) Items that will not be Beclassified to Profit or Loss			-			0
-	income tax on items that will not be Reclassified to Profit or Loss						
- 10	B) Items that will be Reclassified to Profit or Loss						(2
	Total Other Comprehensive Income						
-				EE7 10	1,768.12	1,209.95	2,290
711	Total Comprehensive Income for the period	817.89	950.23	557.10	1,700.12	1,200.00	
	Total dempreneration						-
IX	Profit for the Period attributable to				1 200 57	1 000 61	2.282
		816.75	949.82	557.10	1,766.57	1,209.61	
	Owner of the parent	1,14	0.41	-	1.55	0.34	
-	Nan Controlling Interest						
	the second state but the second state in the s		1		and the second		
X	Other Comprehensive Income for the period attributable to		-			*	(2
	Owner of the parent		-		-	-	
	Non Controlling Interest	-					
				-			
х	Total Comprehensive Income attributable to		949.82	2 557.10	1,766.57	1,209.61	2,29
	Owner of the parent	816.75			1.55	0.34	
	Non Controlling Interest	1.14	0.4		1.00		
				-			45,25
YI	Other Equity						10,20
-		- Income the second			1 510 55	1,819.29	1.81
Vin	Paid-up Equity Share Capital (Face value of Rs. 10/- each)	1,819.29	1,819.2	9 1,819.29	1,819,29	1,019.28	1,01
All	Earnings Per Share (EPS) (Rs./ Share) (EPS for the quarter are not						
XIV	Earnings Per Share (EPS) (Rev Share) (EPS for the quarter are her						-
	Annualised)	4.44	5.2				
	a) Basic EPS	4.44		3.06	9.7	6.6	5

CAREER POINT LIMITED



STATEMENT OF CONSOLIDATED ASSETS & LIABILITIES

Particulars	As at 30.09.2022	As at 31.03.2022
Particulars	Amount (Rs. In Lakhs)	Amount (Rs. In Lakhs)
	(Unaudited)	(Audited)
ASSETS		
Non-current Assets	11.011.24	10,666.76
Property, plant and equipment	43.78	441.52
Capital work-in-progress	9,576.03	9,664,95
Investment Property	3,578.05	6.61
Other intangible assets	3.02	
Financial Assets	110.01	134.48
(i) Investments	140.61	14,013.39
(ii) Loans	15,661.03	144.45
(iii) Other Financial Assets	121.16	223.39
Other non-current assets	374.58	223.07
2) Current Assets	136.02	154.20
Inventories	138.02	
Financial Assets	1 000 10	272.78
(i) Investments	1,928.42	2,296.01
(ii) Trade receivables	2,057.02	1,366.91
(iii) Cash and Cash Equivalents	647.90	83.63
(iv) Bank Balances Other than (iii) above	35.70	11,874.31
(v) Loans	11,633.35	190.47
(vi) Others	238.81	67.24
Other current assets	131.76	221.85
Current tax assets (Net)	93.42	92.80
Assets held-for-sale	77.81	52.60
	53,912.26	51,915.75
TOTAL ASSETS	33,712.20	
EQUITY AND LIABILITIES		
EQUITY	1,819.29	1,819.29
Equity Share Capital	46,838.05	45,253.41
Other Equity	40,000.00	
NON CONTROLLING INTEREST	15.98	14.4
LIABILITIES		
(1) Non-current Liabilities		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Financial Liabilities		1.095.5
(i) Borrowings	994.58	
(ii) Other Financial liabilities	107.00	E 447 6
Provisions	579.63	
Deferred Tax Liabilities(Net)	940.60	510.0
Other non current liabilities		
(2) Current Liabilities		M 112 113
Financial Liabilities	1,096.90	1,466.4
(i) Borrowings	1,090.90	
(ii) Trade payables		0.4
-Micro & Small Enterprises		
-Other than Micro and Small enterprises	90.2	
(iii) Other Financial liabilities	762.1	
Other Current Liabilities	411.5	3.0
Provisions		
Current Tax Liabilities (Net)	256.2	
TOTAL EQUITY AND LIABILITIES	53,912.2	6 51,915.

CAREER POINT LIMITED

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In di la	UNAUDITED CONSOLIDATED STATEMEN	FOR THE HALF YEAR	ENDED
Particulars	5	30.09.2022	30.09.2021
1200		(Unaudited)	(Unaudited)
Cash Flows fre	om Operating Activities	2 225 04	1,530.58
Profit/(Loss) Be	fore Taxation	2,326.94	1,000.00
Adjustments 1	or:	100 85	202.62
Depreciation an	nd Amortisation Expenses	199.95	(0.24)
Dividend Incom	ne		(12.68)
Short/Long Ter	m Capital Gain on shares/assets	(61.38)	(62.74)
Interest Income	1	(51.28)	194.57
Interest expense	se	99.11	(73.56)
Profit on sale o	f Property, Plant & Equipments	(57.01)	5.77
Provision for de	oubtful advances	17.39	(10.97)
Contingent Pro	vision for Substandard Assets	28.86	46.34
Bad debts writt	ten off	3.01	5.76
Provision for G	iratuity	2.75	1,825.45
Operating Pro	tit before Working Capital Changes	2,569.73	1,535.39
(Increase)/Dec	crease in Trade Receivables	218.59	50.17
(Increase)/Dec	crease in Inventories	18.18	23.86
(Increase)/Dec	crease in others Assets	(240.76)	(575.26
Increase/(Dec	rease) in Liabilities	435.22	
(increase)/Dec	crease in Loan given	(1,406.68)	2,355.10
	ted from operations	1,594.28	5,214.71
Direct taxes p	and the second se	(198.35)	(292.17
	m Operating Activities	1,395.93	4,922.54
B Cash Flow fr	om Investing Activities e of Property Plant & Equipment, Investment Property, Intangible assets	17.22	(2,051.20
and assets he	e of Property Plant & Equipment, investment Property, intelligious dosta		62.98
interest Incon		51.28	
Loan given			(1,887.55
Movement of	fixed deposit	47.93	847.44
Sale/(Purcha	se) of investments (net)	(1,661.77)	
Net Cash (us	ed in)/ from Investing Activities	(1,545.34)	(3,017.19
C Cash Flows	from Financing Activities		12 447 2
	epayment) of Short Term Borrowings	(470.49)	(2,117.39
Interest paid		(99.11)	(194.5)
Net Cash fro	om Financing Activities	(569.60)	(2,311.9
		(719.01)	(406.6)
	(decrease) in cash and cash equivalents (A + B + C)	1,366.91	1,090.1
	ash Equivalents at beginning of the period ash Equivalents at end of the period	647.90	683.5

CAREER POINT LIMITED



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evenue (Net Sales Income from Segment) (Unaudited) (Unaudited) evenue (Net Sales Income from Segment) nd Investing (NBFC) Division nd Investing (NBFC) Division nd nd Investing (NBFC) Division nd nd Investing (NBFC) Division nd nd nd	44 16 03 09 09 05 5 1 2 4 4 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(Unaudited) 586.47 641.27 4.39 4.39 1,232.13 1,232.13 1,232.13 1,232.13 (10.59) 353.72 88.36	(Unaudited) 2,273.44 1.507.90	(Unaudited)	(Audited)
1,095.54 1,17 741.12 76 741.12 76 25.32 1 25.32 1 26.10 6 1,861.98 1,96 489.15 49 495.92 28 495.92 28 130.06 58 14,298.04 14,16 14,298.04 14,16	1,177.90 766.78 15.84 15.84 1,960.52 1,960.52 281.65 (7.99) 767.03 57.16	586.47 641.27 4.39 4.39 7.32.13 1,232.13 1,232.13 (10.59) 353.72 88.36	2,273.44		A DECEMBER A
1,095.54 1,17 741.12 76 741.12 76 25.32 1 25.32 1 1,861.98 1,96 495.92 28 495.92 28 41.95 7 970.52 7 1,058.63 1,2 1,058.63 1,2	1,177.90 766.78 15.84 1,960.52 493.37 493.37 281.65 (7.99) 767.03 57.16 57.16	586.47 641.27 4.39 4.39 1,232.13 1,232.13 1,232.13 (10.59) 353.72 88.36	1,507,90	VO UTO T	1 846 73
In 741.12 76 5.32 1 25.32 1 interest and Tax 489.15 48 interest and Tax 488.15 48 interest and Tax 489.15 7 interest and Tax 488.15 7 interest and Tax 1,058.63 1,2 interest and Tax 1,4,1 1	766.78 15.84 1,960.52 493.37 281.65 (7.99) 767.03 57.16 57.16	641.27 4.39 1,232.13 1,232.13 1,237.84 (10.59) 353.72 88.36	1.507.90	1,011,04	0 101010
25.32 1 ind Tax 25.32 1,96 ind Tax 1,861.98 1,96 ind Tax 489.15 49 * 495.92 28 * 495.92 28 ind Tax 495.92 28 * 7 970.52 7 ind fluctions) of 1,058.63 1,2 int/(loss) of 1,058.63 1,2	15.84 - - 1,960.52 493.37 281.65 (7.99) 767.03 57.16 57.16	4.39 - 1,232.13 1,232.13 237.84 (10.59) 353.72 88.36		1,3/4./0	0,000.10
re interest and Tax 1,861.98 1,96 1,98 1,96 1,98 1,98 1,96 1,98 1,96 1,59 1,96 1,50 1,50 1,50 1,50 1,50 1,50 1,50 1,50	1,960.52 493.37 281.65 (7.99) 767.03 57.16 57.16	1,232.13 1,232.13 126.47 237.84 (10.59) 353.72 88.36	41.16	18.32	07.07
1,861.98 1,96 rerest and Tax 489.15 49 sion 41.95 7 of profit/(loss) of 1,058.63 1,2 sion 14,298.04 14,1 sion 14,298.04 14,1	1,960.52 493.37 281.65 (7.99) 767.03 57.16 57.16	1,232.13 1,232.13 126.47 237.84 (10.59) 353.72 88.36		(11.28)	(11.28)
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Segment Wise Revenue, Results, Segment Assets & Segment Liabilities

Ted Accolling KC

MANAGING DIRECTOR

CAREER POINT LIMITED

Notes

Previous period figures have been regrouped/ rearranged wherever considered necessary to make them comparable with current period. 1

- The Group has identified Reportable segments namely: Education & Related Activities, Financing & Investing (NBFC) and Infra Division. 2
- The unaudited consolidated financial results of the Group have been reviewed by the Audit Committee and have been approved and taken on record by the Board of Directors of Career Point Limited ('the Holding Company' 'CPL') at their respective meetings held on 14th November 2022. Limited Review of these 3 results has been carried out by the auditors.
- (a) The Board of Directors of the Holding Company in their meeting held on May 15, 2021 considered to formulate a Scheme of Arrangement ("Scheme") between Career Point Limited and its wholly-owned subsidiaries, namely, Career Point Edutech Limited, Gyan Eduventure Private Limited, Career Point 4 Infra Limited and Srajan Capital Limited. It is hereby informed that the said scheme aims for creation of pureplay education and financial services business to provide flexibility to investors as both businesses shall be listed separately. The key components of the Scheme shall be discussed and approved at the subsequent meeting and shall then be disclosed.

(b) With the necessary approvals of the shareholders and the Registrar of Companies, Jaipur, the Holding Company had altered its object clause of the Memorandum of Association w.e.f. 10th September 2021 to include activities related with NBFC which interalia includes the business activities of holding and investment / finance and accordingly income from investment/finance business have been included in Revenue from operations.

(c) Accordingly, in view of as stated in (b) above, the Holding Company had applied for NBFI Registration with Reserve Bank of India (RBI) vide application dated 10th February 2022 for carrying out NBFI activities which has duly been returned back by the RBI for wants of certain information/ details. The Holding Company has re-submitted the application with required additional details as directed by RBI on 25th October, 2022. Further, for merger with Career Point Limited (read with note no. 4(a) above), Srajan Capital Limited (a wholly owned subsidiary company) has applied to RBI, for which approval was granted by RBI on 14th September, 2022.

(a)One of the Subsidiary Company Srajan Capital Limited ("SCL"), has granted loans and advances to various parties amounting to Rs. 26,094.84 lakhs as on 30th September 2022, out of which SCL has degraded its loans (to NPA/Sub-standard assets) of Rs. 4,672.15 lakhs till 30th September 2022 in 16 number of accounts (upto 31.3.2022, Rs. 4431.72 lakhs in 15 number of accounts) including two loan accounts which relates to related party having total outstanding balance of Rs. 4,397.32 lakhs (upto 31.3.2022, Rs. 4,397.32 lakhs) who is in the business of education.

Accordingly, in view of above, the management has not considered necessary and not made provision for diminution in the value of non-current investments in and loans given to SCL by the Holding Company at this stage, since in the opinion of the management such diminution in the value is temporary in nature, considering the improving scenario for education business, post covid, steps taken by management of SCL, inherent value of investees' assets and expected future cash flows from such investments / loans.

(b)SCL had made provisions of Rs. 468.58 lakhs till 30th September 2022 (Rs 439.73 lakhs till 31st March, 2022) against the Non Performing Assets (NPA) of Rs. 4672.15 lakhs (as stated in note 5(a) above). Auditors of SCL have qualified their conclusion on the financial results of SCL for the provision made at lower side by Rs. 3,957.60 lakhs on above stated two loan accounts of a related party. In view of improving scenario for education business, post covid, the management of SCL is hopeful that the account will become standard eventually and the management also is in discussion with the above stated related party to create second charge on its assets in favour of SCL including fixed assets to secure against the outstanding loan amount. Hence SCL has not made provision of Rs. 3,957.60 lakhs till 30th September, 2022.

During the earlier years, the Holding Company has received principal amount of 1st installment 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 Holding Company 6 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 quarter ended 30th September 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 Holding Company has pursued the invocation of Bank Guarantee and other receivable of Rs. 213.42 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. Based on its assessment of the merits of the case, the management of the Holding Company is of the view that it has a creditable case in its favour and the aforesaid receivable balances are good and fully recoverable and hence, no adjustment is required as demanded by the RSLDC at this stage.

CAREER POINT LIMITED 4.2 MANAGING DIRECTOR

Pramod Maheshwari Chairman and Managing Director DIN: 00185711

Date : 14/11/2022 Place: Kota (Rajasthan)





Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Standalone Financial Results of Career Point Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To The Board of Directors of Career Point Limited

- We have reviewed the accompanying statement of unaudited standalone financial results of Career Point Limited ("the Company") for the quarter ended 30th September 2022 and year to date from 01st April 2022 to 30th September 2022 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
- 2. This Statement which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 (as amended) 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 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 misstatement. A review of interim financial information consists of making enquiries, 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 specified under section 143(10) of the Companies Act, 2013 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.

4. Basis of Qualified Conclusion

Attention is drawn to Note no. 5 of the accompanying Statement regarding non provision (amount unascertainable) against the Company's investment in and loan to a subsidiary company M/s Srajan Capital Limited ('SCL') of Rs. 16,971.50 lakhs (Investment Rs. 2,663.00 lakhs and unsecured loan Rs. 14,308.50 lakhs) for the reasons as stated in the said note. Further, as stated in the said note considering the improving scenario for education business, post covid, steps taken by management of SCL, inherent value, investees' assets and expected future cash flows from such investments in / loans to SCL, in the opinion of management of the Company, no provision for diminution in value of above stated investments and loans is necessary at this stage.



5. Qualified Conclusion

Based on our review conducted as above, except for the effects/possible effects of our observation stated in para 4 above (including non-quantification for the reason stated therein), nothing has come to our attention that causes us to believe that the accompanying statement prepared in all material respects in accordance with applicable Indian Accounting Standards (IND AS) prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principle generally accepted in India and has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Emphasis of Matters

Attention is drawn to Note no. 6 of the accompanying statement which describes the uncertainties relating to legal action pursued by the Company against Rajasthan Skill and Livelihoods Development Corporation (RSLDC) before Hon'ble Rajasthan High Court, Jaipur and the Rajasthan State Commercial Court for invocation of bank guarantee of Rs.54.22 lakhs by RSLDC and recovery of outstanding amount of Rs. 213.41 lakhs (including Rs. 159.19 lakhs receivable). Based on its assessment of the merits of the case, the management is of the view that the aforesaid receivable balances are good and recoverable and hence, no adjustment is required as stated in the note no. 6 of the accompanying statements for the amount receivable as stated in the said note. Further, in the opinion of the management stated amount is good and full recoverable.

Our conclusion is not modified in respect of above matter.

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

Dollo

(Gaurav Lodha) Partner Membership No.:507462 UDIN: 22 507462 BDBURA 6657

Place: New Delhi Date: 14th November, 2022



CAREER POINT LTD

Registered Office: Career Point Limited , Villiage Tangori, Banur, Mohali, Punjab - 140601-India CIN-L80100PB2000PLC054497

Tel : +91-744-6630500 Email : investors@cpiLin Website: www.cpiLin STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30.09.2022

30-09-2021 30-09 7 630.78 2 7 630.78 2 13 289.50 2 13 289.50 2 13 289.50 2 13 2 289.50 2 13 2 289.50 2 13 2 20.39 2 13 2 203.39 2 13 2 59.79 2 13 2 59.79 1 14 147.48 1 1 1 2 59.79 1 1 2 59.79 1 1 2 59.79 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 <				Ouster Ended	(KS. IN LAKIS	~	Half Year Ended	Year Ended
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C) Deferred tax 26.40 17.77 24.15 44.17 27.39 0.0 0 Income tax for earlier years 0 Income tax for earlier years 183.64 245.64 97.43 429.28 214.49 397 1 forceme tax for earlier years 163.14 183.64 245.64 97.43 429.28 214.49 397 1 forceme tax for earlier years 624.19 629.66 317.82 1,263.75 687.14 1,071 1 forceme tax foll thems that will not be reclassified to Profit or Loss 1	+	h) MAT Credit Entitlement		•	85.3			
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Of mounte act on teams yound 183.64 245.64 97.43 429.28 214.49 339 Total tater ax expensive income (net of taxes) 624.19 629.66 317.82 1,263.75 687.14 1,077 Profit after Tax (NLVIII) Other Comprehensive income (net of taxes) 624.19 629.66 317.82 1,263.75 687.14 1,077 Other Comprehensive income (net of taxes) 245.66 317.82 1,263.75 687.14 1,071 Other Comprehensive income (net of taxes) <td>+</td> <td>A) lessons teu for earlier vebre</td> <td></td> <td>(1)</td> <td></td> <td></td> <td></td> <td>20.01</td>	+	A) lessons teu for earlier vebre		(1)				20.01
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Protection contraction of the of taxes) Income the interval in the maximum of the declassified to Profit or Loss Income the maximum of the reclassified to Profit or Loss Income tax relating to thems that will not be reclassified to Profit or Loss Income tax relating to thems that will not be reclassified to Profit or Loss Income tax relating to thems that will not be reclassified to Profit or Loss Income tax relating to thems that will be reclassified to Profit or Loss Income tax relating to thems that will be reclassified to Profit or Loss Income tax relating to thems that will be reclassified to Profit or Loss Income tax relating to thems that will be reclassified to Profit or Loss Income tax relating to thems that will be reclassified to Profit or Loss Income tax relating to thems that will be reclassified to Profit or Loss Income tax relating to thems that will be reclassified to Profit or Loss Income tax relating to thems that will be reclassified to Profit or Loss Income tax relating to thems that will be reclassified to Profit or Loss Income tax relating to thems that will be reclassified to Profit or Loss Income tax relating to thems that will be reclassified to Profit or Loss Income tax relating to thems that will be reclassified to Profit or Loss Income tax relating to thems that will be reclassified to Profit or Loss Income tax relating to the preclassified to Profit or Loss Income tax relating t	-	I total tax expenses	624.19	629.56				1,077.93
(A) (i) the matrix will not be Reclassified to Profit or Loss -	+	Cherry Comprehensive Income (net of taxes)						
(i) Income tax relating to items that will not be reclassified to Profit or Loss • <t< td=""><td>+</td><td>fit or</td><td>•</td><td></td><td></td><td></td><td>•</td><td>(3.24</td></t<>	+	fit or	•				•	(3.24
(B) (i) Items that will be Reclassified to Profit or Loss (B) (i) Items that will be reclassified to Profit or Loss (B) (i) Items that will be reclassified to Profit or Loss (I) Income tax relating to items that will be reclassified to Profit or Loss (I) Income tax relating to items that will be reclassified to Profit or Loss (I) Income tax relating to items that will be reclassified to Profit or Loss (I) Income tax relating to items that will be reclassified to Profit or Loss (I) Income tax relating to items that will be reclassified to Profit or Loss (I) Income tax relating to items that will be reclassified to Profit or Loss (I) Income tax relating to items that will be reclassified to Profit or Loss (I) Income tax relating to items that will be reclassified to Profit or Loss (I) Income tax relating to items that will be reclassified to Profit or Loss 1 Total Comprehensive Income tor the period (IX +/-X) (I) Isl329 (I) Isl329 (I) Isl329 (I) Isl329 Paid-up Equity Share Capital (Face value of Rs. 10'- each) (I) Isl329 (I) Isl329 (I) Isl329 (I) Isl329 (I) Isl3229 Chher Equity Chher Equity Share (EPS) (Rs./ Share) (EPS for the quater are not Annualised) (I, I) Isl329 (I, I) Isl329 (I) Isl329 (I) Isl329 1 Static EPS (I) Diluted EPS (I) Diluted EPS (I) Diluted EPS (I) Isl329 (I) Isl329 (I) Isl329 (I) Isl329 </td <td>+</td> <td>(ii) income tax relating to items that will not be reclassified to Profit or Loss</td> <td>•</td> <td></td> <td>4</td> <td>•</td> <td>*</td> <td>0.7</td>	+	(ii) income tax relating to items that will not be reclassified to Profit or Loss	•		4	•	*	0.7
(i) Income tar relating to items that will be reclassified to Profit or Loss (i) Income tar relating to items that will be reclassified to Profit or Loss (i) Income tar relating to items that will be reclassified to Profit or Loss (i) Income tar relating to items that will be reclassified to Profit or Loss (i) Income tar relating to items that will be reclassified to Profit or Loss (i) Income tar relating to items that will be reclassified to Profit or Loss (i) Income tar relating to items that will be reclassified to Profit or Loss (i) Income tar relating to items that will be reclassified to Profit or Loss (i) Income tar relating to items that will be reclassified to Profit or Loss (i) Income tar relating to the period (IX +- X) (i) Income tar relating to the period (IX +- X) (i) Income tar relating to the period (IX +- X) (i) Income tar relating to the period (IX +- X) (i) Income tar relating to the period (IX +- X) (i) Income tar relating to the period (IX +- X) (i) Income tar relating to the period (IX +- X) (i) Income tar relating to the period (IX +- X) (i) Income tar relating to the period (IX +- X) (i) Income tar relating to the period (IX +- X) (i) Income tar relating to the period (IX +- X) (i) Income tar relating to the period (IX +- X) (i) Income tar relating to the period (IX +- X) (i) Income tar relating to the period (IX +- X) (i) Income tar relating to the period (IX +- X) (i) Income tar relating to the period (IX +- X) (i) Income tar relating to the period (IX +- X) (i) Income tar relating to the period (IX +- X) (i) Income tar relating to the period (IX +- X)	+	VR) IN Home that will be Reclassified to Profit or Loss		•	•	•		
w/moments	+	(i) how a pay relation to items that will be reclassified to Profit or Loss		-				
Total Comprehensive Income for the period (X +/- X) 624.19 629.56 317.82 1,253.75 687.14 1,07 Total Comprehensive Income for the period (X +/- X) Total Comprehensive Income for the period (X +/- X) 1,819.29 1,904 Eamings Per Share (EPS) (Rs / Share) (EPS for the quarter are not Annualised) 3.43 3.46 1,75 6.89 3.78 1,004 a) Basic EPS a) Basic EPS 3.46 1,75 6.89 3.78 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 <td>+</td> <td>Total Other Commetensive Income (net of income tax)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(2.3)</td>	+	Total Other Commetensive Income (net of income tax)						(2.3)
Total complementation Total complementation Total complementation Total complementation T/819.29	+	Total Other Comprehensive Income for the neriod (IX +/- X)	624.19	629.56		-		1,075.6
Coher Equity A1.04 Earnings Per Share (EPS) (Rs/ Share) (EPS for the quarter are not Annualised) 3.43 3.46 1.75 6.89 3.78 a) Basic EPS 3.43 3.46 1.75 6.89 3.78 b) Diluted EPS A1.04 3.43 3.46 1.75 6.89 3.78	+		1,819.29	1,819.29				1,819.2
Earnings Per Share (EPS) (Rs./ Share) (EPS for the quarter are not Annualised) 3.43 3.46 1.75 6.89 3.78 a) Basic EPS 3.46 1.75 6.89 3.78 b) Diluted EPS 3.46 1.75 6.89 3.78	-	Other Equity						41,042.0
a) Basic EPS 3.43 3.46 1.75 6.89 3.78 b) Diluted EPS 3.43 3.46 1.75 6.89 3.78	15	Familions Per Share (EPS) (Rs/ Share) (EPS for the quarter are not Annualised)						
ALA & C. 3.43 3.46 1.75 6.89 3.78	+	a) Basir FPS	3.43	3.4(
All a C	+	(3.43	3.4(
	1	A MAN			ICAD	TTO DOWN		



MANAGING DIRECTOR

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STATEMENT OF STANDALONE ASSETS & LIABILITIES

		As at 30.09.2022	As at 31.03.2022
	Particulars	Amount (Rs. In Lakhs)	Amount (Rs. In Lakhs)
		(Unaudited)	(Audited)
A	SSETS		
) N	Ion-current Assets		10,644.55
	roperty, plant and equipment	10,910.96	The state of the s
	apital work-in-progress		389.95
- 1 C	nvestment Property	1,820.03	1,848.76
	Other Intangible assets	3.59	6.58
	Financial Assets		
1	(i) Investments	16,862.99	16,862.99
		13,000.00	13,000.00
	(ii) Loans (ii) Other Financial Assets	67.44	90.73
		179.90	179.90
	Other non-current assets	42,844.91	43,023.46
	Total Non Current Assets		
-1	Current Assets	104.38	73.96
1.1	nventories	104.50	
1	Financial Assets	1,928.42	272.78
	(i) Investments	563.12	539.40
	(ii) Trade receivables	60.08	111.91
	(iii) Cash and Cash Equivalents		83.63
	(iv) Bank Balances other than (iii) above	35.70	1,068.50
	(v) Loans	1,308.50	185.01
	(vi) Others	420.65	185.0
	Current Tax Assets (Net)		39.0
	Other current assets	73.76	92.8
	Assets held-for-sale	77.81	
	Total Current Assets	4,572.42	2,467.0
	TOTAL ASSETS	47,417.33	45,490.52
	EQUITY AND LIABILITIES		
	EQUITY:		
	Equity Share Capital	1,819.29	1,819.2
	Other Equity	42,114.33	41,042.5
	Total Equity	43,933.62	42,861.8
	LIABILITIES:		
101	Non-current Liabilities		
(2)	Financial Liabilities		
		785.26	851.1
	(I) Borrowings (II) Other Financial Liabilities	107.00	
		32.01	29.3
	Provisions	1,015.46	886.5
	Deferred Tax Liabilities(Net)	1,939.73	1,766.0
	Total Non Current Liabilities	1,555110	
(3)	Current Liabilities		
	Financial Liabilities	375.05	129.3
	(i) Borrowings	375.05	
	(ii) Trade payables		
	- Micro & Small Enterprises	-	1.
	- Other than Micro & Small Enterprises	0.36	402.
	(iii) Other Financial liabilities	647.86	
	Other Current Liabilities	355.21	244.
	Provisions	-	3.
	Current Tax Liabilites (Net)	165.50	80
	Total Current Liabilities	1,543.98	861.
1 1	TOTAL EQUITY AND LIABILITIES	47,417.33	45,490.5



CAREER POINT LIMITED

-	UNAUDITED STANDALONE STATEMENT OF CASH FLOWS		F YEAR ENDED
			n Rs. Lakhs)
	Particulars	30.09.2022	30.09.2021
		Unaudited	Unaudited
A	Cash Flows from Operating Activities		901.63
	Profit/(Loss) Before Taxation	1,683.03	901.03
	Adjustments for:	159.90	179.34
	Depreciation and Ammortization Expenses		(12.68)
	Short/Long Term Capital Gain on shares/assets	(1.61)	(4.04)
	Interest Income	40.81	140.68
	Interest expense	(51.65)	(73.56)
	Profit on sale of Property, Plant & Equipments	3.01	-
	Bad debts written off	17.39	5.77
	Provision for Doubtful Debts	2.76	5.76
	Provision for Gratuity Operating Profit before Working Capital	1,853.64	1,142.90
	Changes	1,055.04	
	(Increase)/Decrease in Trade Receivables	(44.12	
	(Increase)/Decrease in Inventories	(30.42	
	(Increase)/Decrease in others Assets	(247.04	C
	Increase/(Decrease) in Liabilities	276.98	in sector in start lines
	(Increase)/Decrease in Loans (given)/received back (net)	(240.00	A Contraction of the second second
	Cash generated from operations	1,569.04	and the second second
	Direct taxes paid	(215.61	
	Net Cash from Operating Activities	1,353.43	(906.05
	a tal for location Articleton		
B	Cash Flow from Investing Activities Sale of Property Plant & Equipment, Investment Property and Intangible	92.93	86.99
	Interest Received	1.61	4.05
	Purchase of Property Plant & Equipment, Investment Property and	(30.93	3) (29.45
	Intangible assets (including CWIP)		2,754.99
	Loans (Given)/Received back (net)	(1,655.6	
	Sale/(Purchase) of Investment (net)	47.9	
	Movement in Fixed Deposits	(1,544.1	
	Net Cash (used in)/ from Investing Activities	(4)	
	Cash Flows from Financing Activities		
	Proceeds/(Repayment) of Borrowings	179.9	
	Interest paid	(41.0	
	Net Cash from Financing Activities	138.8	
	Net increase/(decrease) in cash and cash equivalents (A + B + C)	(51.8	
	Cash and Cash Equivalents at beginning of the period	111.9	22.42 (State)
	Cash and Cash Equivalents at end of the period	60.0	109.4

UNAUDITED STANDALONE STATEMENT OF CASH FLOWS

CAREER POINT LIMITED



CAREER POINT LTD

Registered Office: Career Point Limited , Villiage Tangori, Banur, Mohali, Punjab - 140601-India CIN-L80100PB2000PLC054497

Email : investors@cpil.in Tel:+91-744-6630500

Website: www.cpil.in

Notes:-

- Previous period figures have been regrouped/ rearranged wherever considered necessary to make them comparable with current period.
- In accordance with IND AS 108, Operating Segments, segment information has been provided in the consolidated financial results of the Company and therefore no separate disclosure on segment information is given in these standalone financial results. 2
- The unaudited standalone financial results of Career Point Limited ('the Company' or 'CPL') have been reviewed by the Audit Committee and have been approved and taken on record by the Board of Directors at their respective meetings held on 14th November 2022. Limited Review of these results has been carried out by the auditors. 3
- ("Scheme") between Career Point Limited and its wholly-owned subsidiaries, namely, Career Point Edutech Limited, Gyan Eduventure Private Limited, Career Point Infra Limited and Srajan Capital Limited. It is hereby informed that the said scheme aims for creation of pureplay education and financial services business to provide flexibility to investors as both businesses shall be listed separately. The key components of (a) The Board of Directors of the Company in their meeting held on May 15, 2021 considered to formulate a Scheme of Arrangement the Scheme shall be discussed and approved at the subsequent meeting and shall then be disclosed. 4

(b) With the necessary approvals of the shareholders and the Registrar of Companies, Jaipur, the Company had altered its object clause of the of holding and investment / finance and accordingly income from investment/finance business have been included in Revenue from Memorandum of Association w.e.f. 10th September 2021 to include activities related with NBFC which interalia includes the business activities operations

application dated 10th February 2022 for carrying out NBFI activities which has duly been returned back by the RBI for wants of certain Further, for merger with Career Point Limited {read with note no. 4(a) above}, Srajan Capital Limited (a wholly owned subsidiary company) has (c) Accordingly, in view of as stated in (b) above, the Company had applied for NBFI Registration with Reserve Bank of India (RBI) vide information/ details. The Company has re-submitted the application with required additional details as directed by RBI on 25th October, 2023. applied to RBI, for which approval was granted by RBI on 14th September, 2022



MANAGING DIRECTOR CAREER POINT LUMITED

CAREER POINT LTD

Registered Office: Career Point Limited , Villiage Tangori, Banur, Mohali, Punjab - 140601-India

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Email : investors@cpil.in

Tel:+91-744-6630500

Website: www.cpil.in

September 2022 (Rs. 439.73 lakhs till 31st March, 2022) against the Non Performing Assets (NPA) of Rs. 4,672.15 lakhs. Auditors of SCL have that the stated account will become standard eventually and the management is also in discussion with the above stated related party to qualified their conclusion on the financial results of SCL for the provision made on lower side by Rs. 3,957.60 lakhs on this account. As stated in note of reviewed financial results of SCL, in view of improving post covid scenario for education business the management of SCL is hopeful create second charge on its assets in favour of SCL including fixed assets to secure against the outstanding loan amount. Hence SCL has not Limited ('SCL') is Rs. 16,971.50 lakhs (Investment Rs. 2,663.00 lakhs and unsecured loan Rs. 14,308.50 lakhs). SCL has degraded its loans and 4,397.32 lakhs (upto 31.03.2022 Rs. 4,397.32 lakhs), who is in the business of education. SCL had made provisions of Rs. 468.58 lakhs till 30th At the quarter and half year ended 30th September 2022, the Company's investment in and loan to subsidiary company M/s Srajan Capital advances to various parties amounting to Rs. 4,672.15 lakhs (upto 31.03.2022 Rs. 4,431.72 lakhs) including loans given to related party of Rs. made provision of Rs. 3,957.60 lakhs in the half year ended 30th September, 2022. S

current investments in and loans given to SCL by the Company at this stage, since in the opinion of the management such diminution in the Accordingly, in view of above, the management has not considered necessary and not made provision for diminution in the value of nonvalue is temporary in nature, considering the improving scenario for education business, post covid, steps taken by management of SCL, inherent value of investees' assets and expected future cash flows from such investments / loans.

Guarantee and other receivable of Rs. 213.42 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. Based on its assessment of the ended 30th September 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 merits of the case, the management is of the view that it has a creditable case in its favour and the aforesaid receivable balances are good and During the earlier years, the Company has received principal amount of 1st installment 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 quarter fully recoverable and hence, no adjustment is required as demanded by the RSLDC at this stage. 9

For and on behalf of board

Pramod Maheshwari Chairman & Managing Director DIN : 00185711

Date : 14/11/2022 Place: Kota (Rajasthan)



CAREER POINT LIMITED