



CAREER POINT

Date: November 11, 2024

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

Sub: Outcome of Board Meeting held on November 11, 2024 -Financial Results for the Quarter and half year ended 30 September 2024

Respected Sir/Madam,

This is to inform you that in the meeting of the Board of Directors of the Company held on Monday, November 11, 2024 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 for the quarter and half year ended September 30, 2024. (Enclosed)
2. Considered and taken on record the Limited Review Report for the quarter and half year ended September 30, 2024 (Enclosed).
3. Declared second Interim dividend for the financial year 2024-25 at Rs. 1/- per equity share i.e. 10% on the face value of Rs. 10/- per share. The said interim dividend will be paid on or before December 10, 2024.
4. Record date for determination the eligibility of shareholders for payment of interim dividend will be Friday, November 29, 2024.
5. 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 September 2024 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
6. Based on the recommendation of Nomination and Remuneration Committee, the Board of Directors appointed Mr. Nikhar Jain (DIN:10272077) as an Additional Director in the category of Independent Director of the Company with effect from November 11, 2024.

CAREER POINT LIMITED

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



Further, he is not debarred from holding the office of director by virtue of any SEBI order or of any other authority. (Enclosed Annexure-I)

7. Considered the quarterly corporate governance report and Investor Grievance Report as per the SEBI (LODR) Regulations, 2015.
8. The Board took note of Investor Grievance Report for the period ended September 30, 2024.
9. 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 12.00 noon and concluded at 18.45 pm.

You are requested to kindly take the same on record.
Thanking you,

For Career Point Limited

(CS Manmohan Pareek)
Company Secretary
(ACS34858)

Enclosed:

1. Key Highlights
2. Limited Review Report (Consolidated & Standalone)
3. Financial Results for the quarter ended 30 September 2024 (Standalone & Consolidated)

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Key business updates and Result highlights (H1 FY2024-25)

Rs Crores	Standalone	Y-o-Y	Consolidate	Y-o-Y
Total Revenue	41.4	+10%	61.8	+10%
EBITDA Margins (%)	68%	+208bps	72%	+560bps
Profit After Tax	22.1	+20%	32.8	+18%

Standalone Financials:

- Total Revenue for the period (H1 FY2024-25) at standalone level is rupees 41.4 Crores with year-on-year growth of +10.1%. This includes rupees 38.8 crores of revenue from operations. Other income includes rupees 2.8 crores of rent and capital gain from sale of assets.
- Reported EBITDA (including other income) is rupees 28.0 Crores with healthy EBITDA margin 67.8% and y-o-y growth of 13.6%.
- At standalone level, the company reported net income of rupees 22.1 Crores and EPS of rupees 12.17 up by 20.3% versus the prior year.

Consolidate Financials:

- Total Revenue for the period (H1 FY2024-25) at consolidated level is rupees 61.8 Crores with remarkable year-on-year growth of 9.7%
- Yielded EBITDA (including other income) of rupees 44.3 Crores with extraordinary EBITDA margin 71.6%. Net profit results at rupees 32.8 crores and EPS (Earning per share) of rupees 18.02 on consolidated basis with robust y-o-y growth of 18%.
- As on 30 Sep 2024, Net worth of the company was reported to be rupees 561 crores and Book value per share of rupees 309.

Dividend:

- The Board of Directors has also approved the 2nd interim dividend of 10% on the face value of Rs 10 per share for current fiscal FY2024-25.

Analysis:

- The increase in operating income is primarily driven by higher revenues from the formal education division and franchisee business.
- At the consolidated level, this growth is further enhanced by contributions from our NBFC and EdTech subsidiaries.
- Notably, this rise in revenue and net profits occurred despite a decrease in other income, which was primarily affected by lower capital gains from asset sales.

Update on the company's business restructuring plans:

- The Board of Directors of the Company in their meeting held on 14th February 2023, has approved a composite scheme of arrangement ('Scheme') under Section 230 to 232, amongst Srajan Capital Limited (Transferor Company), Career Point Limited (CPL) (Transferee Company/Demerged Company) and Career Point Edutech Limited (Resulting Company) and their respective shareholders.
- Objective of the Scheme is to provide a simplified and streamlined group structure along with an efficient management control through separating education and non-education businesses in different listed entities.
- Structuring of the Scheme:
 - Demerger of education business ('Demerged Undertaking') from Career Point Limited to Career Point Edutech Limited (wholly owned subsidiary); and
 - Merger of Srajan Capital Limited (wholly owned subsidiary) with Career Point Limited (Transferee Company).
- Update on the Company's Business Restructuring plans pursuant to above scheme:
 - RBI has given No Objection Letter dated 14 Sep 2022 for merger of Srajan Capital Ltd. in Career Point Ltd.
 - BSE and NSE have also advised with letters dated 9 Aug 2023 to go ahead for filing the scheme with Hon'ble NCLT.
 - A separate application to grant NBFC license in Career Point Ltd is also filed at RBI Mumbai and approval in being awaited.
 - As per NCLT's first motion order on 4 Jan 2024, Shareholders' meeting was convened on 17 Feb 2024 with approval for the scheme.
 - On 30 Aug 2024, hon'ble NCLT formally reserved the order and then released on 23 Sep 2024. Certified copy of final order was signed on 22 Oct 2024. The appointed date for the purpose of giving scheme effect is 1 April 2023.
- **The company is now in process of post order compliances with RBI, ROC and stock exchanges.**

Independent Auditor's Review Report on Quarterly 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
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 2024 and year to date from 01st April 2024 to 30th September 2024 ("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 (as amended) read with Rules made thereunder 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
- g. Career Point Learning Solutions Limited (Formerly Gyan Eduventures Private Limited)
- h. Career Point Edutech Limited
- i. Edutiger Private Limited

Associate

a. Imperial Infin Private Limited

5. Based on our review conducted as above, and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. **Emphasis of Matter**

Attention is drawn to 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 Arbitrator 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 fully recoverable and no adjustment is required as stated in the note no. 6 of the accompanying statements.

Our conclusion is not modified in respect of above matter.

7. **Other Matter**

We did not review the financial results of 9 subsidiaries included in the unaudited consolidated financial results, whose financial results/information reflect total assets of Rs.61,059.23 Lakh as at 30th September 2024, total revenue of Rs. 1,797.45 lakhs and Rs. 3,903.38 lakhs, total net profit after tax of lakhs Rs. 519.63 and Rs. 1,420.50 lakhs and total comprehensive income of Rs. 519.63 lakhs and Rs. 1,420.50lakhs for the quarter and half year ended 30th September 2024 respectively and net cash flow(out flow) of Rs.170.57 lakhs for the half year ended 30th September 2024 as considered in the unaudited consolidated financial results. The unaudited consolidated financial results also include the Group's share of net profit/(loss) of Rs. 4.90 lakhs and Rs. 10.28 lakhs and other comprehensive income/(loss) of Rs. 35.23 lakhs and Rs. 33.20 lakhs for the quarter and half year ended 30th September 2024 as considered in the unaudited 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 LLP
Chartered Accountants
Firm's Registration No. 301051E/E300284



(Gaurav Lodha)
Partner
Membership No.: 507462
UDIN: 24507462BJZZGP9835
Place: New Delhi
Date: 11-11-2024



CAREER POINT LIMITED Registered Office Career Point Ltd., Village Tangori, Banur, (Punjab) -140601 CIN-L80100PB2000PLC054497 Contact : +91-9414084446 Email : investors@cpil.in Website : www.cpil.in UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30.09.2024 (Rs. in Lakhs)						
Particulars	Quarter Ended			Half yearly Ended		Year Ended
	30/09/2024	30/09/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue						
I Income from Operations	2,640.71	3,010.55	2,044.16	5,651.26	4,943.24	10,158.24
II Other Income	236.27	292.86	524.33	529.13	692.18	1,776.33
III Total Income (I+II)	2,876.98	3,303.41	2,568.49	6,180.39	5,635.42	11,454.57
IV Expenses						
Cost of Material Consumed	71.59	116.68	88.94	188.27	180.26	368.71
Changes in inventories	5.42	26.15	43.64	31.57	83.04	60.16
Employees Benefit Expenses	257.77	258.97	251.08	516.74	495.00	1,017.11
Finance Cost	53.15	44.95	33.79	98.10	73.01	164.14
Depreciation & Amortisation	95.13	95.56	98.60	190.89	197.15	394.60
Other expenses	663.00	354.22	728.18	1,017.22	1,156.64	2,141.39
Total Expenses	1,146.06	896.53	1,244.23	2,942.59	2,185.10	4,146.11
V Profit before tax (III-IV)	1,730.92	2,406.88	1,324.26	4,137.80	3,450.32	7,308.46
Share of profit/ (Loss) in Associate	4.90	5.38	1.22	10.28	6.03	10.03
Profit before tax	1,735.82	2,412.26	1,325.48	4,148.08	3,456.35	7,318.49
VI Tax Expenses						
a) Current tax	418.93	544.88	224.64	963.81	723.89	1,516.81
b) MAT Credit Entitlement	0.90	1.16	0.72	2.06	1.61	3.60
c) Deferred tax	(2.88)	(121.75)	(63.07)	(124.63)	(42.85)	48.19
d) Income tax for earlier years	25.00	(0.12)	1.34	24.88	(3.23)	36.97
Total taxes	441.95	424.17	173.63	866.12	679.42	1,555.57
Profit after tax (V-VI)	1,293.87	1,988.09	1,151.85	3,281.96	2,776.93	5,771.92
VII Other Comprehensive Income (net of taxes)						
(A) Items that will not be Reclassified to Profit or Loss	35.23	(2.03)	-	33.20	-	50.57
Income tax on Items that will not be Reclassified to Profit or Loss	-	-	-	-	-	(2.00)
(B) Items that will be Reclassified to Profit or Loss	-	-	-	-	-	-
Total Other Comprehensive Income	35.23	(2.03)	-	33.20	-	48.57
VIII Total Comprehensive Income for the period	1,329.10	1,986.06	1,151.85	3,315.16	2,776.93	5,761.49
IX Profit for the Period attributable to						
Owner of the parent	1,292.12	1,985.36	1,152.28	3,277.48	2,777.63	5,706.85
Non Controlling Interest	1.75	2.73	(0.43)	4.48	(0.70)	6.07
X Other Comprehensive Income for the period attributable to						
Owner of the parent	35.23	(2.03)	-	33.20	-	48.57
Non Controlling Interest	-	-	-	-	-	-
XI Total Comprehensive Income attributable to						
Owner of the parent	1,327.35	1,983.33	1,152.28	3,310.68	2,777.63	5,755.42
Non Controlling Interest	1.75	2.73	(0.43)	4.48	(0.70)	6.07
XII Other Equity						51,341.57
XIII 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
XIV Earnings Per Share (EPS) (Rs./ Share) (EPS for the quarter and half year are not Annualised)						
a) Basic EPS	7.11	10.91	6.34	18.02	15.27	31.37
b) Diluted EPS	7.11	10.91	6.34	18.02	15.27	31.37

For CAREER POINT LIMITED

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Director



STATEMENT OF CONSOLIDATED ASSETS & LIABILITIES

Particulars	As at 30.09.2024	As at 31.03.2024
	Amount (Rs. In Lakhs)	Amount (Rs. In Lakhs)
	(Unaudited)	(Audited)
ASSETS		
(1) Non-current Assets		
Property, plant and equipment	10,360.69	10,481.91
Investment Property	8,114.12	8,708.20
Other intangible assets	10.68	21.26
Financial Assets		
(i) Investments	253.03	208.55
(ii) Loans	29,912.12	27,319.80
(iii) Other Financial Assets	80.37	80.79
Other non-current assets	210.99	210.99
(2) Current Assets		
Inventories	609.42	112.67
Financial Assets		
(i) Trade Receivables	902.87	1,013.84
(ii) Cash and Cash Equivalents	476.45	626.09
(iii) Bank balances Other than (ii) above	21.85	37.88
(iv) Loans	13,742.07	14,614.70
(v) Other Financial Assets	213.62	214.00
Other current assets	423.44	51.10
Current tax assets (Net)	99.11	170.49
Assets held-for-sale	34.34	43.88
TOTAL ASSETS	65,465.17	63,916.15
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	1,819.29	1,819.29
Other Equity	54,288.40	51,341.57
NON CONTROLLING INTEREST	32.74	28.25
LIABILITIES		
(1) Non-current Liabilities		
Financial Liabilities		
- Borrowings	790.49	931.90
Provisions	4,618.47	4,668.53
Deferred Tax Liabilities(Net)	112.99	235.55
Other non current liabilities	-	-
(2) Current Liabilities		
Financial Liabilities		
(i) Borrowings	1,072.98	2,527.96
(ii) Trade payables		
-Micro & Small Enterprises	16.33	-
-Other than Micro and Small enterprises	36.29	9.17
(iii) Other Financial liabilities	1,289.10	1,321.18
Other Current Liabilities	871.84	559.07
Provisions	2.46	2.46
Current Tax Liabilities (Net)	513.79	471.22
TOTAL EQUITY AND LIABILITIES	65,465.17	63,916.15

For CAREER POINT LIMITED

R. S. Mahesh

Director



UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOW

Particulars	HALF YEAR ENDED	
	As at 30.09.2024	As at 30.09.2023
	(Unaudited)	(Unaudited)
A Cash Flows from Operating Activities		
Profit/(Loss) Before Taxation	4,148.08	3,456.35
Adjustments for:		
Depreciation and Amortisation Expenses	190.69	197.15
Short/Long Term Capital Gain on shares/assets	-	(38.14)
Interest Income	(1.35)	(1.41)
Interest expense	98.10	73.01
Profit on sale of Property, Plant and Equipments (including Asset held for sale)	(140.13)	(337.98)
Contingent Provision for Substandard Assets	(52.64)	311.85
Provision for Doubtful Debts/(reversal)	1.40	(7.59)
Bad debts written off	-	13.43
Provision for Gratuity	8.00	3.76
Operating Profit before Working Capital Changes	4,252.15	3,670.43
(Increase)/Decrease in Trade Receivables	119.11	25.05
(Increase)/Decrease in Inventories	(496.75)	106.08
(Increase)/Decrease in other assets	(353.88)	(292.36)
Increase/(Decrease) in Trade Payables	43.45	270.15
Increase/(Decrease) in Liabilities	(78.01)	233.15
(Increase)/Decrease in Loans (given)/received back (net)	(1,667.05)	(4,718.96)
Cash generated from operations	1,819.02	(706.46)
Direct taxes paid	(937.92)	(467.93)
Net Cash from Operating Activities	881.10	(1,174.39)
B Cash Flow from Investing Activities		
Sale/(purchase) of Property Plant & Equipment, Investment Property, intangible assets and assets held for sale	657.85	1,394.97
Interest Received	1.15	1.41
Movement of fixed deposit	16.03	(28.41)
Sale/(Purchase) of Investments (net)	(11.28)	31.15
Net Cash (used in)/ from Investing Activities	663.75	1,399.12
C Cash Flows from Financing Activities		
Proceeds/(Repayment) of Borrowings	(1,596.39)	(746.59)
Interest Paid	(98.10)	(68.20)
Net Cash from Financing Activities	(1,694.49)	(814.79)
Net increase/(decrease) in cash and cash equivalents (A + B + C)	(149.64)	(590.06)
Cash and Cash Equivalents at the beginning of the period	626.09	1,046.20
Cash and Cash Equivalents at end of the period	476.45	456.14

For CAREER POINT LIMITED

Pranav Mishra

Director



Segment Wise Revenue, Results, Segment Assets & Segment Liabilities

(Rs. In Lakh)

S.No.	Particulars	Quarter Ended			Half yearly Ended		Year Ended
		30/09/2024 (Unaudited)	30/06/2024 (Unaudited)	30/09/2023 (Unaudited)	30/09/2024 (Unaudited)	30/09/2023 (Unaudited)	31/03/2024 (Audited)
1	Segment Revenue (Net Sales Income from Segment)						
	Education & Related Activities Division	1,261.59	1,377.78	1,074.64	2,639.37	2,401.02	4,929.84
	Financing (NBFC) Division	1,359.31	1,612.70	945.23	2,972.01	2,492.98	5,103.36
	Infra Division	19.81	20.07	24.29	39.88	49.24	125.04
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operation	2,640.71	3,010.55	2,044.16	5,651.26	4,943.24	10,158.24
	Segment Results (Profit/(Loss) before interest and Tax)						
	Education & Related Activities Division	519.13	688.37	878.57	1,207.50	1,394.74	2,342.03
	Financing (NBFC) Division*	519.52	952.13	30.85	1,471.65	1,023.98	2,428.73
	Infra Division	(15.32)	(6.19)	(2.45)	(21.51)	0.74	15.59
Total	1,023.33	1,634.31	906.97	2,657.64	2,419.46	4,786.35	
Less: Finance Cost	53.15	44.95	33.79	98.10	73.01	164.14	
Less: Other Un-allocable income Net of Un-allocable Expenditure	765.64	822.90	452.30	1,588.54	1,109.90	2,696.28	
Profit before Tax (Including share of profit/(loss) of Associates)	1,735.82	2,412.26	1,325.48	4,148.08	3,456.35	7,318.49	
3	Segment Assets						
	Education & Related Activities Division	12,811.66	13,485.75	12,329.43	12,811.66	12,329.43	12,371.08
	Financing (NBFC) Division	40,506.68	39,597.25	32,040.18	40,506.68	32,040.18	38,917.81
	Infra Division	8,468.47	8,805.35	8,689.56	8,468.47	8,689.56	8,789.04
	Unallocated Assets	3,678.36	3,915.29	5,827.46	3,678.36	5,827.46	3,838.22
	Total	65,465.17	65,803.64	58,886.63	65,465.17	58,886.63	63,916.15
	4	Segment Liabilities					
Education & Related Activities Division		2,191.96	3,657.72	1,751.92	2,191.96	1,751.92	3,762.40
Financing (NBFC) Division		6,726.66	5,968.88	5,666.80	6,726.66	5,666.80	6,160.90
Infra Division		150.82	150.01	145.20	150.82	145.20	96.96
Unallocated Liabilities		255.30	851.86	749.60	255.30	749.60	706.79
Total	9,324.74	10,628.47	8,313.52	9,324.74	8,313.52	10,727.05	

* Profit Before Tax

For CAREER POINT LIMITED

P. S. Mohan

Director



Career Point Limited

Notes to Consolidated Results

1. Previous period figures have been regrouped/ rearranged wherever considered necessary to make them comparable with current period.
2. The Group has identified Reportable segments namely: Education & Related Activities, Financing & Investing (NBFC) and Infra Division.
3. 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 11th November, 2024. Limited Review of these results has been carried out by auditor.
4.
 - (a) The shareholders of the Holding Company in their meeting held on 17th February 2024, has approved the composite scheme of arrangement ('Scheme') under section 230 to 232, read with section 66 and other applicable provisions of the Companies Act, 2013 and the provisions of other applicable laws, amongst Srajan Capital Limited (Transferor Company), Career Point Limited (CPL) (Transferee Company/Demerged Company) and Career Point Edutech Limited (Resulting Company) and their respective shareholders. The Scheme provides for (i) demerger of education business ('Demerged Undertaking') from Career Point Limited to Career Point Edutech Limited (Resulting Company); and (ii) merger of Srajan Capital Limited (Transferor Company) with Career Point Limited (Transferee Company). The appointed date for the purpose of giving Scheme effect is 1st April 2023. The Hon'ble NCLT Chandigarh has approved the Composite Scheme of arrangement via its order dated 23rd September 2024 and the Company is proceeding to comply with the directions mentioned in the order and undertake the necessary steps to make the Scheme effective and accordingly, no effect of the Scheme has been given in the financial results for the quarter and half year ended 30th September 2024.
 - (b) With the necessary approvals of the shareholders and the Registrar of Companies, Jaipur, the 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. The Holding Company vide mail dated 26th September, 2024 has requested RBI for grant of NBFC registration and approval of RBI is awaited in this regard.
5. One of the Subsidiary Company Srajan Capital Limited ("SCL") who is registered Non-banking Finance Company and engaged in activities of financing and investing. SCL has given loan and advances amounting to Rs. 39,849.22 lakhs (including to related parties Rs. 8,519.17 lakhs) as at 30th September, 2024. The net worth of the SCL as on 30th September, 2024 is of Rs. 7,111.53 lakhs (Rs. 6,044.99 lakhs as of 31st March, 2024). SCL has degraded (sub-standard and doubtful) its loans and advances to various parties as on 30th September, 2024 of amounting to Rs. 5,070.82 lakhs (as at 31st March 2024 Rs. 5,349.91 lakhs, including loan to Proseed Foundation (related party) of Rs. 4,397.33 lakhs, fully provided for) and has

For CAREER POINT LIMITED

R. S. Mehta

Director



made provision of Rs. 4,507.77 lakhs as on 30th September, 2024 (as at 31st March 2024 Rs. 4,649.36 lakhs).

6. During the earlier years, the Holding Company has received principal amount of 1st instalment of Rs. 216.90 lakhs from Rajasthan Skill and Livelihoods Development Corporation (RSLDC) for the Deen-Dayal Upadhyaya Grameen Kaushalya Yojana (DDU-GKY) project, against which the Company had incurred Rs.371.75 lakhs and Issued bank guarantee of Rs. 54.22 lakhs in terms of the agreement signed with RSLDC. During the year ended 31st March 2022, RSLDC has invoked bank guarantee of Rs. 54.22 lakhs and has also demanded refund amounting to Rs. 334.76 lakhs (Including interest of Rs. 117.36 lakhs) on termination of the above stated project. The Company has pursued the invocation of Bank Guarantee and other receivable of Rs. 213.42 lakhs (including Rs. 158.19 lakhs receivable) from RSLDC, before the Hon'ble Rajasthan High Court, Jaipur and the Rajasthan State Commercial Court under section 9 of Arbitration & Conciliation Act, 1996. The Hon'ble Rajasthan High Court, Jaipur Bench has appointed the sole arbitrator in the matter. The Holding Company has submitted its application before the Hon'ble Arbitrator. After submission of statement of defence by RSLDC, evidence and arguments, arbitral judge will pronounce the judgement. Based on its assessment of the 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 fully recoverable and hence, no adjustment is required against amount as demanded by the RSLDC at this stage.
7. The Board of Directors of Holding Company, at their meeting held on November 11th, 2024, have declared an interim dividend of Re. 1 per equity share (10% on par value of Rs. 10/- each).

For and on behalf of Board

Pramod Maheshwari

Pramod Maheshwari
Chairman and Managing Director
DIN : 00185711

Date : 11th November 2024
Place : Kota, Rajasthan

For CAREER POINT LIMITED

Pramod Maheshwari
Director



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
Career Point Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Career Point Limited ("the Company") for the quarter ended 30th September 2024 and year to date from 01st April 2024 to 30th September 2024 ("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 (as amended) read with Rule 3 of the 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. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, 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 recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. **Emphasis of Matter**

Attention is drawn to:


- a) Note no. 4 of the accompanying Statement regarding total exposure in subsidiary company M/s Srajan Capital Limited ('SCL') amounting to Rs. 26,150.18 lakhs (Investment Rs. 2,663.00 lakhs

and unsecured loan Rs. 23,487.18 lakhs). SCL has degraded (sub-standard and doubtful) its certain loans and advances (to various parties) of amounting to Rs. 5,070.82 lakhs (as at 31st March 2024 Rs. 5,349.91 lakhs, including loan to a related party of Rs. 4,397.33 lakhs). Considering the long term in nature, the intrinsic value, positive net worth, repayments made by the related party to SCL and future cash flows of subsidiary company in the opinion of the management amount of loan of Rs. 23,487.18 lakhs is good for the recovery and no provision for diminution in value is necessary, at this stage.

- b) Note no. 5 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 fully recoverable and no adjustment is required as stated in the note no. 5 of the accompanying Statement.

Our conclusion is not modified in respect of above matters.

For Lodha & Co LLP
Chartered Accountants
Firm's Registration No. 301051E/E300284


(Gaurav Lodha)
Partner
Membership No. 507462
UDIN: 24507462BJZZGO7000
Place: New Delhi
Date: 11th-November-2024



Particulars	Quarter Ended		Half Year Ended		Year Ended	
	30-09-2024 (Unaudited)	30-06-2024 (Unaudited)	30-09-2023 (Unaudited)	30-09-2024 (Unaudited)	30-09-2023 (Unaudited)	31-03-2024 (Audited)
Revenue	2,071.10	1,784.43	1,569.85	3,855.53	3,253.82	6,261.00
Income from Operations	88.86	193.17	414.23	282.03	503.25	884.23
Other Income (I+II)	2,159.96	1,977.60	1,984.08	4,137.56	3,757.07	7,145.23
Expenses	18.14	70.44	32.69	88.58	102.71	155.00
Cost of Material Consumed	5.42	26.15	(1.62)	31.57	37.78	14.91
Changes in inventories of finished goods, work in progress and trading goods	229.66	227.62	222.14	457.28	438.03	894.61
Employees Benefit Expenses	36.03	31.96	20.86	67.99	46.19	115.24
Finance Cost	68.83	69.17	71.61	138.00	143.24	286.85
Depreciation & Amortisation	427.13	328.27	346.01	755.40	709.75	1,526.15
Other expenses	785.21	753.61	691.69	1,538.82	1,477.70	2,992.76
Total Expenses	1,374.75	1,223.99	1,292.39	2,598.74	2,279.37	4,152.47
Profit(+)/ Loss (-) before tax & exceptional items (III-IV)	-	-	-	-	-	-
Exceptional items	1,374.75	1,223.99	1,292.39	2,598.74	2,279.37	4,152.47
Profit before tax (V +/- VI)	-	-	-	-	-	-
Tax Expenses	246.64	286.42	137.53	533.06	401.42	885.82
a) Current tax	-	-	-	-	-	-
b) MAT Credit Entitlement	(4.97)	(144.21)	17.27	(149.18)	35.18	51.63
c) Deferred tax	-	-	0.73	-	0.90	21.83
d) Income tax for earlier years	241.67	142.21	155.53	383.88	437.50	959.28
Total tax expenses	1,133.08	1,081.78	1,136.86	2,214.86	1,841.87	3,193.19
Profit after Tax (VII-VIII)	-	-	-	-	-	6.89
Other Comprehensive Income (net of taxes)	-	-	-	-	-	(2.00)
(A) (i) Items that will not be Reclassified to Profit or Loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
(B) (i) Items that will be Reclassified to Profit or Loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	4.89
Total Other Comprehensive Income (net of income tax)	1,133.08	1,081.78	1,136.86	2,214.86	1,841.87	3,198.08
Total Comprehensive Income for the period (IX +/- X)	1,819.29	1,819.29	1,819.29	1,819.29	1,819.29	1,819.29
Paid-up Equity Share Capital (Face value of Rs. 10/- each)	-	-	-	-	-	45,555.29
Other Equity	-	-	-	-	-	-
Earnings Per Share (EPS) (Rs./ Share) (EPS for the quarter and half year are not Annualised)	6.22	5.95	6.24	12.17	10.12	17.55
a) Basic EPS	6.22	5.95	6.24	12.17	10.12	17.55
b) Diluted EPS	-	-	-	-	-	-



For CAREER POINT LIMITED
(Signature)
Director

STATEMENT OF STANDALONE ASSETS & LIABILITIES

Particulars	30.09.2024	As at 31.03.2024
	Amount (Rs. In Lakhs)	Amount (Rs. In Lakhs)
	(Unaudited)	(Audited)
ASSETS		
(1) Non-current Assets		
Property, plant and equipment	10,282.91	10,397.40
Investment Property	591.52	618.84
Other Intangible assets	0.20	0.20
Financial Assets		
(i) Investments	16,904.81	16,904.81
(ii) Loans	13,000.00	13,000.00
(iii) Other Financial Assets	61.66	62.08
Other non-current assets	167.40	167.40
Total Non Current Assets	41,008.50	41,150.73
(2) Current Assets		
Inventories	66.35	97.92
Financial Assets		
(i) Trade receivables	581.30	144.67
(ii) Cash and Cash Equivalents	32.63	49.19
(iii) Bank Balances other than (ii) above	21.85	37.88
(iv) Loans	10,567.18	10,717.23
(v) Others	213.62	213.90
Other current assets	156.19	23.52
Assets held-for-sale	34.34	43.88
Total Current Assets	11,673.46	11,328.19
TOTAL ASSETS	52,681.96	52,478.92
(1) EQUITY AND LIABILITIES		
EQUITY:		
Equity Share Capital	1,819.29	1,819.29
Other Equity	47,406.30	45,555.29
Total Equity	49,225.59	47,374.58
LIABILITIES:		
(2) Non-current Liabilities		
Financial Liabilities		
Borrowings	753.74	860.28
Provisions	21.75	19.17
Deferred Tax Liabilities(Net)	1,146.31	1,295.48
Total Non Current Liabilities	1,921.80	2,174.93
(3) Current Liabilities		
Financial Liabilities		
(i) Borrowings	292.99	2,105.23
(ii) Trade payables		
- Micro & Small Enterprises	0.43	-
- Other than Micro & Small Enterprises	52.19	9.07
(iii) Other Financial liabilities	225.74	209.01
Other Current Liabilities	749.68	491.28
Provisions	2.46	2.46
Current Tax Liabilities (Net)	211.08	112.36
Total Current Liabilities	1,534.57	2,929.41
TOTAL EQUITY AND LIABILITIES	52,681.96	52,478.92

For CAREER POINT LIMITED

Pr. S. Choudhary

Director



UNAUDITED STANDALONE STATEMENT OF CASH FLOWS

Particulars	For the half year ended	
	Amount (in Rs. Lakhs)	
	30.09.2024	30.09.2023
	unaudited	unaudited
A Cash Flows from Operating Activities		
Profit/(Loss) Before Taxation	2,598.74	2,279.37
Adjustments for:		
Depreciation and Ammortization Expenses	138.00	143.24
Short/Long Term Capital Gain on shares/assets	-	(37.18)
Interest Income	(5.77)	(1.41)
Interest expense	67.99	46.19
Profit on sale of Investment property and asset held for sale	(140.13)	(314.10)
Bad debts written off	-	13.43
Provision for Doubtful Debts/(reversal)	1.40	(7.59)
Provision for Gratuity	3.22	3.76
Operating Profit before Working Capital Changes	2,663.45	2,125.71
(Increase)/Decrease in Trade Receivables	(438.03)	15.14
(Increase)/Decrease in Inventories	31.57	38.25
Increase/(Decrease) in Trade Payable	43.55	268.15
(Increase)/Decrease in others Assets	(105.90)	(76.09)
(Increase)/Decrease in Loans (given)/received back (net)	150.05	(2,527.07)
Increase/(Decrease) in Liabilities	(89.36)	(350.76)
Cash generated from operations	2,255.33	(506.67)
Direct taxes paid	(434.34)	(332.06)
Net Cash from Operating Activities	1,820.99	(838.73)
B Cash Flow from Investing Activities		
Purchase of Property Plant & Equipment, Investment Property and Intangible assets	(21.88)	(50.69)
Sale of Property Plant & Equipment, Investment Property and Intangible assets (including assets held for sale)	149.50	1,475.35
Interest Received	5.57	1.15
Sale/(Purchase) of Investment (net)	-	37.18
Investment in Subsidiary	-	(37.26)
Movement in Fixed Deposits	16.03	(9.67)
Share application money given	-	4.56
Net Cash (used in)/ from Investing Activities	149.22	1,420.62
C Cash Flows from Financing Activities		
Proceeds/(Repayment) of Borrowings (Net)	(1,918.78)	(577.35)
Interest paid	(67.99)	(46.19)
Net Cash from Financing Activities	(1,986.77)	(623.54)
Net increase/(decrease) in cash and cash equivalents (A + B + C)	(16.56)	(41.65)
Cash and Cash Equivalents at beginning of the period	49.19	51.90
Cash and Cash Equivalents at end of the period	32.63	10.25

For CAREER POINT LIMITED

P. S. Indhu

Director



Notes

1. 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 11th November 2024.
2. 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.
3.
 - (a) The Shareholders of the Company in their meeting held on 17th February 2024, has approved the composite scheme of arrangement ('Scheme') under section 230 to 232, read with section 66 and other applicable provisions of the Companies Act, 2013 and the provisions of other applicable laws, amongst Srajan Capital Limited (Transferor Company), Career Point Limited (CPL) (Transferee Company/Demerged Company) and Career Point Edutech Limited (Resulting Company) and their respective shareholders. The Scheme provides for (i) demerger of education business ('Demerged Undertaking') from Career Point Limited to Career Point Edutech Limited (Resulting Company); and (ii) merger of Srajan Capital Limited (Transferor Company) with Career Point Limited (Transferee Company). The appointed date for the purpose of giving Scheme effect is 1st April 2023. The Hon'ble NCLT Chandigarh has approved the Composite Scheme of arrangement via its order dated 23rd September 2024 and the Company is proceeding to comply with the directions mentioned in the order and undertake the necessary steps to make the Scheme effective and accordingly, no effect of the Scheme has been given in the financial results for the quarter and half year ended 30th September 2024.
 - (b) With the necessary approvals of the shareholders and the Registrar of Companies, Jaipur, the 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. The Company vide mail dated 26th September, 2024 has requested RBI for grant of NBFC registration and approval of RBI is awaited in this regard.
4. As at 30th September 2024, the Company's total exposure in its subsidiary company M/s Srajan Capital Limited (SCL) is of Rs. 26,150.18 lakhs (Investment Rs. 2,663 lakhs and Unsecured Loan Rs. 23,487.18 lakhs). Presently, SCL is engaged in NBFI activities and is registered with RBI as NBFC. In turn, the SCL has given loan and advances to Rs. 39,849.22 lakhs (included to related parties Rs. 8,519.17 lakhs) as at 30th September, 2024. The net worth of the SCL as on 30th September, 2024 is of Rs. 7,111.53 lakhs (Rs. 6,044.99 lakhs as of 31st March, 2024). SCL has degraded (sub-standard and doubtful) its loans and advances to various parties as on 30th September 2024 of amounting to Rs. 5,070.82 lakhs (as at 31st March 2024 Rs. 5,349.91 lakhs, including loan to Proseed Foundation (related party) of Rs. 4,397.33 lakhs, fully provided for) and has made provision of Rs. 4,596.72 lakhs as on 30th September, 2024 (as at 31st March 2024 Rs. 4,649.36 lakhs). Considering the long term nature, the intrinsic value, positive net worth, repayments made by the related party to SCL and future cash flows of subsidiary company (SCL), in the opinion of the management above loan of Rs. 23,487.18 lakhs is good and fully recoverable and no provision for diminution in value is necessary at this stage.

For CAREER POINT LIMITED

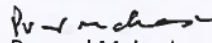
Ravi Mahesh

Director




5. During the earlier years, the Company has received principal amount of 1st instalment of Rs. 216.90 lakhs from Rajasthan Skill and Livelihoods Development Corporation (RSLDC) for the Deen-Dayal Upadhyaya Grameen Kaushalya Yojana (DDU-GKY) project, against which the Company had incurred Rs.371.75 lakhs and issued bank guarantee of Rs. 54.22 lakhs in terms of the agreement signed with RSLDC. During the year ended 31st March 2022, RSLDC has invoked bank guarantee of Rs. 54.22 lakhs and has also demanded refund amounting to Rs. 334.76 lakhs (including interest of Rs. 117.36 lakhs) on termination of the above stated project. The Company has pursued the invocation of Bank Guarantee and other receivable of Rs. 213.42 lakhs (including Rs. 158.19 lakhs receivable) from RSLDC, before the Hon'ble Rajasthan High Court, Jaipur and the Rajasthan State Commercial Court under section 9 of Arbitration & Conciliation Act, 1996. The Hon'ble Rajasthan High Court, Jaipur Bench has appointed the sole arbitrator in the matter. The Company has submitted its application before the Hon'ble Arbitrator. After submission of statement of defence by RSLDC, evidence and arguments, arbitral judge will pronounce the judgement. Based on its assessment of the 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 fully recoverable and hence, no adjustment is required against amount as demanded by the RSLDC at this stage.
6. Previous period figures have been regrouped/ rearranged wherever considered necessary to make them comparable with current period.
7. The Board of Directors, at their meeting held on November 11th, 2024, have declared an interim dividend of Re. 1 per equity share (10% on par value of Rs. 10/- each).

For and on behalf of Board


Pramod Maheshwari
Chairman and Managing Director
DIN : 00185711

Date : 11th November 2024
Place : Kota, Rajasthan

For CAREER POINT LIMITED


Director



Annexure-I

Disclosure of information pursuant to Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 for Appointment of Mr. Nikhar Jain (DIN: 05187475) as an Additional Director (Non-Executive & Independent Director) on the Board of Career Point Limited

S. No.	Detail of the event that need to be provided	Information of such event(s)
1	Name of the Director	Mr. Nikhar Jain
2	Director Identification Number (DIN)	05187475
3	Reason for Change	Appointment as an Independent Director
4	Date of Appointment/Cessation	November 11, 2024
5	Terms of appointment	Appointed as a Non-Executive Independent Director of the Company to hold office for the term of 5 years from November 11, 2024, subject to the approval of shareholders.
6	Brief profile (in case of appointment)	Mr. Nikhar Jain is a fellow member of Institute of Chartered Accountant of India (ICAI) besides holding Certificate of Practice. He has more than thirteen years of rich exposure in the areas of auditing, taxation and Company Law matters etc. He is a senior partner of M/s Nikhar Jain & Co., Kota, Rajasthan. Mr. NIKhar Jain holds post degree in Commerce. He secured all India 21 st rank in ICAI final exam held on November 2010.
7	Disclosure of Relationships between Directors (in case of appointment of a director)	Mr. Nikhar Jain is not related to any Director(s) of the Company as defined under the provisions of Section 2(77) of Companies Act, 2013.