

February 12, 2021

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

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

Dear Sir/Madam,

**Sub: Outcome of Board Meeting held on February 12, 2021- (i) Financial Results for Quarter ended December 31, 2020 (ii) Declaration of Interim Dividend for FY 2020-21**

This is to inform you that in the meeting of the Board of Directors of the Company held on Friday, February 12, 2021 at its Registered Office, the Board *inter alia* has transacted the following businesses:

1. Considered and taken on record Standalone and Consolidated Unaudited Financial Results (Statement) for the quarter ended December 31, 2020.
2. Considered and taken on record the Limited Review Report for the quarter ended December 31, 2020.
3. Interim Dividend for the Financial Year 2020-21 at Re. 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 March 11, 2021.
4. Record Date for determining the eligibility of shareholders for payment of interim dividend will be February 26, 2021.
5. Considered and approved the shifting of Registered Office of the Company from State of Rajasthan to the State of Punjab and consequential alteration of the Registered Office clause of the Memorandum of Association of the Company, subject to the approval of shareholders by way of postal ballot and approval of Central Government (power delegated to the Regional Director) and/ or any other appropriate authority(ies) as may be necessary. The procedural aspects for undertaking the shifting of registered office, including approving postal ballot notice and explanatory statement, calendar of events etc will be duly considered by the Board in due course and will be intimated accordingly.
6. Considered and approved advertisement for publication of Financial Results in Financial Express (English Daily), Jansatta (Hindi Daily) and Nafa Nuksan (Hindi Daily). Full format of the Financial Results for the quarter ended December 31, 2020. shall be available on the website of the Stock Exchange where shares of the Company are listed i.e. [www.nseindia.com](http://www.nseindia.com); [www.bseindia.com](http://www.bseindia.com) and on company's website [www.cpil.in](http://www.cpil.in)





7. The board has appointed Mr. Sourabh Sharma, Practicing Company Secretary (COP 22620) as the Secretarial Auditor of the company for the year 2020-21. Mr. Sourabh Mishra, Secretarial Auditor has tendered resignation due to pre occupancy of professional assignments for ongoing financial year with immediate effect from 12 February, 2021.
8. Considered the quarterly compliances made by the company as per the SEBI (LODR) Regulations, 2015.
9. The Board took note of Investor Grievance Report for the period ended December 31, 2020.
10. The Board has considered Reconciliation of Share Capital Audit Report for the period ended December 31, 2020.

The meeting of Board of Directors commenced at 12.30 pm and concluded at 4.00 pm

Please take the same on records.

Thanking you,  
For **Career Point Limited**

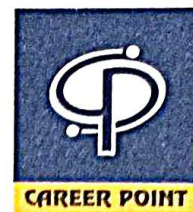
Tarun Kumar Jain  
Company Secretary & Compliance Officer



**Enclosed:**

1. Result highlights and update (Q3 FY2020-21)
2. Financial Results for the quarter ended December 31, 2020 (Consolidated & Standalone)
3. Limited Review Report (Consolidated & Standalone)





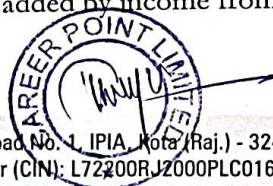
## Key business updates and result highlights (Q3/9M FY2020-21)

### Business Updates:

- Career Point's e-learning division – eCareerPoint – has gained significant popularity with more than 1.2 Laacs App downloads and thousands of paid subscribers.
- In addition to Engineering (JEE) and Medical test-prep, eCareerPoint has also its offerings for Board preparation (school curricula) and Govt. Exams.
- Career Point's e-Learning division has also launched 'Vedam Learning' a 1-to-1 Online Tutoring Platform for personalized learning with many advanced features.
- Additionally, there are more than 300K subscribers on YouTube channels of Career Point's eLearning division having 5000+ Videos and 25 million views.
- The physical campuses are now functional for classroom education. They are being opened in phases for students' teaching from Jan-2021.
- The Demerger Scheme of the Non-Infrastructure Undertakings from Career Point Infra Ltd to Srajan Capital Ltd (both 100% subsidiaries) – was approved by the Board of Directors in Q2 FY2020-21 - is filed with the NCLT. No financial impact in the books of accounts, yet.

### Financials Updates:

- Income from operations for the period (9M FY2020-21) is rupees 44.9 crores on consol basis and rupees 16.7 crores at standalone level.
- Total revenue, including other income, is reported of rupees 52.0 crores on consol basis and rupees 32.1 crores at standalone level.
- Reported EBITDA (including other income) of rupees 39.1 crores on consolidate numbers and rupees 21.8 crores on standalone resulted EBITDA Margin of 75.2% and 67.8%, respectively.
- A remarkable improvement of 2400+ basis points was reported in EBITDA margin against previous year is due to resilient operating performance added by income from sale of non-operating assets.



(contd...)



- Net income was reported at rupees 12.75 crores and EPS (Earning per share) of rupees 7.01 on standalone basis. At consol level, the company reported net income of rupees 24.8 crores and EPS of rupees 13.64.
- As on 31 December 2021, Net worth of the company was reported of rupees 474 crores and Book value per share of rupees 260.7.

### **Management Outlook:**

- The education sector has been dramatically transformed as a result of the Covid19. The management is in opinion that the situation has opened the doors to take advantage of the multiple opportunities still untapped in the education sector.
- With Career Point's legacy of about 3 decades of educational expertise, Management is quite optimistic with next growth trajectory fuelled by - eCareerPoint.
- Taking the best features from offline and online models, the company has created a Phygital model of hybrid service delivery that dramatically expands the target market scope in test-prep segment.
- In addition to high growth, more efficient and scalable Phygital services in test-prep, Career Point's annuity driven and sustainable formal education division will continue to contribute significantly at the profit level.





**CAREER POINT LIMITED**

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

CIN-L72200RJ2000PLC016272

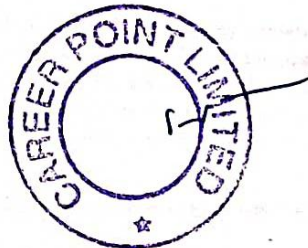
Tel : +91-744-6630500

Email : Investors@cpil.in

Website: www.cpil.in

**UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31.12.2020**

Particulars	(Rs. in Lakhs)					
	Quarter Ended			Nine Months Ended		Year Ended
	31-12-2020 (Unaudited)	30-09-2020 (Unaudited)	31-12-2019 (Unaudited)	31-12-2020 (Unaudited)	31-12-2019 (Unaudited)	31-03-2020 (Audited)
<b>Revenue</b>						
I Revenue from Operations	1,602.71	1,506.20	3,421.08	4,490.17	8,825.44	10,461.29
II Other Income	408.18	174.83	123.65	713.70	357.97	531.89
III Total Income (I+II)	2,010.89	1,681.03	3,544.73	5,203.87	9,183.41	10,993.18
IV Expenses						
Cost of Material Consumed	25.95	37.87	893.18	88.80	1,990.47	2,017.08
Changes in inventories	131.64	(10.97)	157.18	120.13	(240.92)	(187.54)
Employees Benefit Expenses	238.90	232.17	760.04	631.40	2,187.71	2,842.05
Finance Cost	108.32	124.08	163.02	369.22	519.00	664.70
Depreciation & Amortisation	108.21	106.51	113.49	320.56	335.66	440.97
Other expenses	247.26	122.48	324.55	473.86	1,067.37	1,435.03
Total Expenses	860.28	612.14	2,411.46	2,003.97	5,859.29	7,212.29
V Profit before tax (III-IV)	1,150.61	1,068.89	1,133.27	3,199.90	3,324.12	3,780.89
Share of profit (Loss) in Associate and Joint venture	0.06	0.05	0.19	0.16	5.47	6.16
Profit before tax	1,150.67	1,068.94	1,133.46	3,200.06	3,329.59	3,786.05
VI Tax Expenses						
a) Current tax	257.59	222.43	214.95	739.32	807.12	870.08
b) MAT Credit Entitlement	(51.55)	8.44	(16.15)	(65.64)	(28.93)	(30.30)
c) Deferred tax	41.30	40.29	63.63	73.55	155.72	194.10
d) Income tax for earlier years	21.57	0.38	-	22.06	30.95	33.74
Total taxes	268.91	271.54	262.43	769.29	964.86	1,067.62
Profit after tax (V-VI)	881.76	797.40	871.03	2,430.77	2,364.73	2,718.43
VII Other Comprehensive Income (net of taxes)						
(A) Items that will not be Reclassified to Profit or Loss:						
Income tax on Items that will not be Reclassified to Profit or Loss:	-	-	-	-	(0.99)	21.69
(B) Items that will be Reclassified to Profit or Loss:						
Total Other Comprehensive Income	-	-	-	-	(0.99)	15.11
VIII Total Comprehensive Income for the period	881.76	797.40	871.03	2,430.77	2,363.74	2,733.54
IX Profit for the Period attributable to						
Owner of the parent	881.76	797.40	871.03	2,430.77	2,364.73	2,718.43
Non Controlling Interest	881.91	797.50	871.13	2,431.09	2,364.99	2,718.60
	(0.15)	(0.10)	(0.10)	(0.32)	(0.26)	(0.17)
X Other Comprehensive Income for the period attributable to						
Owner of the parent	-	-	-	-	(0.99)	15.11
Non Controlling Interest	-	-	-	-	-	-
XI Total Comprehensive Income attributable to						
Owner of the parent	881.91	797.50	871.13	2,431.09	2,364.00	2,733.71
Non Controlling Interest	(0.15)	(0.10)	(0.10)	(0.32)	(0.26)	(0.17)
XII Other Equity				45,539.12		43,075.03
XIII Paid-up Equity Share Capital (Face value of Rs. 10/- each)	1,819.29	1,816.29	1,816.29	1,819.29	1,816.29	1,816.29
XIV Earnings Per Share (EPS) (Rs./ Share) (EPS for the quarter are not Annualised)						
a) Basic EPS	4.85	4.39	4.80	13.36	13.02	14.97
b) Diluted EPS	4.85	4.39	4.80	13.36	13.02	14.97





**Segment Wise Revenue, Results, Segment Assets & Segment Liabilities**

(Rs. in Lakhs)


Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-12-2020 (Unaudited)	30-09-2020 (Unaudited)	31-12-2019 (Unaudited)	31-12-2020 (Unaudited)	31-12-2019 (Unaudited)	31-03-2020 (Audited)
<b>1 Segment Revenue (Net Sales Income from Segment)</b>						
Education & Related Activities Division	571.20	600.60	1,457.00	1,778.04	4,736.45	5,618.80
Financing (NBFC) Division	876.08	807.04	842.14	2,548.14	2,379.72	3,119.68
Infra Division	6.84	12.45	7.05	34.73	18.94	25.98
Other Segment	164.53	-	1,127.60	164.53	1,711.26	1,725.51
Less Inter Segment Revenue	(15.02)	(10.77)	(13.70)	(35.27)	(20.92)	(28.68)
<b>Net Sales/Income from Operation</b>	<b>1,602.71</b>	<b>1,608.20</b>	<b>3,421.08</b>	<b>4,490.17</b>	<b>8,825.44</b>	<b>10,461.29</b>
<b>2 Segment Results Profit/(Loss) before interest and Tax</b>						
Education & Related Activities Division	58.14	230.58	266.01	425.41	1,064.00	798.81
Financing (NBFC) Division*	355.85	343.12	365.94	1,105.94	962.01	1,224.52
Infra Division	(8.74)	(2.67)	(10.25)	(8.45)	(27.81)	(35.03)
Other Segment	-	-	101.45	-	137.30	123.67
<b>Total</b>	<b>403.25</b>	<b>671.01</b>	<b>723.15</b>	<b>1,522.90</b>	<b>2,135.70</b>	<b>2,111.97</b>
Less: Finance Cost	108.32	124.08	163.02	369.22	519.00	664.70
Add: Other Un-allocable Income Net of Un-allocable Expenditure	855.74	622.01	573.33	2,046.38	1,712.89	2,338.78
<b>Profit before Tax (Including share of profit/(loss) of Associates &amp; Joint Ventures)</b>	<b>1,150.67</b>	<b>1,068.94</b>	<b>1,133.46</b>	<b>3,200.06</b>	<b>3,329.59</b>	<b>3,786.05</b>
<b>3 Segment Assets</b>						
Education & Related Activities Division	16,307.74	16,120.93	16,824.72	16,307.74	16,824.72	16,469.77
Financing (NBFC) Division	24,664.09	23,491.38	22,557.58	24,664.09	22,557.58	22,801.33
Infra Division	10,207.03	10,277.17	10,470.81	10,207.03	10,470.81	10,072.47
Other Segment	-	130.90	156.83	-	156.83	128.97
Unallocated Assets	4,696.45	4,559.61	4,600.81	4,696.45	4,600.81	4,891.52
<b>Total</b>	<b>55,875.31</b>	<b>54,579.99</b>	<b>54,610.75</b>	<b>55,875.31</b>	<b>54,610.75</b>	<b>54,364.06</b>
<b>4 Segment Liabilities</b>						
Education & Related Activities Division	6,375.54	6,231.77	8,308.38	6,375.54	8,308.38	7,665.32
Financing (NBFC) Division	850.38	687.38	431.21	850.38	431.21	730.06
Infra Division	361.35	272.75	220.67	361.35	220.67	215.27
Unallocated Liabilities	915.84	933.67	896.14	915.84	896.14	848.00
<b>Total</b>	<b>8,503.11</b>	<b>8,125.57</b>	<b>9,856.40</b>	<b>8,503.11</b>	<b>9,856.40</b>	<b>9,458.65</b>

\* Profit Before Tax

**Notes:-**

- Previous period figures have been regrouped/ rearranged/ recasted wherever considered necessary to make them comparable with current period.
- The Consolidated results of the Company have been reviewed by the Audit Committee and have been approved by the Board of Directors at their meeting held on 12th February, 2021. Limited review of these results have been carried out by the auditors.
- The Company has identified Reportable segments namely : Education & Related Activities, Financing (NBFC), Infra Division and Other Segment.
- The nationwide lockdown due to spread of COVID-19 and other significant restrictions had an impact on the education sector as well. The campuses were non-operational during the lockdown period. However, the students were being serviced through online mode of teaching. As the company has presence in different education verticals including test-prep, school education, higher education and e-Learning. There has been a mixed impact on different divisions. The Covid outbreak has benefitted Company's ed-tech Initiatives whilst the services at physical centres were impacted negatively. Offices/ Institutions / campuses have now become partially operational in all locations and shall follow Government guidelines further. The Company has evaluated and factored in to the extent possible the likely impact that may result from COVID-19 pandemic as well as all events and circumstances up to the date of approval of these financial results, on the carrying value of its assets and liabilities as at 31st December 2020. The impact of any events and developments occurring after the financial results for the period ended 31st December 2020 may differ from that estimated as at the date of approval of these financial results and will be recognized prospectively. The Company will continue to monitor any material changes to the future economic conditions.
- The Board of Directors of wholly owned subsidiaries of the Company namely M/s Career Point Infra Limited and M/s Srajan Capital Limited have considered and approved the scheme of arrangement ("Scheme") with the appointed date 1st April, 2020 which provides for the demerger of "Non-Infrastructure Undertaking" ("Demerged Undertaking") of Career Point Infra Limited ("CP Infra/ Demerged Company") into Srajan Capital Limited ("SCL/ Resulting Company") and subsequently the Board of Directors of Career Point Limited (Holding Company) have approved the scheme in their meeting held on 11th November, 2020. The Scheme have been filed with the NCLT, Punjab, pending necessary approvals, no impact of the Scheme has been considered in the financial results.
- During the quarter the company has allotted 30000 nos. equity shares on exercise of employee stock options granted under the CPL Employee stock option plan, 2013.
- Interim Dividend of Re. 1/- per equity share for the year 2020-21 was approved in meeting of Board of Directors held on 12th February, 2021.

For and on behalf of Board

  
Pramod Maheshwari  
Chairman, Managing Director & CEO  
DIN: 00185711

Date : 12-02-2021  
Place: Kota (Rajasthan)





CAREER POINT LTD

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

CIN-L72200RJ2000PLC016272

Tel : +91-744-6630500

Email : investors@cpil.in

Website: www.cpil.in

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31.12.2020

Particulars	(Rs. in Lakhs)					
	Quarter Ended			Nine Months Ended		Year Ended
	31-12-2020	30-09-2020	31-12-2019	31-12-2020	31-12-2019	31-03-2020
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue						
I Revenue from Operations	544.27	640.72	1,305.41	1,669.48	4,411.42	5,214.18
II Other Income	692.62	440.70	583.77	1,541.28	1,485.92	2,063.94
III Total Income (I+II)	1,236.89	1,081.42	1,889.18	3,210.76	5,897.34	7,278.12
IV Expenses						
Cost of Material Consumed	38.28	27.64	19.73	69.63	160.50	178.11
Changes in inventories of finished goods, work in progress and trading goods	3.38	(11.52)	4.29	7.46	(22.77)	(3.16)
Employees Benefit Expenses	224.42	219.26	738.18	592.28	2,121.40	2,756.07
Finance Cost	89.19	99.89	147.56	301.75	466.39	589.12
Depreciation & Amortisation	95.09	94.54	102.69	285.58	301.78	398.88
Other expenses	173.29	99.04	298.40	364.48	964.81	1,302.92
Total Expenses	622.53	529.75	1,310.85	1,621.18	3,992.11	5,219.92
V Profit(+) / Loss (-) before tax & exceptional items (III-IV)	614.36	560.73	668.33	1,589.58	1,905.23	2,058.20
VI Exceptional Items	-	-	-	-	-	-
VII Profit before tax (V +/- VI)	614.36	560.73	668.33	1,589.58	1,905.23	2,058.20
VIII Tax Expenses						
a) Current tax	114.74	91.22	60.21	321.02	369.98	310.67
b) MAT Credit Entitlement	(45.52)	10.91	-	(56.15)	-	-
c) Deferred tax	26.30	37.70	40.02	51.44	85.41	117.34
d) Income tax for earlier years	(1.67)	-	-	(1.67)	(13.07)	(12.73)
Total tax expenses	93.85	139.83	100.23	314.64	442.32	415.28
IX Profit after Tax (VII-VIII)	520.51	420.90	568.10	1,274.94	1,462.91	1,642.92
X Other Comprehensive Income (net of taxes)						
(A) (i) Items that will not be Reclassified to Profit or Loss:	-	-	-	-	-	22.58
(ii) Income tax relating to items that will not be reclassified to Profit or Loss:	-	-	-	-	-	(6.58)
(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:	-	-	-	-	-	-
Total Other Comprehensive Income, net of income tax	-	-	-	-	-	16.00
XI Total Comprehensive Income for the period (IX +/- X)	520.51	420.90	568.10	1,274.94	1,462.91	1,658.92
XII Paid-up Equity Share Capital (Face value of Rs. 10/- each)	1,819.29	1,816.29	1,816.29	1,819.29	1,816.29	1,816.29
XIII Other Equity				40,140.79		38,832.82
XIV Earnings Per Share (EPS) (Rs./ Share) (EPS for the quarter are not Annualised)						
a) Basic EPS	2.87	2.32	3.13	7.02	8.05	9.05
b) Diluted EPS	2.87	2.32	3.13	7.02	8.05	9.05

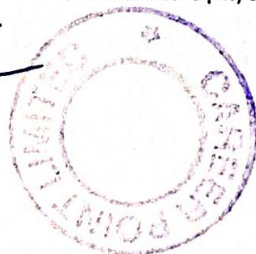
Notes:-

- Previous period figures have been regrouped/ rearranged/ recasted wherever considered necessary to make them comparable with current period.
- The Company is primarily engaged in the business of 'Education and related activities' and operates in a single business segment. Accordingly these standalone financial results have been prepared for the single segment.
- The standalone results of the Company have been reviewed by the Audit Committee and have been approved by the Board of Directors at their meeting held on 12th Feb., 2021. Limited review of these results have been carried out by the auditors.
- The nationwide lockdown due to spread of COVID-19 and other significant restrictions had an impact on the education sector as well. The campuses were non-operational during the lockdown period. However, the students were being serviced through online mode of teaching. As the company has presence in different education verticals including test-prep, school education, higher education and e-Learning. There has been a mixed impact on different divisions. The Covid outbreak has benefitted Company's ed-tech initiatives whilst the services at physical centres were impacted negatively. Offices/ institutions / campuses have now become partially operational in all locations and shall follow Government guidelines further. The Company has evaluated and factored in to the extent possible the likely impact that may result from COVID-19 pandemic as well as all events and circumstances up to the date of approval of these financial results, on the carrying value of its assets and liabilities as at 31st December 2020. The impact of any events and developments occurring after the financial results for the period ended 31st December 2020 may differ from that estimated as at the date of approval of these financial results and will be recognized prospectively. The Company will continue to monitor any material changes to the future economic conditions.
- The Board of Directors of wholly owned subsidiaries of the Company namely M/s Career Point Infra Limited and M/s Srajan Capital Limited have considered and approved the scheme of arrangement ("Scheme") with the appointed date 1st April, 2020 which provides for the demerger of "Non- Infrastructure Undertaking" ("Demerged Undertaking") of Career Point Infra Limited ("CP Infra/ Demerged Company") into Srajan Capital Limited ("SCL/ Resulting Company") and subsequently the Board of Directors of Career Point Limited (Holding Company) have approved the scheme in their meeting held on 11th November, 2020. The Scheme have been filed with the NCLT, Punjab, pending necessary approvals, no impact of the Scheme has been considered in the financial results.
- Interim Dividend of Re. 1/- per equity share for the year 2020-21 was approved in meeting of Board of Directors held on 12th February, 2021.
- During the quarter the company has allotted 30000 nos. equity shares on exercise of employee stock options granted under the CPL Employee stock option plan, 2013.

For and on behalf of board

Pramod Maheshwari  
Chairman, Managing Director & CEO  
DIN : 00185711

Date :- 12-02-2021  
Place: Kota (Rajasthan)





**Independent Auditor's Review Report on Unaudited Quarterly and Nine months ended Consolidated Financial Results of the Company 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 accompanied statement of unaudited consolidated financial results of Career Point Limited ("the Company" or "the Parent"), its subsidiaries (the Company and its subsidiaries together hereinafter referred to as the "Group") and its share of the net profit/(Loss) after tax and total comprehensive income/loss of its associate for the quarter ended 31<sup>st</sup> December 2020 and year to date results for the period from 1<sup>st</sup> April 2020 to 31<sup>st</sup> December 2020 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement 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 Company's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standard of Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

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

**Subsidiary companies**

- i. Career Point Infra Limited
- ii. Career Point Edutech Limited
- iii. Srajan Capital Limited
- iv. Gyan Eduventure Private Limited
- v. Career Point Accessories Private Limited
- vi. Career Point Institute of Skill Development Private Limited
- vii. Edutiger Private Limited
- viii. Srajan Agritech Private Limited (Subsidiary of Career Point Infra Limited)
- ix. Coupler Enterprises Private Limited (Subsidiary of Career Point Infra Limited)

**Associate**

- i. Imperial Infin Private Limited



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the considerations of the review reports of other auditor 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 Standards 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, has not disclosed the information required to be disclosed in terms of Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**6. Emphasis of Matter**

We draw attention to Note no. 4 of the consolidated financial results regarding the impact of COVID-19 on the operations of the Company as assessed/ evaluated by the management. Our conclusion on the Statement is not modified in respect of this matter.

**7. Other matter**

We did not review the interim financial results/information of 9 subsidiaries included in the consolidated financial results, whose interim financial results/information reflect total revenue of Rs.1,272.77 lakhs & Rs. 3,413.00 lakhs for quarter and nine months ended 31<sup>st</sup> December, 2020 respectively, total net profit after tax of Rs.361.48 lakhs & Rs.1,161.01 lakhs for the quarter and nine months ended 31<sup>st</sup> December, 2020 respectively, and total comprehensive income of Rs. 361.48 lakhs & Rs.1,161.01 lakhs for the quarter and nine months ended 31<sup>st</sup> December, 2020 respectively as considered in the consolidated financial results. The consolidated financial results also include the Group's share of net profit of Rs. 0.06 lakhs and Rs. 0.16 lakhs and other comprehensive income of Rs. 0.00 lakhs (Rs 8/-) and Rs. 0.00 lakhs (Rs 26/-) for the quarter and nine months ended 31<sup>st</sup> December, 2020 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 conclusion on the Statement, insofar 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 on the Statement is not modified in respect of the above matter.

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



(Gaurav Lodha)  
Partner

Membership No.: - 507462  
UDIN: 21507462AAAADY6221

Place: - Kota

Place: 12<sup>th</sup> February, 2021





**Independent Auditor's Review Report on Unaudited Quarterly and Nine months ended Standalone Financial Results of the Company 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 standalone financial results of Career Point Limited ("the Company") for the quarter ended 31<sup>st</sup> December 2020 and year to date result for the period from 1<sup>st</sup> April 2020 to 31<sup>st</sup> December 2020 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement 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 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued 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 conduct our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatements. A review is limited primarily to inquire of Company's personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in all material respects in accordance with the recognition and measurement principle laid down in the aforesaid 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, 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.
5. **Emphasis of Matter**  
We draw attention to Note no. 4 of the standalone financial results regarding the impact of COVID19 on the operations of the company as assessed/ evaluated by the management. Our conclusion on the Statement is not modified in respect of the above matter.

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



(Gaurav Lodha)

Partner

Membership No.: - 507462

UDIN: 21507462AAAADX8378

Place: - Kota

Date: 12<sup>th</sup> February, 2021

