



# CAREER POINT

August 13,2022

To,  
The Manager  
Bombay Stock Exchange Limited  
Corporate Relationship Department  
PhirozeeJeejeebhay 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  
BandraKurla Complex  
Bandra (East)  
Mumbai-400 051  
**NSE Symbol:** careerp

Dear Sir/Madam,

**Sub:** Outcome of Board Meeting held on August 13, 2022 (i) Financial Results for the Quarter ended 30 June 2022 (ii) Intimation of Book Closure, AGM of the Company, Cut-off date for E-voting

This is to inform you that in the meeting of the Board of Directors of the Company held on Saturday, August 13, 2022 at its Corporate Office, the Board **inter alia** has transacted the following businesses:

1. Considered Standalone and Consolidated Unaudited Financial Results for the quarter ended June 30, 2022. **(Enclosed)**
2. Considered and taken on record the Limited Review Report for the quarter ended June 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 ended 30<sup>th</sup> June 2022 shall be available on the website of the Stock Exchange where shares of the Company are listed i.e. [www.nseindia.com](http://www.nseindia.com); [www.bseindia.com](http://www.bseindia.com) and on company's website [www.cpil.in](http://www.cpil.in)
4. Approved the notice of 22<sup>nd</sup> Annual General Meeting for the financial year ended March 31, 2022 scheduled to be held on Thursday, September 29, 2022 at 4 pm. Annual Report for the Financial Year 2021-22 of the Company would be sent to the Stock Exchange in due course, pursuant to Regulation 34 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015
5. The Register of Members & Share Transfer Books of the Company will remain closed from September 23, 2022 to September 29, 2022 (both days inclusive) for the purpose of Annual General Meeting (AGM) of the Company to be held on September 29, 2022 and payment of dividend.
6. Pursuant to the provisions of Reg. 44 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 & Sec. 108 of Companies Act, 2013, the Company is offering e-voting facility to all the shareholders of the Company from 25<sup>th</sup> September 2022 (9 AM) to 28<sup>th</sup> September 2022 (5 PM) and fixed September 22, 2022 as the cut-off date for the same. During the period of e-

## 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](http://www.cpil.in), [investors@cpil.in](mailto:investors@cpil.in)



voting, members of the Company holding shares either in physical form or in dematerialized form, as on cut-off date, may cast their vote electronically. Adv. Amit Gupta appointed as Scrutinizer for the purpose of e-voting.

7. Recommended to the members for approval of Related Party Transaction(s), in compliance of Section 188 of the Companies Act, 2013 and as required under SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015
8. Recommended to the members for approval of loan, investments guarantee or security in compliance of Section 185 of the Companies Act, 2013 and as required under SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015
9. **Resignation of Company Secretary and Compliance Officer & Nodal Officer of the Company:** The Board noted that Mr. Tarun Kumar Jain, Company Secretary has resigned from the post of Company Secretary & Compliance Officer and Nodal Officer of the Company due to personal reasons and his resignation was effective from June 28, 2022
10. **Appointment of Company Secretary and Compliance Officer & Nodal Officer of the Company:** The Board has appointed Mr. Manmohan Pareek as Company Secretary and Compliance Officer & Nodal Officer of the Company w.e.f. August 13, 2022
11. Appointed M/s Bharat Rathore & Associates, Company Secretaries, as Secretarial Auditor of the Company for the Financial Year 2022-23
12. Considered the quarterly compliances made by the company as per the SEBI (LODR) Regulations, 2015. .
13. Considered the quarterly corporate governance report and Investor Grievance Report as per the SEBI (LODR) Regulations, 2015.

**Note:** pursuant to Regulation 42 Securities Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015, the Company has fixed Thursday, September 22<sup>nd</sup> 2022 as the cutoff date and/or record date for determining entitlement of members to dividend for the financial year ended March 31, 2022.

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 9.48 pm.

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# CAREER POINT

You are requested to kindly take the same on record.

Yours truly,  
For Career Point Limited

**CAREER POINT LIMITED**  
  
**MANAGING DIRECTOR**

Pramod Maheshwari  
Managing Director

**Enclosed:**

1. Annexure A
2. Financial Results for the quarter ended 30 June 2022 (Standalone & Consolidated)
3. Limited Review Report (Consolidated & Standalone)

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# CAREER POINT

## Annexure A

Details required under Regulation 30 of SEBI Listing Regulations read along with SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015.

Sr. No.	Particulars	Remarks
1	Reason for change viz. appointment	Mr. Manmohan Pareek has been appointed as Company Secretary and Compliance Officer & Nodal Officer of the Company in place of Mr. Tarun Kumar Jain, who has resigned from the said post from June 29, 2022
2	Date of appointment	August 13, 2022
3	Brief Profile (in case of Appointment)	Mr. Manmohan Pareek is a qualified Company Secretary and has done LL.B. and B.Sc. from Rajasthan University. He is having 8.5 years of experience in Secretarial & Legal Department.
4	Disclosure of relationships between Directors (in case of appointment of a Director)	Not Applicable

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**CAREER POINT LTD.**

Investors Update Q1 FY2022-23

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Company Overview

2 Offline Coaching, Digital Learning, School Education, Higher Education

Business Model

3 Business Updates, Financial Updates, Income Statement, Balance Sheet

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Key Annexures

# Overview: Excellence in Education Services Delivery

**Career Point Limited (CPL)** is a leading Indian Education company (NSE: CAREERP, BSE: 533260) with integrated solutions across the education value chain. Since 1993, Career Point has built a strong foundation of academic excellence and become a pioneer in the field of education while operating in both, the formal and informal streams of education through on-campus as well as e-Learning platforms.



## VISION

Betterment of Society by empowering youth through the power of education.



## MISSION

To develop individual student efficiencies through excellent physical and digital teaching methodologies

## Career Point USPs

### Brand Legacy

- 3 decades of legacy in providing quality education in both offline and online education delivery format

### KG to PhD Service Offering

- Test-Prep (Offline and Online), Play School, K12, University Education and Skilling,

### Strong Financials

- Consistently profitable with strong balance-sheet and cash flows

### Large Opportunity

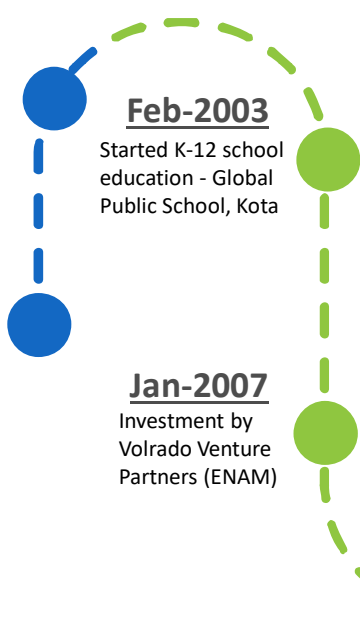
- Favourable industry, economic and demographic drivers

# Company Evolution

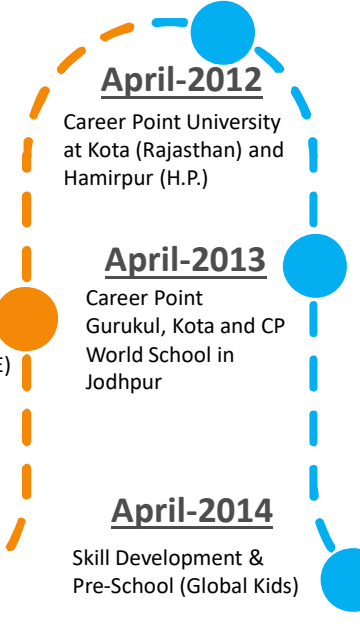


**April-2000**  
Opened first tutorial branch outside Kota at Jaipur

**June-1993**  
Founded in Kota in small tyre-godown by Mr. Pramod Maheshwari, an IIT Delhi alumnus

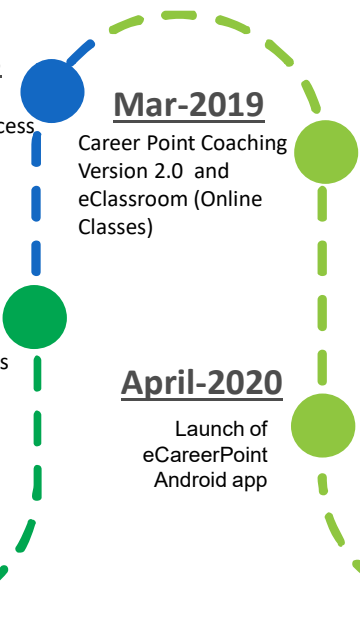


**Oct-2010**  
First Indian IPO by Test-Prep Company (Listed on NSE and BSE)



**Dec-2018**  
Acquisition in e-Learning - Planceess Edusolutions

**April-2016**  
Career Point Gurukul, Mohali and CP Publications



**Apr-2022**  
Products development in TestPrep space on Hybrid mode – (Physical + Digital) and building distribution network

**Jun-2021**  
Govt. exams preparation live classes and assessments



# Our Businesses

Integrated learning solution provider across the education value chain

**CAREER POINT**  
version 2.0



## Test Prep

- Branches & Franchisees
- School Integrated Courses
- Publication & Study Materials

**CAREER POINT**  
*gurukul*  
Residential Coaching and School Campus

  
CAREER POINT  
WORLD SCHOOL

## K12 School

- Play Schools
- Day Schools
- Residential Schools



**eCareerPoint**



## Online Learning

- Branches & Franchisees
- School Integrated Courses
- Publication & Study Materials

 **CAREER POINT**  
**UNIVERSITY**

## Higher Education

- Universities
- Skill Development



# Growth Strategies



## Test-Prep Classrooms

- Launching new Test-Prep products and expanding distribution network through franchisee and SIP
- Reaching new market through Hybrid (Physical + Digital) model

TAM: 20 mn Students  
Market Size: \$8 bn  
Growth Rate: 15% y-o-y



## eLearning

- Offering new products of eBooks, Videos, Online Assessments etc
- Expansion more courses offering – Govt. Exams, UG/PG etc.

TAM : 60 mn Students\*  
Market Size : \$4 bn  
Growth Rate : 18% y-o-y



## School Education

- Adding new career oriented programs with schools i.e. Overseas Education, CA/CLAT etc.
- Improving capacity utilization along with premium pricing through USPs

TAM : 240 mn Students  
Market Size : \$24 bn  
Growth Rate : 14% y-o-y



## Universities

- New innovative products as per NEP – Dual degree, Digital learning
- Online Certificate & professional courses for continuing education

TAM : 40 mn Students  
Market Size : \$12 bn  
Growth Rate : 11% y-o-y

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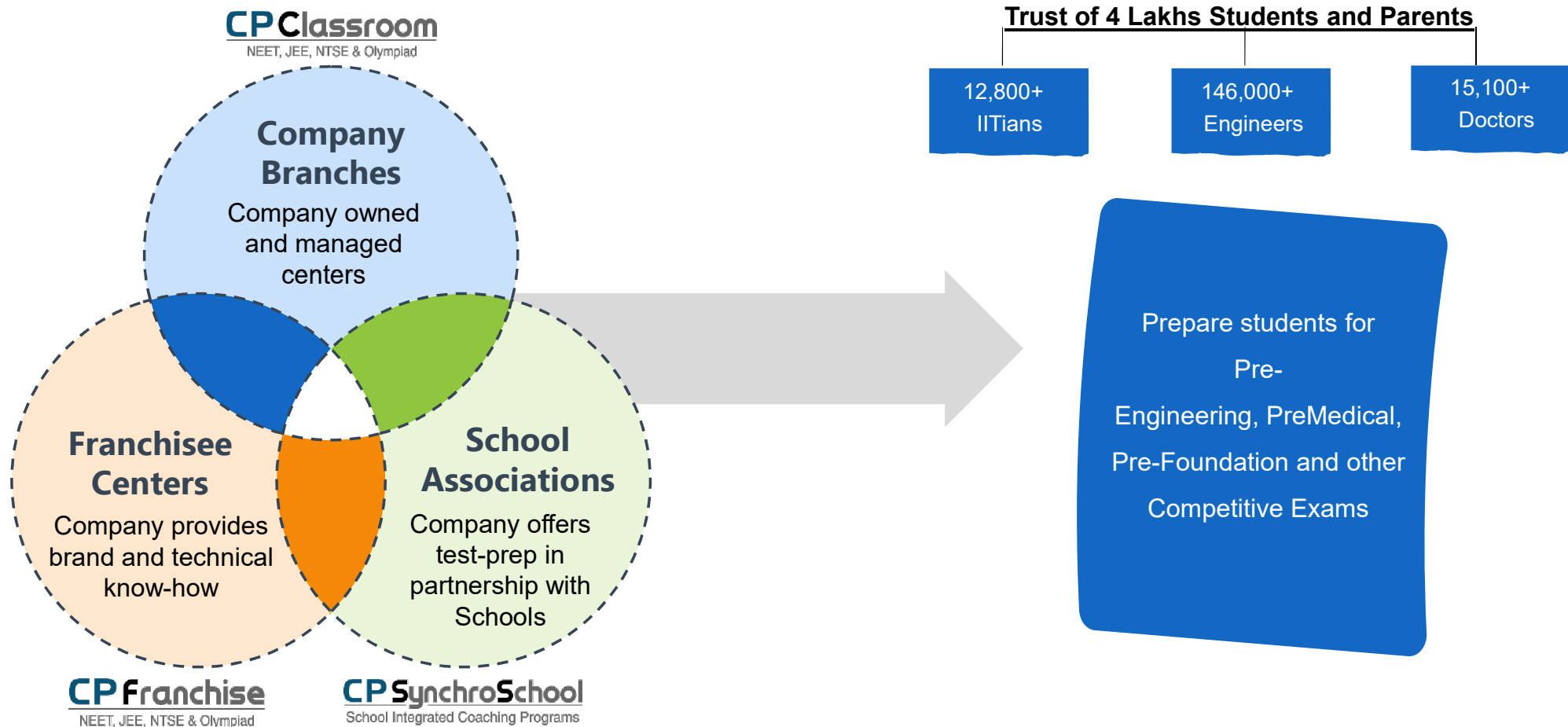
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# New Edge Classroom Coaching

Post Covid, all the classroom product offerings also have digital learning supports to provide benefits of hybrid learning



# Digital Learning



**Live Online interactive Classes by experts faculties for multiple program offerings**



**Recorded Video Courses accessible anytime offers learning with own pace**



**Online Assessment to provide real-time exam experience along with performance review**



**Distance Learning Program through eBooks and topic wise DPP (Daily Practice Problems)**



**Vedam Learning 1 to 1 live tutoring with 2-way interactions for personalized learning**

## Trust of 2.5 Lakhs of Existing Subscribers

2500+ Hours of Video Lectures

25,000+ Pages of e-Study Material

125,000+ Questions in Digi-Bank

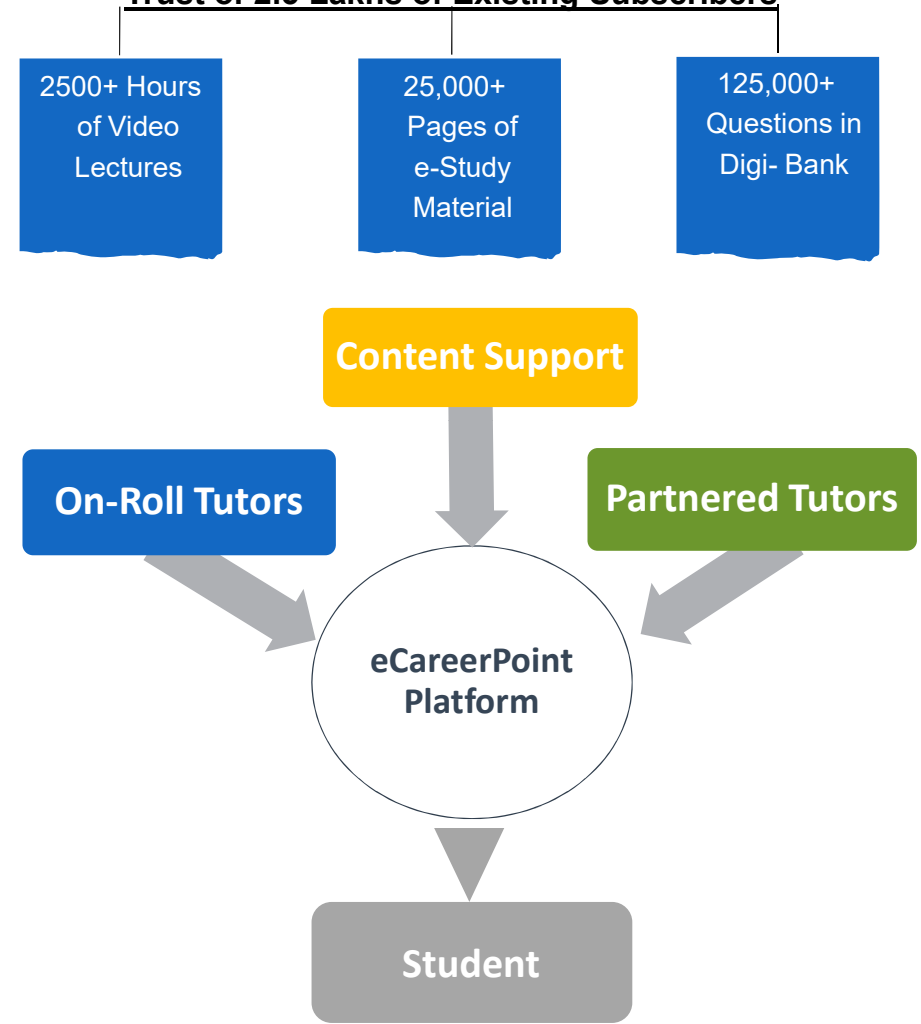
**Content Support**

**On-Roll Tutors**

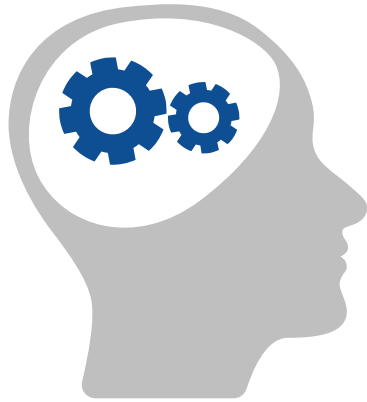
**Partnered Tutors**

**eCareerPoint Platform**

**Student**



# School Education



## Day-Schools

Career Point World School  
Global Public School  
Global Kids

**2000+**



**Number of Existing Students**



## Residential Schools

Career Point Gurukul, Kota  
Career Point Gurukul, Mohali  
Career Point Gurukul, Rajsamand

**600+**

**Company**  
Listed Entity

Management Service Fee

**School**  
Trust / Society

Lease Rental

**Infra Company**  
100% Subsidiary

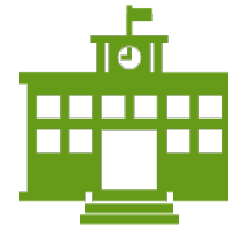
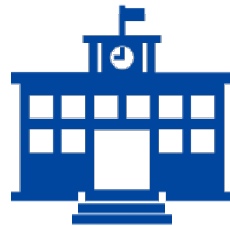
# Higher Education – Universities

MBA  
 B. Tech  
 BCA  
 LLB  
 MSW  
 Ph.D  
 BHMCT  
 B.Com  
 M.Sc  
 B. Pharm  
 B.Ed  
 PGDCA

Career Point University  
Kota, Rajasthan

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[www.cpur.in](http://www.cpur.in)



Career Point University  
Hamirpur, H.P.

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[www.cpuh.in](http://www.cpuh.in)

4000+

Number of Existing Students

2000+

**Company**  
Listed Entity

Management Service Fee

**University**  
Trust / Institution

Interest on Loans

**NBFC Company**  
100% Subsidiary

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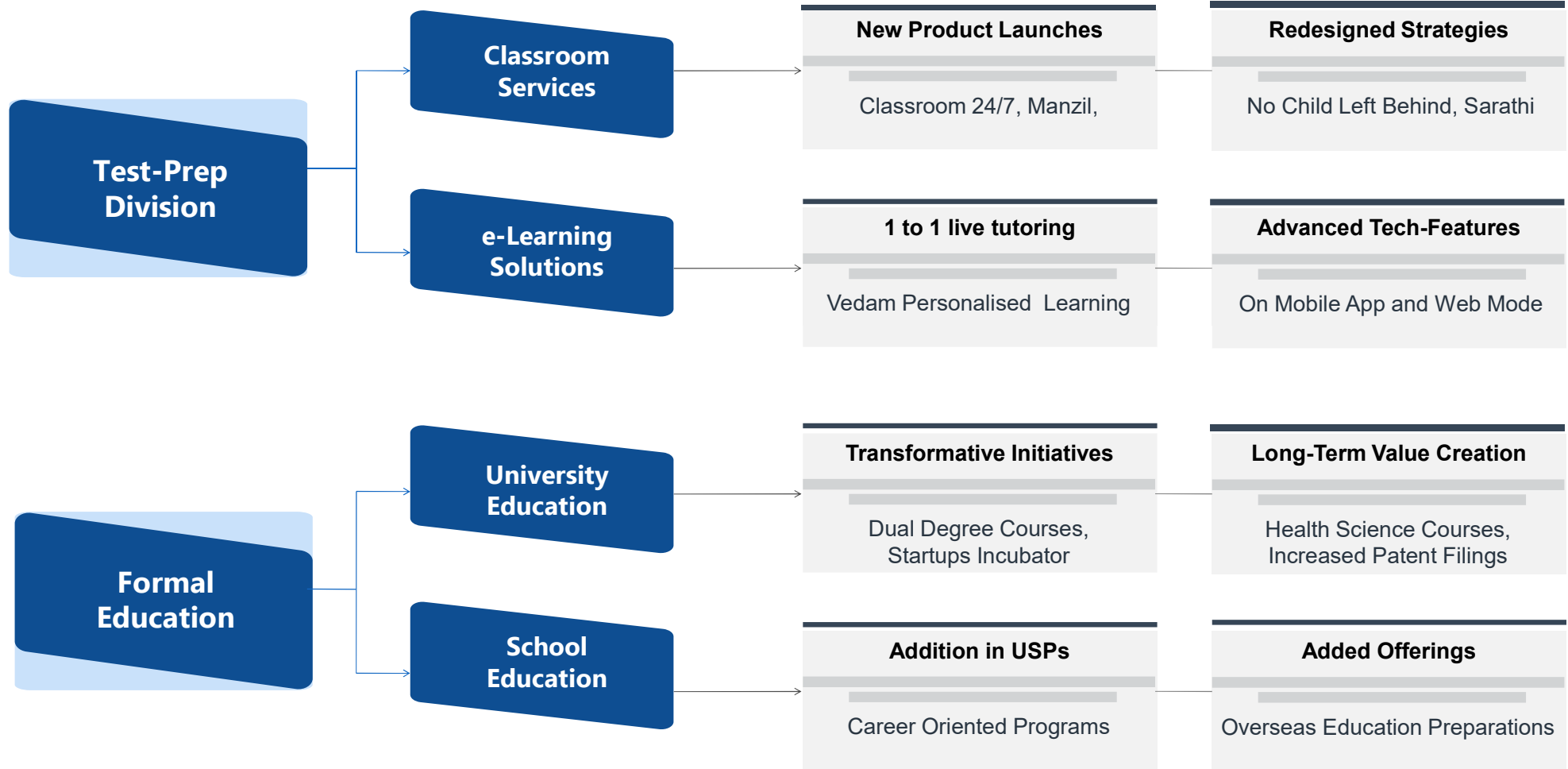
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# Business Update



# Update on Service Delivery

Pre-Covid

In-campus



/

Digital



Separate offerings of In-campus and Digital courses

Test-Prep Division

Post-Covid

In-campus



+

Digital



Hybrid courses with mix of In-campus and Digital learning

Academic



+

Extracurricular



Formal Education

Academic



+

Extracurricular



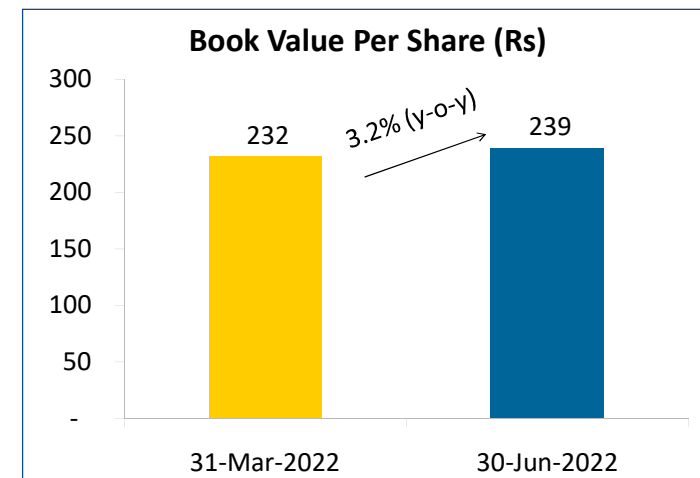
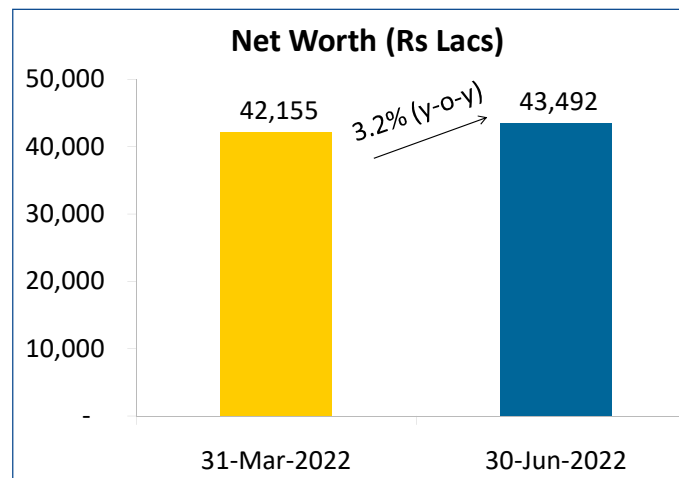
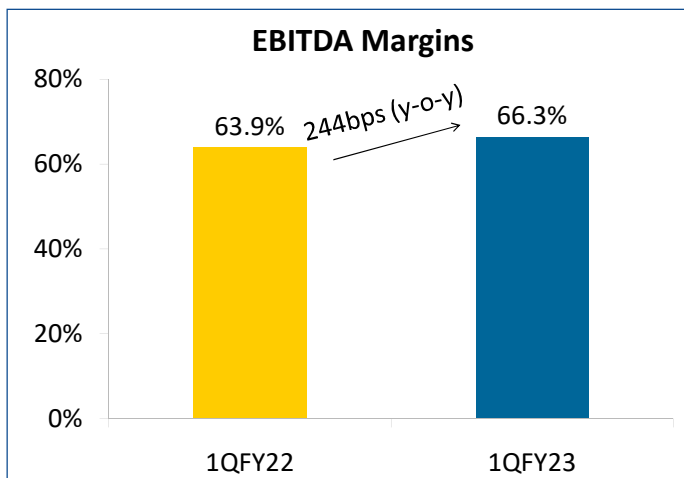
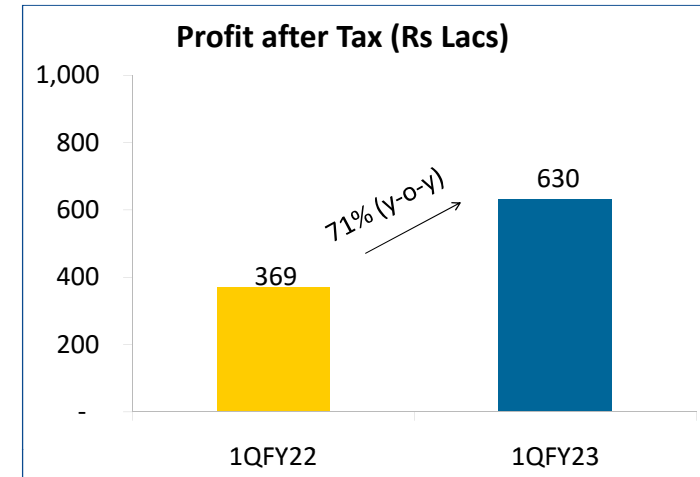
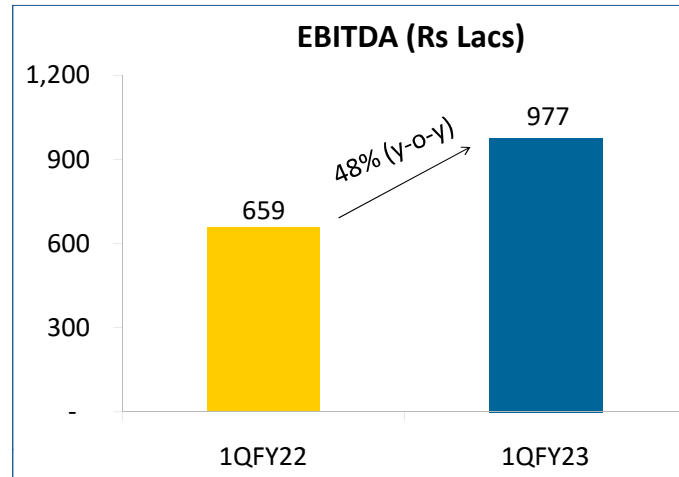
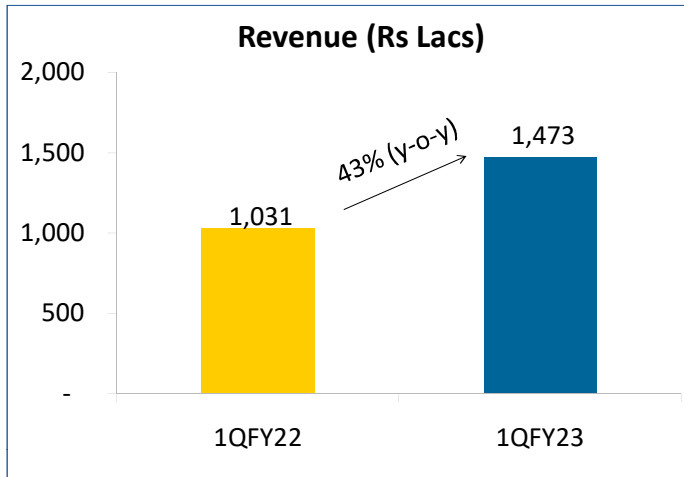
+

Career Prep\*

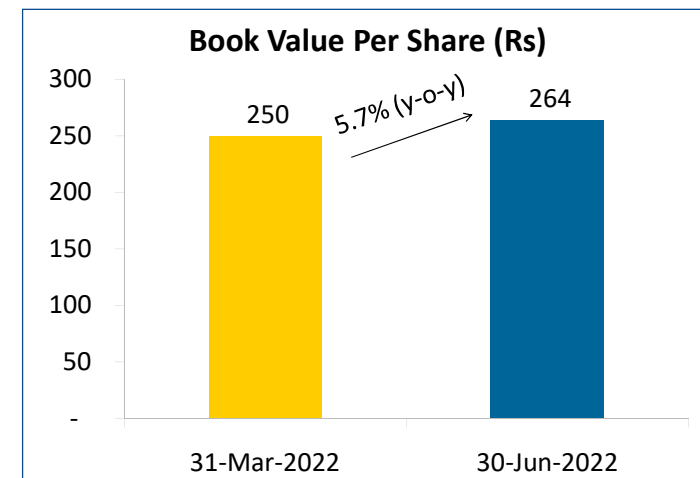
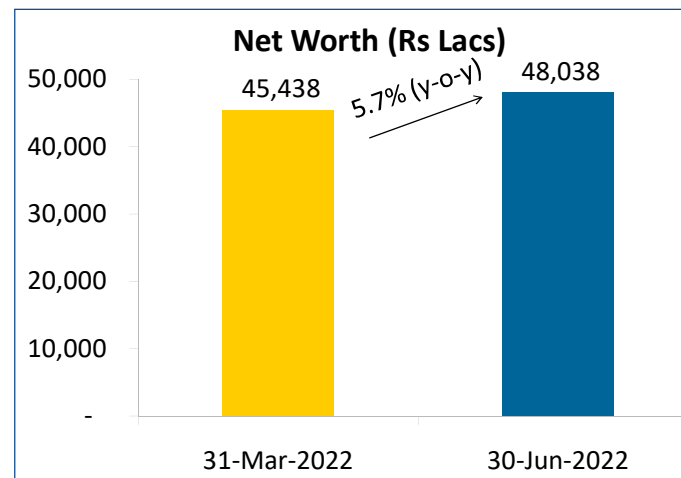
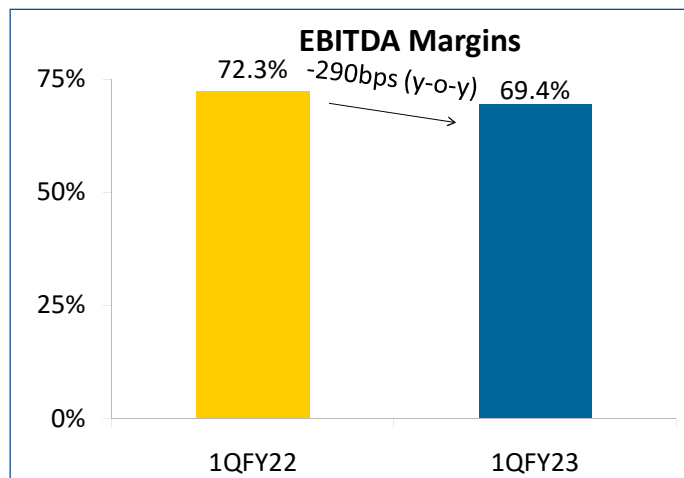
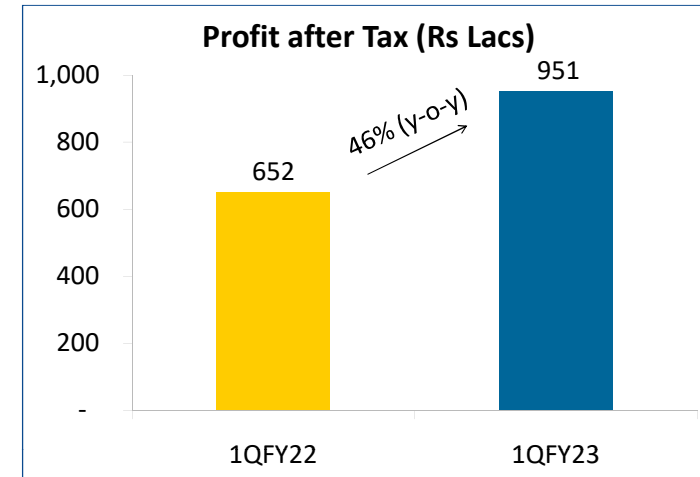
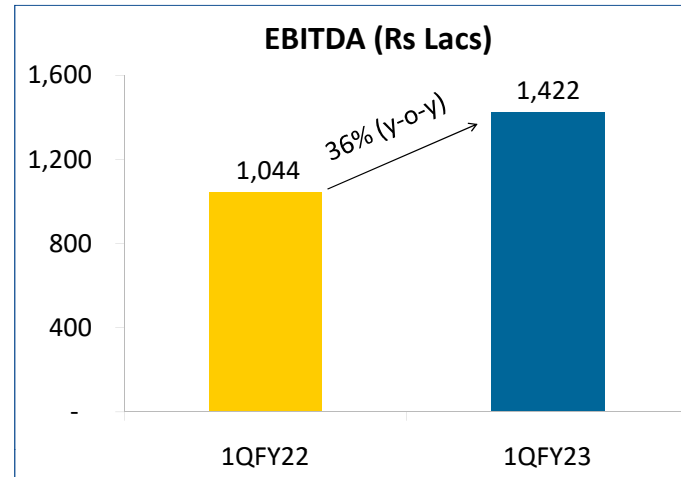
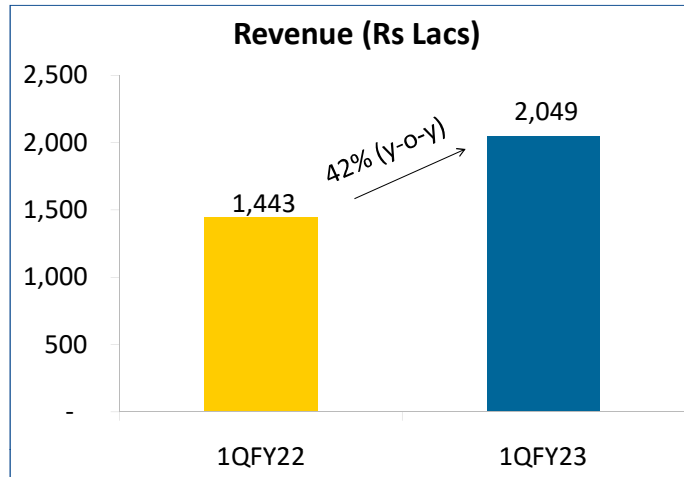


\* Career Prep Programs are integrated with curricula at Universities and Schools

# Financial Highlights - Standalone



# Financial Highlights - Consolidated



# Income Statement

Income Statement	<-----Standalone ----->			<----- Consolidated ----->		
Rs Lacs	1QFY22	4QFY22	1QFY23	1QFY22	4QFY22	1QFY23
Income	Ind AS	Ind AS	Ind AS	Ind AS	Ind AS	Ind AS
Income from Operation	588.4	618.2	1,413.6	1,360.0	1,335.0	1,960.5
Other Income	442.3	111.2	59.0	83.5	209.7	88.0
<b>Total Income</b>	<b>1,030.7</b>	<b>729.4</b>	<b>1,472.6</b>	<b>1,443.4</b>	<b>1,544.7</b>	<b>2,048.5</b>
<b>Expenditure</b>						
Cost of Study Material	24.9	10.7	107.7	23.2	111.6	149.2
Employees Cost	202.6	198.0	199.8	218.3	220.5	221.1
G&A and other expenses	144.6	366.8	188.3	158.0	786.7	255.9
Dep. & Amort.	91.3	87.2	80.6	104.3	105.4	99.8
Finance Charges	80.9	23.4	21.1	106.2	68.0	57.2
<b>Total Expenditure</b>	<b>544.3</b>	<b>686.0</b>	<b>597.4</b>	<b>610.0</b>	<b>1,292.1</b>	<b>783.2</b>
<b>EBITDA</b>	<b>658.6</b>	<b>154.0</b>	<b>976.9</b>	<b>1,043.9</b>	<b>425.9</b>	<b>1,422.3</b>
EBITDA Margin	63.9%	21.1%	66.3%	72.3%	27.6%	69.4%
<b>Operating EBITDA</b>	<b>216.3</b>	<b>42.8</b>	<b>917.9</b>	<b>960.5</b>	<b>216.2</b>	<b>1,334.2</b>
Op. EBITDA margin	36.8%	6.9%	64.9%	70.6%	16.2%	68.1%
Extraordinary items						
<b>Profit Before Tax</b>	<b>486.4</b>	<b>43.4</b>	<b>875.2</b>	<b>833.5</b>	<b>252.6</b>	<b>1,265.3</b>
PBT Margin	47.2%	5.9%	59.4%	57.7%	16.4%	61.8%
<b>Profit After Tax</b>	<b>369.3</b>	<b>20.4</b>	<b>630.3</b>	<b>652.3</b>	<b>381.8</b>	<b>951.4</b>
PAT Margin	35.8%	2.8%	42.8%	45.2%	24.7%	46.4%
<b>EPS (Rs)</b>	<b>2.03</b>	<b>0.11</b>	<b>3.46</b>	<b>3.59</b>	<b>2.10</b>	<b>5.23</b>

# Balance Sheet

Balance Sheet	<-----Standalone ----->		<-----Consolidated----->	
Rs Lacs	31-Mar-2022	30-Jun-2022	31-Mar-2022	30-Jun-2022
<b>Liabilities</b>				
<b>Total Shareholders' fund</b>	<b>42,862</b>	<b>43,492</b>	<b>47,087</b>	<b>48,038</b>
(a) Share Capital	1,819	1,819	1,819	1,819
(b) Reserve and Surplus	41,042	41,673	45,268	46,219
<b>Non-current Liabilities</b>	<b>916</b>	<b>974</b>	<b>1,358</b>	<b>1,427</b>
(a) Deferred Tax Liabilities (Net)	887	940	810	872
(b) Long Term Provisions & Others	29	34	548	555
<b>Current Liabilities &amp; Provisions</b>	<b>733</b>	<b>934</b>	<b>908</b>	<b>1,224</b>
(a) Current Liabilities	648	724	750	896
(b) Provisions	84	210	158	328
<b>Borrowings</b>	<b>980</b>	<b>949</b>	<b>2,562</b>	<b>2,819</b>
<b>Total Liabilities</b>	<b>45,491</b>	<b>46,349</b>	<b>51,916</b>	<b>53,508</b>
<b>Assets</b>				
<b>Fixed Assets (Including CWIP)</b>	<b>12,890</b>	<b>12,805</b>	<b>20,780</b>	<b>20,655</b>
<b>Non-current Assets</b>	<b>30,134</b>	<b>30,419</b>	<b>14,516</b>	<b>15,624</b>
(a) Loans and Advances	13,271	13,556	14,381	15,487
(b) Non-current Investments	16,863	16,863	134	138
(c) Other Non-current Assets	-	-	-	-
<b>Current Assets</b>	<b>2,467</b>	<b>3,125</b>	<b>16,620</b>	<b>17,229</b>
(a) Inventories	74	88	154	136
(b) Sundry Debtors	539	690	2,296	2,412
(c) Cash & Bank Balances	196	142	1,451	808
(d) Current Investments	273	1,108	273	1,108
(e) Loans and Advances	1,385	1,097	12,447	12,764
<b>Total Assets</b>	<b>45,491</b>	<b>46,349</b>	<b>51,916</b>	<b>53,508</b>

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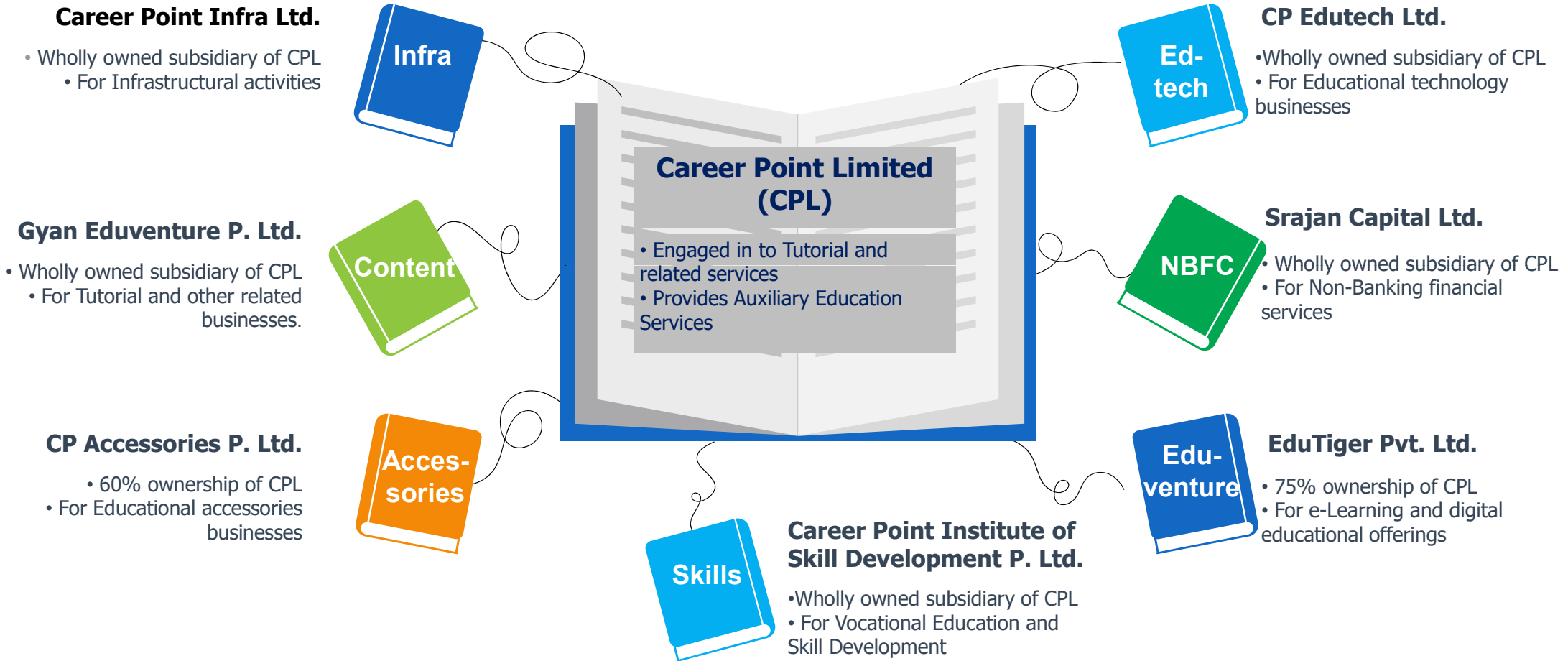
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# Company Structure





# Leadership Team

Experienced Promoters	
Name	Position
Mr. Pramod Maheshwari	CMD & CEO
Mr. Om Maheshwari	Executive Director
Mr. Nawal Maheshwari	Executive Director

Board of Directors	
Name	Position
Mr. Pawan Lalpuria	Independent Director
Mr. Vishal Jain	Independent Director
Mr. Ramswarup Chaudhary	Independent Director
Mr. Mahesh Gupta	Independent Director
Mr. J.P Sharda	Independent Director
Ms. Neelima Maheshwari	Non- Independent Director
Ms. Divya Sodani	Independent Director

Professional Management Team	
Name	Designation
Dr. P. L. Gautam	Pro-C, CP University, HP
Dr. T. R. Sharma	VC, CP University, Kota
Mr. Shailendra Maheshwari	Senior VP - Academics
Mr. Mahesh Bhangriya	VP – Corporate Strategy
Dr. Gurudatt Kakkar	GM-Higher Education
Mr. Manmohan Pareek	Company Secretary
Mr. U.S. Kejriwal	General Manager-Infra
Mr. Pankaj Gossain	Sales Head – B2B
Mr. Vikas Vir Batra	Sales Head – B2C
Mr. Sanjay Gupta	Head – School Edu.
Mr. Deependra Sharma	AGM-Business Dev.
Mr. Vikas Saraswat	Digital Marketing

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# Thank You



## Career Point Limited

Corporate Office: CP Tower, Road No-1, IPIA, Kota (Rajasthan) India | Ph: +91 744 3040000

### Investor Contact Details

Mr. Pramod Maheshwari | Chairman & Managing Director | [pramod@cpil.in](mailto:pramod@cpil.in)  
Mr. Mahesh Bhangriya | Vice President - Corporate Strategy | [mahesh@cpil.in](mailto:mahesh@cpil.in)  
Mr. Manmohan Pareek | Company Secretary | [manmohan@cpuniverse.in](mailto:manmohan@cpuniverse.in)

### Visit us at

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# CAREER POINT

August 13,2022

To,  
The Manager  
Bombay Stock Exchange Limited  
Corporate Relationship Department  
PhirozeeJeejeebhay 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  
BandraKurla Complex  
Bandra (East)  
Mumbai-400 051  
**NSE Symbol:** careerp

Dear Sir/Madam,

**Sub:** Outcome of Board Meeting held on August 13, 2022 (i) Financial Results for the Quarter ended 30 June 2022 (ii) Intimation of Book Closure, AGM of the Company, Cut-off date for E-voting

This is to inform you that in the meeting of the Board of Directors of the Company held on Saturday, August 13, 2022 at its Corporate Office, the Board **inter alia** has transacted the following businesses:

1. Considered Standalone and Consolidated Unaudited Financial Results for the quarter ended June 30, 2022. **(Enclosed)**
2. Considered and taken on record the Limited Review Report for the quarter ended June 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 ended 30<sup>th</sup> June 2022 shall be available on the website of the Stock Exchange where shares of the Company are listed i.e. [www.nseindia.com](http://www.nseindia.com); [www.bseindia.com](http://www.bseindia.com) and on company's website [www.cpil.in](http://www.cpil.in)
4. Approved the notice of 22<sup>nd</sup> Annual General Meeting for the financial year ended March 31, 2022 scheduled to be held on Thursday, September 29, 2022 at 4 pm. Annual Report for the Financial Year 2021-22 of the Company would be sent to the Stock Exchange in due course, pursuant to Regulation 34 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015
5. The Register of Members & Share Transfer Books of the Company will remain closed from September 23, 2022 to September 29, 2022 (both days inclusive) for the purpose of Annual General Meeting (AGM) of the Company to be held on September 29, 2022 and payment of dividend.
6. Pursuant to the provisions of Reg. 44 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 & Sec. 108 of Companies Act, 2013, the Company is offering e-voting facility to all the shareholders of the Company from 25<sup>th</sup> September 2022 (9 AM) to 28<sup>th</sup> September 2022 (5 PM) and fixed September 22, 2022 as the cut-off date for the same. During the period of e-

## **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  
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voting, members of the Company holding shares either in physical form or in dematerialized form, as on cut-off date, may cast their vote electronically. Adv. Amit Gupta appointed as Scrutinizer for the purpose of e-voting.

7. Recommended to the members for approval of Related Party Transaction(s), in compliance of Section 188 of the Companies Act, 2013 and as required under SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015
8. Recommended to the members for approval of loan, investments guarantee or security in compliance of Section 185 of the Companies Act, 2013 and as required under SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015
9. **Resignation of Company Secretary and Compliance Officer & Nodal Officer of the Company:** The Board noted that Mr. Tarun Kumar Jain, Company Secretary has resigned from the post of Company Secretary & Compliance Officer and Nodal Officer of the Company due to personal reasons and his resignation was effective from June 28, 2022
10. **Appointment of Company Secretary and Compliance Officer & Nodal Officer of the Company:** The Board has appointed Mr. Manmohan Pareek as Company Secretary and Compliance Officer & Nodal Officer of the Company w.e.f. August 13, 2022
11. Appointed M/s Bharat Rathore & Associates, Company Secretaries, as Secretarial Auditor of the Company for the Financial Year 2022-23
12. Considered the quarterly compliances made by the company as per the SEBI (LODR) Regulations, 2015. .
13. Considered the quarterly corporate governance report and Investor Grievance Report as per the SEBI (LODR) Regulations, 2015.

**Note:** pursuant to Regulation 42 Securities Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015, the Company has fixed Thursday, September 22<sup>nd</sup> 2022 as the cutoff date and/or record date for determining entitlement of members to dividend for the financial year ended March 31, 2022.

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 9.48 pm.

### **CAREER POINT LIMITED**

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*Phone: +91 744 6630500; Fax: +91 744 3040050*  
*www.cpil.in, investors@cpil.in*



You are requested to kindly take the same on record.

Yours truly,  
For Career Point Limited

**CAREER POINT LIMITED**  
  
**MANAGING DIRECTOR**

Pramod Maheshwari  
Managing Director

**Enclosed:**

1. Annexure A
2. Financial Results for the quarter ended 30 June 2022 (Standalone & Consolidated)
3. Limited Review Report (Consolidated & Standalone)

**CAREER POINT LIMITED**

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# CAREER POINT

## Annexure A

Details required under Regulation 30 of SEBI Listing Regulations read along with SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015.

Sr. No.	Particulars	Remarks
1	Reason for change viz. appointment	Mr. Manmohan Pareek has been appointed as Company Secretary and Compliance Officer & Nodal Officer of the Company in place of Mr. Tarun Kumar Jain, who has resigned from the said post from June 29, 2022
2	Date of appointment	August 13, 2022
3	Brief Profile (in case of Appointment)	Mr. Manmohan Pareek is a qualified Company Secretary and has done LL.B. and B.Sc. from Rajasthan University. He is having 8.5 years of experience in Secretarial & Legal Department.
4	Disclosure of relationships between Directors (in case of appointment of a Director)	Not Applicable

### CAREER POINT LIMITED

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**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 of Career Point Limited

1. We have reviewed the accompanied statement of unaudited consolidated financial results of Career Point Limited ("the Holding Company"), its subsidiaries (the Company and its subsidiaries together hereinafter referred to as the "Group"), its associate for the quarter ended 30<sup>th</sup> June 2022 ("the Statement") being submitted by the 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 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to enquire of Company's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express 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. Gyan Eduventures Private Limited
- 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. 2.38 lakhs during the quarter ended 30<sup>th</sup> June 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. 3,959.98 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 qualified 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**

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. 26,099.60 lakhs, out of which SCL degraded (to NPA/Sub-standard assets) loan of Rs. 4,429.33 lakhs till 30<sup>th</sup> June 2022 in 15 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.

Our conclusion is not modified in respect of above matter.

**8. Other Matters**

We did not review the financial results of 9 subsidiaries included in the consolidated unaudited financial results, whose interim financial results/information reflect total revenue of Rs. 1,117.65 lakhs, total net profit after tax of Rs. 317.70 lakhs and total comprehensive income of Rs. 317.70 lakhs for the quarter ended 30<sup>th</sup> June 2022 as considered in the consolidated financial results. The consolidated financial results also include the Company's share of net profit/(loss) of Rs. 2.96 lakhs and total comprehensive income of Rs. 2.96 lakhs for the quarter ended 30<sup>th</sup> June 2022 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



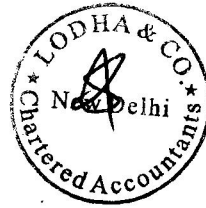
of these subsidiaries & associate is based solely on the report of other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of above matter.

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



(Gaurav Lodha)  
Partner  
Membership No.: 507462  
UDIN: 22507462AOZQET5887  
Place: New Delhi  
Date: 13<sup>th</sup> August 2022



<b>CAREER POINT LIMITED</b>				
Registered Office: Career Point Ltd., Village Tangori, Banur, (Punjab) -140601				
<b>CIN-L80100PB2000PLC054497</b>				
Tel : 0744-6630500		Email : investors@cpil.in		Website: www.cpil.in
<b>UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30.06.2022</b>				
Particulars	(Rs. in Lakhs)			
	Quarter Ended		Year Ended	
	30/06/2022 (Unaudited)	31/03/2022 (Audited)	30/06/2021 (Unaudited)	31/03/2022 (Audited)
<b>Revenue</b>				
I Income from Operations	1,960.52	1,334.97	1,359.95	5,423.85
II Other Income	88.02	209.72	83.49	507.56
<b>III Total Income (I+II)</b>	<b>2,048.54</b>	<b>1,544.69</b>	<b>1,443.44</b>	<b>5,931.41</b>
<b>IV Expenses</b>				
Cost of Material Consumed	139.19	71.70	5.07	136.00
Changes in inventories	10.00	39.88	18.09	172.04
Employees Benefit Expenses	221.13	220.51	218.53	894.04
Finance Cost	57.16	67.95	106.21	323.58
Depreciation & Amortisation	99.76	105.35	103.24	413.04
Other expenses	255.95	786.71	157.98	1,239.87
<b>Total Expenses</b>	<b>783.19</b>	<b>1,292.10</b>	<b>609.12</b>	<b>3,178.57</b>
<b>V Profit before tax (III-IV)</b>	<b>1,265.35</b>	<b>252.59</b>	<b>834.32</b>	<b>2,752.84</b>
<b>Share of profit/ (Loss) in Associate</b>	<b>2.96</b>	<b>0.50</b>	<b>2.63</b>	<b>8.87</b>
<b>Profit before tax</b>	<b>1,268.31</b>	<b>253.09</b>	<b>836.95</b>	<b>2,761.71</b>
<b>VI Tax Expenses</b>				
a) Current tax	291.89	80.00	182.31	570.88
b) MAT Credit Entitlement	1.72	0.73	(7.71)	0.73
c) Deferred tax	24.47	(48.23)	9.50	50.80
d) Income tax for earlier years	-	(161.15)	-	(153.52)
<b>Total taxes</b>	<b>318.08</b>	<b>(128.65)</b>	<b>184.10</b>	<b>468.89</b>
<b>Profit after tax (V-VI)</b>	<b>950.23</b>	<b>381.74</b>	<b>652.85</b>	<b>2,292.82</b>
<b>VII Other Comprehensive Income (net of taxes)</b>				
(A) Items that will not be Reclassified to Profit or Loss	-	(3.24)		(3.24)
Income tax on Items that will not be Reclassified to Profit or Loss	-	0.94		0.94
(B) Items that will be Reclassified to Profit or Loss	-	-	-	-
Income tax on Items that will be Reclassified to Profit or Loss	-	-	-	-
<b>Total Other Comprehensive Income</b>	<b>-</b>	<b>(2.30)</b>	<b>-</b>	<b>(2.30)</b>
<b>VIII Total Comprehensive Income for the period</b>	<b>950.23</b>	<b>379.44</b>	<b>652.85</b>	<b>2,290.52</b>
<b>IX Profit for the Period attributable to</b>				
Owner of the parent	949.82	381.81	652.51	2,292.72
Non Controlling Interest	0.41	(0.07)	0.34	0.10
<b>X Other Comprehensive Income for the period attributable to</b>				
Owner of the parent	-	(2.30)	-	(2.30)
Non Controlling Interest	-	-	-	-
<b>XI Total Comprehensive Income attributable to</b>				
Owners of the parent	949.82	379.51	652.51	2,290.42
Non Controlling Interest	0.41	(0.07)	0.34	0.10
<b>XII Other Equity</b>				<b>45,253.41</b>
<b>XIII Paid-up Equity Share Capital (Face value of Rs. 10/- each)</b>	<b>1,819.29</b>	<b>1,819.29</b>	<b>1,819.29</b>	<b>1,819.29</b>
<b>XIV Earnings Per Share (EPS) (Rs./ Share) (EPS for the quarter are not Annualised)</b>				
a) Basic EPS	5.23	2.12	3.59	12.62
b) Diluted EPS	5.23	2.12	3.59	12.61



**CAREER POINT LIMITED**  
MANAGING DIRECTOR

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

(Rs. In Lakh)

Particulars	Quarter Ended			Year Ended
	30/06/2022 (Unaudited)	31/03/2022 (Audited)	30/06/2021 (Unaudited)	31/03/2022 (Audited)
<b>1 Segment Revenue (Net Sales Income from Segment)</b>				
Education & Related Activities Division	1,177.90	271.72	623.87	1,846.73
Financing (NBFC) Division	766.78	1,060.72	733.43	3,563.15
Infra Division	15.84	2.53	13.93	25.25
Less: Inter Segment Revenue	-	-	(11.28)	(11.28)
<b>Net Sales/Income from Operation</b>	<b>1,960.52</b>	<b>1,334.97</b>	<b>1,359.95</b>	<b>5,423.85</b>
<b>2 Segment Results Profit/(Loss) before interest and Tax</b>				
Education & Related Activities Division	493.37	(310.45)	141.43	(23.89)
Financing (NBFC) Division*	281.65	335.22	229.78	1,635.14
Infra Division	(7.99)	(30.81)	(1.38)	(61.26)
<b>Total</b>	<b>767.03</b>	<b>(6.04)</b>	<b>369.83</b>	<b>1,549.99</b>
Less: Finance Cost	57.16	67.95	106.21	323.58
Add: Other Un-allocable income Net of Un-allocable Expenditure	558.44	327.08	573.33	1,535.30
<b>Profit before Tax (Including share of profit/(loss) of Associates)</b>	<b>1,268.31</b>	<b>253.09</b>	<b>836.95</b>	<b>2,761.71</b>
<b>3 Segment Assets</b>				
Education & Related Activities Division	14,152.08	14,425.61	15,495.80	14,425.61
Financing (NBFC) Division	28,051.61	25,898.65	23,455.35	25,898.65
Infra Division	11,221.15	11,301.98	10,189.87	11,301.98
Unallocated Assets	83.20	289.51	1,918.99	289.51
<b>Total</b>	<b>53,508.04</b>	<b>51,915.75</b>	<b>51,060.01</b>	<b>51,915.75</b>
<b>4 Segment Liabilities</b>				
Education & Related Activities Division	2,175.71	1,891.14	5,095.85	1,891.14
Financing (NBFC) Division	1,246.46	1,144.15	1,637.69	1,144.15
Infra Division	1,176.08	828.43	230.70	828.43
Unallocated Liabilities	872.43	964.88	544.75	964.88
<b>Total</b>	<b>5,470.68</b>	<b>4,828.60</b>	<b>7,508.99</b>	<b>4,828.60</b>

\* Profit Before Tax

**CAREER POINT LIMITED**

**MANAGING DIRECTOR**



**Notes:-**

- 1 Previous period figures have been regrouped/ rearranged/ recasted wherever considered necessary to make them comparable with current period.
- 2 The Group has identified Reportable segments namely: Education & Related Activities, Financing & Investing 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 13th August 2022.
- 4 (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 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 is under process to re-submit the application with required additional details as directed by RBI. 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 is awaited.
- 5 (a) One of the Subsidiary Company Srajan Capital Limited ("SCL"), has granted loans and advances to various parties amounting to Rs. 26,099.60 lakhs as on 30th June 2022, out of which SCL has degraded its loans (to NPA/Sub-standard assets) of Rs. 4,429.33 lakhs till 30th June 2022 in 15 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.  
  
(b) SCL had made provisions of Rs. 442.11 lakhs till 30th June 2022 (Rs 439.73 lakhs till 31st March, 2022) against the Non Performing Assets (NPA) of Rs. 4429.33 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 in the current quarter ended 30th June, 2022.
- 6 The consolidated figures for the quarter ended March 31, 2022 are the balancing figures between the audited figures in respect to the full financial year and the published figures of nine months ending December 31, 2021.

For and on behalf of board

**CAREER POINT LIMITED**

**MANAGING DIRECTOR**

Chairman & Managing Director

DIN : 00185711

Date: 13th August, 2022

Place: Kota (Rajasthan)



**Independent Auditor's Review Report on Quarterly 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

1. We have reviewed the accompanying statement of unaudited standalone financial results of Career Point Limited ("the Company") for the quarter ended 30<sup>th</sup> June 2022 ("the Statement") 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 "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. **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. 16,754.64 lakhs (Investment Rs. 2,663.00 lakhs and unsecured loan Rs. 14,091.64 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. 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 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 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.

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



(Gaurav Lodha)  
Partner  
Membership No.:507462  
UDIN: 22507462AOZQDZ5837  
Place: New Delhi  
Date: 13<sup>th</sup> August, 2022



CAREER POINT LTD

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

CIN-L80100PB2000PLC054497

Tel : +91-744-6630500

Email : investors@cpil.in

Website: www.cpil.in

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30.06.2022

	Particulars	(Rs. in Lakhs)			
		Quarter Ended			Year Ended
		30-06-2022 (Unaudited)	31-03-2022 (Audited)	30-06-2021 (Unaudited)	31-03-2022 (Audited)
	Revenue	1,413.57	618.25	588.40	2,934.24
I	Income from Operations	59.03	111.17	442.27	904.63
II	Other Income	1,472.60	729.42	1,030.67	3,838.87
III	<b>Total Income (I+II)</b>				
IV	Expenses	122.30	14.68	9.09	84.30
	Cost of Material Consumed	(14.62)	(3.99)	15.82	11.61
	Changes in inventories of finished goods, work in progress and trading goods	199.77	197.97	202.62	817.09
	Employees Benefit Expenses	21.05	23.42	80.89	203.16
	Finance Cost	80.64	87.18	91.27	351.51
	Depreciation & Amortisation	188.26	366.78	144.60	895.29
	Other expenses	597.40	686.04	544.29	2,362.96
	<b>Total Expenses</b>	<b>875.20</b>	<b>43.38</b>	<b>486.38</b>	<b>1,475.91</b>
V	<b>Profit(+) / Loss (-) before tax &amp; exceptional items (III-IV)</b>	-	-	-	-
VI	Exceptional items	875.20	43.38	486.38	1,475.91
VII	<b>Profit before tax ( V +/- VI)</b>				
VIII	Tax Expenses	227.87	27.91	122.65	349.53
	a) Current tax	-	-	(9.00)	-
	b) MAT Credit Entitlement	17.77	(7.89)	3.41	37.90
	c) Deferred tax	-	2.92	-	10.55
	d) Income tax for earlier years	245.64	22.94	117.06	397.98
	<b>Total tax expenses</b>	<b>629.56</b>	<b>20.44</b>	<b>369.32</b>	<b>1,077.93</b>
IX	<b>Profit after Tax (VII-VIII)</b>				
X	Other Comprehensive Income (net of taxes)	-	(3.24)	-	(3.24)
	(A) (i) Items that will not be Reclassified to Profit or Loss	-	0.94	-	0.94
	(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	-	(2.30)	-	(2.30)
	<b>Total Other Comprehensive Income (net of income tax)</b>	<b>629.56</b>	<b>18.14</b>	<b>369.32</b>	<b>1,075.63</b>
XI	<b>Total Comprehensive Income for the period ( IX +/- X)</b>	<b>1,819.29</b>	<b>1,819.29</b>	<b>1819.29</b>	<b>1,819.29</b>
XII	Paid-up Equity Share Capital (Face value of Rs. 10/- each)				41,042.51
XIII	Other Equity				
XIV	Earnings Per Share (EPS) (Rs./ Share) (EPS for the quarter are not Annualised)	3.46	0.12	2.03	5.93
	a) Basic EPS	3.46	0.12	2.03	5.92
	b) Diluted EPS				

CAREER POINT LIMITED  
MANAGING DIRECTOR





**CAREER POINT LTD**

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**Notes:-**

- 1 Previous period figures have been regrouped/ rearranged/ recasted wherever considered necessary to make them comparable with current period.
- 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 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 13th August 2022. Limited Review of these results has been carried out by the auditors.
- 4 (a) The Board of Directors of the 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 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 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 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 Company is under process to re-submit the application with required additional details as directed by RBI. 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 is awaited.
- 5 At the quarter ended 30th June 2022, the Company's investment in and loan to subsidiary company M/s Srajan Capital Limited ('SCL') is Rs. 16,754.64 lakhs (Investment Rs. 2,663.00 lakhs and unsecured loan Rs. 14,091.64 lakhs). SCL has degraded its loans and advances to various parties amounting to Rs. 4,429.33 lakhs (upto 31.03.2022 Rs. 4,431.72 lakhs) including loans given to related party of Rs. 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. 442.11 lakhs till 30th June 2022 (Rs. 439.73 lakhs till 31st March, 2022) against the Non Performing Assets (NPA) of Rs. 4,429.33 lakhs. Auditors of SCL have 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 that the stated account will become standard eventually and the management is also 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 in the current quarter ended 30th June, 2022.  
  
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 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.
- 6 The figures for the quarter ended March 31, 2022 are the balancing figures between the audited figures in respect to the full financial year and the published figures of nine months ending December 31, 2021.

**For and on behalf of board**

**CAREER POINT LIMITED**

**MANAGING DIRECTOR**

**Pramod Maheshwari  
Chairman & Managing Director**

**DIN : 00185711**

**Date : 13/08/2022**

**Place: Kota (Rajasthan)**

