



CAREER POINT

Date: May 27, 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 27th May, 2024- (i) Audited Financial Results for the Quarter and Year ended March 31, 2024 (ii) Intimation of Book Closure, AGM of the Company, Cut-off date for E-voting etc.

Respected Sir/Madam,

This is to inform you that in the meeting of the Board of Directors of the Company held on Monday, 27th May, 2024 at its Corporate Office, the Board inter alia has transacted the following businesses:

1. Considered and approved Audited Standalone and Consolidated Financial Results of the company for the quarter and year ended March 31, 2024. The above results are audited by Statutory Auditors of the Company **(Enclosed)**.
2. Considered and took note of Auditors Report along with 'Declaration with respect to Auditors Report with unmodified opinion' to the Audited Financial Results for the period ended March 31, 2024 **(Enclosed)**.
3. Considered and approved advertisement for publication of Financial Results in Newspapers. Full format of the Financial Results for the quarter and year ended March 31, 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
4. Recommended a final dividend of Rs. 1 (Rupees One only) per share i.e 10% for the financial year 2023-24 subject to the approval of the shareholders at the ensuing Annual General Meeting of the Company.
5. Approved the Notice of 24th Annual General Meeting for the financial year ended March 31, 2024 scheduled to be held on Monday, August 05, 2024 at 4:00 PM. Annual Report for the Financial Year 2023-24 of the Company would be sent to the Stock Exchange in due course, in pursuant to Regulation 34 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015.

CAREER POINT LIMITED

Registered office: Village Tangori , Banur, Mohali, Punjab 140601 India
Corporate Office: CP Tower-1, Road No. 1, IPIA, Kota, Rajasthan324005
CIN: L80100PB2000PLC054497
Phone: +91 744 6630500; Fax: +91 744 3040050
www.cpil.in, investors@cpil.in

6. The Register of Members & Share Transfer Books of the Company will remain closed from July 30, 2024 to August 05, 2024 (both days inclusive) for the purpose of Annual General Meeting (AGM) of the Company to be held on August 05, 2024 and payment of dividend, if any.
7. 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 02nd August, 2024 (9 AM) to 04th August, 2024 (5 PM) and fixed July 29, 2024 as the cut-off date for the same. During the period of e 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.
8. Based on the recommendation of Nomination and Remuneration Committee, the Board of Directors re-appointed Mrs. Divya Sodani (DIN:08045653) as an Independent Director of the Company for second term of five years with effect from June 24, 2025 to June 23, 2030 subject to the approval of shareholders at the ensuing general meeting. Further, she is not debarred from holding the office of director by virtue of any SEBI order or of any other authority.
9. 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 Regulation 23 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 and amendment thereof from time to time
10. 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
11. Appointed M/s Bharat Rathore & Associates, Practising Company Secretaries as Secretarial Auditor of the Company for the Financial Year 2024-25
12. Re-appointed M/s BDG & Co. LLP, Chartered Accountants as the Internal Auditors of the Company for FY 2024-25.
13. The Board took note of Investor Grievance Report for the period ended March 31, 2024.
14. The Board has considered Reconciliation of Share Capital Audit Report for the period ended March 31, 2024.
15. The Board has considered Corporate Governance Report for the period ended March 31, 2024.
16. Considered the quarterly compliances made by the company as per the SEBI (LODR) Regulations, 2015.

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Note: pursuant to Regulation 42 Securities Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015, the Company has fixed Monday, July 29th, 2024 as the cut-off date and/or record date for determining entitlement of members to dividend for the financial year ended March 31, 2024.

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 18:35 pm.

You are requested to kindly take the above information on record.

Thanking you,
For Career Point Limited

Manmohan Pareek
Company Secretary
(ACS34858)

Enclosed:

1. Results Highlights
2. Audited Financial Results for the quarter and year ended March 31, 2024 (Consolidated & Standalone)
3. Auditor's Report (Consolidated & Standalone)
4. Declaration of unmodified opinion

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Key business updates and Result highlights (Q4 and FY2023-24)

Rs Crores	Consolidate	Y-o-Y	Standalone	Y-o-Y
Total Revenue	114.5	+26%	71.4	+28%
EBITDA Margins (%)	68.7%	+4563bps	63.7%	+343bps
Profit After Tax	57.1	+377%	31.9	+44%

Consolidate Financials:

- Total Revenue for the period (FY2023-24) at the consolidated level is rupees 114.5 Crores with remarkable year-on-year growth of 25.5%.
- Yielded EBITDA (including other income) of rupees 78.7 Crores with an extraordinary EBITDA margin 68.7%. Net profit results at rupees 57.1 crores and EPS (Earning per share) of rupees 31.37 on consolidated basis with robust y-o-y growth of 377.4%. The increase in EBITDA and Net Profits, post adjusting one-off provision in previous year consolidated financials, were 30% and 37%, respectively.
- As on 31 March 2024, Net worth of the company was reported to be rupees 532 crores and Book value per share of rupees 292.

Standalone Financials:

- Total Revenue for the period (FY2023-24) at standalone level is rupees 71.4 Crores with an impressive year-on-year growth of +28.4%.
- Reported EBITDA (including other income) is rupees 45.5 Crores with healthy EBITDA margin 63.7% and y-o-y growth of 35.7%.
- At standalone level, the company reported net income of rupees 31.9 Crores and EPS of rupees 17.55 up by 43.9% versus the prior year.

Dividend:

- The board has proposed a final dividend of 10% on face value. This results in a total 30% dividend during the year FY2023-24.

Analysis:

- The results reflect strong operating performance through accelerated enrollment growth and enhanced profitability.
- With the company's educational product strategy, Career Point continue to build momentum to make significant impact in education sector by expanding access of high quality education.
- Financing division is advanced due to improved net interest margins and AUM growth.

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.
 - **Hon'ble NCLT - Chandigarh bench has scheduled next date of hearing for the second motion order as 19 July 2024.**
- The scheme is, inter alia, subject to filing, receipt of approval from the statutory, regulatory and customary approvals, including approvals from NCLT and RBI. The appointed date for the purpose of giving scheme effect is 1 April 2023.

Independent Auditor's Report on the Quarterly and Year to Date Audited 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
Report on the audit of the Standalone Financials Statements

Opinion

We have audited the accompanying Statement of Standalone Financial Results of Career Point Limited ('the Company') for the quarter and year ended March 31, 2024 ("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").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a) is presented in accordance with the requirements of the Listing Regulations in this regard, and
- b) gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India of the net profit, other comprehensive income and other financial information of the Company for the quarter and year ended 31st March, 2024.

Emphasis of Matter

Attention is drawn to:

- a) Note no. 5 of the accompanying Statement regarding Company's total exposure in its subsidiary company M/s Srajan Capital Limited (SCL) is Rs. 26,294.28 lakhs (Investment Rs. 2,663 lakhs and Unsecured Loan Rs. 23,631.28 lakhs). SCL has degraded (sub-standard and doubtful) its loans and advances to various parties as on 31st March 2024 amounting to Rs. 782.63 lakhs (net of provision of Rs. 4,567.28 lakhs, including loan to related party of Rs. 4,397.33 lakhs, fully provided for) as at 31st March 2023 Rs. 721.44 lakhs (net of provision of Rs. 4,507.38 lakhs, including loan to related party of Rs. 4,397.33 lakhs, fully provided for). During the financial year ended 31st March 2024, the related party has made payment of Rs. 756.67 lakhs (Total Rs. 1,707.40 lakhs upto 31st March 2024) to SCL against its outstanding dues. Considering the long term nature, the intrinsic value, positive net worth, repayments made by the related party to SCL and future cash flows of the assets of subsidiary company, in the opinion of the management of the company, no provision for diminution in value is necessary at this stage.
- b) Note no. 6 of the accompanying Statement which describes the uncertainties relating to legal action pursued by the Company against Rajasthan Skill and Livelihoods Development Corporation (RSLDC) before Hon'ble 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 is of the view that the aforesaid receivable balances are good and fully recoverable and hence, no adjustment is required as stated in the note no. 6 of the accompanying Statement for the amount receivable as stated in the said note.

Our opinion is not modified in respect of above matters.

Regd. Office: 19, Esplanade Mansions, 14 Government Place East, Kolkata 700069, West Bengal, India.
Lodha & Co (Registration No. 301051E) a Partnership Firm was converted into Lodha & Co LLP
(Identification No. ACE-5752) a Limited Liability Partnership with effect from December 27, 2023

Kolkata Mumbai New Delhi Chennai Hyderabad Jaipur



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditors' Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the Standalone annual financial statements.

The Board of Directors of the Company are responsible for the preparation and presentation of the statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies, making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or the cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the audit of Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is the high level of assurance but, is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one



resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the Company has adequate internal financial control with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the quarter ended 31st March, 2024 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2024 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For Lodha & Co LLP
Chartered Accountants
Firm Registration No: 301051E/E300284

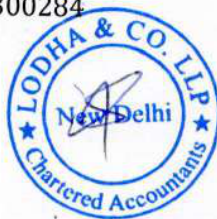


(Gaurav Lodha)

Partner

Membership No. 507462

UDIN: 24507462BJZ 78Y4846



Place: New Delhi

Date: 27/05/2024

CAREER POINT LTD

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

CIN-L80100PB2000PLC054497

Contact: +91-9414084446

Email : investors@cplil.in

Website: www.cplil.in

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31.03.2024

Particulars	(Rs. in Lakhs)			
	31-03-2024 (Audited)	31-12-2023 (Unaudited)	31-03-2023 (Audited)	Year Ended 31-03-2024 (Audited) 31-03-2023 (Audited)
Revenue				
I Income from Operations	1,358.24	1,648.94	1,278.43	6,261.00
II Other Income	342.72	38.26	128.07	884.23
III Total Income (I+II)	1,700.96	1,687.20	1,406.50	7,145.23
Expenses				
Cost of Material Consumed	45.28	7.01	27.50	155.00
Changes in inventories of finished goods, work in progress and trading goods	8.41	(31.28)	(17.67)	14.91
Employees Benefit Expenses	225.68	230.90	217.69	894.61
Finance Cost	40.82	28.23	21.72	115.24
Depreciation & Amortisation	70.96	72.65	74.58	286.85
Other expenses	442.32	374.08	405.39	1,526.15
Total Expenses	833.47	681.59	729.21	2,992.76
Profit(+)/ Loss (-) before tax & exceptional items (III-IV)	867.49	1,005.61	677.29	4,152.47
VI Exceptional items	-	-	-	-
VII Profit before tax (V +/- VI)	867.49	1,005.61	677.29	4,152.47
VIII Tax Expenses				
a) Current tax	203.73	280.67	104.93	885.82
b) MAT Credit Entitlement	-	-	-	-
c) Deferred tax	18.38	(1.93)	13.38	51.63
d) Income tax for earlier years	-	20.93	5.06	21.83
Total tax expenses	222.11	299.67	123.37	959.28
IX Profit after Tax (VII-VIII)	645.38	705.94	553.92	3,193.19
X Other Comprehensive Income (net of taxes)				
(A) (i) Items that will not be Reclassified to Profit or Loss	6.89	-	7.05	6.89
(ii) Income tax relating to items that will not be reclassified to Profit or Loss	(2.00)	-	(2.05)	(2.00)
(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)	4.89	-	5.00	4.89
Total Comprehensive Income for the period (IX +/- X)	650.27	705.94	558.92	3,198.08
Paid-up Equity Share Capital (Face value of Rs. 10/- each)	1,819.29	1,819.29	1,819.29	1,819.29
Other Equity				45,555.29
Earnings Per Share (EPS) (Rs./ Share) (EPS for the quarter are not Annualised)				
a) Basic EPS	3.55	3.88	3.04	17.55
b) Diluted EPS	3.55	3.88	3.04	17.55

CAREER POINT LIMITED



MANAGING DIRECTOR

STATEMENT OF STANDALONE ASSETS & LIABILITIES

Particulars	As at 31.03.2024	As at 31.03.2023
	Amount (Rs. In Lakhs)	Amount (Rs. In Lakhs)
	(Audited)	(Audited)
ASSETS		
(1) Non-current Assets		
Property, plant and equipment	10,397.40	10,822.98
Investment Property	618.84	1,810.85
Other Intangible assets	0.20	1.61
Financial Assets		
(i) Investments	16,904.81	16,862.99
(ii) Loans	13,000.00	13,000.00
(iii) Other Financial Assets	62.08	121.74
Other non-current assets	167.40	167.40
Total Non Current Assets	41,150.73	42,787.57
(2) Current Assets		
Inventories	97.92	117.04
Financial Assets		
(i) Trade receivables	144.67	330.26
(ii) Cash and Cash Equivalents	49.19	51.90
(iii) Bank Balances other than (iii) above	37.88	39.66
(iv) Loans	10,717.23	4,523.74
(v) Others	213.90	238.83
Other current assets	23.52	12.71
Assets held-for-sale	43.88	62.76
Total Current Assets	11,328.19	5,376.90
TOTAL ASSETS	52,478.92	48,164.47
(1) EQUITY AND LIABILITIES		
EQUITY:		
Equity Share Capital	1,819.29	1,819.29
Other Equity	45,555.29	42,903.00
Total Equity	47,374.58	44,722.29
(2) LIABILITIES:		
Non-current Liabilities		
Financial Liabilities		
Borrowings	860.28	726.97
Provisions	19.17	21.12
Deferred Tax Liabilities(Net)	1,295.48	1,169.12
Total Non Current Liabilities	2,174.93	1,917.21
(3) Current Liabilities		
Financial Liabilities		
(i) Borrowings	2,105.23	694.18
(ii) Trade payables		
- Micro & Small Enterprises	-	-
- Other than Micro & Small Enterprises	9.07	2.38
(iii) Other Financial liabilities	209.01	360.47
Other Current Liabilities	491.28	431.72
Provisions	2.46	3.86
Current Tax Liabilities (Net)	112.36	32.36
Total Current Liabilities	2,929.41	1,524.97
TOTAL EQUITY AND LIABILITIES CAREER POINT LIMITED	52,478.92	48,164.47

MANAGING DIRECTOR



AUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31.03.2024

Particulars	For the Year ended	
	Amount (in Rs. Lakhs)	
	31.03.2024	31.03.2023
	Audited	Audited
A Cash Flows from Operating Activities		
Profit/(Loss) Before Taxation	4,152.47	2,961.60
Adjustments for:		
Depreciation and Ammortization Expenses	286.85	312.11
Short/Long Term Capital Gain on shares/assets	-	(65.01)
Interest Income	(4.63)	(2.65)
Interest expense	115.24	83.56
Profit on sale of Investment property and asset held for sale	(348.66)	(143.02)
Bad debts written off	13.43	5.46
Provision for Doubtful Debts/(reversal)	(5.31)	(15.62)
Provision for Gratuity	5.63	7.51
Operating Profit before Working Capital Changes	4,215.02	3,143.94
(Increase)/Decrease in Trade Receivables	177.47	219.30
(Increase)/Decrease in Inventories	19.12	(43.08)
Increase/(Decrease) in Trade Payable	6.69	1.31
(Increase)/Decrease in others Assets	124.20	30.90
Loans (Given)/Repaid to related party (net)	(6,193.50)	(3,455.24)
Increase/(Decrease) in Liabilities	(637.78)	(225.08)
Cash generated from operations	(2,288.78)	(327.95)
Direct taxes paid	(756.91)	(512.16)
Net Cash from Operating Activities	(3,045.69)	(840.11)
B Cash Flow from Investing Activities		
Purchase of Property Plant & Equipment, Investment Property and	(103.92)	(90.76)
Sale of Property Plant & Equipment, Investment Property and Intangible assets	1,753.19	129.24
Interest Received	4.63	2.65
Sale/(Purchase) of Investment (net)	(41.82)	337.79
Movement in Fixed Deposits	1.78	43.97
Net Cash (used in)/ from Investing Activities	1,613.86	422.89
C Cash Flows from Financing Activities		
Proceeds/(Repayment) of Borrowings (Net)	1,544.36	440.77
Interest paid	(115.24)	(83.56)
Net Cash from Financing Activities	1,429.12	357.21
Net increase/(decrease) in cash and cash equivalents (A + B + C)	(2.71)	(60.01)
Cash and Cash Equivalents at beginning of the year	51.90	111.91
Cash and Cash Equivalents at end of the year	49.19	51.90

CAREER POINT LIMITED

MANAGING DIRECTOR



Notes to Standalone Financial Statement:

1. The audited 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 27th May 2024 .
2. The Board of Directors, at their meeting held on 27th May 2024, have declared final dividend of Re. 1 per equity share of par value of Rs. 10/- each for the financial year ended March 31, 2024, subject to the approval of the members at the Annual General Meeting.
3. 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.
4.
 - (a) 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, 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. Hon'ble NCLT Chandigarh has issued second motion order dated 21st March 2024 with the direction of publication of notice of hearing date in newspapers and the Company has complied with the direction. The Scheme would become effective after receipt of all requisite approvals as mentioned in the Scheme and accordingly, no effect of the Scheme has been given in the financial results for the quarter and Year ended 31st March 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 had also applied for NBF I Registration with Reserve Bank of India (RBI), for which approval is awaited.
5. As at 31st March 2024, the Company's total exposure in its subsidiary company M/s Srajan Capital Limited (SCL) is Rs. 26,294.28 lakhs (Investment Rs. 2,663 lakhs and Unsecured Loan Rs. 23,631.28 lakhs). SCL has degraded (sub-standard and doubtful) its loans and advances to various parties as on 31st March 2024 amounting to Rs. 782.63 lakhs (net of provision of Rs. 4,567.28 lakhs, including loan to related party of Rs. 4,397.33 lakhs, fully provided for) (as at 31st March 2023 Rs. 721.44 lakhs (net of provision of Rs. 4,507.38 lakhs, including loan to related party of Rs. 4,397.33 lakhs, fully provided for). During the financial year ended 31st March 2024, the related party has made payment of Rs. 756.67 lakhs (Total Rs. 1,707.40 lakhs upto 31st March 2024) to SCL against its outstanding dues and interest. Considering the long term nature, the intrinsic value, positive net worth, repayments made by the related party to SCL and future cash flows of the assets of subsidiary company, in the opinion of the management of the company, no provision for diminution in value is necessary at this stage.




CAREER POINT LIMITED

MANAGING DIRECTOR

6. 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 as demanded by the RSLDC at this stage.
7. Previous period figures have been regrouped/ rearranged wherever considered necessary to make them comparable with current period. The figures for the quarter ended 31st March 2024 and 31st March 2023 are the balancing figures between the audited figures in respect of the full financial year and the reviewed year-to-date figures up to the third quarter of the financial year.



CAREER POINT LIMITED


MANAGING DIRECTOR

Independent Auditor's Review Report on Quarterly and Year to Date Audited 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
Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of Career Point Limited ("the Company"/"Holding Company"), its subsidiaries (the Holding Company and its subsidiaries together hereinafter referred to as the "Group"), and its associate for the quarter and year ended 31st March 2024 ("the Statement") attached herewith, being submitted by the Holding Company 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").

In our opinion and best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements/financials information of the subsidiaries, and associate referred in Other Matters section below, the aforesaid consolidated annual financial results:

a) 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

b) is presented in accordance with the Listing Regulations in this regard; and

c) gives a true and fair view in conformity with the recognition and measurement principal laid down in applicable Indian accounting standards and other accounting principles generally accepted in India of the consolidated net profit/(loss), other comprehensive income/(loss) and other financial information of the Group and its associate for the quarter and year ended March 31, 2024.



Regd. Office: 19, Esplanade Mansions, 14 Government Place East, Kolkata 700069, West Bengal, India.

Lodha & Co (Registration No. 301051E) a Partnership Firm was converted into Lodha & Co LLP (Identification No. ACE-5752) a Limited Liability Partnership with effect from December 27, 2023

Kolkata Mumbai New Delhi Chennai Hyderabad Jaipur

Emphasis of Matter

Attention is drawn to:

- (a) Note no 6 of the accompanying statement which describes Srajan Capital Limited ('SCL'), a Subsidiary Company has degraded (sub-standard and doubtful) its loans and advances to various parties as on 31st March 2024 amounting to Rs. 782.63 lakhs (net of provision of Rs. 4,567.28 lakhs, including loan to related party of Rs. 4,397.33 lakhs, fully provided for) (as at 31st March 2023 Rs. 721.44 lakhs (net of provision of Rs. 4,507.38 lakhs, including loan to related party of Rs. 4,397.33 lakhs, fully provided for). During the financial year ended 31st March 2024, the related party has made payment of Rs. 756.67 lakhs (Total Rs. 1,707.40 lakhs upto 31st March 2024) to SCL against its outstanding dues, which is treated as income by the subsidiary company. The auditor of the Subsidiary Company has not modified its opinion in this regard.
- (b) Note no. 7 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 recoverable and hence, no adjustment is required as stated in the note no. 7 of the accompanying statements for the amount receivable as stated in the said note. Further, in the opinion of the management of the Holding Company, stated amount is good and full recoverable.

Our opinion is not modified in respect of above matters.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditors' Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group, and its associate in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

These quarterly financial results as well as the year-to-date consolidated financial results have been prepared on the basis of the Consolidated annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the consolidated financial result that gives a true and fair view of the consolidated net profit/(loss) and other comprehensive income/(loss) and other financial information of the Group including its associate in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standards prescribed under section 133 of the Act



read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations.

The respective Board of Directors of the Companies included in Group, and its associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group, and its associate and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies, making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Board of Directors of the Company, as aforesaid.

In preparing the statement, the respective Board of Directors of the companies included in the Group, and its associate are responsible for assessing the ability of the Group, and its associate to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or the cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group, and its associate are also responsible for overseeing of financial reporting process of the Group, and its associate.

Auditor's Responsibilities for the Audit of Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is the high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of Consolidated financial statements on whether the Company and its associate (based on the auditor's report of respective companies) has adequate internal financial control with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on ability of the Group, and its associate to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group, and its associate to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group, and its associate to express an opinion on the statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in para (1 & 2) of the section titled "Other Matters" in this audit report.

We communicate with those charged with governance of the Holding Company and such other entities included in the statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

1. The consolidated financial results include the audited financial results of nine subsidiaries, whose financial statements/financial information reflect total assets of Rs. 59,326.08 lacs as at 31 March 2024, total revenue of Rs. 2,237.80 lacs and Rs. 7,346.05 lacs, total net profit /(loss) after tax of Rs. 962.31 lacs and Rs. 3,055.20 lacs and total comprehensive income of Rs. 962.32 lacs and Rs. 3,055.20 lacs for the quarter and year ended 31 March 2024 respectively and net cash flow(out flow) of Rs. 417.41 Lacs for the period 1st April, 2023 to 31st March, 2024, as considered in the consolidated financial results, which have been audited by their respective independent auditors. The independent auditors' reports on financial statements of these entities have been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in



respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

2. The Consolidated financial statements include the Company's share of net profit / (loss) of Rs. 3.07 lacs & Rs.10.03 lacs and total comprehensive income of Rs. 19.88 lacs & Rs 43.68 lacs for the quarter and year ended 31st March, 2024 respectively as considered in the consolidated financial results in respect of one associate, whose financial statements have been audited by other auditor whose reports have been furnished to us by the management and our opinion on the financial results, to the extent they have been derived from such financial statements is based solely on the reports of the other auditor.
3. The consolidated financial results include the results for the quarter ended 31st March 2024 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2024 and the published unaudited year to date figures up to the third quarter of the current financial year, which is subjected to a limited review by us.

Our opinion is not modified in respect of these matters.

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



(Gaurav Lodha)
Partner

Membership No.: 507462

UDIN: 24507462BJZ4QZ2405

Place: New Delhi

Date: 27th May, 2024



CAREER POINT LIMITED

Registered Office: Career Point Ltd., Village Tangori, Banur, (Punjab) -140601

CIN-L80100PB2000PLC054497

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AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31.03.2024

Particulars	(Rs. in Lakhs)				
	Quarter Ended			Year Ended	
	31/03/2024	31/12/2023	31/03/2023	31/03/2024	31/03/2023
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Revenue					
I Income from Operations	2,564.65	2,650.35	2,482.65	10,158.24	8,536.69
II Other Income	445.46	158.69	223.95	1,296.33	587.84
III Total Income (I+II)	3,010.11	2,809.04	2,706.60	11,454.57	9,124.53
IV Expenses					
Cost of Material Consumed	91.81	96.64	87.12	368.71	390.86
Changes in inventories	8.41	(31.29)	(62.35)	60.16	(64.17)
Employees Benefit Expenses	260.23	261.88	243.20	1,017.11	933.54
Finance Cost	51.50	39.63	30.59	164.14	181.73
Depreciation & Amortisation	97.66	99.79	101.18	394.60	416.41
Other expenses	707.15	277.60	4,551.47	2,141.39	5,760.04
Total Expenses	1,216.76	744.25	4,951.21	4,146.11	7,618.41
V Profit before tax (III-IV)	1,793.35	2,064.79	(2,244.61)	7,308.46	1,506.12
Share of profit/ (Loss) in Associate	3.07	0.93	0.59	10.03	9.44
Profit before tax	1,796.42	2,065.72	(2,244.02)	7,318.49	1,515.56
VI Tax Expenses					
a) Current tax	348.83	444.09	342.16	1,516.81	1,159.24
b) MAT Credit Entitlement	1.05	0.94	0.67	3.60	3.19
c) Deferred tax	17.46	73.58	(980.02)	48.19	(892.34)
d) Income tax for earlier years	0.13	40.07	22.22	36.97	26.30
Total taxes	367.47	558.68	(614.97)	1,605.57	296.39
Profit after tax (V-VI)	1,428.95	1,507.04	(1,629.05)	5,712.92	1,219.17
VII Other Comprehensive Income (net of taxes)					
(A) Items that will not be Reclassified to Profit or Loss	50.57	-	7.05	50.57	7.05
Income tax on Items that will not be Reclassified to Profit or Loss	(2.00)	-	(2.05)	(2.00)	(2.05)
(B) Items that will be Reclassified to Profit or Loss	-	-	-	-	-
Total Other Comprehensive Income	48.57	-	5.00	48.57	5.00
VIII Total Comprehensive Income for the period	1,477.52	1,507.04	(1,624.05)	5,761.49	1,224.17
IX Profit for the Period attributable to					
Owner of the parent	1,424.68	1,504.54	(1,635.53)	5,706.85	1,195.47
Non Controlling Interest	4.27	2.50	6.48	6.07	23.70
X Other Comprehensive Income for the period attributable to					
Owner of the parent	48.57	-	5.00	48.57	5.00
Non Controlling Interest	-	-	-	-	-
XI Total Comprehensive Income attributable to					
Owner of the parent	1,473.25	1,504.54	(1,630.53)	5,755.42	1,200.47
Non Controlling Interest	4.27	2.50	6.48	6.07	23.70
XII Other Equity				51,341.57	46,131.95
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
XIV Earnings Per Share (EPS) (Rs./ Share) (EPS for the quarter are not Annualised)					
a) Basic EPS	7.83	8.27	(8.99)	31.37	6.57
b) Diluted EPS	7.83	8.27	(8.99)	31.37	6.57

CAREER POINT LIMITED

MANAGING DIRECTOR



STATEMENT OF CONSOLIDATED ASSETS & LIABILITIES

Particulars	As at 31.03.2024	As at 31.03.2023
	Amount (Rs. In Lakhs)	Amount (Rs. In Lakhs)
	(Audited)	(Audited)
ASSETS		
(1) Non-current Assets		
Property, plant and equipment	10,481.91	10,911.76
Investment Property	8,708.20	9,784.75
Other intangible assets	21.26	43.93
Financial Assets		
(i) Investments	208.55	144.94
(ii) Loans	27,319.80	15,679.52
(iii) Other Financial Assets	80.79	140.46
Other non-current assets	210.99	211.04
(2) Current Assets		
Inventories	112.67	218.53
Financial Assets		
(i) Trade Receivables	1,013.84	1,426.04
(ii) Cash and Cash Equivalents	626.09	1,046.20
(iii) Bank balances Other than (ii) above	37.88	39.66
(iv) Loans	14,614.70	16,091.43
(v) Other Financial Assets	214.00	238.93
Other current assets	51.10	49.36
Current tax assets (Net)	170.49	80.32
Assets held-for-sale	43.88	62.76
TOTAL ASSETS	63,916.15	56,169.63
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	1,819.29	1,819.29
Other Equity	51,341.57	46,131.95
NON CONTROLLING INTEREST	28.25	64.13
LIABILITIES		
(1) Non-current Liabilities		
Financial Liabilities		
- Borrowings	931.90	854.95
Provisions	4,668.53	4,587.61
Deferred Tax Liabilities(Net)	235.55	109.02
(2) Current Liabilities		
Financial Liabilities		
(i) Borrowings	2,527.96	1,231.66
(ii) Trade payables		
-Micro & Small Enterprises	-	-
-Other than Micro and Small enterprises	9.17	2.38
(iii) Other Financial liabilities	1,321.18	487.59
Other Current Liabilities	559.07	507.66
Provisions	2.46	4.11
Current Tax Liabilities (Net)	471.22	369.28
TOTAL EQUITY AND LIABILITIES	63,916.15	56,169.63

CAREER POINT LIMITED

MANAGING DIRECTOR



UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOW

Particulars	YEAR ENDED	
	As at 31.03.2024	As at 31.03.2023
	Audited	Audited
A Cash Flows from Operating Activities		
Profit/(Loss) Before Taxation	7,318.49	1,515.56
Adjustments for:		
Depreciation and Amortisation Expenses	394.60	416.41
Dividend Income	-	(0.15)
Short/Long Term Capital Gain on shares/assets	-	(65.01)
Fair Value gain on investment	(1.90)	-
Interest Income	(402.90)	(168.70)
Interest expense	164.14	181.73
Profit on sale of Property, Plant and Equipments (including Asset held for sale)	(380.20)	(178.22)
Contingent Provision for Substandard Assets	82.87	4,047.74
Provision no longer required written back	(5.31)	(15.62)
Bad debts written off	14.69	5.46
Provision for Gratuity	7.89	7.51
Operating Profit before Working Capital Changes	7,192.37	5,746.71
(Increase)/Decrease in Trade Receivables	402.82	880.14
(Increase)/Decrease in Inventories	105.86	(64.33)
(Increase)/Decrease in other assets	133.33	(14.23)
Increase/(Decrease) in Trade Payables	6.79	0.73
Increase/(Decrease) in Liabilities	1,095.16	238.59
(Increase)/Decrease in Loans (given)/received back (net)	(10,246.42)	(5,883.25)
Cash generated from operations	(1,310.09)	904.36
Direct taxes paid	(1,621.95)	(643.44)
Net Cash from Operating Activities	(2,932.04)	260.92
B Cash Flow from Investing Activities		
Sale/(purchase) of Property Plant & Equipment, Investment Property, Intangible assets and assets held for sale	1,451.93	(100.84)
Interest Received	402.90	168.70
Dividend Income	-	0.15
Movement of fixed deposit	1.78	43.97
Sale/(Purchase) of Investments (net)	(8.00)	327.33
Net Cash (used in)/ from Investing Activities	1,848.61	439.31
C Cash Flows from Financing Activities		
Proceeds/(Repayment) of Borrowings	1,373.25	(475.35)
Interest Paid	(164.14)	(181.73)
Dividend Paid	(545.79)	(363.86)
Net Cash from Financing Activities	663.32	(1,020.94)
Net increase/(decrease) in cash and cash equivalents (A + B + C)	(420.11)	(320.71)
Cash and Cash Equivalents at the beigning of the period	1,046.20	1,366.91
Cash and Cash Equivalents at end of the period	626.09	1,046.20

CAREER POINT LIMITED

MANAGING DIRECTOR



Segment Wise Revenue, Results, Segment Assets & Segment Liabilities

(Rs. In Lakh)

S.No.	Particulars	Quarter Ended			Year Ended	
		31/03/2024 (Audited)	31/12/2023 (Unaudited)	31/03/2023 (Audited)	31/03/2024 (Audited)	31/03/2023 (Audited)
1	Segment Revenue (Net Sales Income from Segment)					
	Education & Related Activities Division	1,216.62	1,312.20	922.37	4,929.84	4,202.23
	Financing (NBFC) Division	1,280.77	1,329.61	1,537.74	5,103.36	4,241.45
	Infra Division	67.26	8.54	22.55	125.04	93.01
	Less: Inter Segment Revenue	-	-	-	-	-
	Net Sales/Income from Operation	2,564.65	2,650.35	2,482.66	10,158.24	8,536.69
2	Segment Results [Profit/(Loss) before interest and Tax]					
	Education & Related Activities Division	449.75	497.54	409.85	2,342.03	1,679.44
	Financing (NBFC) Division*	461.77	942.98	(3,411.59)	2,428.73	(1,883.31)
	Infra Division	31.02	(16.17)	(31.11)	15.59	(58.82)
	Total	942.54	1,424.35	(3,032.85)	4,786.35	(262.69)
	Less: Finance Cost	51.50	39.63	30.59	164.14	181.73
	Add: Other Un-allocable income Net of Un-allocable Expenditure	905.38	681.00	819.42	2,696.28	1,959.98
	Profit before Tax (Including share of profit/(loss) of Associates)	1,796.42	2,065.72	(2,244.02)	7,318.49	1,515.56
3	Segment Assets					
	Education & Related Activities Division	12,371.08	12,397.15	13,613.70	12,371.08	13,613.70
	Financing (NBFC) Division	38,917.81	33,364.96	29,948.90	38,917.81	29,948.90
	Infra Division	8,789.04	8,636.22	12,479.94	8,789.04	12,479.94
	Unallocated Assets	3,838.22	6,025.93	127.09	3,838.22	127.09
	Total	63,916.15	60,424.26	56,169.63	63,916.15	56,169.63
4	Segment Liabilities					
	Education & Related Activities Division	3,762.40	1,953.70	2,367.54	3,762.40	2,367.54
	Financing (NBFC) Division	6,160.90	5,496.51	5,171.15	6,160.90	5,171.15
	Infra Division	96.96	149.34	162.11	96.96	162.11
	Unallocated Liabilities	706.79	888.29	453.46	706.79	453.46
	Total	10,727.05	8,487.84	8,154.26	10,727.05	8,154.26

* Profit Before Tax

CAREER POINT LIMITED

MANAGING DIRECTOR




Career Point Limited

Notes to Consolidated Results

1. The audited 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 27th May 2024.
2. The Board of Directors of the Holding Company, at their meeting held on 27th May 2024, has recommended the final dividend of Re. 1 per equity share of par value of Rs. 10/- each for the financial year ended March 31, 2024, subject to the approval of the members at the Annual General Meeting.
3. Previous period figures have been regrouped/ rearranged wherever considered necessary to make them comparable with current period. The Consolidated figures for the quarter ended 31st March 2024 and 31st March 2023 are the balancing figures between the audited figures in respect of the full financial year and the unaudited figures of nine months ended 31st December 2023 and 31st December 2022 respectively.
4. The Group has identified Reportable segments namely: Education & Related Activities, Financing & Investing (NBFC) and Infra Division.
5.
 - (a) The Board of Directors of the Holding Company in its meeting held on 14th February 2023, has approved a 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 the Wholly Owned Subsidiary Srajan Capital Limited (SCL) (Transferor Company), Holding Company Career Point Limited (CPL) (Transferee Company/Demerged Company) and Wholly Owned Subsidiary 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. Hon'ble NCLT Chandigarh has issued second motion order dated 21st March 2024 with the direction of publication of notice of hearing date in newspapers and the Company has complied with the direction. The Scheme would become effective after receipt of all requisite approvals as mentioned in the Scheme. Pending receipt of necessary approvals, no effect of the Scheme has been given in the financial results for the quarter and Year ended 31st March 2024.



CAREER POINT LIMITED


MANAGING DIRECTOR

- (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. The Holding Company had also applied for NBFI Registration with Reserve Bank of India (RBI), for which approval is awaited.
6. One of the Subsidiary Company Srajan Capital Limited ("SCL"), SCL has degraded (sub-standard and doubtful) its loans and advances to various parties as on 31st March 2024 amounting to Rs. 782.63 lakhs (net of provision of Rs. 4,567.28 lakhs, including loan to related party of Rs. 4,397.33 lakhs, fully provided for) (as at 31st March 2023 Rs. 721.44 lakhs (net of provision of Rs. 4,507.38 lakhs, including loan to related party of Rs. 4,397.33 lakhs, fully provided for). During the financial year ended 31st March 2024, the related party has made payment of Rs. 756.67 lakhs (Total Rs. 1,707.40 lakhs upto 31st March 2024) to SCL against its outstanding dues and interest, which is treated as income by SCL.
7. During the earlier years, the Holding Company has received principal amount of 1st installment of Rs. 216.90 lakhs from Rajasthan Skill and Livelihoods Development Corporation (RSLDC) for the Deen-Dayal Upadhyaya Grameen Kaushalya Yojana (DDU-GKY) project, against which the Company had incurred Rs.371.75 lakhs and issued bank guarantee of Rs. 54.22 lakhs in terms of the agreement signed with RSLDC. During the quarter ended 30th September 2022, RSLDC has invoked bank guarantee of Rs. 54.22 lakhs and has also demanded refund amounting to Rs. 334.76 lakhs (including interest of Rs. 117.36 lakhs) on termination of the above stated project. The Holding Company has pursued the invocation of Bank Guarantee and other receivable of Rs. 213.42 lakhs (including Rs. 159.19 lakhs receivable) from RSLDC, before the Hon'ble Rajasthan High Court, Jaipur and the Rajasthan State Commercial Court under section 9 of Arbitration & Conciliation Act, 1996. 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 as demanded by the RSLDC at this stage.



CAREER POINT LIMITED



MANAGING DIRECTOR



CAREER POINT

Date: May 27, 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: Declaration with respect to Auditor's Report with unmodified opinion to the Audited Financial Results for the Financial Year ended March 31, 2024

Respected Sir/Madam,

Pursuant to Regulation 33(3) (d) of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations 2015, as amended, we do hereby confirm that the Statutory Auditors of the Company M/s Lodha & Company LLP, Chartered Accountants have issued an unmodified opinion in the Annual Audited Financial Results of the Company, for the Financial Year ended 31st March 2024.

Thanking you,
For Career Point Limited

CS Manmohan Pareek
Company Secretary & Compliance Officer
(ACS34858)

CAREER POINT LIMITED

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