

**Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of the Career Point Edutech Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, for the quarter ended June 30, 2025**

**To**  
**The Board of Directors of**  
**Career Point Edutech Limited**

1. We have reviewed the accompanying Statement of **Unaudited Standalone Financial Results** (the 'Statement') of **Career Point Edutech Limited** (the 'Company') for the quarter ended June 30, 2025. This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these unaudited standalone financial results based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 inquiries of company 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.
3. Conclusion:  
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Standalone Financial Results prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**4. Emphasis of Matter**

We draw attention to the following note to the financial results:

Note no. 3: regarding implementation of a Composite Scheme of Arrangement sanctioned by the Hon'ble NCLT on 23 September 2024, effective from 1 April 2023, for the demerger of the education business from Career Point Limited into the Company during previous

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# RAJVANSHI & ASSOCIATES

Chartered Accountants

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financial year. The Scheme was accounted for using the pooling of interests method under Ind AS 103 (Appendix C), with assets and liabilities recorded at historical carrying values and adjusted in the books as at March 31, 2025. Accordingly, the corresponding figures for the quarter ended June 30, 2024 have been restated to incorporate the effect of the Scheme. Our review was limited to accounting and presentation of such balances, based on management's representations.

Our conclusion on the Statement is not modified in respect of above matter.

## 5. Other Matters

We draw attention to the fact that the corresponding figures for the quarter ended June 30, 2024 were reviewed and audited by the predecessor auditor Kamal Gupta & Company, who had expressed unmodified conclusions / opinion thereon vide their limited review reports / audit report dated August 7, 2024.

Our conclusion is not modified in respect of above matter.

**For Rajvanshi & Associates**  
**Chartered Accountants**  
**FRN: 005069C**

**Praksh**  
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by Prakshal Jain  
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**Prakshal Jain**  
**(Partner)**  
**ICAI M. No.: 429807**  
**UDIN: 25429807BMHSNG6202**

Date: 12<sup>th</sup> August 2025

Place: Kota



# RAJVANSHI & ASSOCIATES

Chartered Accountants

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## **Independent Auditor's Limited Review Report on the Unaudited Consolidated Financial Results of the Career Point Edutech Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, for the quarter ended June 30, 2025**

**To**

**The Board of Directors of  
Career Point Edutech Limited**

1. We have reviewed the accompanying Statement of **Unaudited Consolidated Financial Results** (the 'Statement') of **Career Point Edutech Limited** (the 'Parent') and its Subsidiaries (the Parent and its subsidiaries, together referred to as 'the Group') for the quarter ended June 30, 2025, being submitted by the Parent 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 Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

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#### 4. The Statement include the Financial Results of the following entities:

Name of Entity	Nature of Relationship	Percentage of Holding
Career Point Institute of Skill Development Private Limited	Wholly Owned Subsidiary	100%
Career Point Learning Solution Limited	Wholly Owned Subsidiary	100%
Edutiger Private Limited	Partly Owned Subsidiary	75%
Career Point Accessories Private Limited	Partly Owned Subsidiary	60%

#### 5. 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 7.ii below, 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

#### 6. Emphasis of Matter

We draw attention to the following note to the financial results:

Note no. 3: regarding implementation of a Composite Scheme of Arrangement sanctioned by the Hon'ble NCLT on 23 September 2024, effective from 1 April 2023, for the demerger of the education business from Career Point Limited into the Company during previous financial year. The Scheme was accounted for using the pooling of interests method under Ind AS 103 (Appendix C), with assets and liabilities recorded at historical carrying values and adjusted in the books as at March 31, 2025. Accordingly, the corresponding figures for the quarter ended June 30, 2024 have been restated to incorporate the effect of the Scheme. Our review was limited to accounting and presentation of such balances, based on management's representations.

Our conclusion on the Statement is not modified in respect of above matter.

#### 7. **Other Matters**

We did not review the interim financial results of 2 Wholly Owned Subsidiaries and 2 Partly Owned Subsidiaries, whose interim financial results reflect total revenues of Rs. 49.84 lakhs, net profit after tax of Rs. 14.38 lakhs, total comprehensive income of Rs.14.38 lakhs for the quarter ended June 30, 2025 respectively as considered in the Unaudited Consolidated Financial Results. These interim financial results have been

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reviewed by other auditors whose reports have been furnished to us by the Parent Company's Management and our Conclusion, Emphasis of Matter and Other Matters, on the Statement, in so far as it relate to the amounts and disclosures included in respect of these Subsidiaries, is based on the reports of the other auditors, and after consideration of the further facts and information provided to us by the Parent Company's management, at the time of consolidation of these financial results, and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of above matter.

**For Rajvanshi & Associates**

**Chartered Accountants**

**FRN: 005069C**

**Praksh**  
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Date:  
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**Prakshal Jain**

**(Partner)**

**ICAI M. No.: 429807**

**UDIN: 25429807BMHSNH7925**

Date: 12<sup>th</sup> August, 2025

Place: Kota

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## Career Point Edutech Limited

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CORP. OFFICE: CP TOWER-1, IPIA, ROAD NO-1, KOTA, RAJASTHAN- 324005  
Tel: +91 744 3559282; Email ID: investors@cpil.in

CIN : U80302PB2006PLC059674

STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED 30.06.2025

		Rs. in Lacs (Except EPS)			
	Particulars	Quarter ended			March 31, 2025
		30.06.2025	31.03.2025	30.6.2024	
		(Un-audited)	(Un-audited)	(Un-audited)	
	<b>Revenue</b>				
I	Income from Operations	1,431.86	1,106.24	1,311.48	4,883.44
II	Other Income	60.62	69.55	51.75	216.31
III	<b>Total Income (I-II)</b>	<b>1,492.48</b>	<b>1,175.79</b>	<b>1,363.23</b>	<b>5,099.75</b>
IV	<b>Expenses</b>				
	Cost of Material Consumed	60.57	97.98	116.68	335.31
	Changes in inventories of Study Material	19.45	-37.83	26.15	-4.32
	Employees Benefit Expenses	187.87	177.60	180.18	685.22
	Finance Cost	0.00	0.00	0.00	0.00
	Depreciation & Amortisation	16.38	21.50	24.00	91.91
	Other expenses	259.27	492.86	424.58	1,743.97
	<b>Total Expenses</b>	<b>543.54</b>	<b>752.12</b>	<b>771.59</b>	<b>2,852.10</b>
V	<b>Profit before tax (III-IV)</b>	<b>948.94</b>	<b>423.67</b>	<b>591.64</b>	<b>2,247.65</b>
VI	<b>Tax Expenses</b>				
	a) Current tax	240.00	116.64	113.94	465.39
	b) MAT Credit Entitlement	0.00	0.00	0.00	0.00
	c) Deferred tax	5.04	5.47	7.00	26.04
	d) Income tax for earlier Periods	0.00	-70.28	0.00	-58.36
	<b>Total taxes</b>	<b>245.04</b>	<b>51.83</b>	<b>120.94</b>	<b>433.07</b>
	<b>Profit after tax (V-VI)</b>	<b>703.90</b>	<b>371.84</b>	<b>470.70</b>	<b>1,814.58</b>
VII	<b>Profit for the Period</b>	<b>703.90</b>	<b>371.84</b>	<b>470.70</b>	<b>1,814.58</b>
VIII	<b>Other Comprehensive Income (net of taxes)</b>				
	(A) Items that will not be Reclassified to Profit or Loss	0.00	0.00	0.00	0.00
	(B) Items that will be Reclassified to Profit or Loss:	0.00	0.00	0.00	0.00
	Total Other Comprehensive Income	0.00	0.00	0.00	0.00
IX	<b>Total Comprehensive Income for the Period</b>	<b>703.90</b>	<b>371.84</b>	<b>470.70</b>	<b>1,814.58</b>
X	Paid-up Equity Share Capital (Face value of Rs. 10/-	1,819.29	1,819.29	1,819.29	1,819.29
XI	<b>Earnings Per Share (EPS) (Rs./ Share)</b>				
	a) Basic EPS - Not annualised	3.87	2.04	2.59	9.97
	b) Diluted EPS - Not annualised	3.87	2.04	2.59	9.97



CAREER POINT EDUTECH LIMITED

*Randhawa*

DIRECTOR

## CAREER POINT EDUTECH LIMITED

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CIN : U80302PB2006PLC059674

### CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED 30.06.2025

Particulars		Rs. in Lacs (Except EPS)			March 31, 2025
		Quarter ended			
		30.06.2025	31.03.2025	30.06.2024	
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	<b>Revenue</b>				
I	Income from Operations	1,452.36	1,121.01	1,282.05	4,966.31
II	Other Income	75.75	84.58	65.37	274.65
III	<b>Total Income (I-II)</b>	<b>1,528.11</b>	<b>1,205.59</b>	<b>1,347.42</b>	<b>5,240.96</b>
IV	<b>Expenses</b>				
	Cost of Material Consumed	60.69	98.43	50.17	335.76
	Changes in inventories of Study Material	21.78	-40.16	26.15	-6.65
	Employees Benefit Expenses	196.54	184.72	187.68	714.47
	Finance Cost	0.00	0.00	0.00	0.00
	Depreciation & Amortisation	16.37	21.51	24.34	92.96
	Other expenses	266.42	496.91	447.04	1,785.74
	<b>Total Expenses</b>	<b>561.80</b>	<b>761.41</b>	<b>735.38</b>	<b>2,922.28</b>
V	<b>Profit before tax (III-IV)</b>	<b>966.31</b>	<b>444.18</b>	<b>612.04</b>	<b>2,318.68</b>
VI	<b>Tax Expenses</b>				
	a) Current tax	242.54	118.32	117.89	476.09
	b) MAT Credit Entitlement	1.12	0.98	1.16	4.13
	c) Deferred tax	4.35	8.05	7.11	29.41
	d) Income tax for earlier Periods	0.00	-69.84	-0.12	-58.04
	<b>Total taxes</b>	<b>248.01</b>	<b>57.51</b>	<b>126.04</b>	<b>451.59</b>
	<b>Profit after tax (V-VI)</b>	<b>718.30</b>	<b>386.67</b>	<b>486.00</b>	<b>1,867.09</b>
VII	<b>Profit for the Period</b>	<b>718.30</b>	<b>386.67</b>	<b>486.00</b>	<b>1,867.09</b>
	<b>Net Profit (Loss) attributable to</b>				
	(a) Owner of the Parent	717.99	386.48	483.27	1,861.61
	(b) Non-controlling Interests	0.31	0.19	2.73	5.48
	Profit Carried to Balance Sheet				
VIII	<b>Other Comprehensive Income (net of taxes)</b>				
	(A) Items that will not be Reclassified to Profit or Loss:	0.00	0.00	0.00	0.00
	(B) Items that will be Reclassified to Profit or Loss:	0.00	0.00	0.00	0.00
	<b>Total Other Comprehensive Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
IX	<b>Total Comprehensive Income for the Period</b>	<b>718.30</b>	<b>386.67</b>	<b>486.00</b>	<b>1,867.09</b>
	<b>Total Comprehensive Income attributable to</b>				
	(a) Owner of the Parent	717.99	386.48	483.27	1,861.61
	(b) Non-controlling Interests	0.31	0.19	2.73	5.48
X	Paid-up Equity Share Capital (Face value of Rs. 10/- each)	1,819.29	1,819.29	1,819.29	1,819.29
XI	<b>Earnings Per Share (EPS) (Rs./ Share)</b>				
	a) Basic EPS - Not annualised	3.95	2.13	2.67	10.26
	b) Diluted EPS - Not annualised	3.95	2.13	2.67	10.26



CAREER POINT EDUTECH LIMITED

*Rajivanshi*

DIRECTOR

## **CAREER POINT EDUTECH LIMITED**

### **Notes to the Standalone and Consolidated Financial Results for the Quarter Ended 30 June, 2025:**

1. These standalone financial results of Career Point Edutech Limited (the 'Company / Parent Company') and consolidated financial results of the Company and its Subsidiaries (together referred to as 'the Group'), have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended and the other relevant provisions of the Companies Act, 2013.
2. These standalone and consolidated financial results have been reviewed by the Audit Committee of the Board and approved by the Board of Directors in their respective meetings held on 12 August, 2025, and have been subject to review by the statutory auditors.
3. The composite scheme of arrangement involving Srajan Capital Limited (Transferor Company), CP Capital Limited (Demerged/Transferee Company), and Career Point Edutech Limited (Resulting Company) was approved by the Hon'ble National Company Law Tribunal (NCLT), Chandigarh Bench, vide its order dated October 22, 2024. As per the order, the appointed date of the scheme is April 1, 2023, and the effective date is April 1, 2025. Under this scheme, the demerger of the education business from Career Point Limited into Career Point Edutech Limited became effective from April 1, 2023. In accordance with the scheme, the Company allotted equity shares to the eligible shareholders of the Demerged Company, with the record date fixed as May 9, 2025. These shares have been credited to the respective shareholders' accounts and are currently held in a frozen status, pending listing on the stock exchanges. The Company has submitted a listing application to both BSE and NSE. In-principle approvals have been granted by both exchanges as of August 6, 2025, and final approval from SEBI is currently awaited.

For Q1 of FY 2025-26, the Company has focused on operational integration and compliance with Ind AS 103, applying the pooling of interests method. Accordingly, assets and liabilities have been recorded at their historical values, and the financial results reflect the restated impact of the demerger effective April 1, 2023. Career Point Edutech Limited remains committed to delivering high-quality education services while completing the final listing formalities

4. The figures of financial results for the previous quarter ended 31 March, 2025, as reported in the financial results, are balancing figures of audited financial results for previous year ended 31 March, 2025 and year to date figures for the nine months ended 31 December, 2024 after regrouping / reclassification and certification of the same by the management in accordance with the presentation given in accordance with the Division III to the Companies Act, 2013 as mentioned in Note 3 above.
5. The previous quarter / period / year's figures have been regrouped and reclassified wherever considered necessary as detailed in Note 4 above including the impact of the demerger and amalgamation as detailed in para 3 above, accordingly the same may not be comparable with the previous published results.
6. Pending Investor Complaint for the Period ended 30 June 2025: NIL

For and on behalf of the Board of Directors.

*Pramod Kumar Maheshwari*

Pramod Kumar Maheshwari  
Managing Director  
DIN: 00185711

Place: Kota  
Date: 12 August, 2025

