



YCNA AND COMPANY

Office No. 112, Shri Ram Complex, Gumanpura, Kota, Rajasthan-324007
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INDEPENDENT AUDITOR'S REPORT

To the Members of
Career Point Institute of Skill Development Private Limited

Report on the Audit of Standalone Financial Statements

We have audited the accompanying standalone Ind AS financial statements of Career Point Institute of Skill Development Private Limited ("the Company"), which comprise the Balance Sheet as at March 31 2025, the Statement of Profit and Loss, including the Statement of Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information (herein after referred to as "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2025, and its loss and total other comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Statements* 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 (ICAI) together with the ethical requirements that are relevant to our audit of the standalone 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 ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These



matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

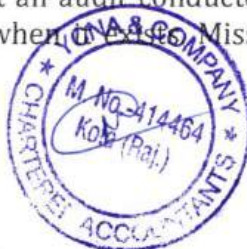
The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions 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 judgments and estimates that are reasonable and prudent; and 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a 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. Misstatements 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 these standalone financial statements.

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

- Identify and assess the risks of material misstatement of the standalone financial statements, 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, misrepresentations, 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 on whether the Company has adequate internal financial controls system 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 management.
- Conclude on the appropriateness of management's 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 ability of the Company 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 standalone financial statements 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss including other comprehensive income, the Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) With respect to the adequacy of the internal financial controls over financial Reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
 - g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.



- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. the Company does not have any pending litigations that will impact on its financial position in its financial statements.
 - ii. the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and;
 - iii. There was no amount required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv.
 - a) The management has represented that, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries
 - b) The management has represented that, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries
 - c) Based on such audit procedures that we have considered reasonable and appropriate in the circumstances; nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.
 - v. The Company has not declared or paid dividend during the year, accordingly the provisions of section 123 of the Companies Act, 2013 are not applicable.
 - vi. Based on our examination which included test checks, the unit maintains its books of accounts using accounting software with an audit trail (edit log) feature. This feature has been in place for all pertinent transactions entered into the software throughout the year. Furthermore, we found no evidence of any tampering with the audit trail function throughout the course of our examination.

for **YCNA And Company**

Chartered Accountants

ICAI Registration No. 017744C

M. No. 414464
Kota (Raj.)
CA. Nitesh Agrawal
Partner



Date: 21.05.2025

Place: Kota

M. No.: 414464

UDIN: 25414464BMLGSI5840

ANNEXURE TO THE AUDITOR'S REPORT

Annexure referred to in paragraph 1 under the heading of "Report on other legal and Regulatory requirements" of the Independent Auditor's Report on the Financial Statements of Career Point Institute of Skill Development Private Limited ("The Company") for the year ended on 31st March 2025.

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of accounts and other records examined by us in the normal course of audit, we report that:

- (i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
- (B) The Company does not have any intangible assets. Accordingly, the provision of this clause is not applicable.
- (b) The property, plant and equipment were physically verified during the year by the management in accordance with a program of verification, the frequency of verification is reasonable having regard to the size of the company and the nature of its property, plant and equipment. According to the information and explanations given to us, no material discrepancies were noticed on such verification as compared to books records.
- (c) The Company does not have any immovable properties. Accordingly, the provisions of clause 3(ii)(c) of the Order are not applicable.
- (d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year. Accordingly, the provisions of clause 3(i)(d) of the Order are not applicable.
- (e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under. Accordingly, the provisions of clause 3(i)(e) of the Order are not applicable.
- (ii) (a) The Company does not have any inventory. Accordingly, the provisions of clause 3(ii)(a) of the Order are not applicable.
- (b) The company does not have any working capital limits from banks or financial institutions. Accordingly, the provisions of clause 3(ii)(b) of the Order are not applicable.
- (iii) The Company has not made investments in, companies, firms, Limited Liability Partnerships, however it had granted unsecured loans to other parties, during the year, in respect of which:



- (a) According to the information and explanation given to us, the company has granted an unsecured loan of Rs. 109.00 lacs to CP Capital Limited, being party covered in the register maintained under section 189 of Companies Act 2013, for its business purpose.
- (b) In our opinion, the terms and conditions of the grant of loans, during the year are, prima facie, not prejudicial to the Company's interest.
- (c) In respect of loans granted by the Company, the schedule of repayment of principal and payment of interest has not been stipulated, it was informed to us that loan along with interest was granted as repayable on demand.
- (d) In respect of loans granted by the Company, there is no overdue amount remaining outstanding as at the balance sheet date.
- (e) No loan granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties.
- (f) The Company has granted Rs 109.00 lacs to CP Capital Limited for its business purpose and the same is repayable on demand.
- (iv) In our opinion, the company has complied with the provisions of sections 185 and 186 of the Act in respect of loans, investments, guarantees, and security.
- (v) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposits) Rules, 2015 with regard to the deposits. Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- (vi) To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.
- (vii) (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company has been generally regular in depositing undisputed statutory dues including, goods and service tax , provident fund, employees' state insurance, income-tax , Sales Tax, service tax, duty of customs, duty of excess , value added tax, cess and any other material statutory dues applicable to the Company during the year with appropriate authorities. According to the information and explanations given to us, there were no undisputed amounts payable in respect of goods and service tax, provident fund, employees' state insurance, income-tax, Sales Tax, service tax, duty of customs, duty of excess , value added tax, cess or other material statutory dues outstanding as at 31 March 2025 for a period of more than six months from the date they became payable.



b. The dues outstanding in respect of Income Tax and VAT on account of disputes are as under:

Name of the Statute	Nature of Dues	Demand (Rs. In Lakhs)	Amount paid against demand (Rs. In Lakhs)	Period to which the amount relates	Forum where dispute is pending
Nil					

(viii) The company has not surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961). Accordingly, the provisions of clause 3(viii) of the Order is not applicable.

(ix) (a) The Company has not defaulted in repayment of loans or borrowings to any bank or financial institution or government during the year. The Company did not have any outstanding debentures during the year.

(b) In our opinion and according to the information and explanations given to us the company is not declared a wilful defaulter by any bank or financial institution or other lender.

(c) In our opinion and according to the information and explanations given to us the term loans were applied for the purpose for which the loans were obtained.

(d) In our opinion and according to the information and explanations given to us and on overall examination of balance sheet of the company funds raised on short term basis have not been utilised for long term purposes.

(e) According to the information and explanations given to us and on an overall examination of the balance sheet of the company/ examination of the cash flow statement of the Company, we report that the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures as defined under Companies Act, 2013

(f) According to the information and explanations given to us and procedures performed by us, we report that the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x) (a) As per information and explanations given to us the Company did not raise money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the provisions of clause 3(x)(a) of the Order are not applicable.

(b) As per information and explanations given to us during the year, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible). Accordingly, the provisions of clause 3(x)(b) of the Order are not applicable.



- (xi) (a) As per information and explanation given to us no fraud by the Company or on the company by its officers or employees has been noticed or reported during the period covered by our audit.
- (b) As not fraud has been noticed or reported during the year the provisions of clause 3(xi)(b) are not applicable to file any report under section 143(12) of the Act in form ADT - 4.
- (c) As represented to us by the management, there are no whistle blower complaints received by the company during the year
- (xii) In our opinion, the Company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b), 3(xii)(c) of the Order are not applicable.
- (xiii) In our opinion all transactions with the related parties are in compliance with sections 177 and 188 of Act, where applicable, and the requisite details have been disclosed in the financial statements etc., as required by the applicable accounting standards.
- (xiv) (a) The company has adopted a proper internal control system considering its size and business. However, the provisions of section 138 of the Companies Act, 2013 are not applicable to the company.
- (xv) On the basis of the information and explanations given to us, in our opinion during the year the company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the company.
- (xvi)(a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.
- (b) The Company has not conducted any activity of NBFC nature and therefore is not required to obtain the Certificate of registration for RBI.
- (c) The Company is not a core investment company as defined in regulations issued by RBI. Therefore paragraph 3 sub-clause (xvi)(c) of the order is not applicable to the company.
- (d) the Group does not have any CIC as part of the Group.
- (xvii) As per the information and explanation given to us the company has not incurred cash losses in the financial year covered by the audit report and in the immediately preceding financial year, the company has incurred cash losses of Rs. 4.45.
- (xviii) As per the information and explanation given to us there has been no resignation of the statutory auditors during the year and accordingly this clause is not applicable.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and



based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

- (xx) (a) The Company is not liable to section 135 of Companies Act, 2013. Therefore paragraph 3 sub-clause (xx) of the order is not applicable to the company.
- (xxi) The Company is wholly owned by Career Point Edutech Limited (see note no 20 of financial statement) as also mentioned in the aforesaid Financial Statements. Therefore, the provisions of paragraph 3 sub-clause (xxi) of the order is not applicable to the company.

Date: 21/05/2025

Place: Kota

for **YCNA And Company**

Chartered Accountants

ICAI Registration No. 017744C



CA. Nitesh Agrawal

Partner

M. No.: 414464

UDIN: 25414464BMLGSI5840



YCNA AND COMPANY

Office No. 112, Shri Ram Complex, Gumanpura, Kota, Rajasthan-324007
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ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2(f) of our report of even date)

We have audited the internal financial controls over financial reporting of **Career Point Institute of Skill Development Private Limited** (the 'Company') as of 31st March 2025 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the 'Guidance Note') issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013 (the 'Act').

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Act, to the extent applicable, to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that: (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.


Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

Date: 21/05/2025

Place: Kota

for YCNA And Company
Chartered Accountants
ICAI Registration No. 047744C
047744C
Kota (Raj.)
CA. Nitesh Aggarwal
Partner



M. No.: 414464

UDIN: 25414464BMLGSI5840

Career Point Institute of Skill Development Private Limited

INDAS Balance Sheet as at 31.03.2025

CIN : U80302RJ2015PTC048296

Amount in Lakh

Particulars	Note No.	Ind AS as at 31.03.2025	Ind AS as at 31.03.2024
ASSETS			
(1) Non-Current Assets			
(a) Property, plant and equipment	2	-	1.02
(b) Deferred Tax Assets (Net)	3	5.75	8.95
		5.75	9.97
(2) Current Assets			
(a) Financial Assets			
(i) Cash and Cash Equivalents	4	6.44	3.69
(ii) Loans	5	109.05	98.05
(iii) Current Tax Assets	6	1.29	1.35
		116.78	103.09
		122.53	113.06
TOTAL ASSETS			
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	7	141.00	141.00
(b) Other Equity	8	(20.02)	(29.55)
		120.98	111.45
LIABILITIES			
(1) Non-current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(b) Deferred Tax Liabilities(Net)	3	-	-
		-	-
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Other Financial liabilities	9	1.55	1.61
(b) Other Current Liabilities		-	-
		1.55	1.61
		122.53	113.06
TOTAL EQUITY AND LIABILITIES			

The accompanying notes 1 to 21 are an integral part of the Financials Statements.

As per our report of even date attached
for YCNA And Company

Chartered Accountants
FRN : 017744C

Nitesh Agrawal
CA. Nitesh Agrawal
Partner

M. No. : 414464

Date : 21.05.2025

Place : Kota



for and on behalf of the Board of Directors of
Career Point Institute of Skill Development Private Limited

Pramod Maheshwari
Pramod Kumar Maheshwari
Director

DIN : 00185711

Shilpa Maheshwari
Shilpa Maheshwari
Director

DIN : 08305104

Career Point Institute of Skill Development Private Limited

Statement of Profit and Loss Account for the Year Ended as on 31st Mar,2025

CIN : U80302RJ2015PTC048296

Amount in Lakh

Sr. No.	Particulars	Note No.	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
I	Revenue from Operations	10	27.48	24.87
II	Other Income	11	8.94	0.14
III	Total Revenue (I+II)		36.42	25.01
IV	Expenses			
	Employee benefit expenses	12	16.09	16.69
	Finance Cost	13	0.00	2.43
	Depreciation	2	1.02	1.35
	Other Expenses	14	6.58	1.88
	Total Expenses		23.69	22.35
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		12.73	2.66
VI	Extraordinary items			
VII	Profit before tax after extraordinary items(V-VI)		12.73	2.66
VIII	Tax expense:			
	a) Provision for Tax			
	b) Early Year Tax			
	c) MAT Credit arise			
	d) Deffered Tax Liability		3.20	0.67
			3.20	0.67
IX	Profit/ (Loss) after tax for the Year (VII - VIII)		9.53	1.99
X	Other Comprehensive Income			
	A i) Items that will not be reclassified to profit or loss		-	-
	B i) Items that will be reclassified to profit or loss		-	-
	Total Other comprehensive income / (loss) (A+B)		-	-
XI	Total Comprehensive Income for the Year		9.53	1.99
	Earnings Per Equity Share:			
	(1) Basic		0.68	0.14
	(2) Diluted		0.68	0.14

As per our report of even date attached
for YCNA And Company
Chartered Accountants
FRN : 017744C

Nitesh Agrawal
CA. Nitesh Agrawal
Partner
M. No. : 414464



Date : 21.05.2025
Place : Kota

for and on behalf of the Board of Directors of
Career Point Institute of Skill Development Private Limited

Pramod Maheshwari
Pramod Kumar Maheshwari
Director
DIN : 00185711

Shilpa Maheshwari
Shilpa Maheshwari
Director
DIN : 08305104

Career Point Institute of Skill Development Private Limited

Cash Flow Statement

CIN : U80302RJ2015PTC048296

Amount in Lakh

Particular	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	12.74	2.66
Adjustments for :		
Interest Expenses	-	2.42
Depreciation	1.02	1.35
Interest Income	-8.89	-0.05
Operating Profit before Working Capital Changes	4.87	6.39
Increase/(Decrease) in Current Liabilities	-0.07	0.20
(Increase)/Decrease in Trade Receivables	-	-
(Increase)/Decrease in Short Term Loan & Advance	-10.94	-91.26
(Increase)/Decrease in Long Term Loan & Advance	-	-
(Increase)/Decrease in Current Assets	-	-
Cash generated from Operations	-6.14	-84.67
Direct taxes paid (net)	-	-
Net Cash flow from Operating Activities	-6.14	-84.67
B. CASH FLOW FROM INVESTING ACTIVITIES		
Interest Income	8.89	0.05
Net Cash flow from / Used in Investing Activities	8.89	0.05
C. CASH FLOW FROM FINANCING ACTIVITIES		
Secure Loan taken/ (paid)	-	-79.32
Interest Paid	-	-2.43
Net Cash flow from / Used in Financing Activities	-	-81.75
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	2.75	-166.37
Cash and Cash Equivalents at beginning of the period	3.69	170.06
Cash and Cash Equivalents at end of the period	6.44	3.69

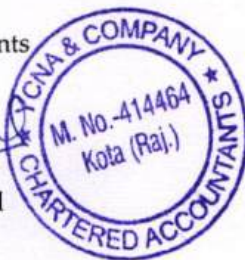
1. Statement of cash flows has been prepared under the indirect method as set out in the Ind AS 7 "Statement of Cash Flows" as specified in the Companies (Indian Accounting Standards) Rules, 2015.
2. Cash and cash equivalents represent cash and bank balance.
3. Previous year's figures have been regrouped/reclassified wherever applicable

As per our report of even date attached
for YCNA And Company

for and on behalf of the Board of Directors of
**Career Point Institute of Skill Development Private
Limited**

Chartered Accountants
FRN : 017744C

Nitesh Agrawal
CA. Nitesh Agrawal
Partner
M. No. : 414464



Pramod Maheshwari
Pramod Kumar Maheshwari
Director
DIN : 00185711

Shilpa Maheshwari
Shilpa Maheshwari
Director
DIN : 08305104

Date : 21.05.2025
Place : Kota

Career Point Institute of Skill Development Private Limited
STATEMENT OF CHANGES IN EQUITY

A. EQUITY SHARE CAPITAL

(1) Current reporting period

Amount in Lakh

Balance as at 01.04.2024	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting Period	Changes in equity share capital during the Period	Balance as of 31.03.2025
141.00	-	-	-	141.00

(2) Previous reporting period

Balance as at 01.04.2023	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting Period	Changes in equity share capital during the Period	Balance as of 31.03.2024
141.00	-	-	-	141.00

B. OTHER EQUITY

Amount in Lakh

Particulars	Securities Premium	Preference Share Capital	Retained Earnings	Total other equity
Previous Reporting Period				
Balance as at 01.04.2023	-	-	(31.54)	(31.54)
Profit for the period			1.99	1.99
Total Comprehensive income for the period			1.99	1.99
Issue of Preference Shares	-	-	0.00	0.00
Balance as at 31.03.2024	-	-	(29.55)	(29.55)
Current Reporting Period				
Balance as at 01.04.2024	-	-	(29.55)	(29.55)
Profit for the period			9.53	9.53
Total Comprehensive income for the period			9.53	9.53
Issue of Preference Shares	-	-		
Balance as at 31.03.2025	-	-	(20.02)	(20.02)

As per our report of even date attached
for YCNA And Company
Chartered Accountants
FRN : 017744C

Nitesh Agrawal
CA. Nitesh Agrawal
Partner
M. No. : 414464



for and on behalf of the Board of Directors of
Career Point Institute of Skill Development

Pramod Maheshwari
Pramod Kumar Maheshwari
Director
DIN : 00185711

Shilpa Maheshwari
Shilpa Maheshwari
Director
DIN : 08305104

Date : 21.05.2025
Place : Kota

Career Point Institute of Skill Development Private Limited
Notes to Financial Statements
For the year ended 31st March 2025

Note - 1

I The Company overview

Career Point Institute of Skill Development Private Limited is engaged in providing and imparting vocational training for skill development, to initiate, carry out, execute, implement, aid and assist activities towards skill development/vocational education, to design, develop and implement various skill upgradation and training programs.

Career Point Institute of Skill Development Private Limited (The Company), is a private limited Company domiciled in India and is incorporated under the provisions of the Companies Act applicable in India. The registered office of the Company is situated at 112-B, Shakti Nagar, Kota, 324005, Raj., India. These financial statements were authorized for issue by the Board of Directors on 21.05.2025

II Basis of preparation of financial statements

(i) Statement of compliance and basis of preparation

In accordance with the notification issued by the ministry of corporate affairs, the companies required to prepare its financial statements as per the Indian accounting standards (IND AS) prescribed under section 133 of Companies Act 2013 read with rule 3 of the companies (Indian Accounting Standards) rules, 2015 as amended from time to time.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Accordingly the company has prepared these financial statements which comprises the balance sheet as at 31.03.2025, the statement of profit & loss, the statement of cash flows & the statement of changes in equity for the half year ended 31.03.2025 and a summary of the significant accounting policies and other explanatory information (together herein after referred to as "financial statements").

(ii) Basis of Measurement

The Company maintains its accounts on accrual basis following the historical cost convention, except for certain items that have been measured at fair value as required by the relevant IND AS.

The standalone financial statements are presented in Indian Rupees (₹), which is the Company's functional and presentation currency and all amounts are rounded to the nearest lakhs (₹ 00,000) and two decimals thereof, except as stated otherwise. relevant IND AS and explained in the ensuing policies below.

(iii) Use of Estimates & Judgements

The Preparation of financial statements in conformity with Ind As requires that the management of the company makes estimates and assumptions that affect the reported amounts of income and expenses of the period, the reported balances of assets and liabilities and the disclosures relating to contingent liabilities as at the date of the financial statements. Actual results could differ from these estimates (Refer note No. IV on critical accounting estimates, assumptions & judgments).

These estimates could change from period to period and also the actual results could vary from the estimates. Appropriate changes are made to the estimates as the management becomes aware of changes in circumstances surrounding these estimates. The changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

III Material Accounting Policy Information:

(i) Functional and presentation currency

These financial statements are presented in Indian rupees, the national currency of India, which is the functional currency of the company.

(ii) Financial Instruments

Financial assets and financial liabilities are recognised when Company becomes a party to the contractual provisions of the instruments. Financial instruments are recognized initially at fair value. Subsequent to initial recognition, Financial instruments



Career Point Institute of Skill
Development Private Limited

Pramod mchesh

Director

Career Point Institute of Skill
Development Private Limited

Shish
Director

- (a) Financial Assets are measured at amortised cost or fair value through Other Comprehensive Income or fair value through Profit or Loss, depending on its business model for managing those financial assets and the assets contractual cash flow characteristics.

Subsequent measurements of financial assets are dependent on initial categorisation. For impairment purposes significant financial assets are tested on an individual basis, other financial assets are assessed collectively in groups that share similar credit risk characteristics.

The company derecognizes a financial assets when the contractual rights to the cash flows from the financial assets expire or it transfers the financial assets and the transfer qualifies for the derecognition under Ind AS 109

Investment in subsidiaries, associate and Joint venture

Investments in shares of Subsidiaries, Joint Venture & Associates are measured at cost subject to impairment losses, if any.

Investment in Mutual Funds

Investments in Mutual Funds (Other Than Investment in Subsidiaries & Joint Venture) are initially measured at fair value. Any subsequent fair value gain or loss is recognized through Profit or Loss.

Investment in Equity Instruments (other than Investment in Subsidiaries, Associates & Joint Venture)

Investments in Equity Instruments (Other Than Investment in Subsidiaries & Joint Venture) are initially measured at fair value. Any subsequent fair value gain or loss is recognized through Other Comprehensive Income.

The company assesses impairment based on expected credit loss (ECL) model to all its financial assets measured at amortised cost.

Cash and Cash Equivalents

"Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above"

(iii) Equity

(a) *Share Capital and security premium*

The authorized share capital of the Company as on 31.03.2025 and 31.03.2024 is Rs. 20,000,000 divided into 2,000,000 equity shares of Rs. 10 each. Par value of equity shares is recorded as share capital and amount received in excess of par value is classified as share premium.

(b) *Retained Earnings*

Retained earnings comprises of the Company's undistributed earnings after taxes.

(c) *Other Comprehensive Income*

Changes in the fair value of financial instruments measured at fair value through other comprehensive income and actuarial gains and losses on defined benefit plans are recognized in other comprehensive income (net of taxes), and presented within equity as other comprehensive income.

(iv) Property, Plant and Equipment

(a) *Recognition and measurement*

Assets reduced to zero after depreciation but are in use are kept at nominal value. No further depreciation is charged on such assets. Assets discarded, damaged or abandoned are measured at net realisable value.

A. The cost of an item of property, plant and equipment is recognized as an asset if, and only if:

- ➡ It is probable that future economic benefits associated with the item will flow to the Company; and
- ➡ The cost of the item can be measured reliably.

B. The cost of property, plant and equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use, including relevant borrowing costs for qualifying assets and any expected costs of decommissioning. Expenditure incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, are charged to Statement of Profit and Loss in the period in which the costs are incurred.

C. An item of property, plant and equipment is derecognised upon disposal. Any gain or loss arising on the disposals determined as the difference between the sale proceeds and the carrying amount of the asset and is recognised in Statement of Profit and Loss.

D. Property, plant and equipment except freehold land held for use in the supply or administrative purposes, are stated in the balance sheet at cost less accumulated depreciation and accumulated impairment losses, if any. Freehold land is stated at historical cost.



Career Point Institute of Skill
Development Private Limited
Pranav Mishra
Director

Career Point Institute of Skill
Development Private Limited
Shrip
Director

(b) Depreciation/ Amortisation

- A. Depreciation is recognised so as to write off the cost of assets (other than freehold land and properties under construction) less their residual values over their useful lives, using the straight-line method.
- B. Depreciation on tangible assets is provided as per the provisions of Part C of schedule II of the Companies Act, 2013 based on useful life and residual value.

Useful life is the period over which an asset is expected to be used by an enterprise. The estimated total useful life of the assets are as follows-

Class of property, plant and equipment	Useful Life
Furniture & Fixtures	8 Years

(v) Impairment of Assets

At each Balance Sheet date, the carrying amount of assets is tested for impairment so as to determine:

- ➡ The provision for impairment loss required, if any, or
- ➡ The reversal required of impairment loss recognized in previous periods, if any.

An impairment loss is recognized whenever the carrying amount of an asset or its cash generating units exceed its recoverable amount.

Recoverable amount is determined:

- ➡ In the case of an individual asset, at higher of the net selling price or value in use.
- ➡ In the case of cash generating unit, at higher of the cash generating unit's net selling price or value in use.

(vi) Provisions, Contingent Liabilities and Contingent Assets

(a) Provisions are recognised, when :-

- ➡ The company has a present obligation as a result of past event;
- ➡ A probable outflow of resources is expected to settle the obligation;
- ➡ The amount of the obligation can be reliably estimated.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risk and uncertainties surrounding the obligation.

(b) Contingent liability :

A contingent liability is a potential liability that may occur, depending on the outcome of an uncertain future event. A contingent liability is recorded in the accounting records if the contingency is probable and the amount of the liability can be reasonably estimated.

Contingent liability is disclosed in the case of :

- ➡ A present obligation arising from a past event, when it is not probable that an outflow of resources will be required to settle the obligation;
- ➡ A present obligation when no reliable estimate is possible; and
- ➡ A possible obligation arising from past events where the probability of outflow of resources is not remote.

(c) Contingent Asset :

A Contingent Asset is a possible asset that arise from past events and whose existence will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the entity.

- (d) Provisions, Contingent liabilities and Contingent assets are reviewed at each reporting date and adjusted accordingly.

(vi) Revenue Recognition

Income considered receivable is accounted for on accrual basis except those, which cannot be, ascertain with certainty in the respective accounting year.

(vii) Finance Cost

Finance cost comprises interest cost on borrowings. Borrowing cost that are not directly attributable to a qualifying asset are recognized in the statement of profit & loss account using effective interest rate.

Processing fees charged on term loan is recognized in the statement of profit & loss over the tenure of the loan and balance of the processing fee is reduced from loan amount of current period.



Career Point Institute of Skill
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Pranod Mohan
Director

Career Point Institute of Skill
Development Private Limited
Shrip
Director

(viii) Other Income

(a) Interest

Interest income from a financial asset is recognized when it is probable that the economic benefits will flow to the company and the amount of income can be measured reliably. Interest income is accrued on a time proportion basis taking into account the amount outstanding and the rate applicable.

(ix) Income tax

Income tax comprises current and deferred tax. Income tax expense is recognized in the statement of profit and loss.

(a) Current income tax

Current tax is the amount of tax payable based on the taxable profit for the year. Taxable profit differs from profit before tax as reported in the statement of profit & loss account because of items of income or expenses that are taxable or deductible in other years and items that are never taxable or deductible. The company's current tax is calculated using tax rates enacted by the end of the reporting period related to current period subject to provisions of MAT as per IT Act.

(b) Deferred income tax

Deferred Tax is recognized on temporary timing differences between the tax bases of assets & liabilities & their carrying amounts, at the rates that have been enacted at the reporting date. The ultimate realisation of deferred tax assets depends upon the generation of future taxable profits during the period in which those temporary differences & tax loss carry forward become deductible. The company considers the expected reversal of deferred tax liabilities & projected future taxable income in making this assessment. The amount of deferred tax assets considered realizable, however could be reduced in the next term if estimates of future taxable income during the carry forward period are reduced.

(x) Earning per share

Earnings considered in ascertaining the company's earning per share comprises the net profit after tax attributable to equity. Basic earnings per share is computed using the weighted average number of equity shares outstanding during the period.

IV Critical accounting estimates, assumptions and judgements:-

In the process of applying the Company's accounting policies, management has made the following estimates, assumptions and judgements, which have significant effect on the amounts recognised in the financial statement. Uncertainty about these assumptions and estimates could result in outcome that require a material adjustment to assets or liabilities affected in future periods.

i) Income taxes

The Company's tax jurisdiction is India. Significant judgements are involved in estimating budgeted profits for the purpose of paying advance tax, determining the provision for income taxes, including amount expected to be paid/recovered for uncertain tax positions.

ii) Contingencies

Management judgement is required for estimating the possible outflow of resources, if any, in respect of contingencies/claim/litigations against the Company as it is not possible to predict the outcome of pending matters with accuracy.

iii) Allowance for uncollected accounts receivable and advances

Trade receivables do not carry any interest and are stated at their normal value as reduced by appropriate allowances for estimated irrecoverable amounts. Individual trade receivables and advances are written off when management deems them not to be collectible. Impairment is made on the expected credit losses, which are the present value of the cash shortfall over the expected life of the financial assets.

iv) Impairment of non-financial assets

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the assets's recoverable amount. An assets's recoverable amount is the higher of an assets's or CGU's fair value less costs of disposal and its value in use. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

v) Impairment of financial assets

The impairment provisions for financial assets are based on assumptions about risk of default and expected loss rates. The Company uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on Company's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

vi) Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the Balance Sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques, including the discounted cash flow model, which involve various judgements and assumptions.



Career Point Institute of Skill
Development Private Limited

Pranod Mishra
Director

Career Point Institute of Skill
Development Private Limited

Shikha
Director

Career Point Institute of Skill Development Private Limited
Notes to Accounts Forming the part of Balance Sheet

2 Property, Plant and Equipment

Amount in Lakh

The changes in the carrying value of property, plant and equipment for the period ended 31.03.2025 are as follows:

Particulars	Furniture & fixtures
Gross carrying value:	
As at 01.04.2024	10.78
Additions	-
Disposal/ adjustments	-
As at 31.03.2025	10.78
Accumulated depreciation/ impairment:	
As at 01.04.2024	9.75
Depreciation	1.02
Disposal/ adjustments	-
As at 31.03.2025	10.77
Net carrying value	
As at 31.03.2024	1.02
As at 31.03.2025	-

The changes in the carrying value of property, plant and equipment for the period ended 31.03.2024 are as follows:

Amount in Lakh

Particulars	Furniture & fixtures
Gross carrying value:	
As at 01.04.2023	10.78
Additions	-
Disposal/ adjustments	-
As at 31.03.2024	10.78
Accumulated depreciation/ impairment:	
As at 01.04.2023	8.41
Depreciation	1.35
Disposal/ adjustments	-
As at 31.03.2024	9.76
Net carrying value	
As at 31.03.2023	2.37
As at 31.03.2024	1.02



Career Point Institute of Skill
Development Private Limited
Pranod Anand -
Director

Career Point Institute of Skill
Development Private Limited
Shrip
Director

Career Point Institute of Skill Development Private Limited

INDAS Balance Sheet as at 31.03.2025

Amount in Lakh

3	Deferred Tax Assets /(Liabilities) (NET)	Ind AS as at 31.03.2025	Ind AS as at 31.03.2024
	Deferred Tax Assets		
	Tax benefit on c/f business losses	4.66	8.00
	Tax benefit on difference in WDV	1.09	0.95
		5.75	8.95

4	Cash & Bank Balance	Ind AS as at 31.03.2025	Ind AS as at 31.03.2024
	Cash & Cash Equivalents		
	Cash in hand	0.03	0.03
	Balances with Scheduled Banks :	-	-
	On Current Accounts	6.41	3.66
		6.44	3.69

5	Current Loans	Ind AS as at 31.03.2025	Ind AS as at 31.03.2024
	Loans and Advances Given	109.05	98.05
		109.05	98.05

6	Current Tax Assets (Net)	Ind AS as at 31.03.2025	Ind AS as at 31.03.2024
	TDS Receivable	1.29	1.35
		1.29	1.35



Career Point Institute of Skill
Development Private Limited
Pramod Mishra
Director

Career Point Institute of Skill
Development Private Limited
Shri
Director

Career Point Institute of Skill Development Private Limited

INDAS Balance Sheet as at 31.03.2025

7

Share Capital	Amount in Lakh	
	Ind AS as at 31.03.2025	Ind AS as at 31.03.2024
Authorised: 20,00,000 Equity Shares of Rs. 10/- each	200.00	200.00
Issued: 14,10,000 Equity Shares of Rs. 10/- each	141.00	141.00
Subscribed and paid-up: 14,10,000 Equity Shares of Rs. 10/- each	141.00	141.00
TOTAL	141.00	141.00

Reconciliation of the number of shares:

Particulars	No. of shares as at 31.03.2025	No. of shares as at 31.03.2024
Opening number of equity shares	14.10	14.10
Additions during the Period	-	-
Closing number of equity shares	14.10	14.10

Details of shares held by each shareholder holding more than 5% shares of the aggregate shares in the Company:

Name of shareholder	No. of shares as at 31.03.2025	No. of shares as at 31.03.2024
Career Point Edutech Ltd **(Refer Note No. 19)	1,409,999	1,409,999
Om Prakash Maheshwari (on behalf of Career Point Limited)	1	1
	1,410,000	1,410,000

* As per records of the company, including its register of shareholders/members.

SHAREHOLDING OF PROMOTER

Shares held by promoters at the end of the Year

S.No.	Name of Promoter	No. Of Shares	% of Total Shares	% Change During the Period
	Equity Share Capital			
1	Career Point Edutech Ltd **(Refer Note No. 19)	1,409,999	100%	0%
2	Mr. Om Prakash Maheshwari	1	0%	0%

8 **Other equity**

PARTICULARS	Ind AS as at 31.03.2025	Ind AS as at 31.03.2024
Retained Earnings		
Balance Brought Forward	(29.55)	(31.54)
Profit as per Statement of Profit and Loss	9.53	1.99
	(20.02)	(29.55)
TOTAL	(20.02)	(29.55)



Career Point Institute of Skill
Development Private Limited
Prakash Maheshwari
Director

Career Point Institute of Skill
Development Private Limited
Shrip
Director

Career Point Institute of Skill Development Private Limited

INDAS Balance Sheet as at 31.03.2025

Amount in Lakh

9	Other financial liabilities	Ind AS as at 31.03.2025	Ind AS as at 31.03.2024
	Accrued Salaries and benefits		
	- Salaries and benefits	1.30	1.41
	Other liabilities		
	- Others Payable (Audit Fees)	0.25	0.20
		1.55	1.61



Career Point Institute of Skill
Development Private Limited

Pramod Mohan
Director

Career Point Institute of Skill
Development Private Limited

[Signature]
Director

Career Point Institute of Skill Development Private Limited

Notes to Accounts Forming the part of Profit & Loss Account

10 Revenue From operation

Amount in Lakh

Particular	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
NSDC Fees	20.95	11.31
Online Examination Fees	-	0.03
Skill Development Fees	6.53	13.53
Total	27.48	24.87

11 Other Income

Particular	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
Interest on Income Tax Refund	0.05	0.09
Interest Income	8.89	0.05
Total	8.94	0.14

12 Employee Benefits Expenses

Particulars	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
Salaries, Wages and Bonus	16.09	16.69
Total	16.09	16.69

13 Financial Cost

Particular	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
a) Interest Expenses		
- NSDC	-	2.43
Total	-	2.43

14 Other Expenses

Particulars	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
Audit Fees	0.05	0.05
Bank Charges	0.00	0.00
Professional Fees	0.18	-
Advertisement Exp.	0.00	-
Legal & Professional Expenses	0.05	0.02
Assessment Exp.	5.59	1.44
Printing & Stationary Exp	0.46	0.37
Affiliation Exp.	0.25	-
Total	6.58	1.88



Career Point Institute of Skill
Development Private Limited
Pranod Mishra -
Director

Career Point Institute of Skill
Development Private Limited
[Signature]
Director

15 (I) Earnings per share (EPS)

Particulars	Year ended	Year ended
	31.03.2025	31.03.2024
Net profit/ (loss) for the Period attributable to equity shareholders	9.53	1.99
Weighted average number of equity shares outstanding	1410000	1410000
Basic and diluted earnings per share (face value of Rs.10 each)	0.68	0.14

15 (II) Segment Reporting :

The management has considered the whole business of the company as a single segment, thus no segment reporting is required.

16 (I) Financial risk management objectives and Policies

The Company's activities are exposed to a variety of financial risks from its operations. The key financial risks include credit risk and liquidity risk. The company's overall risk management policy seeks to minimize potential adverse effects on company's financial performance.

(a) Credit Risk:

Credit risk arises from the possibility that counter party may not be able to settle their obligation as agreed. Credit risk primarily arises from financial assets such as trade receivables, other balance with banks, loans and other receivables.

Trade Receivables: - The maximum exposure to credit risk is primarily from trade receivable. The company periodically assesses the credit quality of counter parties, taking into the financial condition, current economic trends, past experiences and other factors.

The company has a well-defined sale policy to minimize its risk or credit defaults. Outstanding receivables are regularly monitored and assessed. Impairment analysis is performed based on historical data at each reporting date on an individual basis.

Financial assets are written off when there is no reasonable expectation of recovery, such as customer failing to engage in a repayment plan with the company.

Where financial assets have been written off, the company continues to engage in enforcement activity to attempt to recover the receivable due. Where recoveries are made, these are recognized in Profit or loss.

Particulars	Due Ageing			Total
	Up to 6 months	6-12 months	Above 12 months	
Trade Receivables				
As at March 31, 2025				
Unsecured	-	-	-	-
Gross Total	-	-	-	-
Provision/Allowance for Doubtful Receivable	-	-	-	-
Net Total	-	-	-	-
As at March 31, 2024				
Unsecured	-	-	-	-
Gross Total	-	-	-	-
Provision/Allowance for Doubtful Receivable	-	-	-	-
Net Total	-	-	-	-

(b) Liquidity Risk: Liquidity risk is the risk, where the company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The company's approach to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when due.

The table below summarizes the maturity profile of company's financial liabilities based on contractual undiscounted payments: -

Particulars	As at March 31, 2025			
	Carrying Amount	< 1 Period/On Demand	2- 4 Periods	Total
Interest bearing borrowings	-	-	-	-
Other Liabilities	1.54	1.54	-	1.54
Total	1.54	1.54	-	1.54
Particulars	As at March 31, 2024			
	Carrying Amount	< 1 Period/On Demand	2- 4 Periods	Total
Interest bearing borrowings	-	-	-	-
Other Liabilities	1.62	-	1.62	1.62
Total	1.62	-	1.62	1.62



Career Point Institute of Skill
Development Private Limited
Ramesh Chandra -
Director

Career Point Institute of Skill
Development Private Limited
Shrip -
Director

16(II) Capital risk management

The Company's policy is to maintain an adequate capital base so as to maintain creditor and market confidence and to sustain future development. Capital includes issued capital and all other equity reserves attributable to equity holders. The primary objective of the Company's capital management is to maintain an optimal structure so as to maximize the shareholder's value. In order to strengthen the capital base, the company may use appropriate means to enhance or reduce capital, as the case may be.

The Company is not subject to any external imposed capital requirement. The company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. Net Debt is calculated as borrowings less cash and cash equivalents.

Particulars	As at 31.03.2025	As at 31.03.2024
Borrowings	-	-
Less: Cash and Cash equivalents	6.44	3.69
Net debt	-6.44	-3.69
Equity Share Capital	141.00	141.00
Other Equity	-20.02	-29.55
Total Capital	120.98	111.45
Capital and net debt	114.54	107.76
Gearing ratio	-5.62%	-3.43%

16(III) Amount payable to Micro, Small & Medium Enterprises (MSMED Act)

(a) In spite of absence of a data-base identifying creditors as Micro, Small & Medium Enterprises, the management is of the opinion that there are no parties which can be classified as Micro, Small & Medium Enterprises to whom the company owes any sum. The Auditors have accepted the representations of the management in this matter.

(b) The company will identify the suppliers who are covered under "The Micro, Small & Medium Enterprises Development Act, 2006" on receiving the information from them, after which necessary information as required under the said Act will be complied.

16(IV) Fair Valuation techniques

The Company maintains policies and procedures to value financial assets or financial liabilities using the best and most relevant data available. The fair values of the financial assets and liabilities are included at the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Particular	As at 31.03.2025		As at 31.03.2024	
	Carrying amount	Fair Value	Carrying Amount	Fair Value
(i) Financial Assets				
At Amortized Cost				
Trade Receivables	-	-	-	-
Others	116.78	116.78	103.09	103.09
Total	116.78	116.78	103.09	103.09
(ii) Financial Liabilities				
At Amortized Cost				
Borrowing	-	-	-	-
Others	1.55	1.55	1.61	1.61
Total	1.55	1.55	1.61	1.61

The following methods and assumptions were used to estimate the fair values:

Fair value of cash and deposits, trade receivables, trade payables, and other current financial assets and liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.



Career Point Institute of Skill
Development Private Limited

Pramod Mishra
Director

Career Point Institute of Skill
Development Private Limited

Ship
Director

17 Disclosures as required by Indian Accounting Standard (IND AS) 24 Related Party Disclosures:

(a) Relationships:

List of related parties with whom transactions were carried out during the period:

(i) <u>Holding Company:</u>	1. Career Point Edutech Limited (Refer Note No. 19)
(ii) <u>Subsidiary companies</u>	N.A.
(iii) <u>Associates :</u>	N.A.
(iv) <u>Key Management Personnel :</u>	N.A.
(v) <u>Relative of Key Management Personnel:</u>	N.A.
(vi) <u>Enterprises under same Management:</u>	1. Career Point University, Kota 2. CP Capital Ltd. (Formerly known as Career Point Limited).

(b) The following transactions were carried out with the related parties in the ordinary course of business:

Sr No.	Nature of transaction / relationship	Amount in lakhs	
		For the period ended as on 31/03/2025	For the period ended as on 31/03/2024
1	Loan & Advances Given Enterprises under same Management Career Point University, Kota CP Capital Ltd.	- 11.50	557.17 98.00
	Total	11.50	655.17
2	Repayment of loans & Advances Enterprises under same Management Career Point University, Kota CP Capital Ltd.	- 9.39	557.17 -
	Total	9.39	557.17
3	Settlement of liabilities on behalf of the entity or by the entity on behalf of that related party Enterprises under same Management CP Capital Ltd.	2.68	0.02
	Total	2.68	0.02
4	Interest Income Enterprise under same management CP Capital Ltd.	8.89	0.05
	Total	8.89	0.05
5	Services Provided Enterprises under same Management Career Point University, Kota	3.12	13.53
	Total	3.12	13.53

(c) Amount due to / from related parties

Sr No.	Nature of transaction / relationship	As at 31.03.2025	As at 31.03.2024
1	Loan and Advance Receivable Enterprise under same management CP Capital Ltd.	109.05	98.05
	Total	109.05	98.05

18 Income Tax:

Amounts recognized in Statement of Profit and Loss

Particulars	As at 31.03.2025	As at 31.03.2024
Current Income Tax		
- Current Period	-	-
- Adjustment in respect of current income tax of earlier Period	-	-
MAT (Credit) Entitlement	-	-
Deferred Tax- Relating to origination and reversal of temporary differences	3.20	0.67
Income tax expense reported in the statement of profit & loss	3.20	0.67



Career Point Institute of Skill
Development Private Limited
Pranav Mishra
Director

Career Point Institute of Skill
Development Private Limited
Shikha
Director

19. The Composite Scheme of Arrangement among Srajan Capital Limited ("Transferor Company"), CP Capital Limited (formerly known as Career Point Limited) ("Demerged Company" / Transferee Company"), and Career Point Edutech Limited ("Resulting Company") was approved by the Hon'ble National Company Law Tribunal (NCLT), Chandigarh Bench on 22nd October 2024 wherein the Scheme involve two key transactions:

1). The demerger of the education business from CP Capital Limited to Career Point Edutech Limited wherein Career Point Edutech Limited is proposed to be listed separately with both BSE and NSE.

2). The merger of Srajan Capital Limited (a wholly owned subsidiary) with CP Capital Limited (formerly known as Career Point Limited).

Pursuant to the Scheme, the Reserve Bank of India (RBI) granted NBFC license to CP Capital Limited, effective from 1st April 2025. Subsequently, 9th May 2025 has been fixed as the Record Date for determining the equity shareholders of CP Capital Limited who are entitled to receive equity shares of Career Point Edutech Limited.

The objective of the Scheme is to create a simplified and streamlined group structure and enable more efficient management by separating the education and non-education businesses into distinct listed entities.

Pursuant to the Composite Scheme of Arrangement, the holding company of M/s "Career Point Institute of Skill Development Private Limited" has been changed from CP Capital Limited (formerly known as Career Point Limited) to Career Point Edutech Limited, following the demerger of the education business under the Scheme. The process of completing the shareholding transfer and other regulatory compliance in accordance with the Scheme has been completed by considering the appointed date of the Scheme as 01.04.2023 as per approved Scheme.

The financial statements have been prepared considering the effectiveness of the Scheme as per appointed date of the approved Scheme, as the same was approved prior to the date of signing these financial statements.



Career Point Institute of Skill
Development Private Limited
Pranod Mishra
Director

Career Point Institute of Skill
Development Private Limited
Shikha
Director

20. Other Additional information related to financial statements.

a Title deed of immovable property not held in the name of Comapany

The company dose not have any immovable property as on date 31.03.2025.

b Loan granted by Comapny to its related party.

"The Company has an outstanding loan to its related party as at 31.03.2025, as follows:"

Name of Related Party	Amount outstanding as on 31.03.2025 (in ₹ Lakh)
CP Capital Limited	109.05
Total	109.05

c Borrowings:

Company has no borrowing as on 31.03.2025.

d Utilization of Borrowed funds and Share Premium or any other fund

The Company has neither given loans & advances to any person with the understanding that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) nor provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

e Wilful Defaulter* - The company is not a wilful defaulter by any bank or financial Institution or other lender

* " wilful defaulter" here means a person or an issuer who or which is categorized as a wilful defaulter by any bank or financial institution (as defined under the Act) or consortium thereof, in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.

f Relationship with Struck off Companies: The company has not any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

g Registration of charges or satisfaction with Registrar of Companies

No Charge was created on the assets of the company and the securities held by the company for the FY 2024-25.

h Compliance with number of layers of companies: The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017. Further the company is wholly owned subsidiary of Career Point Edutech Limited.

i Disclosure of Ratios: For calculation of ratios, guidelines issued by the ICAI are considered

Sr. No.	Ratio	FY 2024-25	FY 2023-24	% of Variation	Reason for change in the ratio by more than 25% as compared to the preceding year and other remarks
1	Current Ratio,(Current assets / Current liabilities)	75.66	63.79	19%	Current Assets of company higher as compared that previous reporting period.
2	Debt-Equity Ratio,(Total liabilities /Share holder funds)	0.01	0.01	28%	All loan Repaid in current year.
3	Debt Service Coverage Ratio (net operating income before depreciation /debt service) debt service =interest & lease payments +principal repayments	0.00	0.00	0%	NA
4	Return on Equity Ratio,(net income /share holders fund)	0.079	0.018	338%	EBIT of the company has increased as compared to previous reporting period
5	Inventory turnover ratio,(inventory turnover =COGS*/opening + closing) / 2	NA	NA	NA	NA
6	Trade Receivables turnover ratio,	NA	NA	NA	NA
7	Trade payables turnover ratio,	NA	NA	NA	NA
8	Net Capital* / turnover ratio, * net capital=CA-CL	3.16	4.06	-22%	NA
9	Net Profit* Ratio = PAT/Total Revenue,* Profit after tax	0.26	0.08	227%	Net Profit of the company has increased as compared to previous reporting period
10	Return on Capital employed, (EBIT/ Capital Emp)(Capital Emp = Share Holder Fund + NCL)	0.105	0.046	129%	Revenue of the company has increased as compared to previous reporting period
11	Return on investment.	NA	NA	NA	NA

j Scheme of Arrangement under section 230-232 of the Companies Act, 2013 : No scheme of Arrangements has been filed by the company during the FY 2024-25, therefore this clause is not applicable to company .

k The company dose not has any undisclosed income which requires disclose or surrender in the tax assessments under the Income Tax Act, 1961 during the FY 2024-25 Accordingly, this clause is not applicable to company.

l The company has not traded or invested in Crypto currency or virtual currency during the financial year . therefore this clause is not applicable to company .

21 Previous year figures have been regrouped/rearranged/recasted wherever consider necessary to make them comparable with current period.

As per our report of even date attached for YCNA And Company Chartered Accountants FRN : 017744C

CA. Nitesh Agrawal
Partner
M. No. : 414464



Date : 21.05.2025
Place : Kota

for and on behalf of the Board of Directors of Career Point Institute of Skill Development Private Limited

Pramod Maheshwari
Pramod Kumar Maheshwari
Director
DIN : 00185711
Shilpa Maheshwari
Shilpa Maheshwari
Director
DIN : 08305104