

28 June, 2021

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

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

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 28th June, 2021-Audited Financial Results for the Quarter and Year ended March 31, 2021

This is to inform you that in the meeting of the Board of Directors of the Company held on Monday, 28th June, 2021 at its Registered Office, the Board *inter alia* has transacted the following businesses:

1. Considered and approved Audited Standalone and Consolidated Financial Results of the company for the quarter and year ended March 31, 2021. The above results are audited by Statutory Auditors of the Company (**Enclosed**).
2. Considered and took note of Auditors Report along with 'Declaration with respect to Auditors Report with unmodified opinion' to the Audited Financial Results for the period ended March 31, 2021 (**Enclosed**)
3. Considered and approved Postal Ballot Notice and explanatory statement for alteration of objects clause of Memorandum of Association. The Postal Ballot Notice is also available on the Company's website at <http://cpil.in/>.
4. Approved the Cut-off date of 25th June 2021 to determine the eligibility of the members to cast their vote through remote e voting.
5. appointed Mr. Amit Gupta (Advocate) as scrutinizer for proposed postal ballot and e voting process.
6. Considered and ratified the appointment of Statutory Auditors Lodha & Co., Chartered Accountants of the Company

CAREER POINT LIMITED

Registered Office: CP Tower I, Road No. I, IPIA, Kota, Rajasthan 324005
CIN: L72200RJ2000PLC016272 Phone: 744-66305000
www.cpil.in, investors@cpil.in

7. Re-appointed CS Sourabh Sharma, Company Secretaries as Secretarial Auditor of the Company for Financial Year 2021-22.
8. Re-appointed M/s BDG & Associates, Chartered Accountants as the Internal Auditors of the Company for FY 2021-22.
9. The Board took note of Investor Grievances for FY 2021-22.



Key business updates and result highlights (FY2020-21)

Business Updates:

- Career Point's e-learning division – eCareerPoint – has gained significant popularity with more than 100,000 users

	第 1 回	第 2 回	第 3 回	第 4 回	第 5 回	第 6 回	第 7 回	第 8 回	第 9 回	第 10 回	第 11 回	第 12 回	第 13 回	第 14 回	第 15 回	第 16 回	第 17 回	第 18 回	第 19 回	第 20 回	第 21 回	第 22 回	第 23 回	第 24 回	第 25 回	第 26 回	第 27 回	第 28 回	第 29 回	第 30 回	第 31 回	第 32 回	第 33 回	第 34 回	第 35 回	第 36 回	第 37 回	第 38 回	第 39 回	第 40 回	第 41 回	第 42 回	第 43 回	第 44 回	第 45 回	第 46 回	第 47 回	第 48 回	第 49 回	第 50 回	第 51 回	第 52 回	第 53 回	第 54 回	第 55 回	第 56 回	第 57 回	第 58 回	第 59 回	第 60 回	第 61 回	第 62 回	第 63 回	第 64 回	第 65 回	第 66 回	第 67 回	第 68 回	第 69 回	第 70 回	第 71 回	第 72 回	第 73 回	第 74 回	第 75 回	第 76 回	第 77 回	第 78 回	第 79 回	第 80 回	第 81 回	第 82 回	第 83 回	第 84 回	第 85 回	第 86 回	第 87 回	第 88 回	第 89 回	第 90 回	第 91 回	第 92 回	第 93 回	第 94 回	第 95 回	第 96 回	第 97 回	第 98 回	第 99 回	第 100 回
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- The company management is considering restructuring of the company businesses and financials. It is likely to align business as per changed market dynamics and improve efficiency in operations.

Financials Updates:

- Income from operations for the period (FY2020-21) is rupees 49.2 crores on consol basis and rupees 18.1 crores at standalone level.
- Total revenue, including other income, is reported of rupees 57.3 crores on consol basis and rupees 39.1 crores at standalone level.
- Reported EBITDA (including other income) of rupees 38.3 crores on consolidate numbers excluding Write-off and Provision amounts; and rupees 23.3 crores on standalone resulted EBITDA Margin of 66.9% and 59.8%, respectively.
- A remarkable improvement of 2250+ basis points was reported in adjusted EBITDA margin (excluding Write-off / Provisions) against previous year is primarily due to resilient operating performance backed by increased e-learning income and reduced costs.
- Net income was reported at rupees 12.58 crores and EPS (Earning per share) of rupees 6.92 on standalone basis. At consol level, the company reported net income of rupees 14.4 Lacs and EPS of rupees 0.08 impacted on the accounts of extraordinary write-off and provision.
- As on 31 March 2021, Net worth of the company was reported of rupees 448 crores and Book value per share of rupees 246.

Extraordinary Items:

- The education sector has been dramatically transformed as a result of the Covid19. While it has caused significant disturbance in conventional business operation but at the same time the management is in opinion that the situation has opened the doors to take advantage of the multiple opportunities still untapped in the education sector.
- **Excluding the Write-off and Provision amounts; Career Point reported net profit of Rs 22.01**

CAREER POINT LIMITED						
Registered Office: CP Tower-1, Road No. 1, IPIA, Kota, Rajasthan - 324005						
CIN-L72200RJ2000PLC016272						
Tel : +91-744-3040000		Email : investors@cpil.in		Website: www.cpil.in		
AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31.03.2021						
	Particulars	(Rs. in Lakhs)				
		Quarter Ended			Year Ended	
		31-03-2021 (Audited)	31-12-2020 (Unaudited)	31-03-2020 (Audited)	31-03-2021 (Audited)	31-03-2020 (Audited)
	Revenue					
I	Income from Operations	429.49	1,602.71	1,635.85	4,919.66	10,461.29
II	Other Income	92.50	408.18	173.92	806.20	531.89
III	Total Income (I+II)	521.99	2,010.89	1,809.77	5,725.86	10,993.18
IV	Expenses					
	Cost of Material Consumed	46.87	25.95	26.61	135.67	2,017.08
	Changes in inventories	14.64	131.64	53.38	134.77	(187.54)
	Employees Benefit Expenses	222.30	238.90	654.34	853.70	2,842.05
	Finance Cost	130.50	108.32	145.70	499.72	664.70
	Depreciation & Amortisation	101.98	108.21	105.31	422.54	440.97
	Other expenses	2,629.62	247.26	367.66	3,103.48	1,435.03
	Total Expenses	3,145.91	860.28	1,353.00	5,149.88	7,212.29
V	Profit before tax (III-IV)	(2,623.92)	1,150.61	456.77	575.98	3,780.89
	Share of profit/ (Loss) in Associate and joint venture	(0.12)	0.06	(0.31)	0.04	5.16
	Profit before tax	(2,624.04)	1,150.67	456.46	576.02	3,786.05
VI	Tax Expenses					
	a) Current tax	(27.52)	257.59	62.96	711.80	870.08
	b) MAT Credit Entitlement	(4.28)	(51.55)	(1.37)	(69.92)	(30.30)
	c) Deferred tax	(115.91)	41.30	38.38	(42.36)	194.10
	d) Income tax for earlier years	(60.22)	21.57	2.79	(38.16)	33.74
	Total taxes	(207.93)	268.91	102.76	561.36	1,067.62
	Profit after tax (V-VI)	(2,416.11)	881.76	353.70	14.66	2,718.43
VII	Other Comprehensive Income (net of taxes)					
	(A) Items that will not be Reclassified to Profit or Loss:	32.32	-	22.68	32.32	21.69
	Income tax on Items that will not be Reclassified to Profit or Loss:	(9.85)	-	(6.58)	(9.85)	(6.58)
	(B) Items that will be Reclassified to Profit or Loss:	-	-	-	-	-
	Total Other Comprehensive Income	22.47	-	16.10	22.47	15.11
VIII	Total Comprehensive Income for the period	(2,393.64)	881.76	369.80	37.13	2,733.54
IX	Profit for the Period attributable to	(2,416.11)	881.76	353.70	14.66	2,718.43
	Owner of the parent	(2,416.67)	881.91	353.61	14.42	2,718.60
	Non Controlling Interest	0.56	(0.15)	0.09	0.24	(0.17)
X	Other Comprehensive Income for the period attributable to					
	Owner of the parent	22.47	-	16.10	22.47	15.11
	Non Controlling Interest	-	-	-	-	-
XI	Total Comprehensive Income attributable to					
	Owner of the parent	(2,394.20)	881.91	369.71	36.89	2,733.71
	Non Controlling Interest	0.56	(0.15)	0.09	0.24	(0.17)
XII	Other Equity				42,962.99	43,075.03
XIII	Paid-up Equity Share Capital (Face value of Rs. 10/- each)	1,819.29	1,819.29	1,816.29	1,819.29	1,816.29
XIV	Earnings Per Share (EPS) (Rs./ Share) (EPS for the quarter are not Annualised)					
	a) Basic EPS	(13.28)	4.85	1.95	0.08	14.97
	b) Diluted EPS	(13.28)	4.85	1.95	0.08	14.97

CAREER POINT LIMITED

MANAGING DIRECTOR



STATEMENT OF CONSOLIDATED ASSETS & LIABILITIES

Particulars	As at 31.03.2021	As at 31.03.2020
	Amount (Rs. In Lakhs)	Amount (Rs. In Lakhs)
	(Audited)	(Audited)
ASSETS		
(1) Non-current Assets		

AUDITED CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2021

Particulars	YEAR ENDED	
	As at 31.03.2021	As at 31.03.2020
	(Audited)	(Audited)
A Cash Flows from Operating Activities		
Profit/(Loss) Before Taxation	576.02	3,786.05
Adjustments for:		
Depreciation and Amortisation Expenses	472.50	140.07

Segment Wise Revenue, Results, Segment Assets & Segment Liabilities

(Rs. In Lakhs)

Particulars	Quarter Ended			Year Ended	
	31-03-2021 (Audited)	31-12-2020 (Unaudited)	31-03-2020 (Audited)	31-03-2021 (Audited)	31-03-2020 (Audited)
1 Segment Revenue (Net Sales Income from Segment)					
Education & Related Activities Division	172.86	571.28	882.37	1,950.90	5,618.80
Financing (NBFC) Division	255.29	875.08	739.96	2,803.43	3,119.68
Infra Division	6.12	6.84	7.04	40.85	25.98
Other Segment	-	164.53	14.24	164.53	1,725.51
Less: Inter Segment Revenue	(4.78)	(15.02)	(7.78)	(40.05)	(28.68)
Net Sales/Income from Operation	429.49	1,602.71	1,635.85	4,919.66	10,481.29
2 Segment Results Profit/(Loss) before interest and Tax					
Education & Related Activities Division	(478.56)	56.14	(265.19)	(53.15)	798.81
Financing (NBFC) Division*	(681.18)	355.85	262.51	424.76	1,224.52
Infra Division	(1,906.28)	(8.74)	(7.42)	(1,914.73)	(35.03)
Other Segment	-	-	(13.63)	-	123.67
Total	(3,066.02)	403.25	(23.73)	(1,543.12)	2,111.97
Less: Finance Cost	130.50	108.32	145.70	499.72	664.70
Add: Other Un-allocable income Net of Un-allocable Expenditure	572.48	855.74	625.89	2,618.86	2,338.78
Profit before Tax (Including share of profit/(loss) of Associates & Joint Ventures)	(2,624.04)	1,150.67	456.46	576.02	3,786.05
3 Segment Assets					
Education & Related Activities Division	15,365.88	16,307.74	16,469.77	15,365.88	16,469.77
Financing (NBFC) Division	25,861.20	24,664.09	22,801.33	25,861.20	22,801.33
Infra Division	10,156.01	10,207.03	10,072.47	10,156.01	10,072.47

7. In respect of a subsidiary company (Career Point Infra Limited):

(a) The Subsidiary Company has outstanding loan and/or receivables amounting to Rs. 3,192.82 Lakhs from an entity engaged into education business which does not have sound financial position to repay the overdue instalment amounts due to operating losses over time. The Subsidiary Company has ascertained the amount of Rs. 1,631.39 Lakhs that can be recovered considering the financial position and the value of assets of the entity. Accordingly, the differential amount of loan of Rs. 1,561.43 lakhs that is not reasonably expected to be recovered has been written off and provided in the books of accounts during the quarter and financial year ended 31st March, 2021.

(b) The Subsidiary Company has outstanding loan amounting to Rs. 322.41 lakhs recoverable from related party engaged into education business which does not have sound financial position to repay the overdue instalments, due to operating losses over time. Accordingly, the entire amount of loan of Rs. 322.41 Lakhs that is not reasonably expected to be recovered has been written off and provided in the books of accounts during the quarter and financial year ended 31st March, 2021.

8. In respect of a subsidiary company (Srajan Capital Limited), the subsidiary company has granted total loans of Rs. 25,446.16 Lakhs out of which, during the year, the company degraded loans (to NPA/Sub-standard assets) of Rs. 4,529.59 Lakhs (including one account relates to related party engaged into educational business of Rs. 4,397.32 Lakhs). Interest income on above of Rs. 638.27 Lakhs has been reversed by the subsidiary Company and has made provision of Rs. 452.96 Lakhs on NPA (substandard Assets).

Loans	As at 31.03.2021	As at 31.03.2020
Standard Assets		
a) Loan Receivables considered good secured	15,888.04	13,073.18
b) Loan Receivables considered good Unsecured	5,028.53	9,047.06
Substandard Assets		
a) Loan Receivables secured	1,527.00	-
b) Loan Receivables Unsecured	3,002.59	-

9. The consolidated figures for the quarter ended 31st March, 2021 and 31st March, 2020 are the balancing figures between the audited figures in respect of the full financial year and the published figures of Nine months ending December 31, 2020 and December 31, 2019 respectively, which were subject to limited review by the statutory auditors.

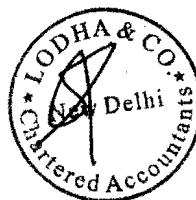
For and on behalf of board

Pramod Maheshwari
Chairman & Managing Director
DIN : 00185711

CAREER POINT LIMITED

MANAGING DIRECTOR

Date : 28-06-2021
Place: Kota (Rajasthan)



Particulars		(Rs. in Lakhs)				
		Quarter Ended		Year Ended		
		31-03-2021	31-12-2020	31-03-2020	31-03-2021	31-03-2020
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	Revenue					
I	Income from Operations	143.00	544.27	802.76	1,812.48	5,214.18
II	Other Income	551.83	692.62	578.02	2,093.11	2,063.94
III	Total Income (I+II)	694.83	1,236.89	1,380.78	3,905.59	7,278.12
IV	Expenses					
	Cost of Material Consumed	52.56	36.26	15.61	122.19	176.11
	Changes in inventories of finished goods, work in progress and trading goods	1.61	3.38	19.61	9.07	(3.16)
	Employees Benefit Expenses	205.98	224.42	634.67	798.26	2,756.07
	Finance Cost	93.28	89.19	122.73	395.03	589.12
	Depreciation & Amortisation	90.07	95.99	97.08	375.65	398.86
	Other expenses	277.26	173.29	338.11	641.74	1,302.92
	Total Expenses	720.76	622.63	1,227.81	2,341.94	5,219.92
V	Profit(+) / Loss (-) before tax & exceptional items (III-IV)	(25.93)	614.36	152.97	1,563.65	2,058.20
VI	Exceptional items	-	-	-	-	-
VII	Profit before tax (V +/- VI)	(25.93)	614.36	152.97	1,563.65	2,058.20
VIII	Tax Expenses					
	a) Current tax	1.91	114.74	(59.31)	322.93	310.67
	b) MAT Credit Entitlement	(18.30)	(45.52)	-	(74.45)	-
	c) Deferred tax	10.06	26.30	31.93	61.50	117.34
	d) Income tax for earlier years	(3.06)	(1.67)	0.34	(4.73)	(12.73)
	Total tax expenses	(9.39)	93.85	(27.04)	305.25	415.28
IX	Profit after Tax (VII-VIII)	(16.54)	520.51	180.01	1,258.40	1,642.92
X	Other Comprehensive Income (net of taxes)					
	(A) (i) Items that will not be Reclassified to Profit or Loss:	34.64	-	22.58	34.64	22.58
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss:	(10.09)	-	(6.58)	(10.09)	(6.58)
	(B) (i) Items that will be Reclassified to Profit or Loss:	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to Profit or Loss:	-	-	-	-	-
	Total Other Comprehensive Income, net of income tax	24.55	-	16.00	24.55	16.00
XI	Total Comprehensive Income for the period (IX +/- X)	8.01	520.51	196.01	1,282.95	1,658.92
XII	Paid-up Equity Share Capital (Face value of Rs. 10/- each)	1,819.29	1,819.29	1,816.29	1,819.29	1,816.29
XIII	Other Equity				39,966.88	38,832.82
XIV	Earnings Per Share (EPS) (Rs./ Share) (EPS for the quarter are not Annualised)					
	a) Basic EPS	(0.09)	2.87	0.99	6.92	9.05
	b) Diluted EPS	(0.09)	2.87	0.99	6.92	9.05

CAREER POINT LIMITED

MANAGING DIRECTOR



STATEMENT OF STANDALONE ASSETS & LIABILITIES

	Particulars	As at 31.03.2021	As at 31.03.2020
		Amount (Rs. In Lakhs)	Amount (Rs. In Lakhs)
		(Audited)	(Audited)
	ASSETS		
(1)	Non-current Assets		
	Property, plant and equipment	10,974.26	11,307.24
	Capital work-in-progress	341.30	57.92
	Investment Property	1,862.68	2,271.63
	Intangible assets	12.66	9.02
	Financial Assets		
	(i) Investments	16,857.94	17,452.51
	(ii) Loans	812.30	622.04
	(iii) Other Financial Assets	126.53	196.80
	Other non-current assets	180.06	165.47
	Total Non Current Assets	31,167.73	32,082.63
(2)	Current Assets		
	INVENTORIES	86.00	95.17

AUDITED STANDALONE STATEMENT OF CASH FLOW FOR YEAR ENDED 31.03.2021

	Particulars	YEAR ENDED	
		Amount (in Rs. Lakhs)	
		31.03.2021	31.03.2020
A	<u>Cash Flows from Operating Activities</u>	Audited	Audited
	Profit/(Loss) Before Taxation	1,563.65	2,058.20
	Adjustments for:		
	Depreciation and Ammortization Expenses	375.65	398.86
	Short/Long Term Gain on shares/mutual funds	(218.53)	(147.27)
	Interest Income	(1,363.95)	(1,377.65)
	Interest expense	395.03	589.12
	Profit on sale of PPE/Investment Property/Asset Held for sale	(296.78)	-
	Bad debts written off	0.82	0.92
	Dividend Income	(181.93)	(544.92)
	Provision for Doubtful Debts	84.30	4.22
	Provision for Gratuity	11.55	21.08
	Operating Profit before Working Capital Changes	369.81	1,002.56
	(Increase)/Decrease in Trade Receivables	573.90	(26.10)
	(Increase)/Decrease in Inventories	9.08	3.78
	(Increase)/Decrease in others Assets	(1.11)	(5.26)
	Increase/(Decrease) in Liabilities	(36.45)	(667.57)
	Cash generated from operations	915.23	307.41
	Direct taxes paid	(295.15)	(396.19)
	Net Cash from Operating Activities	620.08	(88.78)
B	<u>Cash Flow from Investing Activities</u>		
	Sale of PPE/Investment Property/Asset held for sale	637.97	-
	Interest Received	1,366.27	1,377.65
	Movement in Fixed Deposits	(11.03)	(22.31)
	Purchase of PPE, Investment Property and Intangible assets (including CWIP)	(324.36)	(476.87)
	Loans Given to related party (net)	(1,125.06)	86.49
	Dividend Received from subsidiary	181.93	544.92
	Sale/(Purchase) of Investment (net)	380.03	547.38
	Sale/(Purchase) of share of Associate / subsidiary (net)	(700.00)	15.50
	Net Cash (used in)/ from Investing Activities	405.75	2,072.76
C	<u>Cash Flows from Financing Activities</u>		
	Repayment of Borrowings	(2,108.30)	(1,704.75)
	Proceeds from Borrowings	1,603.99	922.76
	Interest paid	(403.15)	(578.20)
	Dividend Paid	(181.93)	(544.89)
	Proceeds from equity shares issue	36.00	-
	Net Cash from Financing Activities	(1,053.39)	(1,905.08)
	Net increase/(decrease) in cash and cash equivalents (A + B + C)	(27.56)	78.90
	Cash and Cash Equivalents at beginning of the period	108.82	29.92
	Cash and Cash Equivalents at end of the period	81.26	108.82

CAREER POINT LIMITED

MANAGING DIRECTOR



Notes:-

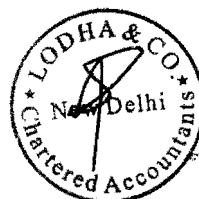
- 1 Previous period figures have been regrouped/ rearranged/ recasted wherever considered necessary to make them comparable with current period.
- 2 The Company is primarily engaged in the business of 'Education and related activities' and operates in a single business segment. Accordingly, these standalone financial results have been prepared for the single segment.
- 3 The audited standalone financial results of the Company have been reviewed by the Audit Committee and have been approved by the Board of Directors at their respective meeting held on 28th June, 2021.
- 4 The Board of Directors of wholly owned subsidiaries of the Company namely M/s Career Point Infra Limited and M/s Srajan Capital Limited, in their meeting held on 15th October, 2020 have considered and approved the Scheme of Arrangement ("Scheme") with the appointed date 1st April, 2020 for the demerger of "Non- Infrastructure Undertaking" ("Demerged Undertaking") of Career Point Infra Limited ("CP Infra/ Demerged Company") into Srajan Capital Limited ("SCL/ Resulting Company"). Subsequent to the approval of the shareholders (Career Point Limited – the Holding Company) the Scheme was filed with NCLT, Punjab. Subsequent to the Balance Sheet date, the Board of Directors of SCL and CP Infra, in their meeting held on 9th April, 2021 have decided to withdraw the Scheme and has filed the withdrawal application with the jurisdictional NCLT. Order of NCLT, Punjab is awaited.
- 5 The Board of Directors of the Holding Company in their meeting held on May 15, 2021 considered to formulate a Scheme of Arrangement ("Scheme") between Career Point Limited and its wholly-owned subsidiaries, namely, Career Point Edutech Limited, Gyan Eduventure Private Limited, Career Point Infra Limited and Srajan Capital Limited. The management is in process of amending the object clause of the Memorandum of Association, finalizing the Scheme and shall take necessary steps for the approval of shareholders, appointment of scrutinizer and finalisation of calendar of events etc and will notify adequately.
- 6 The nationwide lockdown due to spread of COVID-19 and other significant restrictions had an impact on the education sector as well. The campuses were non-operational during the lockdown period. However, the students were being serviced through online mode of teaching. As the company has presence in different education verticals including test-prep, school education, higher education and e-Learning, there has been a mixed impact on different divisions. The Covid outbreak has also benefitted Company's ed-tech initiatives whilst the services at physical centres were impacted negatively. The Company has evaluated and factored in to the extent possible the likely impact that may result from COVID-19 pandemic as well as all events and circumstances up to the date of approval of these financial results, on the carrying value of its assets and liabilities as at 31st March, 2021. The impact of any events and developments occurring after the financial results for the quarter and year ended 31st March, 2021 may differ from that estimated as at the date of approval of these financial results and will be recognized prospectively. The Company will continue to monitor any material changes to the future economic conditions.
- 7 The Company's total exposure in subsidiary company M/s Srajan Capital Limited of is Rs. 17,764.12 Lakhs (Investment Rs. 2,663.00 Lakhs and unsecured loan Rs. 15,101.12 Lakhs). During the year, subsidiary company has degraded loans (to NPA/Sub-standard assets) advanced to various parties amounting to Rs. 4,529.59 Lakhs (including of related party of Rs. 4,397.32 Lakhs). Considering the long-term nature, the intrinsic value and future cash flow of the assets of subsidiary company, in the opinion of management the Company, no provision for diminution in value is necessary at this stage.
- 8 The standalone figures for the quarter ended 31st March, 2021 and 31st March, 2020 are the balancing figures between the audited figures in respect of the full financial year and the published unaudited figures of Nine months ending December 31, 2020 and December 31, 2019 respectively.

Pramod Maheshwari
Chairman & Managing Director
DIN : 00185711

CAREER POINT LIMITED

MANAGING DIRECTOR

Date :- 28-06-2021
Place: Kota (Rajasthan)



Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of Career Point Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors of Career Point Limited
Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of Career Point Limited ('the Company'/'Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), and its associates for the quarter and year ended March 31, 2021 ('the statement'), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial

Emphasis of Matter

Attention is drawn to:

- (a) Note no. 6 of the financial results regarding the impact of COVID-19 on the operations of the Group as assessed/ evaluated by the management.
- (b) In respect of subsidiary Company (Srajan Capital Limited), as described in note 8 to the financial results, the Company has granted total loans of Rs. 25,446.16 Lakhs out of which, during the year, the Company has degraded 15 number of accounts amounting to Rs. 4,529.59 Lakhs to NPA (substandard assets) (including one account relates to related party of the Subsidiary Company amounting to Rs. 4,397.32 Lakhs). Interest income on above of Rs. 638.27 lakhs has been reversed during the year. The auditors of the subsidiary company has not qualified its opinion in this regard.

Our opinion is not modified in respect of above matters.

Basis for Opinion

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


Management's Responsibilities for the Consolidated Financial Results

These quarterly financial results as well as the year-to-date consolidated financial results have been prepared on the basis of the Consolidated annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the consolidated financial result that gives a true and fair view of the consolidated net profit/(loss) and other comprehensive income/(loss) and other financial information of the Group including its associates in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations.

The respective Board of Directors of the Companies included in Group, and its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group, and its associates and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting

policies, making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Board of Directors of the Company, as aforesaid.

In preparing the statement, the respective Board of Directors of the companies included in the



exists related to events or conditions that may cast significant doubt on ability of the Group, and its associates to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group, and its associates to cease to continue as a going concern.


- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group, and its associates to express an opinion on the statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely

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

2. The Consolidated financial results include the Company's share of net profit / (loss) of Rs. (0.12) lacs & 0.04 lacs and total comprehensive income of Rs. (2.08) lacs & Rs (2.08) lacs for the quarter and year ended 31st March, 2021 respectively as considered in the consolidated financial statements in respect of one associate, whose financial statements have been audited by other auditor whose reports have been furnished to us by the management and our opinion on the financial results, to the extent they have been derived from such financial statements is based solely on the reports of the other auditor.
3. The consolidated financial results include the results for the quarter ended 31st March 2021 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2021 and the published unaudited year to date figures up to the third quarter of the current financial year, which is subjected to a limited review by us.

Our opinion is not modified in respect of these matters.

For **LODHA & CO.**
Chartered Accountants
FRN: 301051E



(Gaurav Lodha)

Partner

Membership No. 507462

UDIN: 21507462AAAAOJ2160

Place: New Delhi

Dated: 28th June, 2021

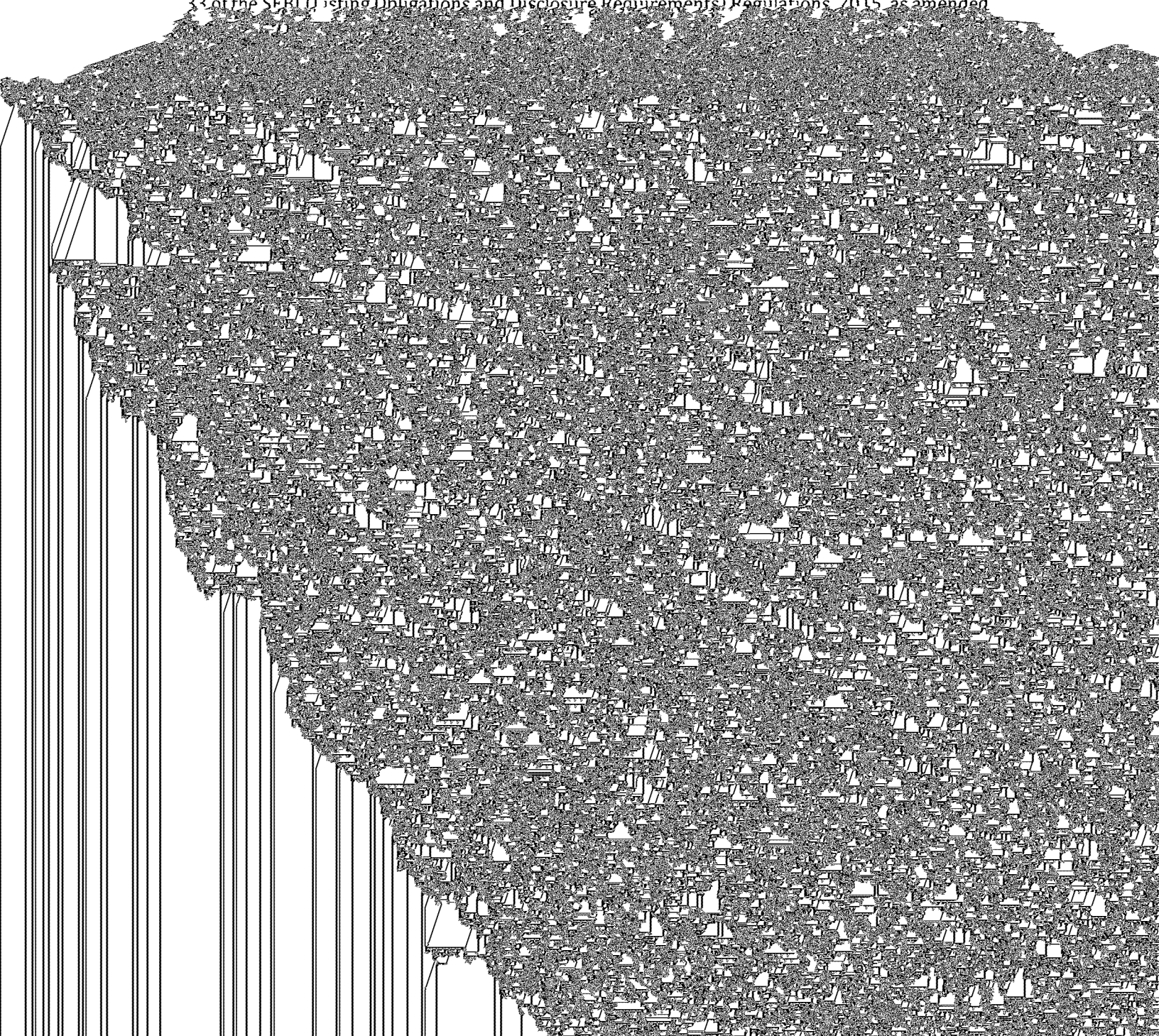


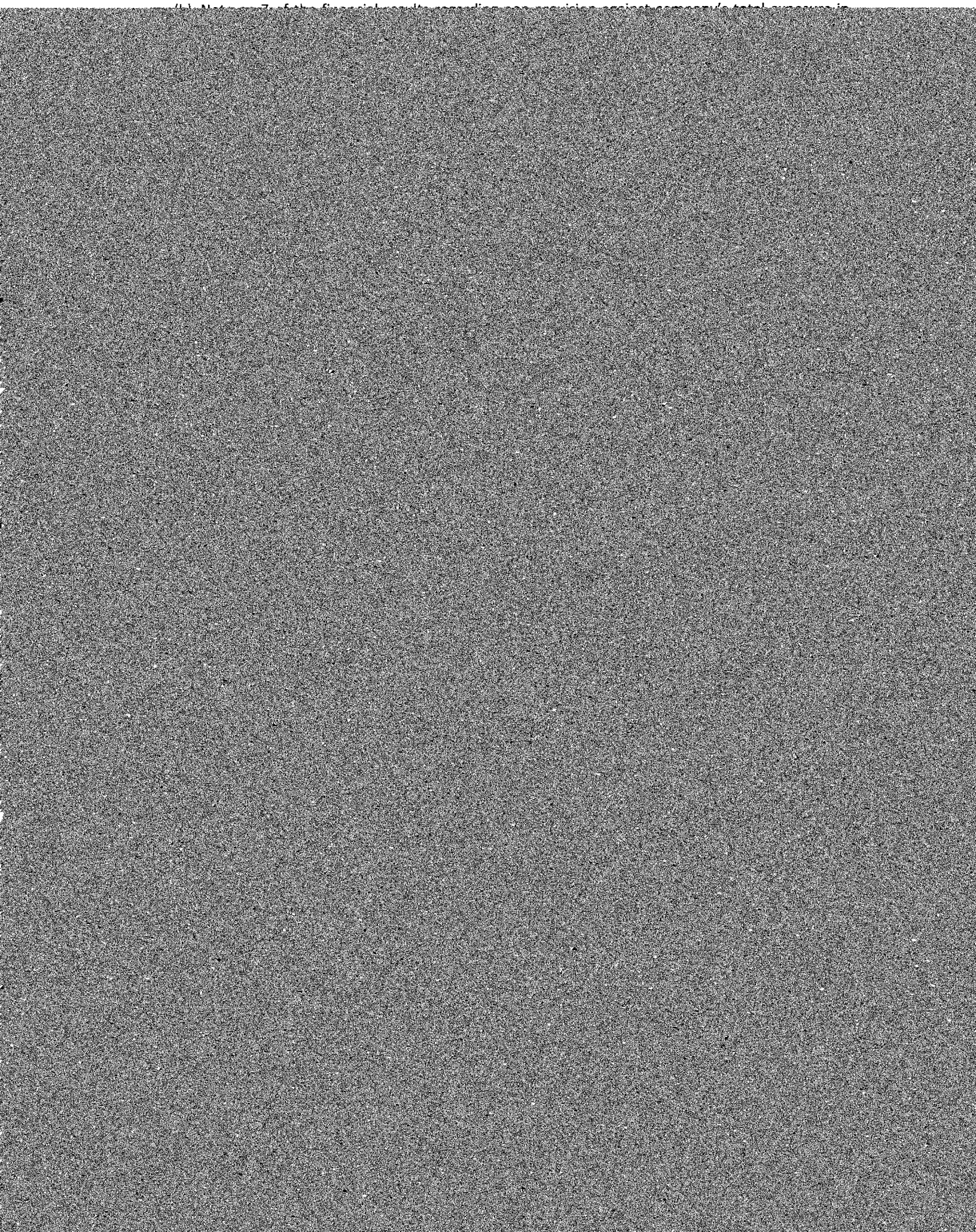
Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of Career Point Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors of Career Point Limited
Report on the audit of the Standalone Financials Statements

Opinion

We have audited the accompanying Statement of Standalone Financial Results of Career Point Limited ('the Company') for the quarter and year ended March 31, 2021 ("the statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended





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

- Identify and assess the risk of material misstatement of the statement, whether due to

Other Matters

The Statement includes the results for the quarter ended 31st March, 2021 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For LODHA & CO.
Chartered Accountants
Firm Registration No: 301051E



(Gaurav Lodha)

Partner

Membership No. 507462

UDIN: 21507462AAAAOK5975

Place: New Delhi

Date: 28th June, 2021



28 June, 2021

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

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

Dear Sir/Madam,

Sub: Declaration with respect to Auditor's Report with unmodified opinion to the Audited Financial Results for the Financial Year ended March 31, 2021

Pursuant to Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations 2015, as amended, we do hereby confirm that the Statutory Auditors of the Company M/s Lodha & Company, Chartered Accountants have issued an unmodified opinion in the Annual Audited Financial Results of the Company, for the Financial Year ended 31st March 2021

Thanking you,
For **Career Point Limited**



Tarun Jain
Company Secretary & Compliance Officer

CAREER POINT LIMITED

Registered Office: CP Tower I, Road No. I, IPIA, Kota, Rajasthan 324005
CIN: L72200RJ2000PLC016272 Phone: 744-66305000
www.cpil.in, investors@cpil.in