CAREER POINT EDUTECH LIMITED

since 1993

September 01, 2026

To, The Manager, Bombay Stock Exchange Limited, Corporate Relationship Department, Phirozee Jeejeebhay Tower, Dalal Street, Fort, Mumbai-400 001	To, The Manager, National Stock Exchange of India Limited, Exchange Plaza, C/1, Block G, Bandra Kurla Complex, Bandra (East), Mumbai-400 051,
BSE Scrip Code: 544499	**NSE Symbol: CPEDU**

Subject: Annual Report under Regulation 34(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the SEBI Listing Regulations)

Respected Sir/Madam,

The 20th Annual General Meeting (the AGM / the Meeting) of the Company is scheduled to be held on Friday, September 25, 2026 at 04.00 P.M. (IST) through video conferencing/other audio-visual means is enclosed.

Pursuant to Regulation 34(1) of the SEBI Listing Regulations, please find enclosed the Annual Report of the Company along with the Notice of the AGM and other Statutory Reports for the Financial Year 2025-2026. The same is also being sent through electronic mode to those Members whose e-mail addresses are registered with the Company / Registrar and Transfer Agent/ Depository Participants.

In addition, pursuant to Regulation 36(1) (b) of the Listing Regulations, a letter is also being sent to the Members whose email addresses are not registered, stating the web-link where the Annual Report is uploaded on website.

The same is also uploaded on the Company's website www.cpedutech.in and also on the website of the RTA, Ankit Consultancy Private Limited, at investors@ankitonline.com.

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

Thanking you,

For Career Point Edutech Limited

Bhavika Sharma

Digitally signed by Bhavika Sharma
Date: 2026.09.01 19:53:57 +05'30'

(CS Bhavika Sharma)
Company Secretary
ICSI Mem. No. ACS48235

Encl.: As above

ANNUAL REPORT 2025–26

Scalable by design

Modular. Asset-light. Built to grow.







CAREER POINT
EDUTECH LIMITED

since 1993


CAREER POINT
CP TOWER-1

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Section 01

Corporate Overview

The people, milestones, and governance that define Career Point Edutech today

Corporate Information

BOARD OF DIRECTORS

Mr. Om Prakash Maheshwari
Chairman & Non-Executive Director

Mr. Pramod Kumar Maheshwari
Managing Director

Mrs. Shilpa Maheshwari
Non-Independent & Non-Executive Director

Mr. Amit Sethi
Independent & Non-Executive Director

Mrs. Mohini Mahur
Independent & Non-Executive Director

Mr. Lalit Modi
Independent & Non-Executive Director

STATUTORY AUDITORS

M/s Rajvanshi & Associates
Chartered Accountants

INTERNAL AUDITORS

M/s BDG & Co. LLP
Chartered Accountants

SECRETARIAL AUDITORS

M/s Bharat Rathore & Associates
Practicing Company Secretary

REGISTERED OFFICE

Village Tangori, Banur, Mohali, Karala, Patiala, Rajpura,
Patiala, Mohali, Punjab – 140601, India

CORPORATE OFFICE

CP Tower-1, Road No. 1, IPIA,
Kota – 324005, Rajasthan, India

KEY MANAGERIAL PERSONNEL

Ms. Bhavika Sharma
Company Secretary & Compliance Officer

Mr. Rahul Rohira
Chief Financial Officer
(w.e.f. June 28, 2025)

Mr. Mahesh Bhangriya
Chief Financial Officer
(till June 05, 2025)

BANKERS

ICICI Bank Limited
HDFC Bank
AU Small Finance Bank

REGISTRAR & SHARE TRANSFER AGENT

Ankit Consultancy Private Limited
60, Electronic Complex, Pardeshipura, Indore, MP-452010
Tel: +0731-4065799, 4065797
E-Mail: investors@ankitonline.com,
compliance@ankitonline.com

CORPORATE IDENTITY

CIN: L80302PB2006PLC059674
Website: www.cpedutech.in

Disclamer: In this annual Report, we have disclosed forward-looking information to enable investors to comprehend our prospects and take investmentdecisions. This report and other statements- that we periodically make contain forward-looking statements that set out anticipated results based onthe management's plans and assumptions. We have tried wherever possible to identify such connection with any discussion of future performance.We cannot guarantee that these forward-looking statements will be realised, although we believe we have been prudent in assumptions. Theachievements of results are subject to risks, uncertainties, and even inaccurate assumptions. Should known or unknown risks or uncertaintiesmaterialise, or should underlying assumptions prove inaccurate, actual results could vary materially from those anticipated estimated, or projected.Readers should keep this in mind. We undertake no obligation to publicly update and forward-looking statements, whether as a result of newinformation, future events or otherwise.

Career Point at a Glance

30+ years
of educational legacy, since 1993

Leading education services provider
across formal education and test preparation in India

12,500+
Total Students enrolled

44,000+
Student capacity headroom

50%
Capacity utilisation, enterprise clients

0.0x
Net debt to equity

37
Active franchisee centres

75+
Schools live on CP Techno Academy

34.6%
Return on equity

41.2%
Return on capital employed

8.8%
Revenue growth, Consolidated YoY

40.3%
PAT margin

₹12.62
Diluted EPS

5,000+
Test-prep enrolments, franchisee centres

Chairman's Message

We scale knowledge, not infrastructure

Dear Stakeholders,

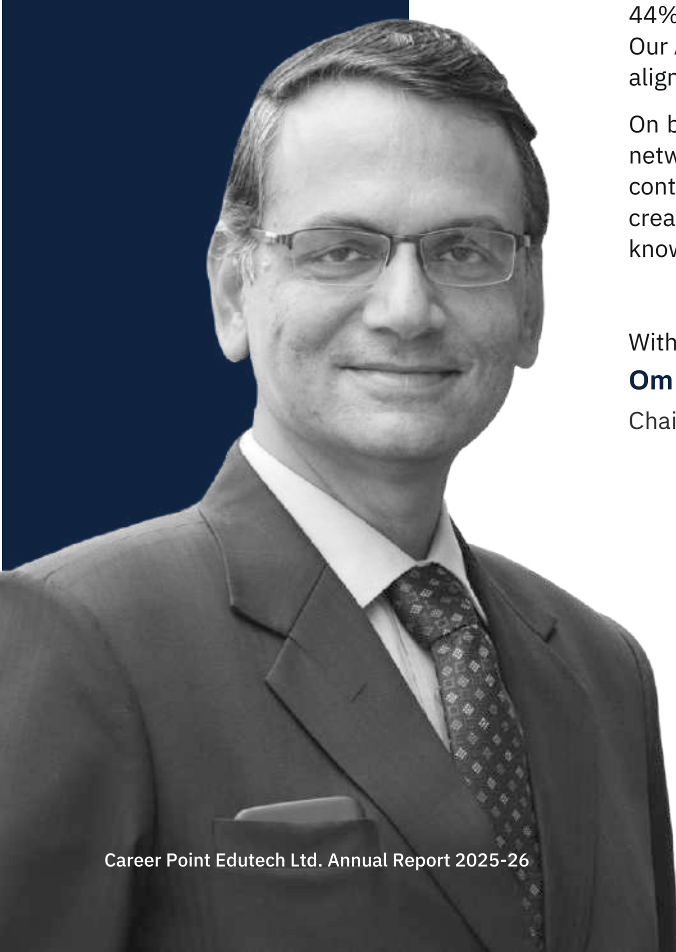
It gives me great pride to address you at a moment when Career Point Edutech Limited stands fully realised as what it was always meant to become: a focused, independent education services platform, unburdened by the capital intensity.

Our roots go back to 1993, when Career Point began in Kota with a simple conviction: that great teaching, once built with rigour, could reach far beyond the walls of a single classroom. Three decades later, that conviction has become a business model. When we transferred our education undertaking into CPEL in April 2023, we were not simply reorganising a balance sheet. We were making explicit a philosophy we had been practising for years: build the curriculum, the technology, the pedagogy once in Kota, and deploy it repeatedly, across universities, schools, franchise partners and publishing channels, so that every incremental student served costs us almost nothing incremental to serve.

FY 2025-26 was the year that philosophy proved itself in the numbers. Total Income grew 8.8% to ₹5,702 lakhs, but Operating EBITDA grew nearly three times faster, up 21.1% to ₹2,588 lakhs, lifting our margin by roughly 750 basis points to 50.5%. Profit After Tax rose 23.0%. We did all of this without a single rupee of net debt. This is not a business that grows by spending more. It is a business that grows by deploying what it has already built, more widely, more often, at lower and lower marginal cost. That is what asset-light, scalable by design actually means, and I am gratified to see it validated so clearly this year.

Looking ahead, I see a Company still early in translating this model into its full addressable opportunity. Our AI-First Institution Programme addresses a gap that nearly every Indian institution faces and almost none can solve alone. Nearly 44% of graduates are not considered job-ready at the point of leaving college. Our AI first programmes are built to change this, we design curriculum that are aligned with industries of today. Making our students job ready.

On behalf of the Board, I want to thank our partner institutions, our franchise network, our employees and, most of all, you, our shareholders, for the trust you continue to place in us. We remain committed to building an institution that creates value not by owning more, but by knowing more, and sharing that knowledge at scale.



With confidence in the years ahead,

Om Prakash Maheshwari

Chairman & Non-Executive Director

Managing Director's Letter

> *We are building for decades to come, not just for this year's numbers.*

Dear Shareholders,

FY 2025-26 was a year in which execution did the talking. We asked one question of every part of our business: how do we grow the parts that scale beautifully, and fix or exit the parts that don't. The results reflect a company that answered with discipline rather than drift.

What I am proudest of this year is not any single achievement but the consistency of the pattern across the business. Wherever we leaned into our core strength, building something once and deploying it widely, we saw outsized results. Wherever a part of the business didn't fit that model, we made the harder call to consolidate rather than let it dilute our focus. That is not always the comfortable choice, but it is the right one, and it is how a business stays true to what it says it stands for.

We also expanded in ways that reinforce the same idea rather than depart from it. New platforms, new partnerships and new geographies were added this year, but each was chosen because it multiplies something we already know how to do well. This discipline, growing outward without growing heavier, is the thread that runs through everything we did this year.

The clearest proof that this model works isn't any single number. It's that our core business continues to generate returns on capital that far outpace what a conventional, asset-heavy institution could hope to achieve. Very few businesses compound this efficiently, and it tells me our model isn't a slogan. It's how the economics actually work.

Looking to FY27, our priorities follow the same logic: unlock more value from what we have already built, extend our reach into markets we haven't yet touched, and keep finding ways to help the institutions we serve do more with what we already offer them. We are not chasing size for its own sake, we are chasing the next place our knowledge can travel.

To our team across the company: thank you for a year of hard, disciplined choices. To our shareholders: thank you for your continued confidence. We intend to keep earning it.

Sincerely,

Pramod Kumar Maheshwari

Managing Director

Company Overview

Career Point Edutech Limited was founded in Kota by Mr. Pramod Kumar Maheshwari, an IIT Delhi alumnus, with a vision to transform education and open new learning pathways for students across India. The Company carries forward a legacy of over 30 years, operating as a focused platform for growth across formal education and test preparation spanning the entire student lifecycle, from Kindergarten to PhD.

Today that legacy looks less like a classroom and more like a network of schools, universities and test-prep centres linked by common faculty training, shared content, and technology that carries Kota's teaching standards to wherever a student happens to be. A student's postcode should have no bearing on the quality of instruction available to them; an institution's ambitions should not be capped by what it alone has the capital to construct. That simply is the company’s mission and vision: to be counted among the world's most trusted names in education, known as much for the outcomes it delivers as for the integrity with which it delivers them.

The network is built on two lines of businesses: Formal Education Services and Test Preparation Services. The formal education services provide end-to-end academic and administrative support to K-12 schools, colleges and universities spanning curriculum, faculty and operations delivered through both full-service Enterprise partnerships and Modular engagements. The test preparation services, on the other hand, covers coaching for various competitive examinations and board examinations, delivered through classroom centres and a nationwide franchise network with live school-integrated coaching built on a teaching methodology refined in Kota over three decades.

Over the years, CP has built an annuity-driven, scalable and profitable business model by strategically diversifying across the mix of educational services spanning formal education to test preparation, while building strong brand equity through consistent service quality, continuous innovation, and enduring trust.

Industry Snapshot

$313 billion
projected size of India's education market by FY30

4x edtech growth by 2030/31
India's edtech market, from US$7.5bn to US$29–30bn

24.8 cr
K-12 students in India

4.5 cr
Higher education enrolment, India

$5.1 Bn
India's books/ publishing market sized

12-15%
Test-preparation market CAGR, India

14.7 L
K-12 schools in india

450+
State private university in india

50%
Higher education GER, target by 2035

$10tn
Projected global education market size by 2030

India's education sector sits at the intersection of scale and headroom. With one of the largest school-age populations in the world, a higher education system still expanding toward global participation, and a rigorous test-preparation culture, growth in this market is structural. As government investment and private participation continue to rise, the sector is poised to remain one of the largest and most dynamic globally over the coming decade.

Source: UDISE+ 2023–24, AISHE 2022–23, IBEF 2024, Press Information Bureau, NEP 2020, IMARC

Our Journey

Three eras — from a single Kota classroom to a focused, asset-light education platform.

Educate
1993 – 2009

1993

Founded in Kota by an IIT Delhi alumnus, Mr. Pramod Kumar Maheshwari

2000

Opened first test prep branch outside Kota, at Jaipur

2003

Partnerd with K-12 school

2007

Investment by Volrado Venture Partners (ENAM)

2009

Private equity investment by Franklin Templeton

Evolve
2010 – 2020

2010

First Indian IPO by a test prep company, Listed on both NSE & BSE

2012

Partnered with Career Point University, Kota and Career Point University, Hamirpur

2013

Expended K-12 network partners Career Point Gurukul, Kota and CP World School, Jodhpur

2014

Launched skilled development business & pre-school brand, Global Kids

2020

Launching of eCareerPoint, an online learning platform for test prep

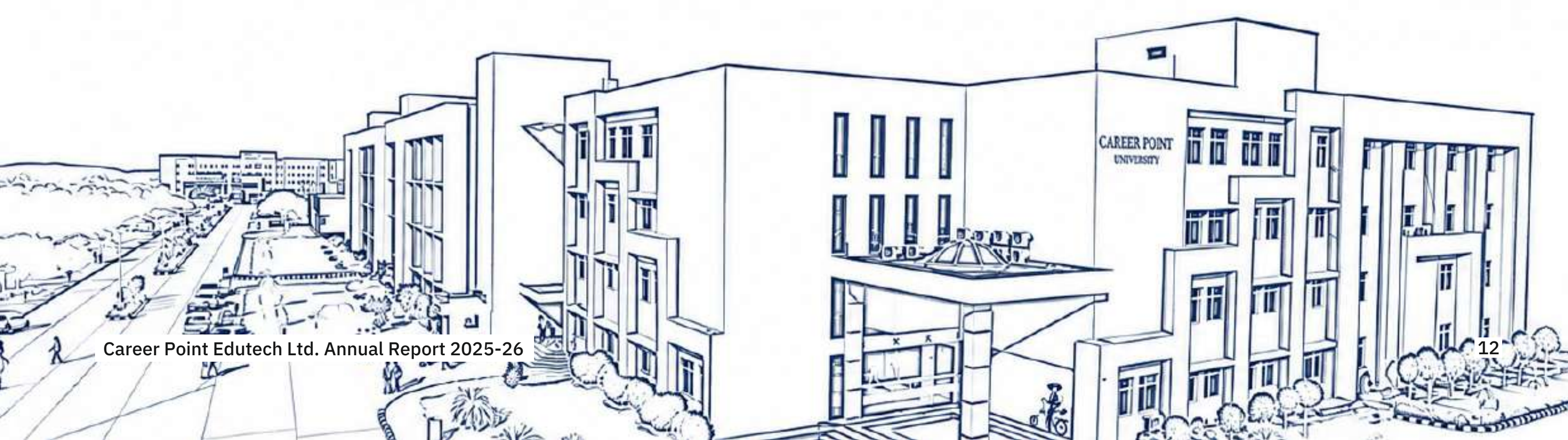
Elevate
2021 onwards

2025

Merger-demerger and listing of Career Point Edutech Limited as a focused, Asset-light education services company

2026 Onwards

Continue to scale 'build once, deploy again in many more places' model



Board of Directors

Mr. Om Prakash Maheshwari
Chairman & Non-Executive Director

A founding member of the Company, Mr. Om Prakash Maheshwari brings to the table more than twenty six years of experience in finance and legal matters. He drives the Company's growth by being responsible for overall project implementation and overseeing all financial and legal matters. He holds a Bachelor's Degree in Mechanical Engineering from University of Rajasthan.

Mr. Pramod Kumar Maheshwari
Managing Director

Founder director of the company, Mr. Pramod Kumar Maheshwari is a visionary with over three decades of rich and holistic experience in developing & implementing training methodologies. A first generation entrepreneur, he plays a pivotal role in providing thought leadership and strategic guidance to the company. A B.Tech. Degree holder from IIT Delhi, he leads the Company's growth from the front by supervising the functional heads.

Mrs. Shilpa Maheshwari
Non-Independent & Non-Executive Director

Mrs. Shilpa Maheshwari has over a decade of experience in the e-commerce sector. She has been actively engaged in managing and growing e-commerce business, catering to both domestic and international retail markets. Her expertise spans product sourcing, marketplace management, & export compliance, making her well-versed in the intricacies of both Indian and global e-commerce ecosystems.

Mr. Amit Sethi
Independent & Non-Executive Director

Mr. Amit Sethi is a member of Institute of Chartered Accountant of India (ICAI) besides holding Certificate of Practice, he has more than twenty one years of exposure in the areas of Accounting, Auditing, costing, finance and taxation etc. Mr. Sethi also holds a Bachelor's Degree in Commerce and Bachelor of Laws.

Mrs. Mohini Mahur
Independent & Non-Executive Director

Mrs. Mohini Mahur is a qualified Chartered Accountant with extensive expertise in finance, taxation, and corporate governance. She also holds a DISA (Diploma in Information Systems Audit) qualification and a Bachelor's degree in Commerce (B.Com). Her experience and qualifications plays a vital role in strengthening the company's compliance & financial oversight mechanisms.

Mr. Lalit Modi
Independent & Non-Executive Director

Mr. Lalit Modi is an Associate member of Institute of Company Secretaries of India (ICSI) and is qualified LL.B., M.Com, CMA Inter and B.Com. He served as ex. Chairman of ICSI Kota Chapter. He has more than Eleven years of versatile experience in the areas of legal acumen, communication, and decision-making skills, he contributes actively to corporate governance & professional development.

Shareholders' Information

Annual General Meeting	Friday, September 25, 2026 at 04.00 p.m. (IST)
Mode of Meeting	Through Video Conferencing (VC) / Other Audio Visual Means (OAVM)
Managing Director	Mr. Pramod Kumar Maheshwari
Chief Financial Officer	Mr. Rahul Rohira
Company Secretary	Ms. Bhavika Sharma
Statutory Auditor	M/s Rajvanshi & Associates Chartered Accountants H-15, Chitranjan marg, C-Scheme Jaipur, Rajasthan-302001 Tel.; 95097-77241
Bankers	ICICI Bank Ltd HDFC Bank Ltd AU Small Finance Bank
CIN	L80302PB2006PLC059674
e-Voting Cut of Date	Friday, September 18, 2026
e-Voting Window Period	Monday, September 21, 2026, 9.00 a.m. (IST) to Thursday, September 24, 2026, 5.00 p.m. (IST)
Registered Office	Village Tangori, Banur, Mohali, Karala, Patiala, Rajpura, Punjab-140601, India Landmark: Career Point Gurukul
Corporate Office	CP Tower-1, Road No.-1, IPIA, Kota, Rajasthan-324005, India
E-mail	info@cpedutech.in
Website	www.cpedutech.in
Listing (Equity Shares)	BSE Ltd. 1st Floor, New Trading Ring, Rountana Building, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001 Telephone : 022-22721233/34
	The National Stock Exchange of India Ltd. Exchange Plaza, 5th Floor, Plot No.C/1, 'G' Block Bandra - Kurla Complex, Bandra (E), Mumbai - 400051 Telephone : 022- 26598100/8114
Stock Code	NSE - CPEDU BSE - 544499
ISIN Number- Equity	INE0P6P01016
Registrar & Share Transfer Agent	M/S Ankit Consultancy Private Limited 60, Electronic Complex,, Pardeshipura, Indore (M.P.) 452010 Tel.:0731-4065799, 4065797 Contact Person: Mr. Abhinandan Gupta Email id: investors@ankitonline.com compliance@ankitonline.com

Section 02

Business Overview

How formal education, test preparation, and digital platforms fit together as one modular, asset-light system.

Formal Education: built for institutions

Comprehensive management services for K-12 schools, colleges and universities, drawing on 30+ years of experience.

Services provided

- Admission management services
- Student records management
- Infrastructure & facilities management
- Curriculum development
- Specialized content & study material
- Faculty & staff recruitment & training
- IT infrastructure & digital support
- Examinations, transport & sports training

Engagement models

Enterprise solution

A full-service exclusive partnership model for institutions seeking end-to-end operational support across all departments. CP's experienced team becomes an extension of the institution, managing critical functions so that the institution can focus on core academics and student success.

Enterprise solution clients

Higher education: 9 colleges of Career Point University, Kota; 5 colleges of Career Point University, Hamirpur.

K-12: Career Point Gurukul School, Kota; Career Point Gurukul, Rajsamand; Global Public School, Kota; Career Point World School, Jodhpur.

Modular solution

A flexible, component-based model where institutions can opt for one or more specific services as per their requirement-such as admissions, technology, curriculum support, or records management—while maintaining control over other internal operations.

Within our modular solutions segment, admission management services is offered under our Better Study brand and represents our leading offering to partner institutions

What it offers

Comprehensive information on 14K+ top colleges and universities

- Curated insights and guided application support for informed decisions
- Expert assistance with admissions and scholarships, UG and PG
- Step-by-step expansion — new services and verticals added to drive cross-sell and scale

Enterprise Clients: capacity and headroom

Institution	Segment	Available capacity	Enrolled (FY26)	Utilisation	Maxcampus capacity
Career Point University, Kota	Higher education	7,500	3,708	50%	>20,000
Career Point University, Hamirpur	Higher education	3,500	2,451	70%	>15,000
Career Point Gurukul, Kota	Residential K-12	1,400	417	30%	3,000
Global Public School, Kota	Day school K-12	2,400	1,516	63%	2,400
Career Point Gurukul, Rajsamand	Day school K-12	1,500	419	28%	2,000
Career Point World School, Jodhpur	Day school K-12	1,500	311	21%	2,400
Total		**17,800**	**8,822**	**50%**	**>44,000**

The Company has significant headroom to enhance capacity utilisation across existing enterprise clients, creating a clear pathway to higher revenues and improved profitability.

Our Differentiators

Product

Plug-and-play model that lets new courses be added quickly to the existing delivery infrastructure.

Scalability

The product-led model scales easily across geographies, independent of any one location's service delivery.

Quality

Standardization keeps product quality consistent as the network expands to new centres and schools

Annuity

The shift from services to products commands higher annuity, improving revenue visibility for the business.

Test Preparation: productized at scale

30+ years of test preparation, standardized into a repeatable product, delivered through franchisee centres, partner schools and online platforms.

Franchisee Centres

- 37+ active franchisee partners, March FY26
- Nationwide network for competitive examination and other exams
- Built on Kota's proven methodology with standardized material, test series, mentorship
- CP provides faculty recruitment, training, and day-to-day academic support

CAREER POINT

Career Point Techno Academy

- 75+ schools live; 7,700+ students
- Live, interactive coaching for NEET, JEE & Foundation, grades 8–12, delivered in-school
- Conducted by Kota faculty, integrated with school timetables
- Students get 24×7 access to eCareerPoint, recorded lectures, notes, quizzes, test series

CAREER POINT TECHNO ACADEMY Live classes from Kota

CP Publications

- 400+ titles and growing, across various subjects & competitive exams
- Developed by Kota's veteran faculty question banks, DPPs, formula handbooks, and revision guides
- Regularly updated to match the latest syllabus and exam patterns
- Trusted by lakhs of students and institutions across India

CP PUBLICATION

eCareerPoint

- Digital learning for JEE, NEET, board, Olympiad courses, and more
- Live & recorded classes with real-time doubt resolution, mock tests with all-India ranking
- Self-paced or structured revision paths, backed by learning analytics

eCareerPoint Kota Coaching At Home

Our Brands & Services

Two verticals, each designed to fit into one asset light model.

Formal education services

University & school management

End-to-end enterprise & modular solutions for K12, colleges and universities

CAREER POINT EDUTECH LIMITED

Admission & enrollment services

Comprehensive guided admissions support for students, delivered through BetterStudy.in

Better Study
Search The Best Place to Study

Skill development services

Vocational skilling programmes, recognised by National Skill Development Corporation (NSDC)

C·P·I·S·D
Career Point Institute of Skill Development

Test preparation services

Franchisee centres

Nationwide offline coaching network, asset-light royalty model

CAREER POINT

Career Point Techno Academy

Integrated school coaching for grades 8th-12th delivered live from central studio in Kota

CAREER POINT TECHNO ACADEMY
Live classes from Kota

eCareerPoint

Digital learning platform delivering live and recorded courses, test series & other learning materials.

eCareerPoint
Kota Coaching At Home

CP Publications

400+ titles covering study materials, question banks, revision guides and more.

CP PUBLICATION

Section 03

Statutory Reports

A detailed account of the year's operating environment, financial performance, and strategic direction

Management Discussion & Analysis

Cautionary Statement: This report contains forward-looking statements, which may be identified by their use of words like 'plans', 'expects', 'will', 'anticipates', 'believes', 'intends', 'projects', 'estimates' or other words of similar meaning. All statements that address expectations or projections about the future, including but not limited to statements about the Company's strategy for growth, product development, market position, expenditures and financial results, are forward-looking statements. The Company cannot guarantee that these assumptions and expectations are accurate or will be realised. The Company's actual results, performance or achievements could thus differ materially from those projected in any such forward-looking statements. The Company assumes no responsibility to publicly amend, modify or revise any forward-looking statements on the basis of any subsequent developments, information or events.

1. Macroeconomic and Industry Overview

1.1 Overview of Indian Economy

In FY 2025-26 the Indian economy delivered a standout performance driven by robust domestic consumption, front-loaded government capital expenditure, softening crude oil prices, and benign inflation. According to the provisional estimates released by the Ministry of Statistics and Programme Implementation (MoSPI) on India's real GDP grew at 7.7% accelerating from 7.1% in FY 2024-25.

International agencies continued to recognise India's strong growth momentum. In its January 2026 World Economic Outlook Update, the International Monetary Fund (IMF) estimated India's growth at 6.4% for FY2026-27. The IMF projected global growth of 3.0% in 2026, highlighting India's relatively strong economic performance. Moody's ratings also maintained a positive outlook for India's growth prospects and continued to identify India as one of the fastest-growing major economies among the G20 countries.

A steadily expanding economy creates higher household incomes, greater consumption expenditure which translates into rising demand and directly affects investment in the education sector. India is placed favourably with one of the largest youth populations globally, and its rising per-capita income driving demand for quality education, skilling and professional training. At the same time, human capital development through education remains essential for sustaining high GDP growth in the long term.

1.2 Industry Overview: Education Industry

The global education market was estimated at approximately US$7 trillion in 2025 and is projected to reach approximately US$10 trillion by 2030 (Infosys Knowledge Institute, 2026). India's education system continues to operate at one of the highest levels of scale globally including primary to higher education and test preparation. The Indian education market is projected to reach US$313 billion by FY30, within that the EdTech market alone is valued at US$7.5 billion and projected to grow nearly to US$29-30 billion by FY2030-31. The test preparation market was estimated at approximately US$14.8 billion in FY26, projected to reach US$23-26 billion by FY30 at a 12-15% CAGR.

Furthermore, as per Unified District Information System for Education Plus (UDISE+) in 2025-26 survey the school system in India serves approximately over 24.72 crore students across 14.7 lakh schools, supported by over 1.03 crore teachers (UDISE+ 2025-26).

Lastly, the Union Budget 2025-26 allocated ₹1,28,650 crore to the Ministry of Education, a 13% increase over revised estimates of FY 2024-25. Of this, ₹78,572 crore was allocated to the Department of School Education & Literacy (a 16% increase) and ₹50,078 crore to the Department of Higher Education (a 8% increase).

1.2.1. School Education (K-12)

India's school education system continues to operate at one of the highest levels of scale globally. UDISE+ reported in 2025-26, the system encompasses 14.67 lakhs schools, 24.72 crore students (pre-primary to higher secondary), and over 1.03 crore teachers. Girls constituted 48.38% of total enrolment (approximately 11.96 crore), with the Gender Parity Index reaching 1.03 at the primary level. Female teachers account for 54.2% of the total teaching workforce, up from 53.3% in the prior year.

Student enrolment has shown some moderation across certain stages of school education, reflecting broader demographic trends. At the same time, the school education system has continued to make progress in infrastructure and digital enablement. Approximately 67.4% of schools reported access to internet facilities in 2025-26, while access to basic infrastructure such as electricity and drinking water remains widespread. The national Pupil-Teacher Ratio (PTR) also remains relatively favourable, supporting continued improvements in access and learning conditions (UDISE+ 2025-26).

1.2.2. Higher Education

India's higher education sector continued its steady expansion in 2023-24. According to the All India Survey on Higher Education (AISHE) reports for 2022-23 and 2023-24, released by the Ministry of Education in July 2026, total enrolment reached 4.50 crore students and the Gross Enrolment Ratio (GER) reached 30.0 in 2023-24, up from 29.5 in 2022-23 and 23.7 in 2014-15. A total of 59,533 institutions participated in the 2023-24 survey, representing more than 90% of the 64,756 registered higher education institutions.

Female participation has once again been a key highlight. Female GER reached 31.2 in 2023-24, remaining higher than male GER for the seventh consecutive year. The Gender Parity Index (GPI) stood at 1.08. Female enrolment rose to 2.24 crore (a 42.2% increase over 2014-15), and the share of women in STEM programmes improved from 38.4% in 2014-15 to 44% in 2023-24.

Faculty strength expanded to 17.32 lakh in 2023-24, with women accounting for 44.9% of the teaching workforce (up from 5.69 lakh in 2014-15 to 7.78 lakh). STEM enrolment increased from 91.5 lakh in 2014-15 to 1.02 crore in 2023-24.

1.2.3. Digital & Test Preparation

Digital adoption continues to reshape both school and higher education in India. The Indian EdTech market, valued at US$7.5 billion in 2024, is projected to grow to US$29 billion by 2030-31, according to a report by the Internet and Mobile Association of India (IAMAI) and Grant Thornton Bharat. By 2029, the edtech sector is expected to contribute 0.4% to India's GDP, up from 0.1% in 2020.

The test preparation segment is one of the fastest-growing areas within India's education ecosystem. According to Redseer Strategy Consultants, India's test preparation market was approximately US$14.8 billion in FY26 and is projected to reach US$23-26 billion by FY30, representing a 12-15% CAGR. Undergraduate entrance preparation remains a significant segment, with JEE and NEET together accounting for approximately 70% of the undergraduate entrance preparation market. The market is supported by the large number of aspirants competing for a limited number of seats in premier institutions and government positions.

The B2G (business-to-government) model represents an emerging opportunity within the test preparation ecosystem. Government-led initiatives to expand access to competitive-examination preparation, including digital and online coaching programmes, create opportunities for established education providers to participate in technology-enabled and publicly supported education programmes. Such models can also support broader access to test preparation among underserved student communities.

1.3 Outlook

Overall, India's education sector is positioned to remain one of the largest and most dynamic globally, attracting both domestic and international investment. For education service providers with a proven track record, strong institutional relationships and technology-enabled delivery capabilities, the opportunity set is both wide and deep.

1.4 References

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2. Business Overview

2.1 About the Company

Career Point Edutech Limited ("Career Point," "CPEL," "CP Edutech" or "the Company") was founded in Kota by Mr. Pramod Maheshwari, an IIT Delhi alumnus, with a vision to transform education and open new learning pathways for students across India. Over three decades, the Company has built a fully integrated education services platform spanning test preparation, school and higher education services, and educational publishing.

CPEL operates on an asset-light, scalable model, purpose-built for capital efficiency. Rather than carrying institutions on its own balance sheet, the Company partners with universities, schools, franchisees and test-preparation centres, supplying the academic content, technology and operating systems that let each partner scale. This is where CPEL's intellectual strength shows: three decades of curriculum design, pedagogy and assessment methodology, refined across hundreds of thousands of student outcomes and codified into IP, faculty-training systems and a proprietary technology stack. That IP is built once, in Kota, and deployed repeatedly across a widening partner network so each new partner or campus adds revenue without a proportional addition of cost or capital.

The Company's operational strength lies in its ability to replicate delivery quality at scale: standardised curriculum and assessment frameworks, structured faculty-training and quality-assurance processes, and technology platforms that keep learning outcomes consistent across every partner site, whether run directly or through a franchisee. The result is a model that compounds, intellectual capital and operating know-how that deepens with every partner added, while the balance sheet stays light. The Company remained debt-free through the year, funding its growth entirely from internal accruals.

2.2 Business Units

The Company reviews and reports its operations across two business verticals, reflecting how the business is managed and how value is created. Both verticals operate on the same asset-light, IP-led foundation. CPEL builds the curriculum, technology and operating systems once, then deploys them across a widening partner base in each vertical.

S. No.	Business Unites	Description
1.	Formal Education	Enterprise and modular services delivered to partner universities and institutions spanning curriculum, technology, assessment and platform-led admissions support that helps partners scale enrolment.
2.	Test Preparation Services	Franchised classroom coaching and live online coaching for competitive examinations, delivered through partner schools and franchisees using CPEL's standardised curriculum, faculty-training, assessment IP etc.

Table 2.2: Business units

2.2.1 Formal Education

The Company's formal education services division provides end-to-end management services to K-12 schools, colleges, and universities. CP's services encompass the complete student lifecycle, driving institutional growth and student success. These services include:

- Admission Management Services: end-to-end student recruitment, counselling, and enrolment support
- Infrastructure and Facilities Management: campus operations, maintenance, and hostel management
- Student Records Management: academic records, attendance, and compliance documentation
- Curriculum Development: course design, syllabus structuring, and pedagogical alignment
- Specialised Content and Study Material: proprietary content developed by Kota's expert faculty
- Faculty and Staff Recruitment and Training: talent acquisition, onboarding, and continuous professional development
- IT Infrastructure and Digital Support: ERP systems, learning management platforms, and campus digitisation
- Examinations, Transport, and Sports Training: end-to-end logistics and co-curricular support

Career Point delivers these services through two engagement models:

1. **Enterprise Solution:** A full-service, exclusive partnership model for institutions with end-to-end operational support across all departments. CP's experienced team becomes an extension of the institution, managing critical functions so that the institution can focus on core academics and student success. Current enterprise clients include:

S.No.	Name of Institute	Location
1.	Career Point Gurukul School	Kota, RJ
2.	Career Point Gurukul School	Rajsamand, RJ
3.	Career Point University	Kota, RJ
4.	Career Point University	Hamirpur, HP
5.	Career Point World School	Jodhpur, RJ
6.	Global Public School	Kota, RJ

Table 2.2.1: Enterprise clients

2 **Modular Solution:** a flexible, component-based engagement in which institutions select specific services like admissions, technology, curriculum support or records management while retaining control of other functions. It enables faster market entry and builds relationships that can deepen over time. In FY26 the Company launched a dedicated modular admissions services platform, Better Study, partnering with 60+

universities like JECRC University, Lovely Professional University, JK Lakshmipat University etc for admissions services. Since launch, the platform has delivered over 200 confirmed admissions for partner institutions. Each admission strengthens the partner relationship, and each partner relationship creates the opportunity to cross-sell the Company's fuller service suite - curriculum, faculty, technology and operational management.

2.2.2 Test Preparation Services

Career Point's Test Prep Division delivers intensive courses for JEE, NEET, Foundation, NDA, and other competitive examinations through a network of study centres, schools, and online platforms. With over 30 years of experience, Career Point has productised its test preparation services by standardising the entire process from curriculum design and study material development to faculty training and assessment systems. This productisation enables the Company to maintain consistent quality, expand to new locations rapidly, leverage technology to reach more students, and grow without relying heavily on individual faculty members.

The Company delivers test preparation through four distinct channels:

1. **Career Point Franchise Centres:** A nationwide network of offline coaching centres operated through franchise partners. Centres offer preparation for JEE, NEET, NDA, Olympiads, Foundation, and other competitive examinations, built on Kota's coaching methodology with standardised study material, practice papers, test series, and expert mentorship. CP provides franchisee partners curriculum, faculty, staff recruitment and training support, comprehensive academic resources, and day-to-day academic and operational guidance. As of March 2026, the Company had 37 active franchisee partners. This is a scalable, asset-light model with recurring income and minimal capital expenditure
2. **Career Point Techno Academy:** A unique initiative delivering live, interactive competitive exam coaching integrated seamlessly with school education. Classes are led by Kota's expert faculty from the central studio at Kota and integrated with each school's timetable. Each student gains access to the eCareerPoint app for 24×7 access to recorded lectures, notes, quizzes, PDF study material, and test series.
3. **eCareerPoint:** A comprehensive digital learning platform for Classes 9-12, offering courses for JEE, NEET, Board, and Olympiad preparation. Features include live and recorded classes with real-time doubt resolution, online tests, daily practice sheets, e-books, quizzes, important questions, and study tips. The platform supports both self-paced learning and structured revision, with study material (digital and optional print) and mock tests with All-India ranking comparisons. Interactive learning tools and analytics enable students to track progress, speed, and accuracy.
4. **CP Publication:** The educational imprint of Career Point, focused on "making learning simple and exams achievable." Developed by Kota's veteran faculty with 30+ years of experience covering Foundation, Board, and Competitive examination categories. The product range includes question banks, solved papers, daily practice problems (DPPs), formula handbooks, theory books, and quick-revision guides.

3. Business Performance and Financial Overview

3.1 Financial Snapshot

The Company delivered a strong financial performance in FY 2025-26, with profitability expanding materially faster than revenue.

(₹ in Lakhs, Consolidated)

Particulars	FY 2025	FY 2026	Growth
Revenue from operations	4,966	5,123	3.15%
Operating EBITDA (₹ Lakhs)	2,137	2,588	21.08%
Operating EBITDA Margin (%)	43.00%	50.50%	7.38%
Profit After Tax (₹ Lakhs)	1,867	2,296	22.95%
PAT Margin (%)	35.63%	40.26%	13.01%
Diluted EPS (₹)	10.26	12.62	22.93%
Return on Equity (RoE)	39.10%	34.65%	-4.46%
Return on Capital Employed (RoCE)	48.56%	41.20%	-3.46%
Return on Operating Capital Employed (RoOCE)	48.56%	46.88%	-1.70%
Net Debt-to-Equity	0.0x	0.0x	Stable
Book Value per Share (₹)	31.36	41.5	32.25%

Table 3.1: Financial highlights

3.2 Financial Highlights

3.2.1 Operating Leverage:

Fy2026 illustrates the operating leverage embedded in CPEL's asset-light model. As an enabler rather than an owner of institutional infrastructure, the Company earns a defined share of the revenue that enrollment generates for its universities, schools and franchisee partners, while the partner institutions themselves capture the larger part of the topline expansion. This is by design: CPEL's own revenue growth is structurally moderate, but because the incremental cost of serving a growing partner base is limited, that growth flows through to profitability at a disproportionate rate.

3.2.2 Profitability:

Operating EBITDA margin expanded to 50.51%, nearly 750 basis points higher than the previous financial year. Profit After Tax (PAT) grew 23.0% to ₹2,296 Lakhs, with PAT margin rising to 40.26% from 35.63% in the previous year. Book Value per Share also grew 32.3%, from ₹31.36 to ₹41.48

3.2.3 Return Ratios:

Return on Capital Employed (RoCE) stood at 46.9% and Return on Equity (RoE) at 34.7% for FY2026, reflecting a highly capital-efficient, asset-light business that generates strong returns without reliance on fixed-asset ownership.

3.2.4 Strength in Numbers: Enrollments Numbers

Enrolment trends across the Company's business units over the past four years reflect the underlying growth and evolving mix of services.

Business Units	FY 24	FY 25	FY 26
Test Prep	**5,999**	**7,512**	**12,742**
Franchisee	*5,999*	*7,512*	*5,035*
CP Techno Academy*	-	-	*7,70*
Formal Education	**7,667**	**8,022**	**8,946**
University	*5,123*	*5,373*	*6,285*
School	*2,544*	*2,649*	*2,661*
Total	**13,666**	**15,534**	**21,688**

**CP Techno Academy was launched in FY26.*

Table 3.2.4: Enrollment numbers by business units

3.3 Recognition

Partner institutions managed by the Company received external recognition during the year, validating the academic and operational quality of the Company's service model:

1. **Career Point University, Kota:**
   a. Time Higher Education Impact Raking: Recognised in the Times Higher Education Impact Rankings 2026 (which rank universities globally on their contribution to the UN Sustainable Development Goals), placing in the 1001–1500 band overall and as high as the 101–200 band for Zero Hunger
   b. Outcome based education: OBE awarded Titanium band reflecting its learner-centric and industry-aligned educational framework
   c. Ranked as the #7 University in Rajasthan by the EducationWorld India Higher Education Rankings
   d. The National Assessment and Accreditation Council (NAAC) awarded the university a B++ grade, reflecting a solid academic and institutional quality

2. **Career Point University, Hamirpur:**
   a. Ranked 3rd overall in Himachal Pradesh by the Indian Institutional Ranking Framework (IIRF).

4. Corporate Social Responsibility

At Career Point, social responsibility is deeply embedded in our values and purpose. We believe that education is the most powerful tool for social transformation, and our initiatives are designed to ensure that learning opportunities remain accessible and inclusive, regardless of socio-economic background.

Over the years, Career Point has positively impacted the lives of millions of learners across geographies through its educational programs and platforms. By empowering students to achieve their full potential, we have not only enabled individual success but also contributed to long term societal progress. Our passion for education continues to inspire us, and we remain committed to making a difference in the lives of many more learners in the years ahead.

Beyond education, we understand the broader responsibility of giving back to society. Our initiatives span multiple dimensions:

- Supporting underserved students through scholarships, financial aid, and fee-assistance programs.
- Promoting sustainability through environment-friendly and green initiatives that reduce ecological impact.
- Strengthening communities via projects in healthcare, livelihood generation, and education, creating lasting value beyond the classroom.

Through these efforts, Career Point reinforces its role not just as an education provider but as a responsible corporate citizen, dedicated to creating a brighter, more sustainable future for all stakeholders.

5. Risks and Concerns

With business operations spread across multiple segments of the education industry, Career Point Edutech is naturally exposed to a range of external and internal risks. While the Company has established a robust risk management framework to identify, monitor, and mitigate potential threats, it is important to acknowledge that complete risk elimination across financial, operational, and strategic objectives is not possible.

The Board of Directors and senior management regularly review the evolving risk landscape and take proactive measures to address emerging challenges. These include risks related to regulatory changes, competitive dynamics, geographical presence, human resources, technology adoption, legal and compliance matters, and broader political or macroeconomic developments.

The Company has identified the following key risks that could impact its business operations and potentially affect financial performance:

Artificial Intelligence (AI) disruption: The rapid adoption of artificial intelligence and generative AI tools in education including, but not limited to, AI-powered tutoring, adaptive learning platforms, and automated content generation represents both an opportunity and a risk for the Company. Low-cost or free AI-powered learning tools could reduce the perceived value of structured coaching, compress pricing in the test preparation segment, or enable new entrants to scale rapidly without the faculty infrastructure that has traditionally served as a barrier to entry.

To mitigate this risk, Career Point is proactively embedding technology into its delivery models through eCareerPoint, CP Techno Academy's live interactive model, and analytics-driven student engagement tools. The Company views AI as a complement to, rather than a substitute for, its core strengths in structured pedagogy, expert faculty, and outcome-driven coaching. The Company's productised delivery model where curriculum, assessments, and study material are standardised and centrally managed is well-suited to integrate AI-driven personalisation at scale.

Market dynamics: Career Point operates in an emerging and highly dynamic education market, comprising both formal education and test preparation segments. These markets are influenced by a wide range of factors, including regulatory changes, competitive intensity, evolving student preferences, technological disruption, and macroeconomic conditions. Such volatility makes it inherently challenging to predict the Company's future operating results with certainty.

Recognizing these dynamics, the management has adopted a strategic approach of diversifying into more sustainable and annuity-driven businesses within the education ecosystem. This approach not only mitigates exposure to short-term market fluctuations in test preparation but also strengthens the Company's long-term revenue visibility and resilience through expansion in formal education, allied services, and digital platforms.

Regulatory risk: Any change in regulatory norms governing the education sector can have a significant impact on the Company and its investments. Recognizing this, Career Point proactively works to mitigate regulatory risk by continuously upgrading its services, diversifying delivery channels, leveraging technological advancements, and expanding its product portfolio. These efforts strengthen the Company's ability to adapt swiftly to policy changes and ensure sustainable growth despite regulatory uncertainties.

Decrease in student enrolment: With increasing competition from both offline and online education service providers, including the entry of several edtech players into the classroom coaching space, the Company faces the inherent risk of decentralization of students and a potential decline in enrolments.

To mitigate this risk, Career Point leverages its focused academic pedagogy, strong brand equity, and integrated marketing strategy comprising both direct and indirect channels. In addition, the Company has strengthened its resilience by entering into long-term enterprise contracts with educational institutions in the formal education segment and by expanding technology-enabled services such as CP Techno Academic. These initiatives provide recurring revenue visibility, enhance scalability, and reinforce the Company's competitive positioning across its formal education and test-preparation divisions.

Cybersecurity risk: The Company's digital content and intellectual property are among its valuable assets. As these intangible resources are delivered and accessed through multiple platforms and channels, they are inherently exposed to cyber security threats such as data breaches, unauthorized access, and misuse.

To mitigate these risks, Career Point has implemented robust security protocols, regularly upgrades its IT infrastructure, and monitoring tools. In addition, the Company fosters a culture of risk awareness and cyber hygiene across all levels of the organization, ensuring that employees remain vigilant and aligned with best practices in data protection.

Pressure on margins: The Company may face pressure on operating margins arising from factors such as rising staff costs, increased expenditure on study material, and higher advertising and business promotion expenses. Such pressures could impact profitability in the future.

To mitigate these risks, Career Point focuses on increasing capacity utilization at enterprise clients and deploying technology-driven solutions that enhance efficiency and scalability. In addition, the Company emphasizes operational efficiency, cost optimization, and a diversified product mix, supported by long-term institutional contracts, to strengthen revenue visibility and safeguard financial sustainability.

Geographical concentration risk: The Company currently derives a significant share of its revenue from Rajasthan and the northern region of India. As a result, any disruption in operations, increased competition, or adverse regional developments in these geographies could have a material impact on overall business performance.

To mitigate this concentration risk, Career Point is pursuing a pan-India expansion strategy through franchise models, strategic business associations, and partnerships. In parallel, the Company is strengthening its technology-enabled offerings, distance learning solutions, and digital platforms, which provide scalable access to students beyond traditional geographical boundaries. These initiatives are expected to broaden the revenue base and reduce dependence on any single region, thereby enhancing long-term business resilience.

Internal controls and systems: The Company has established a comprehensive and well-structured internal control framework designed to safeguard its assets, ensure that all transactions are properly authorized, accurately recorded, and transparently reported. These systems facilitate the orderly and efficient conduct of business, while ensuring compliance with all applicable regulatory and statutory requirements.

The Management continuously reviews and strengthens internal control procedures to enhance effectiveness and adaptability to evolving business needs. Internal audits are conducted on a regular basis, using both external and internal resources, to assess the adequacy and effectiveness of controls across all significant areas of operations. This process also ensures the accurate and timely preparation of financial statements and management reports, thereby safeguarding investor interests through strong governance and transparent communication.

The Company has appointed M/s BDG & Co. LLP, Chartered Accountants, as its internal auditor. The firm conducts periodic audits and submits quarterly reports to the Audit Committee. These reports evaluate the adequacy of internal checks and recommend improvements where required. The Audit Committee regularly reviews these reports, monitors implementation of corrective measures, and ensures continuous improvement in internal processes. Further, the CEO and CFO certification, as detailed in a separate section of this Annual Report, reaffirms the adequacy and effectiveness of the Company's internal control systems and procedures.

Growth Strategies

Formal education

Stable, annuity-driven growth

- Drive annuity-based revenue via long-term institutional partnerships
- Raise capacity utilisation at existing enterprise clients from ~50%
- Introduce AI first new courses to enhance enrollment and premium pricing
- Launch online degree, certificate & professional courses
- Expand K-12 management contracts, especially Tier-II & III cities

Student support services

High-potential platform play

- Scale modular service partner beyond current 50+ Indian university networks
- Add K-12 admissions, fee finance and more to the platform
- Position CP as a single-window lifecycle partner - counselling to finance
- Strengthen international university partnerships

Test preparation

Brand-led expansion

- Grow via asset-light franchise model, hybrid delivery
- Deepen the network of our CP Techno Academy partner schools
- Add CUET, CLAT, NDA, government exam & UG/PG courses
- Strengthen eCareerPoint with personalization & analytics
- Build AI-driven adaptive learning and diagnostic assessment system
- Expand CP Publications' reach & distribution

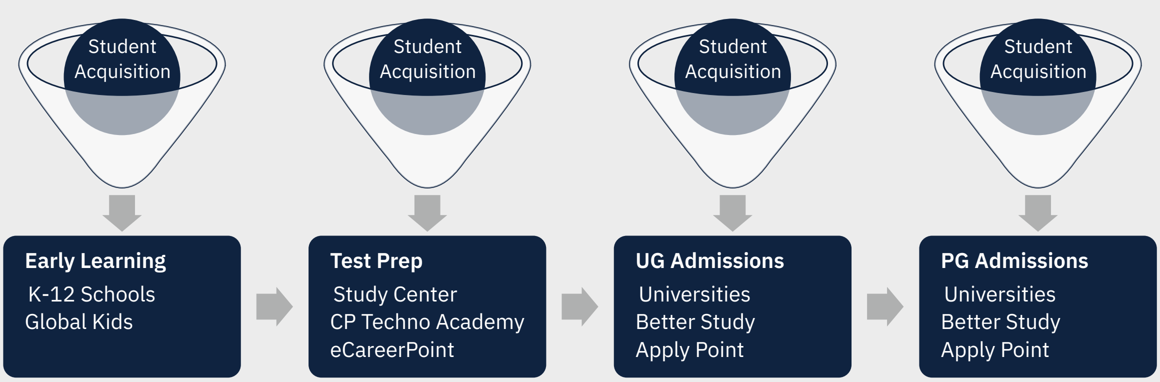
Cross-Segment Synergies (Flywheel Effect)

Leverage Kota's 30+ year brand equity to drive credibility across verticals

- Cross-sell opportunities:
  - Test prep in partner schools
  - Publications via eCareerPoint
  - Admissions services through K12 and institutional partners
- Focus on sustainable, annuity-driven growth supported by diversified revenue streams

Student Lifecycle Acquisition & Cross-Sell Pipeline

At every stage of the student lifecycle from K12 to PG — Career Point acquires new student data while using past data, creating a continuous funnel of prospects. This enables cross-selling of services, recurring engagement, and long-term value extraction from each student relationship.



DIRECTORS'S REPORT

Dear Shareowners,

The Directors take pleasure in presenting the 20th Annual Report of Career Point Edutech Limited **(the Company or "CPEL")** along with the Audited Financial Statements for the Financial Year ended March 31, 2026. The consolidated performance of the Company and its subsidiary has been referred to wherever required.

1. Financial Highlights

The highlights of your Company`s financial results for the financial year 2025-26 on Standalone & Consolidated basis are as follows:

(Rs. in Lakhs)

Particulars	Standalone		Consolidated	
	31-Mar-26 (Audited)	31-Mar-25 (Audited)	31- Mar-26 (Audited)	31- Mar-25 (Audited)
Income from Operations	5033.28	4883.44	5122.88	4966.31
Other Income	515.68	216.31	579.00	274.65
Total Income	5548.96	5099.75	5701.88	5240.96
Expenditure	2523.57	2852.10	2599.31	2922.28
Profit before Interest and Exceptional Items	3025.39	2247.65	3102.57	2318.68
Interest Expense	-	-	-	-
Profit after Interest Expense but before Extraordinary items	3025.39	2247.65	3102.57	2318.68
Extraordinary Items-	-	-	-	-
Profit from Ordinary Activities before tax	3025.39	2247.65	3102.57	2318.68
Total Provision for taxes	786.00	433.07	806.90	451.59
Profit from Ordinary Activities after tax	2239.39	1814.58	2295.67	1867.09
Opening Balance of retained earning	3775.04	1960.44	3920.31	2053.22
Profit for the Year	2239.39	1814.58	2295.67	1867.09
Other comprehensive income / (losses)	0	0	0	0
Total comprehensive income	2239.39	1814.58	2295.67	1867.09
Dividend paid	454.82	0	454.82	0
Closing Balance of Retained Earnings	5559.62	3775.04	5761.16	3920.31

The Audited Financial Statements of your Company as on March 31, 2026 has been prepared in accordance with the Indian Accounting Standards **("Ind AS")** notified under the Companies (Indian Accounting Standards) Rules, 2015 read with Section 133 and other relevant provisions of the Companies Act, 2013 **("the Act")** and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 **("SEBI Listing Regulations")**.

2. Financial Performance and Key Business Developments

Standalone Performance

On a standalone basis, the total income for FY 2025-26 was ₹ 5548.96 Lakhs, which was higher than the previous year's total income of ₹ 5099.75 Lakhs by 8.81%. The Company reported a profit of ₹ 2239.39 Lakhs for FY 2025-26 in comparison with a profit of ₹ 1814.58 Lakhs for FY 2024-25.

Consolidated Performance

On a consolidated basis, the total income for FY 2025-26 was ₹ 5701.88 Lakhs, which was higher than the previous year's Total Income of ₹ 5240.96 Lakhs by 8.79 %. The profit for the year after share of profit/ (loss) of Associates and Joint Venture for FY 2025-26 was ₹ 2295.67 Lakhs as against a profit for the previous year of ₹ 1867.09 Lakhs.

Your Company has prepared the Financial Statements for the financial year ended March 31, 2026, in terms of section 133 and Schedule III to the Companies Act, 2013 (as amended) (the "Act") read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

Performance of the Company and particulars of some of the key business developments which took place during the financial year 2025-26 have been detailed out in the Management Discussion and Analysis Report which forms part of Directors' Report.

3. Dividend

Career Point Edutech Limited has endeavored to retain a balance by providing an appropriate return to the Shareholders while simultaneously retaining a reasonable portion of the profit to maintain healthy financial leverage with a view to support and fund the future plans. For the expansion of business and for general corporate requirements, the Board of Directors of your Company has decided that it would be prudent, not to recommend any dividend for the year under review.

During the year under review the Board of Directors had declared the first interim dividend on 12.11.2025 for the financial year 2025-26 of Rs. 2.50 (Rupees Two and Paisa Fifty Only) per equity share of face value Rs 10.00 each (i.e.25%).

4. **Transfer to Reserves**

The amounts, if any, proposed to be transferred to the general reserve and statutory reserve are mentioned in financial statements.

5. **State of Company's Affairs:**

The Company is primarily engaged in the Education business and its allied activities in India. Career Point Edutech Limited **("the Company" or "CPEL")")** is a part of the Career Point Group, which was founded in 1993 in Kota, Rajasthan, a prominent hub for competitive examination preparation. Over the years, the Group has evolved from a tutorial service provider into an integrated education platform catering to learners from Kindergarten to PhD.

The Company has a diversified presence across Formal Education, Test Preparation and Vocational Training, delivered through a network comprising K-12 schools, colleges, universities, franchisee coaching centres, school-integrated programmes and technology-enabled education solutions.

During the financial year 2025-26, pursuant to the Composite Scheme of Arrangement between Srajan Capital Limited ("Transferee Company"), CP Capital Limited (formerly known as Career Point Limited) ("Demerged Entity"), Career Point Edutech Limited ("Resulting Entity") and their respective shareholders and creditors ("the Scheme"), the Education Business was demerged from CP Capital Limited and transferred to Career Point Edutech Limited on a going concern basis, in accordance with the terms and conditions of the Scheme.

The Scheme was sanctioned by the Hon'ble National Company Law Tribunal, Chandigarh Bench ("Hon'ble NCLT"), vide its Order dated 22nd October 2024, pursuant to Sections 230 to 232 read with Sections 52 and 66 of the Companies Act, 2013, and the rules made thereunder. The Appointed Date of the Scheme was 1st April 2023 and the effective date of the scheme was 1st April, 2025.

The demerger was undertaken with the objective of enabling the Demerged Company and the Resulting Company to operate independently and pursue distinct business strategies, improve operational efficiency, enhance strategic flexibility, de-risk the Education and NBFC businesses, provide greater focus to their respective operations and unlock long-term value for the stakeholders.

Implementation of the Scheme and Allotment of Equity Shares

Pursuant to Clause 18.1 of the Scheme, the equity shareholders of CP Capital whose names appeared in the Register of Members of CP Capital as on the Specified Date, i.e. 9th May 2025, were entitled to receive equity shares of the Company in the ratio of one equity share of the Company having a face value of ₹10/- each for every one equity share having a face value of ₹10/- each held in CP Capital.

Accordingly, pursuant to the Scheme, the Board of Directors of the Company, at its meeting held on 12th May 2025, approved the allotment and issue of 1,81,92,939 equity shares of ₹10/- each to the eligible equity shareholders of CP Capital whose names appeared in the Register of Members of CP Capital as on the Specified Date, i.e. 9th May 2025.

Further, pursuant to Clause 19.2(e) read with Clause 19.2(g) of the Scheme, 6,12,947 equity shares of ₹10/- each of the Company held by CP Capital were cancelled as an integral part of the Scheme. Accordingly, the Board of Directors of the Company, at its meeting held on 12th May 2025, approved the cancellation of the aforesaid 6,12,947 equity shares held by CP Capital in accordance with the terms of the Scheme and the order of the Hon'ble NCLT.

The aforesaid allotment and cancellation of equity shares were undertaken in accordance with the terms of the Scheme and the order of the Hon'ble NCLT. The necessary statutory, regulatory and corporate compliances in connection therewith were duly completed within the prescribed timelines.

The implementation of the Scheme resulted in the formal separation of the Education Business and the NBFC Business into two focused entities, enabling each business to operate with greater strategic focus, independent governance and management structures and pursue its respective growth objectives.

The aforesaid developments and other material matters relating to the state of affairs of the Company are appropriately discussed in the Management Discussion and Analysis Report**,** forming part of this Annual Report.

6. **Share Capital**

The paid-up share capital of the Company as of 31st March 2026, is ₹ 1,819 Lakhs comprising of 1,81,92,939 equity shares having face value of ₹ 10 each. The Company's equity shares are listed on the BSE Limited (BSE) and the National Stock Exchange of India Limited (NSE) with effect from September 5, 2025.

During the year under review, the paid up equity share capital of the Company as on March 31, 2025 was ₹ 61.29 Lakhs comprising 6,12,947 equity shares having face value of ₹ 10 each. However, the Company implemented the Scheme of Arrangement entered into with CP Capital Limited (formerly known as Career Point Limited) ("CP Capital"). The Scheme was sanctioned by the Hon'ble National Company Law Tribunal, Chandigarh Bench, vide its Order dated 22nd October 2024 and became effective from 1st April 2025. Pursuant to Clause 18.1 of the Scheme, the equity shareholders of CP Capital whose names appeared in the Register of Members of CP Capital as on the Specified Date, i.e. 9th May 2025, were entitled to receive equity shares of the Company in the ratio of one equity share of the Company having face value of ₹10/- each for every one equity share having face value of ₹10/- each held in CP Capital.

Accordingly, pursuant to the Scheme, the Board of Directors of the Company at its meeting held on 12th May 2025 approved the allotment and issue of 1,81,92,939 equity shares of ₹10/- each to the eligible equity shareholders of CP Capital whose names appeared in the Register of Members of CP Capital as on the Specified Date, i.e. 9th May 2025.

Further, pursuant to Clause 19.2(e) read with Clause 19.2(g) of the Scheme, 6,12,947 equity shares of ₹10/- each of the Company held by CP Capital were required to be cancelled as an integral part of the Scheme. Accordingly, the Board of Directors of the Company, at its meeting held on 12th May 2025, approved the cancellation of the aforesaid 6,12,947 equity shares held by CP Capital, in accordance with the terms of the Scheme and the order of the Hon'ble NCLT.

The aforesaid allotment and cancellation of equity shares were undertaken in accordance with the terms of the Scheme and the order of the Hon'ble NCLT, and the necessary statutory, regulatory and corporate compliances in relation thereto were duly completed within the prescribed timelines.

The shares are actively traded on the BSE and NSE and have not been suspended from trading.

7. Material Changes and Commitments, if any, affecting the Financial Position between the end of the Financial Year and the date of Report:

There are no significant material changes and commitments affecting the financial position of the Company that have occurred between the end of the financial year to which the Financial Statements relate and the date of this Report.

8. Public Deposits

During the year, your Company has neither invited nor accepted any deposits from the public within the meaning of Section 2(32) and 74 of the Companies Act, 2013 and as such, no amount of principal or interest on deposit was outstanding as of the balance sheet date.

9. Subsidiary, Joint Ventures and Associate Companies

As on March 31, 2026, Your Company has four Subsidiaries as under:

(1) Career Point Learning Solution Limited

(2) Career Point Skill Development Private Limited

(3) Career Point Accessories Private Limited

(4) Edutiger Private Limited

A separate statement in Form AOC -1 containing the salient features of Financial Statements of all subsidiaries of your Company forms part of Consolidated Financial Statements in compliance with Section 129 and other applicable provisions, if any, of the Companies Act, 2013.

The Financial Statements of the subsidiary companies and related information are available for inspection by the members at the Corporate Office of your Company during business hours on all days except Saturdays, Sundays and public holidays up to the date of the Annual General Meeting ('**AGM**') as required under Section 136 of the Companies Act, 2013.

Any member desirous of obtaining a copy of the said Financial Statements may write to the Company Secretary at the Corporate Office of your Company. The Financial Statements including the Consolidated Financial Statements, Financial Statements of subsidiaries and all other documents required to be attached to this report have been uploaded on the website of your Company https://cpedutech.in/

10. Financial Position and Performance of Subsidiaries & Associates

Pursuant to the provisions of Section 129(3) of the Companies Act, 2013 (Act) a statement containing the salient features of financial statements of the Company's subsidiary in Form No. AOC-1 is attached in the report as **Annexure - 3.** Further, pursuant to the provisions of Section 136 of the Act, the financial statements of the Company, consolidated financial statements along with relevant documents and separate audited financial statements in respect of subsidiary, is available on the website of the Company https://cpedutech.in/

11. Disclosure of Accounting Treatment:

Pursuant to the provisions of the Act, the Financial Statements of the Company have been prepared in accordance with the Indian Accounting Standards notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.

12. Corporate Governance

The Company's governance framework is built on the foundational principles of transparency, integrity, and accountability, which guide all aspects of its operations and decision-making processes.

The spirit of good Corporate Governance remains integral to the Company's corporate philosophy. Your Company has complied with all the requirements relating to Corporate Governance as stipulated in SEBI (Listing obligation and disclosure requirements), 2015. In compliance with the SEBI (Listing obligation and disclosure requirements), 2015, a separate report of the Directors on Corporate Governance is given as a separate section titled 'Report on Corporate Governance', which forms part of the Annual Report. A report on Corporate Governance is enclosed and forms part of this Annual Report and annexed as **Annexure-6.**

The following certificates form part of the "Report on Corporate Governance" in compliance with the applicable provisions of the SEBI Listing Regulations:

a. A Certificate received from M/s. Bharat Rathore & Associates, Practicing Company Secretaries, confirming that none of the directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as directors of Company by the Board/Ministry of Corporate Affairs or any such statutory authority for Financial Year 2025-26 in compliance of Regulation 34(3) read with Para C of Schedule V of the SEBI Listing Regulations.

b. A Compliance Certificate received from M/s. Bharat Rathore & Associates, Practicing Company Secretaries, regarding compliance with conditions of corporate governance as required in compliance of Regulation 34(3) read with Para E of Schedule V of the SEBI Listing Regulations.

c. A Compliance Certificate issued by the Managing Director and Chief Financial Officer of the Company in compliance with Regulation 17(8) read with Part B of Schedule II of the SEBI Listing Regulations.

The Quarterly Report on Corporate Governance has been submitted by the Company to BSE and NSE, in terms of Regulation 27(2) of the SEBI Listing Regulations. The said reports have been uploaded on the Company's website and can be accessed at https://cpedutech.in/integrated-governance/

13. **Management Discussion and Analysis Report**

Management Discussion and Analysis Report on the business outlook and performance review for the year ended March 31, 2026 as stipulated in Regulation 34 read with Schedule V of the Listing Regulations, is available as a separate section which forms part of the Annual Report.

14. **Directors' Responsibility Statement**

Based on the framework of internal financial controls and compliance systems established and maintained by the Company, the work performed by the internal, statutory and secretarial auditors and external consultants, including the audit of internal financial controls over financial reporting by the statutory auditors and the reviews performed by management and the relevant Board Committees, including the Audit Committee, the Board is of the opinion that the Company's internal financial controls were adequate and effective during FY 2025-26.

Pursuant to Section 134(5) of the Act, the Board of Directors, to the best of their knowledge and ability, confirm that:

a) In the preparation of the annual accounts, the applicable accounting standards have been followed and there are no material departures;

b) They have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the Financial Year and profit of the Company for that period;

c) They have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d) They have prepared the annual accounts on a going concern basis

e) They have laid down internal financial controls to be followed by the Company and such internal financial controls are adequate and operating effectively;

f) They have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

15. **Internal Control System and their adequacy**

The Company has proper and adequate internal control systems, which ensure that all assets are safeguarded against loss from unauthorized use and all transactions are authorized, recorded and reported correctly. The Management continuously reviews the internal control systems and procedures to ensure orderly and efficient conduct of business. Internal audits are regularly conducted, using external and internal resources to monitor the effectiveness of internal controls. M/s. BDG & Co. LLP Chartered Accountants, is the Internal Auditor of the Company, who conducts audit and submit quarterly reports to the Audit Committee.

16. **Risk Management**

The Company has voluntarily constituted a Risk Management Committee, the details of which are given in the Corporate Governance Report. The Company has developed a risk management policy and identified risks and taken appropriate steps for their mitigation, for more details, please refer to the Management Discussion and Analysis set out in this Annual Report and on the website of the Company https://cpedutech.in/policies/

Risks are events, situations or circumstances that may adversely impact the Company's business, operations, financial performance or objectives. Risk management is a structured approach to identifying, assessing and managing uncertainties that may affect the achievement of the Company's objectives.

The Company has adopted a formal and integrated approach to risk management, under which key risks are identified, evaluated and managed within a structured framework. Periodic assessments are undertaken to identify and evaluate key risk areas, and the Management is apprised of material risks in a timely manner to facilitate appropriate and effective mitigation measures. Identified risks are duly considered while formulating the annual business plan and setting the Company's business objectives. The Board of Directors is periodically apprised of the key business risks and the measures undertaken to manage and mitigate such risks.

The Risk Management Policy of the Company is designed to achieve the following objectives:

- Provide an overview of the principles and framework of risk management.
- Define the approach adopted by the Company for identifying, assessing, monitoring and managing risks.
- Establish an appropriate organizational structure for effective risk management.
- Foster a risk-aware culture that encourages employees to identify risks and take appropriate and timely action to address them.
- Identify, assess and manage existing and emerging risks in a planned and coordinated manner, with the objective of minimizing disruption and costs while protecting and preserving the Company's human, physical and financial assets.

The details of the Company's Risk Management Framework and other matters relating thereto are set out in the Management Discussion and Analysis Report forming part of this Annual Report.

17. **Details of Board Meetings**

The Board of Directors met Eight (8) times in the year 2025-26. Adequate notice was given to all the Directors to schedule the Board Meetings, agenda and detailed notes to agenda were sent at least seven days in advance other than those held on shorter notice and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. Frequency and quorum of these meetings and the intervening gap between any two meetings were in conformity with the provisions of the Act and Secretarial Standards issued by the Institute of Company Secretaries of India. Moreover, due to business exigencies or keeping in mind the urgency of matter, resolutions were passed by way of circulation. The Board of Directors actively participated in the meetings and contributed valuable inputs on the matters brought before them from time to time. The details of the board meetings and the attendance of the Directors are provided in the Corporate Governance Report.

During the Financial Year 2025-26, the Company held Eight (8) Board Meetings of the Board of Directors as per Section 173 of the Act and Regulation 17(2) of the SEBI Listing Regulations. The details of these meetings along with attendance details for each Director, have been disclosed in the "Report on Corporate Governance" annexed to the Board's Report as **Annexure-**6. The Date of Board Meetings are summarized below:

S.N.	Day, Date of Meeting	Board Strength	No. of Directors Present
1	Thursday, 24th April, 2025	6	6
2	Monday, 12th May, 2025	6	6
3	Friday, 30th May, 2025	6	6
4	Saturday, 28th June, 2026	6	6
5	Tuesday, 12th August, 2025	6	6
6	Saturday, 23rd August, 2025	6	6
7	Wednesday, 12th November, 2025	6	6
8	Monday, 9th February, 2026	6	6

18. Board of Directors

The Company has an optimum combination of executive and non-executive directors in compliance with the applicable provisions of the Act and the SEBI Listing Regulations. As on March 31, 2026, the Company's Board comprises Six (6) Directors viz. five (5) Non- Executive where three (3) are Independent Directors and one (1) Executive Directors who is Managing Director. The Board has one Women Independent Directors. All the directors of the Company have confirmed that they are not disqualified from being appointed as directors in terms of Section 164 of the Act. Further, none of the directors have been debarred from holding office as director by virtue of any order of the Securities and Exchange Board of India ("SEBI") or any other authority. The details of Board and Committees composition are available in the Corporate Governance Report, which forms part of this Annual Report.

The following changes took place in the composition of the Board of the Company after the end of the financial year under review and up to the date of the Board Report:

In accordance with the provisions of Section 152 of the Act, read with rules made thereunder and Articles of Association of the Company Mr. Om Prakash Maheshwari [DIN-00185677] is liable to retire by rotation at the ensuing Annual General Meeting (AGM) and being eligible, offers himself for re-appointment. The Board of Directors of the Company, on recommendation of Nomination and Remuneration Committee through a resolution passed on August 12, 2026 approved the reappointment of Mr. Om Prakash Maheshwari [DIN-00185677], Chairman & Director, liable to retire by rotation and being eligible, offering himself for re-appointment subject to the approval of shareholders at the ensuing Annual General Meeting.

The disclosures required pursuant to Regulation 36 of the SEBI Listing Regulations and the Secretarial Standards ('SS')- 2 on General Meetings are given in the Notice of AGM, forming part of the Annual Report

19. Declarations by Independent Directors

In accordance with the provisions of Section 149(7) of the Act read with Rule 6(3) of the Companies (Appointment and Qualifications of Directors) Rules, 2014 and Regulation 25(8) of SEBI Listing Regulations, all Independent Directors have submitted the necessary declaration of independence, confirming that they meet the criteria of independence as laid down in Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations and have also confirmed that they are not aware of any circumstance or situation, which exists or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgment and without any external influence and that they are independent of the management. Further, the Independent Directors have also confirmed that they are not debarred from holding the office of director by order of SEBI or any other authority.

Further, the Independent Directors have affirmed that they have complied with the Code applicable for Independent Directors as stipulated under Schedule IV of the Act and pursuant to the provisions of the Companies (Creation and Maintenance of Databank of Independent Directors) Rules, 2019 read with Rules 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, the Independent Directors have registered their name in the online data bank of Independent Directors maintained & administered by the Indian Institute of Corporate Affairs ("IICA") and paid the relevant fees. With regard to proficiency of the Independent Directors, ascertained from the online proficiency self-assessment test conducted by the IICA, as notified under sub section (1) of Section 150 of the Act, the Company has taken on record the declarations/disclosures submitted by Independent Directors confirming that either they are exempt from appearing in the test or they have passed the exam as required by the IICA.

Further, there has been no change in the circumstances affecting their status as Independent Directors of the Company. In the opinion of the Board all the Independent Directors are persons of integrity and has relevant experience and expertise (including proficiency) for being an Independent Directors of the Company.

20. Separate Meeting of Independent Directors:

In compliance with Schedule IV to the Companies Act, 2013, a separate meeting of the Independent Directors of the Company was held on Monday, February 16, 2026, for the financial year

2025–26, with all the Independent Directors in attendance. The meeting was conducted without the presence of the Non-Independent Directors and members of the Management.

During the meeting, the Independent Directors, inter alia, evaluated the performance of the Non-Independent Directors and the Board as a whole, as well as the performance of the Chairperson of the Company, taking into consideration the views of the Executive Directors and Non-Executive Directors. The Independent Directors also reviewed the quality, quantity and timeliness of the flow of information between the Management and the Board, which is essential for the Board to effectively and reasonably discharge its duties and responsibilities.

The evaluation was undertaken based on various parameters, including Board composition and quality, conduct and effectiveness of Board meetings and procedures, knowledge and skills, strategy formulation and execution, personal attributes, and other relevant factors. The Independent Directors expressed their satisfaction with the overall performance of the Board and the Non-Independent Directors of the Company.

The details of the familiarization programmes conducted for the Independent Directors, covering their roles, rights and responsibilities, the nature of the industry in which the Company operates, and other relevant matters, are available on the Company's website at https://cpedutech.in/policies/

21. Key Managerial Personnel

During the year under review, Mr. Mahesh Bhangriya resigned from the position of Chief Financial Officer of the Company with effect from June 05, 2025. Subsequently, Mr. Rahul Rohira was appointed as the Chief Financial Officer of the Company with effect from June 28, 2025.

As at March 31, 2026, the following were the Key Managerial Personnel of the Company;

- Mr. Pramod Kumar Maheshwari – Managing Director
- Ms. Bhavika Sharma – Company Secretary & Compliance Officer
- Mr. Rahul Rohira – Chief Financial Officer

There has been no change in the Key Managerial Personnel of the Company after the close of the financial year and up to the date of this Report.

22. Auditors:

(a) Statutory Auditors:

M/s Rajvanshi & Associates Chartered Accountants (Firm Registration No. 005069C) were appointed as the Statutory Auditors of the Company for a period of five consecutive years at the Annual General Meeting held on 16th September, 2025 to hold office from the conclusion of the 19th Annual General Meeting to the 24th Annual General Meeting to be held in the year 2030.

The Auditor's Report on the financial statements of the Company for the financial year ended 31 March, 2026 forms part of the Annual Report. The said report was issued by the Statutory Auditors with an unmodified opinion and does not contain any qualifications, reservations or adverse remarks.

During the year under review, the Auditors had not reported any matter under Section 143(12) of the Companies Act, 2013. Therefore, no detail is required to be disclosed under Section 134(3)(ca) of the Companies Act, 2013.

(b) Secretarial Auditors:

Pursuant to the provisions of Section 204 of the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, read with Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and the rules made thereunder, and based on the recommendation of the Audit Committee and the Board of Directors, M/s Bharat Rathore & Associates, Practicing Company Secretary (Firm Registration No. – S2018RJ589300 and Peer review No. -1713/2022), were appointed as the Secretarial Auditor of the Company on terms and conditions as mutually agreed upon between M/s Bharat Rathore & Associates and the Company to conduct Secretarial Audit and issue the Secretarial Compliance Report for the term of 5 (five) years from Financial Year April 1, 2025 to March 31, 2030. The appointment was approved by the shareholders by way of an Ordinary Resolution at the 19th AGM of the Company.

The Secretarial Audit Report for the financial year 2025–26, issued by M/s. Bharat Rathore & Associates, is annexed to this Report as **Annexure – 2**. The said Secretarial Audit Report does not contain any qualification, reservation, adverse remark or disclaimer.

(c) Internal Auditors:

Pursuant to Section 138 of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014, and based on the recommendation of the Audit Committee, the Board has appointed M/s BDG & Co. LLP as the Internal Auditors of the Company for the Financial Year 2025-2026. The scope and fee of internal audit was fixed by the Board on recommendation of the Audit Committee. The Internal Auditors present their audit report before the Audit Committee on a quarterly basis.

(d) Cost Records and Cost Auditors

During the year under review, maintenance of cost records and requirement of cost audit as prescribed under the provisions of Section 148 (1) of the Act are not applicable for the business activities carried out by the Company.

23. Reporting of Frauds by Auditors:

During the year under review, the Statutory Auditors and Secretarial Auditors of the Company have not reported any fraud to the Audit Committee by its officers or employees as specified under Section 143(12) of Act.

24. Statement of Compliance with Code of Conduct by the Board of Directors and Senior Management Personnel:

Your Company has adopted a Code of Conduct for its Board of Directors and Senior Management Personnel, in accordance with the provisions of the Companies Act, 2013, and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Code reflects the Company's commitment to upholding the highest standards of ethical conduct, integrity, compliance, and accountability. It serves as a guiding framework to reinforce our core values and promote a culture of transparency and responsible governance. During the financial year under review, the Board of Directors and Senior Management Personnel have fully complied with the Code of Conduct, both in letter and in spirit. The code of conduct is available on the website of the company at https://cpedutech.in/wp-content/uploads/2025/07/Code-of-Conduct-for-Board-Members-and-Senior-management.pdf

25. Transfer of Unclaimed Dividend to Investor Education and Protection Funds:

Pursuant to Sections 124 and 125 of the Companies Act, 2013, read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("IEPF Rules"), any dividend remaining unpaid or unclaimed for a period of seven years from the date of transfer to the Unpaid Dividend Account of the Company is required to be transferred to the Investor Education and Protection Fund ("IEPF").

During the financial year under review, no dividend amount was due for transfer to the IEPF, as the prescribed period of seven years had not elapsed in respect of any dividend declared and paid by the Company in previous years. Accordingly, the provisions of Section 125(2) of the Companies Act, 2013 were not applicable to the Company during the year.

26. Valuation for one time settlement

There was no instance of one time settlement with any bank or financial institution.

27. Separate Meetings of Independent Director

In terms of requirements of Schedule IV of the Companies Act, 2013, meeting of the Independent Directors of the Company conducted separately, without the attendance of Non-Independent Directors, or any other official of the Company or members of its management, to review the performance of Non-Independent Directors (including the Chairman), the entire Board and the quality, quantity and timeliness of the flow of information between the Management and the Board. The Company received the Annual disclosure(s) from all the Directors disclosing their Directorship and Interest in other Companies in specified formats prescribed in Companies Act, 2013 and the Board took note of the same in its Board Meeting.

28. Particulars of Loans, Guarantees or Investment

Details of loans, guarantees and investments under the provisions of Section 186 of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014, as on 31st March, 2026 are set out in the Standalone Financial Statements forming part of this report.

29. Particulars of Contract or arrangement with Related Parties

All related party transactions (RPTs), which were entered into during the financial year 2025–26 were undertaken in the ordinary course of business and on an arm's length basis. The Company has complied with the applicable provisions of Section 188 of the Companies Act, 2013, and the applicable requirements of Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

During the year under review, the Company entered into material transactions with related parties, the details of which, as required under the applicable provisions of the Companies Act, 2013, are disclosed in Form AOC-2, annexed to this Report as **Annexure – 4**. During the year 2025-26, as required under Section 177 of the Companies Act, 2013 and Regulation 23 of the SEBI Listing Regulations, 2015, all RPTs were reviewed and approved by the Audit Committee. Prior omnibus approvals are granted by the Audit Committee for related party transactions which are of repetitive nature, entered in the ordinary course of business and are on arm's length basis in accordance with applicable provisions of the Companies Act, 2013, the rules made thereunder and the SEBI Listing Regulations.

The details of transactions with related parties, as required under the applicable Indian Accounting Standards ("Ind AS"), are disclosed separately in the Notes to the Financial Statements forming part of this Annual Report.

The Company's Policy on Related Party Transactions, as approved by the Board of Directors, is available on the Company's website at https://cpedutech.in/policies/

30. Particulars of Employees

The information required under Section 197 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, as amended; the name and other particulars of employees are to be set out in the Directors' Report as an addendum or annexure thereto. The Information required pursuant to Section 197 read with Rule 5 of The Companies (Appointment and Remuneration of Managerial Personnel) Rule 2014 in respect of employees of the Company is annexed herewith as **Annexure - 5**.

None of the employees listed in the said Annexure is a relative of any director of the Company. None of the employees holds (by himself or along with his spouse and dependent Children) more than two percent of the Equity shares of the Company. None of the Directors receives remuneration from the Subsidiary Companies.

31. Energy Conservation, Technology Absorption and Foreign Exchange Earnings and Outgo

Consider the business activities of the Company the requirement relating to providing the particulars relating to conservation of energy and technology absorption stipulated in Rule 8 of the Companies (Accounts) Rules 2014 required to be furnished u/s.134 (3)(m) of the Companies Act, 2013 are as follows:

Conservation of Energy:

i	Steps taken or impact on conservation of energy	NA
ii	Steps taken by the Company for utilizing alternate source of energy	NA
iii	Capital investment on energy conservation equipment's	NA

Technology absorption:

i	Efforts made towards technology absorption	NA
ii	Benefits derived like product improvement, cost reduction, production development or import substitution	NA
iii	In case of imported technology (imported during last three financial Years reckoned from the beginning of the financial year)	NA
	a) The details of technology imported	NA
	b) The year of import	NA
	c) Whether the technology has been fully absorbed	NA
	d) If not fully absorbed, areas where absorption has not taken place and the reasons thereof.	NA
iv	The expenditure incurred on Research and Development	NA

Foreign Earnings & Outgo:

Sr. No.	Particulars	2025-2026 (Rs. In Lakhs)	2024-2025 (Rs. In Lakhs)
A	**Total Earning for Foreign Exchange**	**420.34**	**521.33**
1	FOB Value of Exports	420.34	521.33
2	Services rendered	NIL	NIL
B	**Total Outgo in Foreign Exchange**	NIL	NIL
1	Travelling expenses	NIL	NIL
2	Dividend payment	NIL	NIL
3	Other expenses	NIL	NIL

32. Committees of the Board:

The Board of Directors of the Company, functions either as full Board, or through various Committees constituted to oversee specific areas of business operations and Corporate Governance. Each Committee of the Board is guided by its terms of reference, which defines the composition, scope and powers of the Committee. The Committees meet at regular intervals, focus on their assigned areas and make informed decisions within the authority delegated to them. As on 31st March, 2026 the Board has 5 (five) Committees, namely:

1. Audit Committee
2. Nomination and Remuneration Committee
3. Stakeholder's Relationship Committee
4. Risk Management Committee
5. Corporate Social Responsibilities Committee

The Audit Committee currently comprises Mr. Amit Sethi as Chairman of the Audit Committee with other members being Ms. Mohini Mahur, Mr. Pramod Kumar Maheshwari and Mr. Lalit Modi. Further details relating to the Audit Committee are provided in the Corporate Governance Report, which forms part of this report.

During the year under review, all recommendations of the Committees were approved by the Board. The details including the composition of the Committees, attendance at the Meetings and terms of reference are included in the Corporate Report, which forms a part of the Annual Report.

In terms of Circular dated 7th January, 2026 by National Financial Reporting Authority (NFRA), a Committee titled 'Those Charged with Governance' (TCWG) was formed on 23rd March, 2026. The Chairman of the Committee is Mr. Amit Sethi and Members comprise of Mr. Lalit Modi, Mrs. Mohini Mahur, Mr. Om Prakash Maheshwari and Mr. Pramod Kumar Maheshwari, Directors of the Company. The two-way communication has been approved by the Committee, and the bi-annual meetings have been convened, as per the requirements of the aforesaid circular, as on the date of this report.

33. Whistle Blower & Vigil Mechanism

Your Company has established the Vigil Mechanism as per section 177(9) of the Companies Act, 2013 to encourage employees to report suspected legal violations, fraudulent or irregular conduct of an employee or business associate of the Company. Such incidents, if not reported would breach trust and endanger the Company's reputation. Through this mechanism, the Company provides a channel to the employees and Directors to report to the management about unethical behavior, actual or suspected fraud or violation of the Codes of Conduct or legal or regulatory requirements, incorrect or misrepresentation of any financial statements and reports, etc.

The Company has a Vigil Mechanism/Whistle Blower Policy ("Policy") to deal with instances of fraud and mismanagement, if any. This Policy ensures that strict confidentiality is maintained whilst dealing with concerns and that no discrimination will be meted out to any person for a genuinely raised concern. Whistle Blower Policy & Vigil Mechanism as approved by Board is hosted on the website of the Company at https://cpedutech.in/wp-content/uploads/2025/07/Whistle-Blower-Policy.pdf

During the year, no whistle blower event was reported and mechanism is functioning well and no personnel has been denied access to the Chairman of Audit Committee.

34. Annual Performance Evaluation

Pursuant to the provisions of section 178 of the Companies Act, 2013, Securities and Exchange Board of India Guidance Note on Board Evaluation and Guide to Board Evaluation issued by The Institute of Company Secretaries of India, the Board of Directors has carried out an annual performance evaluation of its own performance, its Committees and the Directors individually including Independent Directors based out of the criteria and framework adopted by the Board. A structured questionnaire covering various aspects of evaluation of performance of the Board, its Committees and individual Directors (including independent directors) is put forth for completion of the evaluation process. The Nomination and Remuneration Committee has carried out evaluation of every director's performance. The Board approved the evaluation results as collated by the Nomination and Remuneration Committee ("NRC").

During the year under review, a separate meeting of Independent Directors was held on Monday, February 16, 2026 for the Financial Year 2025-26 without the attendance of Non-Independent Directors and members of the Management. At this meeting, the Independent Directors inter alia evaluated the performance of Non-Independent Directors and the Board as a whole, and the performance of Chairperson (i.e. Managing Director who is the generally elected Chairperson of the Board Meeting) taking into account the views of Executive Directors and Non-Executive Directors and assessed the quality, quantity and timeliness flow of information between the Management and the Board which is necessary for the Board to effectively and reasonably perform its duties.

The criteria for performance evaluation of Committees, Board as a whole, Chairpersons, Independent Directors and other Directors provide certain parameters like:

- Participation at the Board / Committee meetings;
- Commitment (including guidance provided to senior management outside of Board/ Committee meetings);
- Effective deployment of knowledge and expertise;
- Updated knowledge/ information pertaining to business of the company;
- Effective management of relationship with stakeholders;
- Integrity and maintaining of confidentiality;
- Independence of behavior and judgment;
- Impact and influence;
- Ability to contribute to and monitor corporate governance practice; and
- Adherence to the code of conduct for independent directors

The Directors expressed their satisfaction on the parameters of evaluation, the implementation of the evaluation exercise and the outcome of the evaluation process.

35. Key Parameters for appointment of Directors and Key Managerial Personnel

The Nomination and Remuneration Committee has formulated a detailed policy for appointment of directors, key managerial personnel which is designed to attract, motivate and retain best talent. This policy applies to directors, senior management including its Key Managerial Personnel (KMP) and senior management of the Company.

The remuneration of the Executive Directors and KMPs of the Company is recommended by the Nomination and Remuneration Committee based on the Company's remuneration structure taking into account factors such as level of experience, qualification and suitability. The Company generally pays remuneration by way of salary, perquisites and allowances, as applicable.

The Board of Directors has adopted a Nomination and Remuneration Policy, which sets out, inter alia, the criteria for determining the qualifications, positive attributes and independence of Directors, as well as other matters prescribed under the applicable provisions of the Companies Act, 2013.

Pursuant to Section 134(3)(e) of the Companies Act, 2013, the Company's Nomination, Remuneration Policy ("NRC Policy"), which, inter alia, sets out the criteria for appointment and remuneration of Directors, including the criteria for determining their qualifications, positive attributes and independence, as well as other matters specified under Section 178(3) of the Companies Act, 2013, is available on the Company's website at Nomination, Remuneration Policy.

36. Policies of the Company

Your Company has posted the following documents on its website https://cpedutech.in/

1. Code of Conduct and Ethics
2. Whistle Blower Policy
3. Related Party Transaction Policy
4. Corporate Social Responsibility
5. Familiarisation Programme.
6. Code of Internal Procedures and Conduct for Regulating, Monitoring and Reporting of Trading by insiders
7. Remuneration Policy

37. Human Resource

The Company aims to align HR practices with business goals, increase productivity of Human resources by enhancing knowledge, skills and to provide a conducive work environment to develop a sense of ownership amongst employees. Productive high performing employees are vital to the Company's success. The contribution and commitment of the employees towards the performance of the Company during the year were valued and appreciated. The Company recruited employees during the year for various positions and promoted employees to take up higher responsibilities. Apart from fixed salaries, perquisites and benefits, the Company also has in place performance-linked incentives which reward outstanding performers, who meet certain performance targets. In pursuance of the Company's commitment to develop and retain the best available talent, the Company had organised and sponsored various training programmes / seminars / conferences for upgrading skill and knowledge of its employees in different operational areas.

Employee relations remained cordial, and the work atmosphere remained congenial during the year.

38. Significant & Material Orders Passed by the Regulators or Courts or Tribunals

During the year under review, no significant material orders were passed by the Regulators or Courts or Tribunals impacting the going concern status and the Company's operations.

The Company's equity shares are listed on the BSE Limited (BSE) and the National Stock Exchange of India Limited (NSE) with the approval of the authorities effective from September 5, 2025.

Other than the above order, no other significant and material order(s) were passed by the Regulators or courts or tribunals.

In addition to the disclosed above there are no significant and material orders passed by the Regulators/Courts/Tribunals that would impact the going concern status of the Company and its future operations.

39. Extract of Annual Return

In accordance with the provisions of Section 134(3) read with Section 92(3) of the Companies Act, 2013, the Annual Return for the financial year ended on 31st March 2026 in the prescribed form MGT-7 is disclosed on the website of the Company at **https://cpedutech.in/**

40. Corporate Social Responsibility

Your Company recognizes Corporate Social Responsibility **("CSR")** as a strategic approach to create shared value and contributing to social and environmental well-being through impactful initiatives.

In compliance of the provisions of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Company has duly constituted a Corporate Social Responsibility (CSR) Committee which defines the scope of the CSR Projects of the Company and its implementation as per Board approved CSR policy.

The Company is having CSR policy which sets out the objective, areas, activities and the manner in which the expenditure on CSR obligation would be carried out by the company and the same is available on the website of the company https://cpedutech.in/wp-content/uploads/2025/07/CPED-Policy-for-CSR.pdf

Pursuant to Section 135 (4) and Rule 8 of the Companies (Corporate Social Responsibility Policy), Rules, 2014, the composition of the CSR Committee, average net profits of the Company for the past three financial years, prescribed CSR expenditure and details of the amount spent by the Company on CSR activities during the year under review, have been included in Annual report on CSR attached as **Annexure-1** to this report.

Further, in accordance with the rule 4 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Chief Financial Officer has certified that the funds disbursed have been utilized for the purpose and in the manner approved by the Board for FY 2025-26.

41. Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

The Company has in place a Sexual Harassment Policy in line with the requirement of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redresses) Act, 2013. Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under the policy. The following is a summary of sexual harassment complaints received and disposed off during the year 2025-2026:

No. of complaints at the beginning of the year	Nil
No. of complaints Received during the year	Nil
No. of complaints disposed off during the year	Nil
No. of Complaints at the end of the year	Nil

42. Compliance with the Maternity Benefit Act, 1961:

The Company remains committed to strengthening support for women employees and ensures compliance with the applicable provisions of the Maternity Benefit Act, 1961, supported by well-established policies, systems, and processes for sustained adherence.

43. Business Sustainability and Responsibility Reporting

The Business Sustainability & Responsibility Reporting as required by Regulation 34(2) (f) of SEBI (Listing obligation and disclosure requirements), Regulations 2015 is not applicable to your Company for the Financial Year ending March 31, 2026.

44. Green Initiative

Your Company has taken the initiative of going green and minimizing the impact on the environment. The Company has been circulating the copy of the Annual Report in electronic format to all those Members whose email addresses are available with the Company. Your Company appeals to other Members also to register themselves for receiving Annual Report in electronic form.

45. Additional Information to Shareholders

All important and pertinent investor information such as financial results, investor presentations, press releases, new launches and updates are made available on the Company's website (https://cpedutech.in/) on a regular basis

46. Secretarial Standards:

The Directors state that applicable Secretarial Standards, i.e. SS-1 'Meetings of the Board of Directors', SS-2 'General Meetings' and SS-3 Secretarial Standard on Dividend relating to respectively, have been duly followed by the Company.

47. Changes in the Nature of Business, If Any

During the year under review the Company continued to provide educational services (formal & Informal) and hence, there was no change except mentioned below in the nature of business or operations of the Company which impacted the financial position of the Company during the year under review.

During the year under review, your company witnessed significant structural changes with its holding company in alignment with its long-term strategic vision of streamlining business operations and strengthening focus across business verticals. These transformations are expected to enhance operational efficiency, regulatory alignment, and value creation for all stakeholders.

Pursuant to the Hon'ble National Company Law Tribunal (NCLT) order dated October 22, 2024, Demerger of the Education Business of CP Capital Limited (erstwhile Career Point Limited) into Career Point Edutech Limited (Resulting Company). The scheme became effective on April 1, 2025, with the appointed date being April 1, 2023. As a result of this restructuring, the education business has been ring-fenced under Career Point Edutech Limited, enabling sharper strategic and operational focus in education domains.

The financial statements of the Company for the year ended March 31, 2025, have been restated as per the approved Scheme of Arrangement, with effect from the appointed date of April 1, 2023. Accordingly, the demerger adjustments for the education business have been accounted for in accordance with applicable accounting standards and regulatory guidance. The comparative figures for the previous year have been restated to provide a consistent and comparable financial presentation.

48. **Prohibition of Insider Trading:**

Pursuant to the provisions of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 ("SEBI PIT") and amendments thereto, your Company has adopted the Code of Conduct for regulating, monitoring and reporting of trading by its designated persons and immediate relatives of designated persons ("Code") for prohibition of insider trading in the securities of the Company. The Code inter alia prohibits trading of shares of the Company by its Designated Persons and other connected persons while in possession of Unpublished Price Sensitive Information ("UPSI") in relation to the Company during the period when the trading window is closed.

The Company has also formulated a Code of practices and procedures for fair disclosure of UPSI and the said Code is uploaded on the Company's website and can be accessed at https://cpedutech.in/wp-content/uploads/2025/07/Code-of-practices-and-procedure-for-fair-disclosure-of-Unpublished-Price-Sensitive-Information.pdf

49. **Particulars of Remuneration**

Details as required under the provisions of Section 197(12) of the Companies Act, 2013, read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, are placed on the Company's website https://cpedutech.in/ as an annexure to the Board's Report. A physical copy of the same will be made available to any shareholder on request, as per provisions of Section 136(1) of the said Act. Details as required under the provisions of Section 197(12) of the Companies Act, 2013, read with Rule 5(2) and 5(3) of the said Rules, which form part of the Board's Report, will be made available to any shareholder on request, as per provisions of Section 136(1) of the said Act.

51. **Proceedings under Insolvency and Bankruptcy Code, 2016**

During the year under review, there were no proceedings that were filed by the Company or against the Company, which are pending under the Insolvency and Bankruptcy Code, 2016 as amended, before National Company Law Tribunal or other Courts.

52. **Industrial Relations**

Industrial Relations continued to remain peaceful and cordial throughout the year. We value the long association of our stakeholders to sustain industrial harmony and create a positive work environment. By introducing various new work practices we have succeeded in enhancing manpower productivity & attendance to the optimum. We encourage continuous interaction, dialogues and participation of local community stakeholders in collaborating various social interventions through our various CSR programs.

53. **Acknowledgments and Appreciation**

Your Directors are thankful to all the shareholders, Business Associates, Vendors, Advisors, Bankers, Governmental Authorities, media and all concerned for their continued support. The Directors acknowledge the commitment and contribution of all employees to the growth of the Company. Our consistent growth was made possible by their hard work, solidarity, cooperation and support.

Place: Kota (Rajasthan)
Date: 12th August, 2026

For and on behalf of the Board of Directors
Om Prakash Maheshwari
DIN: 00185677
Chairman

To Directors' Report

Annual Report on Corporate Social Responsibility (CSR) activities for the financial year 2025-26

1. **Brief outline on CSR Policy of the Company:** The brief outline of CSR policy has been enumerated in the Board Report under the para Corporate Social Responsibilities.
2. **Composition of CSR Committee:**

Sr. No.	Name of Director	Designation / Nature of Directorship	Number of meeting of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Mr. Lalit Modi	Chairman of the Committee	2	2
2	Ms. Mohini Mahur	Member	2	2
3.	Mr. Amit Sethi	Member	2	2

3. **Web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the Board are disclosed on the website of the company.** https://cpedutech.in/wp-content/uploads/2025/07/CPED-Policy-for-CSR.pdf
4. **The details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report).- Not Applicable**
5. **Details** of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any: - **Not Applicable**

Sr. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs.)	Amount required to be set off for the financial year, if any (in Rs.)
1			
Total			

6. Average net profit of the company as per Section 135(5): Rs. 1856.28 Lakhs

7. (a) Two percent of average net profit of the company as per section 135(5): - Rs. 37.12 Lakhs
   (b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years. Nil
   (C) Amount required to be set off for the financial year, if any Nil
   (d) Total CSR obligation for the financial year (7a+7b-7c). Rs. 37.12 Lakhs

8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs. Lakhs)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5)		
	Amount	Date of Transfer	Name of the Fund Amount	Amount	Date of Transfer
Rs. 38.00	Not Applicable		Not Applicable		

(b) Details of CSR amount spent against ongoing projects for the financial year: **Not Applicable**

1	2	3	4	5		6	7	8	9	10	11	
S. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Location of the project. Amount spent for the project		Project duration	Amount allocated for the project (in Rs.)	Amount spent in the current financial year (in Rs.)	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.)	Mode of implementa tion Direct (yes/No	Mode of implementation on - Direct (Yes / No). Mode of implementation - Through implementing agency. State. District. Name. CSR registration number. 1. 2. 3. TOTAL	
				State	District							

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

1	2	3	4	5		6	7	8	
S.No.	Name of the Project.	Item from the list of activities in schedule VII to the Act.	Local area (Yes/No).	Location of the project.		Amount spent for the project (in Rs. Lakhs)	Mode of implementation-Direct (Yes/No).	Mode of implementation – Through implementing agency.	
				State	District			Name	CSR Registration number
		Education, Art and Culture, Heal th and Medical Facilities , Environment sustainability	Yes	Rajasthan	Kota, (Rajasthan)	38.00	Yes (Direct)	Not Applicable	
	TOTAL					38.00			

(d) **Amount spent in administrative overheads:** Nil.

(e) **Amount spent on impact assessment, if applicable:** Nil.

(f) **Total amount spent for the financial Year (8b+8c+8d+8e); Rs. 38.00 Lakhs**

(g) **Excess amount for set off, if any-**Nil

S.No.	Particular	Amount (Rs. in Lakhs)
(i)	Two percent of average net profit of the company as per section 135(5)	37.12
(ii)	Total amount spent for the Financial Year	38.00
(iii)	Excess amount spent for the financial year [(ii)-(i)]	0.88
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	Nil

9. (a) Details of Unspent CSR amount for the preceding three financial years:

S.No.	Preceding Financial Year	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Amount (in Rs)	Date of transfer	
	2024-25	NO		NO	NO	NO	NO
	TOTAL						

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): **Not Applicable**

1	2	3	4	5	6	7	8	9
S.No.	Project ID.	Name of the Project.	Financial Year in which the project was Commenced.	Project Duration	Total amount allocated for the project (in Rs.).	Amount spent on the project in the reporting Financial Year (in Rs).	Cumulative amount spent at the end of Reporting Financial Year. (in Rs.)	Status of the project- Completed/Ongoing.
1								
Total								

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year(Asset-wise details).

(a) Date of creation or acquisition of the capital asset (s).: None.

(b) Amount of CSR Spent for creation or acquisition of capital asset: Nil

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc: Not Applicable.

(d) Provide details of the capital asset (s) created or acquired (including completed address and location of the capital asset) :Not Applicable.

11. Specify the reason(s), if the company has failed to spend two percent of the average net profit as per Section 135(5). **Not Applicable**

Lalit Modi
(Director and Chairman CSR Committee)
DIN: 07662769

Pramod Kumar Maheshwari
(Managing Director)
DIN: 00185711

FORM NO. MR-3
SECRETARIAL AUDIT REPORT
For the Financial Year Ended on 31st March, 2026
{Pursuant to Section 204 (1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014}

To,
The Members,
CAREER POINT EDUTECH LIMITED
Village Tangori, Banur Mohali,
Karala, Rajpura, Patiala, Punjab 140601, India
CIN: L80302PB2006PLC059674

Dear Members
I/ we Bharat Rathore & Associates, Practicing Company Secretaries have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Career Point Edutech Limited** (hereinafter called "**the Company**"). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, the explanations and clarifications given to us and the representations made by the Management and considering the relaxations granted by the Ministry of Corporate Affairs and Securities and Exchange Board of India, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on 31st March 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026 according to the applicable provisions of:

1. The Companies Act, 2013 **("the Act")** and the rules made thereunder;
2. The Securities Contracts (Regulation) Act, 1956 ("**SCRA**") and the rules made thereunder;
3. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
4. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
5. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ("**SEBI Act**"): -

   (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
   (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
   (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018**;**
   (d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, **2021 (Not applicable to the Company during the Audit Period);**
   (e) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; (repealed w.e.f. December 16, 2025)
   (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 regarding the Companies Act and dealing with client; (notification on December 16, 2025)
   (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 **(Not applicable to the Company during the Audit Period);**
   (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 **(Not applicable to the Company during the Audit Period);**
   (i) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 **(Not applicable to the Company during the Audit Period);**
   (j) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**;**
   (k) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

6. As confirmed by the management, there are no sector specific laws that are applicable specifically to the company.
   I have also examined compliance with the applicable clauses of the following:
   i. Secretarial Standards issued by The Institute of Company Secretaries of India;
   ii. The Listing Agreement entered into by the Company with BSE Limited and National Stock Exchange Limited.
   During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

I further report that:
The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance for meetings other than those held at shorter notice, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views, if any, are captured and recorded as part of the minutes.

I further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period the company has not undertaken any events/actions having a major bearing on the company's affairs in pursuance of the above referred laws, rules, regulations, guidelines standards etc.

Place : Kota
Date : 12/08/2026
UDIN : A048426H001040252

For Bharat Rathore& Associates,
Company Secretaries
CS Bharat Rathore
Membership No. ACS 48426
COP No 20295

Note: This report is to be read with our letter of even date which is annexed as **Annexure A** and forms an integral part of this report.

Annexure A

To,
The Members,
CAREER POINT EDUTECH LIMITED
Village Tangori, Banur Mohali,
Karala, Rajpura, Patiala, Punjab 140601, India
CIN: L80302PB2006PLC059674

Our report of the event is to be read along with this letter.

1. Maintenance of secretarial records is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on a test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices I followed provide a reasonable basis for our opinion.
3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Wherever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on a test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For Bharat Rathore & Associates,
Company Secretaries
CS Bharat Rathore
Membership No. ACS 48426
COP No 20295
UDIN: A048426H001040252

Place : Kota
Date : 12/08/2026

Annexure-3

FORM AOC - 1

(Pursuant to first provision to Sub-Section (3) of Section 129 read with rule 5 of the Companies (Accounts) Rules, 2014

STATEMENT CONTAINING SALIENT FEATURES OF FINANCIAL STATEMENTS OF SUBSIDIARY/ASSOCIATES

Values in Lakhs`

S. No.	Name of Subsidiary Company	Reporting Currency & Exchange	Share capital	Reserve and surplus	Total Assets	Total Liabilities	Investments	Turnover/ Total Income	Profit Before Taxation	Provision for Taxation	Proposed Dividend	% of Share holding
1	Career Point Learning Solutions Ltd.	Indian Rupee	442.00	533.17	576.16	0.99	-	90.67	49.38	13.07	-	100%
2	Career Point Accessories Private Limited	Indian Rupee	10.00	68.41	79.66	1.25	-	33.29	2.24	1.37	-	60%
3	Career Point Institute Of skill development Private Limited	Indian Rupee	141.00	-1.24	146.62	6.86	-	74.08	25.13	6.35	-	100%
4	Edutiger Private Limited	Indian Rupee	9.99	1.20	11.32	0.06	-	1.09	0.42	0.11	-	75%

AOC FORM - 2

(Pursuant to Section 134(3)(h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in Section 188(1) of the Companies Act, 2013 including certain arms' length transactions under third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm's length basis:

(a)	Name(s) of the related party and nature of relationship	NA
(b)	Nature of contracts/arrangements/transactions	
(C)	Duration of the contracts / arrangements/transactions	
(d)	Salient terms of the contracts or arrangements or transactions including the value, if any	
(e)	Justification for entering into such contracts or arrangements or transactions	
(f)	Date(s) of approval by the Board	
(g)	Amount paid as advances, if any	
(h)	Date on which the requisite resolution was passed	
(i)	Amount paid as advances, if any	
(j)	Date on which (a) the requisite resolution was passed in general meeting as required under first proviso to Section 188 of the Companies Act, 2013	

2. Details of material contracts or arrangement or transactions at arm's length basis: **in lacs**

S. No.	Name of related party	Nature of relationship	Nature of Contract	Duration of the transaction	Transaction value	Date of approval by the board if any	Amount paid as advance
1.	Shricon Industries Limited	Enterprises under same Management	Sales of Study Material & Student Kit	1 year	0.94	12-08-2026	Nil
2.	Career Point University, Kota	Enterprises under same Management	Sales of Study Material & Student Kit	1 year	42.00	12-08-2026	Nil
3	Career Point University, Hamirpur	Enterprises under same Management	Sales of Study Material & Student Kit	1 year	60.00	12-08-2026	Nil
4	Global Public School a unit of Gopi Bai Foundation	Enterprises under same Management	Sales of Study Material & Student Kit	1 year	35.72	12-08-2026	Nil
5	Career Point Accessories Private Limited	Subsidiaries:	Sales of Study Material & Student Kit	1 year	9.99	12-08-2026	Nil
6	Career Point Learning Solution Limited (Formerly Known as Gyan Eduventure Private Limited)	Subsidiaries:	Sales of Study Material & Student Kit	1 year	9.29	12-08-2026	Nil
7	Career Point University ,Kota	Enterprises under same Management	Electricity Expenses Reimburseme nt	1 year	8.97	12-08-2026	Nil
8	Global Public School a unit of Gopi Bai Foundation (SOLAR POWER)	Enterprises under same Management	Electricity Expenses Reimburseme nt	1 year	5.14	12-08-2026	Nil
9	Career Point University ,Kota	Enterprises under same Management	Service Rendered	1 year	1200.00	12-08-2026	Nil
10	Career Point University, Hamirpur	Enterprises under same Management	Service Rendered	1 year	851.07	12-08-2026	Nil
11	CP Capital Limited	Enterprises under same Managemen	Interest Income on Loan	1 year	34.90	12-08-2026	Nil

12	CP Capital Limited	Enterprises under same Managemen	Service Received	1 year	495.71	12-08-2026	Nil
13	Global Public School a unit of Gopi Bai Foundation	Enterprises under same Management	Service Rendered	1 year	30.00	12-08-2026	Nil
14	CP Capital Limited	Enterprises under same Management	Loan	1 year	3668.73	12-08-2026	Nil

Annexure 5

PARTICULARS OF REMUNERATION OF EMPLOYEES

Pursuant to Section 197 of the Companies Act, 2013, read with Rule 5 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

The information required under Section 197 of the Companies Act, 2013, read with Rule 5 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are given below:

A. Remuneration of each director and Key Managerial Personnel (KMP) along with particulars of increase in remuneration during the Financial Year, ratio of remuneration of Directors to Median remuneration of employees and comparison of remuneration of each KMP against Companies Performance.

Values in Lakhs`

Name of Directors/Key Managerial Personnel	Remuneration	% increase in Remuneration	Ratio of Director's Remuneration to Median Remuneration
Non-Executive Directors*			
Mr. Om Prakash Maheshwari	0.64	Nil	0.24:1
Mr. Shilpa Maheshwari	0.64	Nil	0.24:1
Mrs. Lalit Modi	0.64	Nil	0.24:1
Mr. Amit sethi	0.64	Nil	0.24:1
Mrs. Mohini Mahur	0.64	Nil	0.24:1
Executive Directors and Key Managerial Personnel			
Mr. Pramod Kumar Maheshwari	0	Nil	0
Mr. Mahesh Bhangriya* resigned from the position of CFO	10.85	NA	4.05:1
Mr. Rahul Rohira*appointed as CFO	9.88	NA	2.68:1
Ms. Bhavika Sharma, Company Secretary	12.78	NA	4.76:1

*Remuneration includes sitting fees only

(ii) In FY 2025-26, the median remuneration is Rs. 2,68,080. The percentage increase/decrease in the median Remuneration of employees in the FY was -6.13 %

(iii) There were 119 permanent employees on the rolls of Company as on March 31, 2026.

(iv) It is hereby affirmed that the remuneration paid is as per the Remuneration Policy for Directors, Key Managerial Personnel and other Employees.

B. Particulars of Employees whose remuneration exceeds `102 Lacs per annum or 8.50 Lacs per month during FY 2024-25

(a) There are no employees who are employed throughout the year and in receipt of remuneration aggregating ` 102 lacs per annum

(b) There are no employees who are employed for part of the year and in receipt of remuneration aggregating ` 8.50 Lacs or more per month

For and on behalf of the Board of Directors
Om Prakash Maheshwari
Chairman
DIN: 00185677

Place: Kota (Rajasthan)
Date: August 12, 2026

REPORT ON CORPORATE GOVERNANCE

Corporate Governance at Career Point Edutech Limited ("the Company/ CPEL") is based on the principles of fairness, transparency, accountability, ethical conduct, and a steadfast commitment to organizational values, with due regard to the interests of all stakeholders. This report on Corporate Governance presents a comprehensive overview of the Company's corporate governance framework, policies, and practices for the Financial Year 2025-26, and affirms compliance with the applicable provisions of the Companies Act, 2013 ("the Act"), Regulation 34 read with Schedule V of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time.

1. COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE

The Company remains committed to achieving its long-term objectives through sound financial discipline, ethical business practices, transparency, accountability and mutual trust. Good corporate governance is an integral part of the Company's organizational culture and business philosophy, ensuring that the interests of all stakeholders are duly considered and protected.

The Company is guided by a diverse and experienced Board of Directors ("Board"), supported by its Committees and a robust governance framework. The Board and its Committees effectively discharge their fiduciary and oversight responsibilities and ensure that the affairs of the Company are conducted in a lawful, ethical, transparent and well-governed manner, with a continued focus on sustainable growth and enhancement of long-term stakeholder value.

The Board is committed to and fully supports the principles and practices of corporate governance as prescribed under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"). The Company believes that sound corporate governance is fundamental to its long-term success and sustainability. Accordingly, the Company has established and implemented appropriate policies, systems and procedures, which are periodically reviewed and strengthened by the Board and its Committees, as applicable.

Corporate governance represents the framework of principles, policies, processes and practices through which the Board and management are guided in ensuring accountability, fairness, transparency and responsible conduct in the Company's relationship with all its stakeholders.

The Company is committed to conducting its business in a lawful, ethical, responsible and transparent manner across all levels of the organization. In addition to complying with the applicable provisions of the Companies Act, 2013, the Listing Regulations and other applicable laws, rules and regulations, the Company endeavors to adopt and adhere to the highest standards of ethical conduct, integrity and responsible business practices.

The Company's corporate governance philosophy is founded upon sound business decisions, prudent financial management, integrity, transparency in accounting and reporting, accountability, fairness and responsible conduct. The Company places significant emphasis on transparency and accountability in all its business and financial transactions and strives to safeguard the interests of all stakeholders while creating sustainable and long-term value for its shareholders.

A report on the Company's compliance with the applicable principles and requirements of corporate governance prescribed under the Listing Regulations is set out below:

KEY ELEMENTS OF THE COMPANY'S CORPORATE GOVERNANCE:

The key elements of the Company's corporate governance framework include the following:

- Proactive Compliance with Applicable Laws: The Company endeavors to ensure timely and proactive compliance with all applicable laws, rules, regulations and statutory requirements.
- Adoption of Best Practices: The Company continuously evaluates and adopts appropriate governance practices and benchmarks its policies and processes against prevailing best practices followed by NBFCs, industry peers and other leading organizations, wherever relevant and appropriate.
- Diverse and Experienced Board: The Board comprises Directors having diverse backgrounds, expertise, knowledge and experience, enabling it to provide effective strategic direction, independent oversight and appropriate guidance to the management of the Company.
- Separate Meeting of Independent Directors: The Independent Directors hold separate meetings, without the presence of Non-Independent Directors and members of the management, in accordance with the applicable provisions of the Companies Act, 2013 and the Listing Regulations.
- Board Performance Evaluation: The Company undertakes a structured evaluation of the performance of the Board, its Committees, the Chairman and individual Directors, including the Independent Directors, in accordance with the applicable legal and regulatory requirements.
- Timely and Comprehensive Information to the Board: The Company ensures that relevant, adequate and comprehensive information relating to matters placed before the Board and its Committees is provided sufficiently in advance, enabling the Directors to examine the matters

effectively and participate meaningfully in deliberations and decision-making.

- Effective Board Committees: The various Committees of the Board operate in accordance with their respective terms of reference, applicable statutory requirements and established governance practices, thereby facilitating effective oversight and decision-making.
- Independent Directors: The Company has Independent Directors with appropriate professional expertise, experience, integrity and reputation who provide independent judgment and objective guidance on matters placed before the Board and its Committees.
- Governance Policies and Frameworks: The Company has adopted various policies, codes and frameworks in accordance with applicable laws and regulatory requirements and, where appropriate, in line with prevailing best practices. These policies are periodically reviewed and updated to ensure their continued relevance and effectiveness and are made available to stakeholders through the Company's website, wherever required or considered appropriate.

These governance practices collectively strengthen the Company's commitment to transparency, accountability, ethical conduct, regulatory compliance and protection of stakeholder interests, while supporting sustainable and responsible growth.

2. POLICIES

In compliance with requirements of Listing Regulations and Companies Act, 2013, Board of Directors of the Company has approved various policies, as detailed herein:

Whistle Blower & Vigil Mechanism Policy

As per Section 177 of the Companies Act, 2013 and Regulation 4(2)(d)(iv) and 22 of SEBI (Listing obligation and disclosure requirements), Regulations 2015, a comprehensive Whistle Blower and Vigil Mechanism Policy has been approved and implemented within the organization. The policy enables the employees and directors to report instances of any unethical act or suspected incidents of fraud or violation of companies Code of Conduct. This mechanism/Policy provides adequate safeguards to whistle blowers against reprisals or victimization. The copy of the Policy has been uploaded on the Company`s website https://cpedutech.in/wp-content/uploads/2025/07/Whistle-Blower-Policy.pdf

Code of Conduct for Board Members and Senior Management Personnel

In accordance with the requirement under Regulation 17 of the Listing Regulations, the Board of Directors of the Company has adopted a Code of Conduct for all Board members and senior management group of the Company. The code of conduct is available on the website of the Company https://cpedutech.in/wp-content/uploads/2025/07/Code-of-Conduct-for-Board-Members-and-Senior-management.pdf.

All board members and senior management groups have affirmed compliance with the code of conduct. A declaration signed by the Managing Director & CEO to this effect is enclosed as a part of this report.

Related Party Transaction Policy

In compliance with the requirements of Regulation 23 of SEBI (Listing obligation and disclosure requirements), Regulations 2015, the Board of Directors of the Company has approved a Related Party Transaction Policy, to facilitate management to report and seek approval for any Related Party Transaction proposed to be entered into by the Company. The said Related Party Transaction Policy can be viewed on https://cpedutech.in/wp-content/uploads/2025/07/RPT-Policy.pdf

Material Subsidiary Policy

In compliance with the requirements of Regulation 16 of the Listing Regulations, the Board of Directors of the Company has approved a material subsidiary Policy. The said Policy can be viewed on https://cpedutech.in/wp-content/uploads/2025/07/Policy-for-determining-Material-Subsidiaries.pdf

Policies and code as per SEBI Insider Trading Regulations

In accordance with SEBI (Prohibition of Insider Trading) Regulation, 2015, the company has formulated and approved (i) an insider Trading Code to regulate dealing in the securities of the Company by designated persons in compliance with the regulations, and (ii) a Policy for Fair Disclosure of Unpublished Price Sensitive Information. The said Code and Policy can be viewed on https://cpedutech.in/wp-content/uploads/2025/07/Code-of-Conduct-to-regulate-monitor-and-report-trading-by-Insiders.pdf.

Ms. Bhavika Sharma, Company Secretary of the Company is Compliance Officer for the purposes of Insider Trading Code and appointed as Chief Investor Relations Officer for the purpose of Fair Disclosure Policy during the financial year 2025-26.

Familiarization Program for Independent Directors

With a view to familiarize Independent Directors with the Company`s operations, the Company has conducted a Familiarization program for them with a view to enable them to understand Company`s business in depth and contribute significantly to the company. Such Program will provide an opportunity to the Independent Directors to interact with the senior management team of the Company and help them to understand the Company`s strategy, business model, operations, service and products offerings, markets, organization structure, finance, human resources, quality, facilities and risk management and such other areas as may arise from time to time. The details of Familiarization program can be viewed on https://cpedutech.in/wp-content/uploads/2026/03/Familiarisation-programme-of-independent-Directors.pdf

3. BOARD OF DIRECTORS

The Board and its Committees play a significant role in upholding and furthering the principles of good governance which translates into ethical business practices, transparency and accountability in creating long-term stakeholder value. In line with the commitment to the principle of integrity and transparency in business operations for good corporate governance, the Company have an appropriate blend of Independent and Non-Independent Directors to maintain the independence of the Board and to separate the Board functions of Governance and Management.

The responsibilities of the Board, inter alia, include formulation of the overall strategy for the Company, reviewing major plan of actions, setting performance objectives, laying down the Code of Conduct for all members of the Board and the Senior Management team, formulating policies, conducting performance review, monitoring due compliance with applicable laws, reviewing and approving the financial results, enhancing corporate governance practices and ensuring the best interest of the shareholders, the community, environment and its various stakeholders. It meets regularly to deliberate on policy formulation, strategic planning, performance evaluation, governance matters and key business and regulatory issues.

The Directors on the Board are selected based on their diverse experience, domain expertise and the value they bring in offering independent judgment and constructive perspectives on matters impacting the Company. As custodians of corporate governance, the Board ensures that the Company operates with the highest standards of integrity, transparency, and ethical conduct. Through their collective wisdom and guidance, the Board provides effective oversight and strategic direction to the management, fostering innovation and driving sustainable growth for the benefit of all stakeholders.

Board of Directors

The Board of Directors ("the Board") holds the highest level of responsibility for the overall governance of the organization. It is entrusted with setting the strategic direction of the business, overseeing its management, and ensuring that the company operates in a manner that promotes sustainable growth and long-term success.

In line with the Listing Regulations, the Company has an optimal combination of Executive and Non-Executive Directors and duly constituted under the Chairmanship of a Non-Executive Director. As on March 31, 2026, the Company has Six (6) Directors out of which One (1) is Executive Director, three (3) are Non-Executive Independent Directors out of which one is a Woman Director and two (2) are Non-Executive and Non-Independent Directors. The composition of the Board is as provided herein below

Category	No. of. Directors	Percentage of total strength of the Board (rounded - off)
Executive Directors	1	17
Independent Directors	3	50
Non -Executive -Non-Independent Directors	2	33

- None of the Directors on the Board are Members of more than 10 Committees or Chairman of more than 5 Committees across all the Companies in which he/she is a Director, as required under Regulation 26 (1) of the Listing Regulations.
- None of the Independent Directors on the Board is an Independent Director in more than seven listed Companies as required under Regulation 25 (1) of the Listing Regulations.
- The profile of Directors can be accessed at
- All the Directors have disclosed their interest in other companies, directorship and membership of Committees and other positions held by them.
- The offices held by the Directors are in compliance with the Act and the Listing Regulations.
- The Independent Directors of the Company have declared that they meet the criteria for "independence" and / or "eligibility" as prescribed under amended Regulation 16(1)(b) of the Listing Regulations and Section 149 of the Act and have given necessary confirmations in terms of Regulation 25(8) of the Listing Regulations. Based on the said declarations and confirmations received from the Independent Directors, the Board confirms the same.

The Secretarial Auditors have issued a Certificate pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the Listing Regulations stating that the Directors on the Board of the Company have not been debarred or disqualified from being appointed or continuing as Directors of the Company, by the Board/ Ministry of Corporate Affairs or any such statutory authority.

i) Role of Managing director

Mr. Pramod Kumar Maheshwari, Managing Director ("MD") of the Company plays a pivotal role in driving the Company's success by executing strategic initiatives in alignment with the Board's vision. Responsible for brand equity, strategic planning and external relations, he oversees all facets of the Company's Management. This includes achieving annual and long-term business targets, monitoring market dynamics and identifying growth opportunities.

In addition to leading and evaluating executive leaders, the MD acts as a vital link between the Board and the Management team. He champions the organization's vision and mission, ensuring he guides every aspect of operations. By building strong customer relationships and exploring avenues for expansion and acquisition, the MD enhances Shareholders' value and propels the Company towards its strategic objectives.

The key responsibilities also include nurturing the Company's reputation, fostering Stakeholder relationships and upholding Corporate Governance Standards. By steering the organization with vision and purpose, the MD drives sustainable growth and excellence across all levels of the Company.

ii) Composition of Board

Your company has an optimal mix of Executive and Non-Executive Directors on its Board to ensure high quality of governance and effective functioning of the Board and the composition of the Board is in conformity with provisions of the Act, rules made thereunder, SEBI Listing Regulations

As per Regulation 17(1)(c) of the SEBI Listing Regulations, the Board of top 2000 listed entities shall comprise of not less than 6 directors. The present strength of the Board is Six Directors comprising an optimum combination of Executive and Non-Executive Directors. The Board represents an optimum mix of professionalism, knowledge and experience. The Chairman of the Board being Non-Executive, the Independent Directors constitute 50% of the Board with one Woman member who is an Independent Director. All the Directors possesses requisite qualifications and experience in general corporate management, risk management, banking, finance, economics, analytics, human resource management, compliance, payment system and other allied fields which enable them to contribute effectively to the Company by providing valuable guidance and expert advice to the management and enhancing the quality of the Board's decision-making processes. The brief profiles of the directors can be accessed at https://cpedutech.in/board-of-directors/

The table below gives the composition of the Board during the financial year 2025-2026.

Name of Director and DIN	Category	Designation
Mr. Pramod Kumar Maheshwari (00185711)	Promoter & Executive Director	Managing Director
Mr. Om Prakash Maheshwari (00185677)	Promoter & Non-Executive Director	Chairman Non-Executive Director
Mr. Shilpa Maheshwari (08305104)	Promoter & Non-Executive Director	Non-Executive Director
Mr. Amit Sethi (10794732)	Non-Executive Independent Director	Director
Mr. Lalit Modi (07662769)	Non-Executive Independent Director	Director
Ms. Mohini Mahur (10793709)	Non-Executive Independent Director	Director

Director's attendance record and Directorship in other companies

Name of Director	No. of Board Meetings during the Financial Year 2025-26		No. of Directorship in Companies including private Ltd. Companies and excluding Sec.8 companies (as on March 31, 2026)	No. of Membership/ Chairmanships of other Board (listed entity)		Whether attended last AGM	Directorship in other listed Entity (Category of Directorship)
	Held	Attended		Membership	Chairmanship		
Mr. Pramod Kumar Maheshwari	8	8	17	2	1	Yes	JOSTS Engineering Company Ltd.-Independent Director CP Capital Limited-CMD
Mr. Om Prakash Maheshwari	8	8	18	2	Nil	Yes	Shricon IndustriesLtd.-NED-NID CP Capital Limited-

							WhD
Mr. Shilpa Maheshwari	8	8	5	Nil	Nil	Yes	-
Mr. Amit Sethi	8	8	1	0	Nil	Yes	-
Mr. Lalit Modi	8	8	6	1	Nil	Yes	Rukmani Devi Garg Agro Impex Limited - Independent Director
Mrs. Mohini Mahur	8	8	1	0	Nil	Yes	-

Note:

1. The total number of directorships of a Director excludes his/her directorships in the Company, Section 8 Companies and Foreign Companies.
2. Audit Committee and Stakeholders' Relationship Committee have been considered for Chairpersonship/ Membership of the Directors.

Every member of the Board has informed the company about the committee positions occupied by them in all public limited companies, whether listed or not, in compliance of Regulation 26(2) of the SEBI Listing Regulations.

None of the Director is a Director in more than 10 public limited companies (as specified in Section 165 of the Act) and Director in more than 7 listed entities or act as an Independent Director in more than 7 listed entities or 3 listed entities in case he/she serve as Whole-Time Director/Managing Director in any listed entity (as specified in Regulation 17A of the SEBI Listing Regulations). Further, none of the Directors on the Board is a member of more than 10 Committees and Chairperson of more than 5 Committees (as specified in Regulation 26 of the SEBI Listing Regulations) across all public limited companies whether listed or not, in which he/she is a Director.

None of the Directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as Director by the Ministry of Corporate Affairs, the Securities and Exchange Board of India ("SEBI"). The Directors have ascertained that neither they nor any other Company on which they serve as Directors have been identified as a wilful defaulter.

Mr. Pramod Kumar Maheshwari, Managing Director and Mr. Om Prakash Maheshwari, Chairman and Non-Executive Director are relative in terms of the definition of 'relative' given under the Companies Act, 2013. Mrs. Shilpa Maheshwari, Non-Executive Non-Independent Director is a relative of Mr. Pramod Kumar Maheshwari, Managing Director in terms of the definition of 'relative' given under the Companies Act, 2013.

iii) Board Meetings and Governance Procedures:

The annual calendar of meetings is broadly determined at the beginning of each year. In compliance with the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board Meetings are held at least once every quarter and the time gap between two Meetings is not more than 120 days. The notice of the Board meeting is given well in advance to all the Directors. Usually, meetings of the Board are held in Kota. The agenda of the Board / Committee meetings is set by the Company Secretary in consultation with the Chairman and the Managing Director and Chief Financial Officer of the Company. The Agenda for the Board and Committee meetings cover items set out as per the guidelines in Listing Regulations to the extent it is relevant and applicable. The Agenda for the Board and Committee meetings includes detailed notes on the items to be discussed at the meeting to enable the Directors to take an informed decision. However, in case of a special and urgent business need, the Board's approval is taken by passing resolutions by circulation, as permitted by law, which is noted and confirmed in the subsequent Board meeting. All Directors on the Board are free to suggest any item for inclusion in the agenda for the consideration of the Board. During the year eight Board Meetings were held on 24th April, 2025, 12th May, 2025, 30th May 2025, 28th June, 2025, 12th August, 2025, 23rd August, 2025, 12th November, 2025 and 9th February 2026.

The notice of each Board and Committee meeting, together with a detailed agenda setting out the business proposed to be transacted, is circulated to the Directors and members of the respective Committees, as applicable, within the prescribed timelines. The agenda is prepared by the Company Secretary and Compliance Officer in consultation with the Chairman, Managing Director and Chief Executive Officer, as applicable, and covers matters required to be placed before the Board and its Committees under the Companies Act, 2013, the Listing Regulations and other applicable laws, regulations and internal governance requirements.

The agenda papers are supported by detailed explanatory notes and presentations, wherever considered necessary, to enable the Directors to understand the matters proposed to be considered and to take informed decisions. The agenda and supporting documents are generally circulated at least seven (7) days prior to the respective meeting, except where meetings are convened at shorter notice in accordance with applicable law to consider urgent matters. Where circulation of any document in advance is not practicable or the matter is confidential in nature, the relevant information or documents may be placed before the Board or Committee at the meeting itself.

In exceptional and urgent circumstances, additional or supplementary items may be placed before the Board or the concerned Committee with the approval of the Chairperson and in accordance with applicable legal and regulatory requirements. Further, where immediate approval is required and convening a meeting is not practicable, matters may be approved by means of resolutions passed by circulation, as permitted under applicable law, and such resolutions are placed before the subsequent meeting of the Board or the relevant Committee for noting and recording.

The Company provides facilities for participation through video conferencing or other audio-visual means, wherever applicable, enabling Directors who are unable to attend a meeting physically to participate effectively in the deliberations and discharge their responsibilities.

All Directors are provided an opportunity to suggest matters for inclusion in the agenda of Board meetings. The Board and Committee meetings are also attended, wherever considered necessary, by members of the senior management and other functional heads to provide relevant information, explanations and inputs on matters pertaining to their respective areas of responsibility. The Directors have regular interactions with the senior management, including during Board and Committee meetings, which facilitates effective oversight and informed decision-making.

The Company Secretary and Compliance Officer plays a key role in supporting the Board and its Committees in the effective discharge of their responsibilities. The Company Secretary and Compliance Officer assists and advises the Board on matters relating to the conduct of the Company's affairs, facilitates the convening and conduct of meetings, ensures compliance with applicable statutory and regulatory requirements, provides guidance to the Directors on governance and compliance matters and acts as an interface between the Board, management and regulatory authorities in relation to corporate governance and statutory matters.

The Company follows a structured mechanism for monitoring and implementing the decisions and action points arising from Board and Committee meetings. The action points are communicated to the concerned functional heads and responsible personnel, along with appropriate timelines and responsibilities. The status of implementation of such decisions and action items is periodically monitored and reported to the Board or the relevant Committee, as applicable. This mechanism facilitates timely execution of the directions of the Board and strengthens accountability and operational effectiveness.

The draft minutes of the proceedings of the meetings of the Board and its Committees are circulated to all Directors and members of the respective Committees, as applicable, within fifteen (15) days from the conclusion of the respective meeting for their comments and observations. The comments and suggestions received from the Directors are duly considered and incorporated, wherever appropriate, before finalization of the minutes.

The final minutes of the meetings are duly entered and recorded in the respective Minutes Books within the prescribed period of thirty (30) days from the conclusion of the meeting. The signed minutes are thereafter circulated to all Directors and members of the respective Committees, as applicable, within the prescribed period of fifteen (15) days from the date of signing.

The meetings of the Board are ordinarily held at the corporate office of the Company at Kota, Rajasthan, or at such other place or through permitted electronic means, as may be determined in accordance with applicable law. The Company ensures that the Board and its Committees are provided with adequate information and an appropriate forum to deliberate upon matters placed before them and to exercise effective oversight over the affairs of the Company.

iv) Information placed before the Board:

The Board is presented with relevant information on various matters related to the working of the Company, especially those that require deliberation at the highest level. In terms of quality and importance, the information supplied by Management to the Board is far ahead of the mandate under the Act and Regulation 17(7) read with Part A of Schedule II of the SEBI Listing Regulations. The Independent Directors of the Company met on Monday, February 16, 2026 and expressed their satisfaction on the quality, quantity and timeliness of flow of information between the Company's Management and the Board.

Pursuant to the various regulatory requirements and considering business needs, the Board is apprised on various strategic, business, compliance and regulatory matters. During Financial Year 2025-26 it, inter alia, covered the following:

- Quarterly results of the Company and its operating divisions or business segments;
- Minutes of meetings of various committees of the board of directors;
- Business plans, forecast and strategic structure;
- Changes in regulatory landscape and Company's preparedness;
- Status of compliance with the Act, SEBI Listing Regulations and shareholder related matters;
- Review of investments made by the Company;
- Review of various policies framed by the Company from time to time;
- Risk Management System;
- Deliberations of committee;
- Functioning of customer grievance redressal mechanism; and
- Awareness of cyber security

v) Declaration From Independent Directors:

In accordance with the provisions of Section 149(7) of the Act read with Rule 6(3) of the Companies (Appointment and Qualifications of Directors) Rules, 2014 and Regulation 25(8) of the SEBI Listing Regulations, all Independent Directors have submitted the necessary declaration of independence, confirming that they meet the criteria of independence as laid down in Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations and have also confirmed that they are not aware of any circumstance or situation, which exists or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgment and without any external influence and that they are independent of the management. Further, the Independent Directors have also confirmed that they are not debarred from holding the office of director by order of SEBI or any other authority.

Further, the Independent Directors have affirmed that they have complied with the Code applicable for Independent Directors as stipulated under Schedule IV of the Act and pursuant to the provisions of the Companies (Creation and Maintenance of Databank of Independent Directors) Rules, 2019 read with Rules 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, the Independent Directors have registered their name in the online data bank of Independent Directors maintained & administered by the Indian Institute of Corporate Affairs ("IICA") and paid the relevant fees. With regard to proficiency of the Independent Directors, ascertained from the online proficiency self-assessment test conducted by the IICA, as notified under sub section (1) of Section 150 of the Act, the Company has taken on record the declarations/disclosures submitted by Independent Directors confirming that either they are exempt from appearing in the test or they have passed the exam as required by the IICA.

Further, there has been no change in the circumstances affecting their status as Independent Directors of the Company. In the opinion of the Board all the Independent Directors are persons of integrity and have relevant experience and expertise (including proficiency) for being an Independent Director of the Company.

vi) Relationship between our Directors:

Mr. Pramod Kumar Maheshwari, Managing Director, Mr. Om Prakash Maheshwari, Chairman and Non-executive Director and Mrs. Shilpa Maheshwari, Non-executive Director are relative in terms of the definition of 'relative' given under the Companies Act, 2013. In terms of the definition of 'relative' given under the Companies Act, 2013.

vii) Familiarisation Programme for Independent Directors:

Pursuant to the provisions of Regulation 25(7) of the SEBI Listing Regulations, your Company has adopted a structured programme for orientation and training of Independent Directors at the time of their joining in order to familiarise them with the Company-its operations, business model, nature of the industry in which it operates and the regulatory regime applicable to it and to update the Independent Directors on a continuing basis on any significant changes in order to enable them to take well informed and timely decisions. The Independent Directors of the Company are made aware of their roles and responsibilities and the Company's Code of Conduct for Independent Directors at the time of their appointment through a formal letter of appointment, which also stipulates various terms and conditions of their engagement. Each newly appointed Independent Director undergoes an interactive session with the Managing Director and the Company Secretary & Compliance Officer of the Company.

During the Financial Year 2025-26, periodic strategy meetings were conducted between the Board and Senior Management Personnel(s) ("SMPs) wherein presentations were made covering the industry scenario, strategic priorities and the business model of the Company. These strategic meetings facilitate one-on-one interaction between the Directors and SMPs fostering deeper insights in the Company's functioning. Quarterly presentations were made to the Board, which include updates on business performance, financial parameters, liquidity position, fund flows and compliance status. At various Board and Committee meetings, presentations were made on risk management, key Company policies, and changes in the regulatory environment applicable to the corporate sector and the industry in which the Company operates, and other relevant matters.

Pursuant to Regulation 46 of the SEBI Listing Regulations, the details of the Familiarisation Programme is uploaded on the Company's website and can be accessed at https://cpedutech.in/wp-content/uploads/2026/03/Familiarisation-programme-of-independent-Directors.pdf

viii) Formal Letter of appointment to independent directors:

The Company issues a formal letter of appointment to independent directors in the manner as provided in the Companies Act, 2013. As per regulation 46(2) of SEBI Listing Regulations, 2015, the terms and conditions of appointment of independent directors are placed on the Company's website at https://cpedutech.in/wp-content/uploads/2025/07/Letter-of-Appointment-of-Independent-Director.pdf

ix) Code of Conduct:

Regulation 17(5) of the SEBI Listing Regulations requires listed companies to lay down a Code of Conduct for its Directors and Senior Management, incorporating duties of Directors and Senior Management as prescribed in the Act. The Company has a Board approved Code of Conduct for Board members and Senior Management of the Company. The Code has been uploaded on the Company's website and can be accessed at https://cpedutech.in/wp-content/uploads/2025/07/Code-of-Conduct-for-Board-Members-and-Senior-management.pdf

All the Board members and Senior Management Personnel have affirmed compliance with the Code of Conduct for the Financial Year ended March 31, 2026. A declaration to this effect signed by the Managing Director forms a part of the Report on Corporate Governance in compliance of Regulation 34(3) read with Schedule V of the SEBI Listing Regulations.

x) Review of Compliance Reports:

The Board periodically reviews detailed compliance report with respect to the various laws applicable to the Company, as prepared and placed before it by the Company Secretary and Compliance Officer on a quarterly basis in compliance of Regulation 17(3) of the SEBI Listing Regulations.

xi) Chief Financial Officer Certification:

The Chief Financial Officer provided an annual certification on financial reporting and internal controls to the Board and Audit Committee in terms of Regulation 17(8) read with Part B of Schedule II of the SEBI Listing Regulations and the same forms part of the Report on Corporate Governance. Further, the Chief Financial Officer also furnishes quarterly certifications on the financial results while placing such results before the Board and the Audit Committee in terms of Regulation 33(2) of the SEBI Listing Regulations.

xii) Given below is a list of core skills, expertise and competencies of the individual Directors:

Name of Director	Skills/Expertise/Competencies				
	Wide Management and Leadership Experience	Diversity	Functional and Managerial Experience	Personal Values	Corporate Governance
Mr. Pramod Kumar Maheshwari	✔	✔	✔	✔	✔
Mr. Om Prakash Maheshwari	✔	✔	✔	✔	✔
Ms. Shilpa Maheshwari	✔	✔	✔	✔	✔
Mr. Amit Sethi	✔	✔	✔	✔	✔
Ms. Mohini Mahur	✔	✔	✔	✔	✔
Mr. Lalit Modi	✔	✔	✔	✔	✔

4. Board Committees

The Board of Directors ("Board") of the Company, functions either as full Board, or through various Committees constituted to oversee specific areas of business operations and Corporate Governance. Each Committee of the Board is guided by its terms of reference, which defines the composition, scope and powers of the Committee. The Committees meet at regular intervals, focus on their assigned areas and make informed decisions within the authority delegated to them. In accordance with the provisions of the Companies Act 2013 and Listing Regulations, inter-alia, the following Committees are in operation:

i. Audit Committee

ii. Nomination and Remuneration Committee

iii. Stakeholders Relationship Committee

iv. Corporate Social Responsibility Committee

v. Risk Management Committee

During the Financial Year 2025-26, no instances have been observed where the Board has not accepted the recommendation of any of its committees and the minutes of the meeting of all the committees are presented before the Board for review and noting.

i. Audit Committee

The Audit Committee ('AC' or 'Committee') of the Board is constituted in compliance with the requirements of Regulation 18 of the SEBI Listing Regulations and provisions of Section 177 of the Act, read with the rules made thereunder.

The AC has been granted powers as prescribed under Section 177(4) of the Act and Regulation 18(2)(c) of the SEBI Listing Regulations and reviews all the information as prescribed in Part C of Schedule II of the SEBI Listing Regulations.

Composition and Attendance:

As on March 31, 2026, the AC of the Company comprised of 4 (four) members and at least 2/3rd of the members are Independent Directors in accordance with the provision of the Act and Regulation 18 of the SEBI Listing Regulations.

Chairperson: Mr. Amit Sethi (Non-Executive Independent Director)

Members:

Mr. Pramod Kumar Maheshwari (Executive Non-Independent Director)

Mrs. Mohini Mahur (Non-Executive Independent Director)

Mr. Lalit Modi (Non-Executive Independent Director)

Ms. Bhavika Sharma, Company Secretary and compliance officer acts as the Secretary to the Committee.

The members of the Committee are financially literate and have necessary accounting or financial management related expertise in terms of the Act and the SEBI Listing Regulations. The Chief Financial Officer, Internal Auditor, Statutory Auditors and Secretarial Auditors also attended the meetings of the Audit Committee in the capacity of invitees. The Company Secretary and Compliance Officer acted as the secretary to the Audit Committee.

Functions and Terms of Reference

The terms of reference of the Committee are very wide and are in accordance with regulatory requirements as mandated by Section 177 of the Act, Part C of Schedule II of the SEBI Listing Regulations. These broadly include oversight of the Company's financial reporting process and disclosure of its financial information, review of financial statements, review of compliances and review of systems and controls, approval or any subsequent modification of transactions with related parties, review statement of deviations, if any, review Management letters/letters of internal control weaknesses issued by the statutory auditors, review compliance with the SEBI (Prohibition of Insider Trading) Regulations, 2015, as amended.

The main functions of the Audit Committee, inter-alia, include:

1. oversight of the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
2. recommendation to the Board for appointment, re-appointment, replacement, remuneration and terms of appointment of auditors of the Company and fixation of the audit fee;
3. approve payment to statutory auditors for any other services rendered by the statutory auditors;
4. review, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to:
    a. matters required to be included in the director's responsibility statement to be included in the board's report in terms of clause I of sub-section (3) of Section 134 of the Companies Act;
    b. changes, if any, in accounting policies and practices and reasons for the same;
    c. major accounting entries involving estimates based on the exercise of judgment by management;
    d. significant adjustments made in the financial statements arising out of audit findings;
    e. compliance with listing and other legal requirements relating to financial statements;
    f. disclosure of any related party transactions;
    g. modified opinion(s) in the draft audit report
5. review, with the management, the quarterly, half-yearly and annual financial statements before submission to the board for approval;
6. review, with the management, the statement of uses / application of funds and making appropriate recommendations to the board to take up steps in this matter;
7. review and monitor the auditor's independence and performance, and effectiveness of audit process;
8. formulating a policy on related party transactions, which shall include materiality of related party transactions and the definition of material modifications of related party transactions;
9. subject to and conditional upon approval of our Board, approval of related party transactions or subsequent modifications thereto and omnibus approval for related party transactions proposed to be entered into by our Company, subject to conditions as may be prescribed:

    Provided that only those members of the committee, who are Independent Directors, shall approve related party transactions;

    Explanation: The term "related party transactions" shall have the same meaning as provided in Clause 2(zc) of the SEBI Listing Regulations and/or the applicable Accounting Standards and/or the Companies Act.

10. subject to review by our Board, review on quarterly basis, of related party transactions entered into by our Company pursuant to each omnibus approval given pursuant to 8 above:

    Provided that only those members of the committee, who are Independent Directors, shall approve related party transactions;

    Explanation: The term "related party transactions" shall have the same meaning as provided in Clause 2(zc) of the SEBI LODR Regulations and/or the applicable Accounting Standards and/or the Companies Act.

11. approval of related party transactions to which the subsidiary(ies) of the Company is a party but the Company is not a party, if the value of such transaction whether entered into individually or taken together with previous transactions during a Fiscal exceeds 10% of the annual consolidated turnover as per the last audited financial statements of the Company, subject to such other conditions prescribed under the SEBI Listing Regulations;
12. scrutinize inter-corporate loans and investments;
13. valuation of undertakings or assets of the Company, wherever it is necessary;
14. evaluation of internal financial controls and risk management systems;
15. review, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;
16. review the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
17. discussion with internal auditors of any significant findings and follow up there on;
18. review the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;
19. discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post audit discussion to ascertain any area of concern;
20. to look into the reasons for substantial defaults in the payment to the shareholders (in case of non-payment of declared dividends) and creditors;
21. to review the functioning of the whistle blower mechanism;
22. oversee the vigil mechanism established by our Company, with the chairman of Audit Committee directly hear grievances of victimization of employees and directors, who use vigil mechanism to report genuine concerns in appropriate and exceptional cases;
23. approve the appointment of chief financial officer (i.e the whole-time Finance Director or any other person heading the finance function or discharging that function) after assessing the qualifications, experience and background, etc. of the candidate;
24. review the utilization of loans and/ or advances from/investment by the holding company in the subsidiary exceeding rupees 100 crore or 10% of the asset size of the subsidiary, whichever is lower including existing loans / advances / investments existing as on the date of coming into force of this provision;
25. consider and comment on rationale, cost-benefit and impact of schemes involving merger, demerger, amalgamation etc., on the Company and its shareholders;
26. carrying out any other function as is mentioned in the terms of reference of the audit committee and any other terms of references as may be decided by the board of directors of our company or specified/provided under the Companies Act or by the SEBI LODR Regulations or by any other regulatory authority;
27. To formulate, review and make recommendations to the Board to amend the Audit Committee charter from time to time;
28. oversee the procedures and processes established to attend to issues relating to the maintenance of books of accounts, administrations procedures, transactions and other matters having a bearing on the financial position of our company, whether raised by the auditors or by any other person;
29. Act as a compliance committee to discuss the level of compliance in our Company and any associated risks and to monitor and report to the Board on any significant compliance breaches and

The Audit Committee also reviews adequacy of disclosures and compliance with all relevant laws. In addition to these, in compliance with requirements of Listing Regulations, the Audit Committee reviews the operations of subsidiary Companies viz., its financial statements to grant omnibus approval for related party transactions which are in the ordinary course of business and on an arm's length pricing basis and to review and approve such transactions subject to the approval of the Board, statement of investments and minutes of meeting of its Board.

The required quorum was present for all the AC meetings and the gap between two meetings did not exceed a period of 120 days. The particulars of the meetings attended by the Members of the Audit Committee and the dates of the meetings held during the financial year 2025-26 are given below:

Sr. No	Name of Members	No. of Meetings during the Financial Year 2025-26		Dates of Meetings
		Held	Attended	
1	Mr. Amit Sethi	7	7	24th April, 2025, 30th May 2025, 28th June, 2025, 12th August, 2025, 23rd August, 2025, 12th November, 2025 and 9th February 2026
2	Mr. Pramod Kumar Maheshwari	7	7	
3	Mrs. Mohini Mahur	7	7	
4	Mr. Lalit Modi	7	7	

During the Financial Year 2025-26, the Board has duly approved and accepted all the recommendations of the Audit Committee.

ii. Nomination and Remuneration Committee:

As on March 31, 2026, the NRC of the Company comprised of 3 (three) members and all the members are Non- Executive Directors and at least 2/3rd of the members are Independent Directors in accordance with provisions of the Section 178 of the Act and Regulation 19 of the SEBI Listing Regulations.

The Nomination and Remuneration Committee of the Company is constituted to identify persons who are qualified to become directors and who may be appointed in senior management and to formulate the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration for the directors, key managerial personnel and other employees and to carry out evaluation of every director`s performance. The Nomination and Remuneration Committee of the Company is also entrusted to frame policies and systems for Employees Stock Option Plans and to formulate and administer the Company`s Employees Stock Option Plans from time to time.

The remuneration policy of the Company is aimed to reward performance, based on review of achievements on a regular basis. The Nomination and Remuneration Committee has been constituted by the Board and it comprises the following Independent Directors:

Chairman:

Ms. Mohini Mahur (Non-Executive Independent Director)

Members:

Mr. Amit Sethi (Non-Executive Independent Director)

Mr. Lalit Modi (Non-Executive Independent Director)

Ms. Bhavika Sharma, Company Secretary acts as the Secretary of the Committee.

Functions and Terms of Reference:

The terms of reference of the Committee are very wide and are in accordance with regulatory requirements as mandated by the Act, Part D of Schedule II of the SEBI Listing Regulations. These broadly include formulation of criteria for determining qualifications, positive attributes and independence of a director, recommendation of persons to be appointed to the Board and Senior Management and specifying the manner for effective evaluation of performance of Board, its Committees, Chairperson and individual directors, recommendation of NRC Policy for Directors, Key Managerial Personnel and other employees, formulation of criteria for evaluation of performance of Independent Directors and the Board, devising a policy on Board diversity and such other matters as may be prescribed by the Act, SEBI Listing Regulations .

The broad terms of reference of the Nomination and Remuneration Committee of the Company are as follows:

1. formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the board of directors a policy relating to, the remuneration of the directors, key managerial personnel and other employees;
2. for appointment of an independent directors, evaluation of the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, preparation of a description of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent director shall have the capabilities identified in such description. For the purpose of identifying suitable candidates, the Nomination and Remuneration Committee may:
    a. use the services of an external agencies, if required
    b. consider candidates from a wide range of backgrounds, having due regard to diversity; and
    c. consider the time commitments of the candidates
3. formulation of criteria for evaluation of performance of independent directors and the board of directors;
4. devising a policy on diversity of board of directors;
5. identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the board of directors their appointment and removal;
6. whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors;
7. recommend to the board, all remuneration, in whatever form, payable to senior management;

8. the Nomination and Remuneration Committee, while formulating the Remuneration Policy, should ensure that –
    a. the level and composition of remuneration be reasonable and sufficient to attract, retain and motivate directors of the quality required to run our Company successfully;
    b. relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and
    c. remuneration to directors, key managerial personnel and senior management involves a balance between fixed and incentive pay reflecting short and long term performance objectives appropriate to the working of our Company and its goals.
9. frame suitable policies, procedures and systems to ensure that there is no violation of securities laws, as amended from time to time, including:
    a. the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; and
    b. the Securities and Exchange Board of India (Prohibition of Fraudulent and Unfair Trade Practices Relating to the Securities Market) Regulations, 2003, by the trust, our Company and its employees, as applicable.
10. performing such other activities as may be delegated by the Board or specified or provided under the Companies Act or the SEBI Listing Regulations, and the rules and regulations made thereunder or other applicable law, including any amendments thereto as may be made from time to time;
11. to oversee the framing, review and implementation of Nomination, Remuneration and Compensation Policy;
12. to work in close coordination with Risk Management Committee (RMC) of the company to achieve effective alignment between compensation and risks;

During the Financial Year 2025-26, the Board has duly approved and accepted all the recommendations of the NRC.

The particulars of the meetings attended by the Members of the **Nomination and Remuneration Committee** and the dates of the meetings held during the financial year 2025-26 is given below:

Sr. No	Name of Members	No. of Meetings during the Financial Year 2025-26		Dates of Meetings
		Held	Attended	
1	Ms. Mohini Mahur	3	3	30th May 2025, 28th June 2025, and 9th February 2026
2	Mr. Amit Sethi	3	3	
3	Mr. Lalit Modi	3	3	

Ms. Bhavika Sharma, Company Secretary acts as the Secretary of the Committee.

Remuneration Policy

The Board of Directors has adopted a "Nomination, Remuneration and Compensation Policy ("NRC Policy") in compliance with the Regulation 19 read with Part D of Schedule II of the SEBI Listing Regulations and Section 178(3) of the Act read along with the applicable rules thereto, as amended from time to time. The NRC Policy act as guidelines on matters relating to the nomination, remuneration, appointment, removal and evaluation of performance of the Directors, KMPs and SMPs of the Company. Further, the NRC Policy aims to ensure that the Company attracts, retains and motivates competent individuals by adopting a fair, transparent and performance-oriented approach towards governance, nomination and remuneration practices.

Pursuant to the provisions of Section 134(3)(e) of the Act, the Company's Policy on Director's appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under Section 178(3) of the Act is uploaded on the Company's website and can be accessed at https://cpedutech.in/wp-content/uploads/2025/07/Remuneration-Policy.pdf

ANNUAL PERFORMANCE EVALUATION:

Pursuant to the provisions of Section 178 of the Act, SEBI Listing Regulations, Guidance Note on Board Evaluation issued by SEBI and Guidance Note on Board Evaluation issued by The Institute of Company Secretaries of India ("ICSI"), the Board has carried out an annual performance evaluation of its own performance, its Committees and the Directors individually including Independent Directors based on the criteria and framework adopted by the NRC. A structured questionnaire covering various aspects of evaluation of performance of the Board, its Committees and individual Directors (including Independent Directors) is put forth for completion of the evaluation process.

The performance evaluation of Independent Directors was done by the entire Board and was in compliance of the requirement mentioned in Regulation 17(10) of the SEBI Listing Regulations.

During the Financial Year 2025-26, a separate meeting of Independent Directors was held on Monday, February 16, 2026 for the Financial Year 2025-26, in compliance of Regulation 25(3) of the SEBI Listing Regulations and Section 149(8) read with Schedule IV of the Act, without the attendance of Non-Independent Directors and members of the Management. At this meeting, the Independent Directors inter alia evaluated the performance of the Non-Independent Directors and the Board as a whole, and the performance of Chairperson (i.e. Managing Director who is generally elected as the Chairperson of the Board Meetings) taking into account the views of Executive Directors and Non-Executive Directors and assessed the quality, quantity and timeliness of the flow of information between the Management and the Board which is necessary for the Board to effectively and reasonably perform its duties in compliance with Regulation 25(4) of the SEBI Listing Regulations.

The criteria for performance evaluation of Committees, Board as a whole, Chairperson, Independent Directors and other Directors provide certain parameters like:

a. Participation at the Board / Committee meetings;

b. Commitment (including guidance provided to senior management outside of Board/ Committee meetings);

c. Effective deployment of knowledge and expertise

d. Updated knowledge/ information pertaining to business of the company

e. Effective management of relationship with stakeholders

f. Integrity and maintaining confidentiality

g. Independence of behavior and judgment

h. Impact and influence

i. Ability to contribute to and monitor corporate governance practice; and

j. Adherence to the code of conduct for independent directors

The Directors expressed their satisfaction on the parameters of evaluation, the implementation of the evaluation exercise and the outcome of the evaluation process.

Detail of Remuneration to all the Directors during the year ended March 31, 2026.

Name of Director	Salary (₹)	Benefits /Allowances /perquisites (₹)	Bonuses (₹)	Sitting fees (₹)	Details of fixed Component and performances incentives (₹)	Total (₹)	Stock Option details, if any	Service contract, notice period, serverance fee/pension
Mr. Pramod Kumar Maheshwari	-	-	-	-	-	-	-	*
Mr. Om Prakash Maheshwari	-	-	-	64000	-	64000	-	**
Mr. Shilpa Maheshwari	-	-	-	64000	-	64000	-	**
Mr. Amit Sethi	-	-	-	64000	-	64000	-	***
Mr. Lalit modi	-	-	-	64000	-	64000	-	***
Mrs. Mohini Mahur	-	-	-	64000	-	64000	-	***

*5 years with effect from January 03, 2025

**5 years with effect from October 11, 2024

***5 years with effect from September 16, 2025

****5 years with effect from October 11, 2024

Non-Executive Directors of the Company do not have any pecuniary relationship or transactions with the Company, its Promoters, its Directors, its Senior Management, its subsidiary companies and associate companies, except the sitting fees to Non-Executive Directors (for attending the meetings of the Board, Audit Committee and Nomination and Remuneration Committee) within the limits.

No Stock Options we are granted to Directors under CPCL Employees Stock Option Plan 2013 (ESOP 2013) during the financial year ended March 31, 2026.

Disclosures regarding re-appointment of Directors

The resume of the Directors who are being reappointed are provided in the Notice of the Annual General Meeting.

Employees Stock Option Plans

The remuneration policy is directed towards rewarding performance of the employees of the Company. It is aimed at attracting and retaining high caliber talent. The stock option plan, inter –alia, authorizes the Company to grant stock options in pursuit of these goals.

iii. STAKEHOLDERS RELATIONSHIP COMMITTEE

The Stakeholders' Relationship Committee **('SRC' or 'Committee')** of the Board is constituted in compliance with the provisions of Regulation 20 of the SEBI Listing Regulations and Section 178 of the Act, read with the rules made thereunder to specifically oversee matters pertaining to the interests of shareholders, debenture holders and other security holders. As a measure of good Corporate Governance and focusing on strengthening the relation with the stakeholders, the Board has formed a Stakeholders Relationship Committee. The Stakeholders Relationship Committee ensures that all commitment to security holders and investors are met and thus strengthens their relationship with the Company. The composition of the Stakeholders Relationship Committee is as below:

Chairman: Mr. Lalit Modi (Non-Executive Independent Director).

Members:

Mrs. Mohini Mahur (Non-Executive Independent Director).

Mrs. Shilpa Maheshwari (Non-Executive Non-Independent Director).

Ms. Bhavika Sharma, Company Secretary acts as the Secretary of the Committee.

Functions and Terms of Reference

The terms of reference of the Committee are very wide and are in accordance with regulatory requirements as mandated by the Regulation 20 read with Part D of Schedule II of the SEBI Listing Regulations and Section 178 of the Act as applicable. The terms of reference of the Committee, inter alia, includes to resolve the grievances of the security holders including complaints related to transfer/transmission of shares, non-receipt of annual report, review of measures taken for effective exercise of voting rights by shareholders, review of adherence to the service standards in respect of various services rendered by the Registrar and Share Transfer Agent **('RTA').**

The functioning and broad terms of reference of the Stakeholders Relationship Committee of the Company are as under:

1. consider and look into various aspects of interest of shareholders and other security holders;
2. consider and resolve the grievances of security holders of the Company including compliance related to transfer/ transmission of shares, non-receipt of annual report, non-receipt of declared dividend, issue of new/duplicate certificates, general meetings etc
3. formulation of procedures in line with the statutory guidelines to ensure speedy disposal of various requests received from shareholders from time to time;
4. monitoring transfers, transmissions, dematerialization, re-materialization, splitting and consolidation of Equity Shares and other securities issued by our Company, including review of cases for refusal of transfer / transmission of shares;
5. reference to statutory and regulatory authorities regarding investor grievances;
6. reviewing the measures taken for effective exercise of voting rights by the shareholders;
7. reviewing adherence to the service standards adopted by the Company with respect to all the services rendered by the Registrar to an Issue and Share Transfer Agent;
8. to dematerialize or rematerialize the issued shares;
9. reviewing the measures and initiatives taken by the Company to reduce the quantum of unclaimed dividends;
10. Ensuring timely receipt of dividend warrants/ Annual Reports/ Statutory Notices by the Shareholders of the Company; and
11. Carrying out any other functions required to be carried out by the Stakeholders' Relationship Committee as contained in the SEBI Listing Regulations as referred by the Board from time to time or any other applicable law, as and when amended from time to time.

The Committee has been constituted to specifically look into the Investors' complaints and to redress the same expediently. There were no complaints pending as on 31st March, 2026.

During the period the Company was associated with M/s Ankit Consultancy Pvt. Ltd. as Share Transfer Agent, to look after the Shareholders correspondence, share transfers, transmissions, transpositions, to prepare share holding patterns, which are approved by the Committee. The Company has connectivity with NSDL & CDSL for Dematerialization of Shares.

The Compliance Officer in terms of the requirement of the stock exchange who liaises with and monitors the activities of the Share Transfer Agent.

The particulars of the meetings attended by the Members of the **Stakeholders Relationship Committee** and the dates of the meetings held during the financial year 2025-26 are given below:

Ms. Bhavika Sharma, Company Secretary of the Company was the Compliance Officer of the Company.

Sr. No	Name of Members	No. of Meetings during the Financial Year 2025-26		Dates of Meetings
		Held	Attended	
1	Mr. Lalit Modi	4	4	30th May 2025, 12th August 2025, 12th November 2025 and 9th February 2026.
2	Ms. Shilpa Maheshwari	4	4	
3	Ms. Mohini Mahur	4	4	

Details of complaints received/resolved during the financial year 2025-26:

Nature of Complaints	Received	Resolved	Pending
Investor Grievances	0	0	NIL

The Committee noted that the Company has paid the listing fees for the year 2026-2027 to the National Stock Exchange Limited and BSE Limited and also the custodial fees to National Securities Depository Limited and Central Depository and Securities Limited. The Committee expressed satisfaction with the Company's performance in dealing with investors' grievances and the share transfer system.

Investors Grievance Redressal

In compliance with the requirements of SEBI Circular No. CIR/OIAE/2/2011 dated June 3, 2011, the Company has obtained exclusive User Id and password for processing the investor complaints in a centralized web based SEBI Complaints Redress System- 'SCORES'. This enables the investors to view online the actions taken by the Company to their complaints and current status thereof, by logging on to the SEBI's website www.sebi.gov.in.

iv. CORPORATE SOCIAL RESPONSIBILITY (CSR) COMMITTEE

The Corporate Social Responsibility **('CSR')** Committee of the Board is constituted in accordance with the provisions of Section 135 read with Schedule VII of the Act and the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time, to govern the activities and implementation of CSR by the Company.

The Company is having Corporate Social Responsibility Policy **("CSR Policy")** which sets out the objective, areas, activities and the manner in which the expenditure on CSR obligation would be carried out by the company and the same is uploaded on the Company's website and can be accessed at https://cpedutech.in/wp-content/uploads/2025/07/CPED-Policy-for-CSR.pdf

The brief outline of the CSR Policy, including overview of the programs undertaken by the Company, the composition of the CSR Committee, average net profits of the Company for the past three financial years, prescribed CSR expenditure and details of the amount spent by the Company on CSR activities during the Financial Year 2025-26, have been included in Annual Report on CSR Activities attached as **Annexure-1** to the Board's Report.

In alignment with the provisions of the Companies Act, 2013, your directors have constituted the Corporate Social Responsibility Committee of the Board of Directors, with Mr. Lalit Modi as Chairman, Mrs. Mohini Mahur and Mr. Amit Sethi as other members.

The said Committee has been entrusted with the responsibility of formulating and monitoring the Corporate Social Responsibility Policy of the Company, which will include inter-alia activities to be undertaken by the Company, monitoring the implementation of the framework of the Policy and recommending the amount to be spent on CSR activities. The Composition and attendance details of the members of the CSR Committee are given below:

Sr. No	Name of Members	No. of Meetings during the Financial Year 2025-26		Dates of Meetings
		Held	Attended	
1	Mr. Lalit Modi	3	3	30th May 2025, 12th November 2025 and 9th February 2026.
2	Mr. Amit Sethi	3	3	
3	Mrs. Mohini Mahur	3	3	

Ms. Bhavika Sharma, Company Secretary acts as the Secretary of the Committee.

Terms of Reference of the Committee

1. Formulate and recommend to the Board of Directors of the Company, a CSR Policy which shall indicate the activities to be undertaken by the Company as specified in Schedule VII of the Companies Act, 2013 as amended;
2. Monitor the CSR policy of the Company and its implementation from time to time;
3. Reviewing and making recommendations, as appropriate, with regard to the Company's CSR policy indicating CSR programs / projects to be undertaken by the Company as specified under Schedule VII of the Companies Act, 2013;
4. Recommend the amount of expenditure to be incurred on the activities referred in CSR Policy of the Company;
5. Formulate and recommend to the Board, an annual action plan consisting of list of approved projects or programs to be undertaken within the purview of Schedule VII of the Companies Act, 2013, manner of execution of such projects, modalities of fund utilization and implementation schedules, monitoring and reporting mechanism for the projects, and details of need and impact assessment, if any, for the projects to be undertaken;
6. Coordinating with implementing agencies for implementing programs and executing initiatives as per the CSR policy and review the performance of such agencies periodically for execution of CSR programs or projects of the Company;
7. Identification and monitoring the implementation of multi-year projects /programs ("Ongoing Projects") and recommending to the Board modifications, if any, for the smooth implementation of the Ongoing Projects within the overall legally permissible time period. The Committee may also recommend to the Board, after providing reasonable justification that a CSR project or program that was not initially approved as a multi-year project be re-categorized as an Ongoing Project. Fix the schedule of implementation of CSR projects and programs and monitoring the progress on approved projects and shortfalls in achieving the CSR plan;
8. Reviewing the expenditure incurred on CSR activities by the company and submission of the annual report on CSR to the Board;
9. Monitoring the administrative overheads in pursuance of CSR activities or projects or programs so that they do not exceed the prescribed thresholds;
10. The Committee shall ensure that the necessary monitoring mechanism has been put in place to monitor the utilization of the funds disbursed for CSR activities or projects or programs;
11. To recommend to the Board an amount available for setting off the excess amount spent against CSR Obligations of the financial year(s) following the year of excess spend;
12. Liaising with management on the Company's CSR program, including significant sustainable development, community relations and procedures;
13. Identifying the principal areas of risks and impacts relating to CSR and ensuring that sufficient resources are allocated to address these liabilities;
14. Reviewing the Company's CSR performance to assess the effectiveness of the Company's CSR program and to determine whether the

Company is taking all appropriate action in respect of those matters and has been duly diligent in carrying out its responsibilities and to make recommendations for improvement, where appropriate;

15. Reporting regularly to the Board with respect to such matters as are relevant for the Committee to discharge its responsibility;
16. Performing any other activities consistent with applicable laws and as the CSR Committee or the Board determines necessary or appropriate and
17. Any other matter as the CSR Committee may deem appropriate after approval of the Board or as may be directed by the Board from time to time and/or as may be required under applicable law, as and when amended from time to time.

The Corporate Social Responsibility obligation of the Company

In pursuance of the CSR Policy and in line with the requirements of the Act, every company must spend 2% of the average net profits of the Company for the preceding three years towards the CSR activities as stated in the Act. Based on the computation as per Section 135 of the Act, the CSR obligation works out to ₹ 37.12 lakhs. The Company has fully spent the CSR amount of ₹38.00 lakhs on CSR activities during FY 2025-26.

Report of the Corporate Social Responsibility Committee

The Corporate Social Responsibility Committee Report as required under the Act is provided at "**Annexure-1**" which forms part of the Board's Report.

v. RISK MANAGEMENT COMMITTEE

In alignment with the provisions of the Companies Act 2013, your directors have constituted the Risk Management Committee of the Board of Directors, with Mr. Pramod Kumar Maheshwari as Chairman and Mr. Om Prakash Maheshwari and Mrs. Mohini Mahur as other members. The object of the RMC is to frame, implement and monitor the risk management plans for the Company, including identification therein for elements of risk if any, which may threaten the existence of the Company and such other functions.

Chairman: Mr. Pramod Kumar Maheshwari

Members: Mr. Om Prakash Maheshwari and Mrs. Mohini Mahur

During the period under review, 3 meetings of the committee was held.

Sr. No	Name of Members	No. of Meetings during the Financial Year 2025-26		Dates of Meetings
		Held	Attended	
1	Mr. Pramod Kumar Maheshwari	3	3	30th May 2025, 12th November 2025 and 9th February 2026.
2	Mr. Om Prakash Maheshwari	3	3	
3	Mrs. Mohini Mahur	3	3	

5. GENERAL BODY MEETINGS

(A) Annual General Meeting (AGM) & Extra-Ordinary General Meeting (EGM)

The details of General Meetings held in the last three years are given below:

Year	AGM/ EGM	Date	Time	Venue	No. of special resolution
2025-2026	19th AGM	16th September, 2025	4.00 P. M.	VC/OAVM and deemed venue at Village Tangori, Banur, Mohali, Karala, Punjab-140601.	7
2024-2025	1st EGM	3rd January 2025	3.00 P. M.	CP Tower-1, Road No-1, IPIA, Kota-324005	2
2024-2025	18th AGM	June 17, 2024	11.00 A. M.	Village Tangori, Banur, Mohali, Karala, Punjab-140601.	4
2023-2024	17th AGM	July 07, 2023	10.00 A. M.	B-28, 10-B Scheme, Gopalpura Byepass, Jaipur Raj.- 302018	3

AGM=Annual General Meeting, EGM=Extra-ordinary General Meeting.

During the year, the Company has not conducted EGM.

6. Chief Investor Relationship Officer/Compliance Officer

Ms. Bhavika Sharma

Compliance Officer and Company Secretary, Career Point Edutech Limited

Registered Office: Village Tangori Banur, Karala, Rajpura, Patiala, Mohali Punjab PB 140601 IN

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

Tel: +917443040000;

Email: bhavika.sharma@cpuniverse.in

7. Disclosures

i) Related Party Transaction

There is no Related Party Transaction that may have potential conflict with the interest of the Company at large. The Company's major Related Party Transactions are generally with its subsidiary, Key Management Personnel and Enterprises under the same management. The Related Party Transactions are entered into based on the considerations of various business exigencies and Company's long-term strategy. All the transactions entered during the financial year 2025-26 with Related Parties were on arm's length basis and the same are reported under notes of the financial statements.

All transactions covered under Related Party Transactions are regularly/periodically ratified and/or approved by the Board/ Audit Committee.

ii) Details of non-compliance with regard to the capital market

There have been no instances of non-compliances by the Company and no penalties and/or structures have been imposed on it by stock exchanges or SEBI or any statutory authority on any matter related to the capital markets during the last three years.

iii) Whistle Blower Policy

The Audit Committee approved whistle blower policy. The employees and directors may report to the Compliance Officer and have direct access to the Chairperson of the Audit Committee about any unethical, actual or suspected fraud or violation of the Company`s Code of Conduct.

iv) Compliance of Code Corporate Governance

The Company has complied with all the mandatory requirements of the Code of Corporate Governance as stipulated under the Listing Regulations. The Company has also obtained a certificate affirming the compliances from M/s Bharat Rathore & Associates, Company Secretary, the statutory auditors of the Company and the same is attached to this Report.

v) Details of Compliance with Non-Mandatory requirement of this clause

The Company has not adopted the Non-Mandatory requirements except constitution of Nomination and Remuneration Committee and whistle Blower Policy.

vi) Disclosure on Risk Management

The Board has laid down procedures to inform the Board Members about the risk assessment and mitigation procedures. The Board is periodically informed about the key risks and their minimization procedures. Business risk evaluation and management is an ongoing process within the Company.

vii) Financial Statement/ Accounting treatments

In the preparation of Financial Statements, the Company has followed the Accounting Standards issued by Institute of Chartered Accountants of India to the extent applicable.

viii) Management Discussion and Analysis Report

Management Discussion and Analysis Report is appended to this Annual Report.

ix) Disclosures regarding appointment or re appointment of Directors

The brief profile of the Directors proposed to be appointed/re-appointed is given as a part of the Notice of the Annual General Meeting.

8. Means of Communication

(i) The Company recognizes the importance of two-way communication with Shareholders and of giving a balanced reporting of results and progress. Full and timely disclosure of information regarding the Company's financial position and performance is an important part of your Company's corporate governance ethos.

Your Company is committed to uphold the highest standards of transparency in its communication practices. To achieve this, your Company has implemented the robust procedures to disseminate pertinent information in a systematic manner to its Shareholders, Lenders and other Stakeholders, employing the following channels:

a) Financial Results: The unaudited quarterly financial results were announced within forty-five days of the close of each quarter, other than the last quarter. The audited annual financial results were announced within sixty days from the end of the financial year as required under the SEBI Listing Regulations. The aforesaid financial results were announced to the Stock Exchanges within the statutory time period from the conclusion of the Board Meeting(s) at which these are considered and approved. Further the financial results were also made available on the website of the company and can be accessed at https://cpedutech.in/financial-results/

b) Newspaper Publication: Pursuant to the provisions of Regulations 47 of the SEBI Listing Regulations, an advertisement containing a Quick Response (QR) Code and the details of the webpage where the complete financial results of the Company are available was published within 48 (Forty-Eight) hours of the conclusion of the meeting of the Board of Directors at which the financial results were approved. The said advertisement was published in at least one English national daily newspaper circulating in the whole or substantially the whole of India and in one daily newspaper published in the language of the region, where the registered office of the company is situated. The said advertisement was also uploaded on the Company's website and can be accessed at https://cpedutech.in/newspaper-publication/

c) Website Disclosure: The Company has disseminated all the information as required to be disclosed on the website of the company pursuant to Regulation 46 of the SEBI Listing Regulations and same can be accessed at https://cpedutech.in/

d) Investors Presentations: The Company Presentations were made to investors and analysts. These presentations and other disclosures which are required to be disseminated were filed electronically with the Stock Exchanges as well as uploaded on the Company's website and can be accessed at https://cpedutech.in/investor-update/. In accordance with the Archival Policy of the Company, such disclosures are available on the website for a minimum period of 5 (Five) years from the date of the respective disclosures. Additionally, the Company uploads the transcripts of post-earnings/quarterly calls and audio-visual recordings of such calls on its website.

e) Investor Relations Section: The Company's website https://cpedutech.in/ hosts a dedicated section titled as "Investors". Here, stakeholders can easily access a comprehensive array of information including Annual Returns, Annual Report, Composition of Board and Committees, Policies, Material Contracts, Material Documents, Offer Documents and Disclosures under Regulation 46 of the SEBI Listing Regulations.

f) Other Information: Your Company discloses to the Stock Exchanges, all information required to be disclosed under Regulation 30 read with Part 'A' and Part 'B' of Schedule III of the SEBI Listing Regulations including material information having a bearing on the performance/operations of the Company and other price sensitive information. All information is filed electronically on the online portal of BSE Limited -Corporate Compliance & Listing Centre ('BSE Listing Centre') and on the online portal of National Stock Exchange of India Limited - NSE Electronic Application Processing System ('NEAPS').

Annual General Meeting:

Date	25th September 2026
Time	4:00 pm
Financial Year	2025-26

(ii) Book Closure Date - From September 19th, 2026 to September 25th, 2026 (both days inclusive)

The tentative schedule of Financial Results of the Company is as follows:

June Quarter Ending Results	Within 45 days from the end of quarter.
September Quarter Ending Results	Within 45 days from the end of quarter.
December Quarter Ending Results	Within 45 days from the end of quarter.
March Quarter/Year Ending Results	Within 45 days from end of quarter (Un-audited) / Within 60 days from end of financial year (Audited).

(iii) Listing in Stock Exchanges and Stock Codes

The names of the Stock Exchanges at which the equity shares are listed and the respective stock codes are as under:

Name of Stock Exchanges	Stock Code/Symbol
Bombay Stock Exchange Limited	544499
National Stock Exchange of India Limited	CPEDU

The equity shares of the Company were listed on BSE Limited and National Stock Exchange of India Limited as on dated September 5, 2025. The listing fee for the financial year 2025-26 to BSE & NSE has been duly paid.

(iv) Unclaimed Dividend

Your Company intimated shareholders to lodge their claims and related particulars were provided in the annual reports each year as well as on the website of the Company. As per the provisions of the Companies Act, any amount that remains unclaimed for a period of seven years is transferred to the Investor Education and Protection Fund (IEPF). In accordance with the said provisions, the dividends already declared and paid by the Company, if remaining unclaimed and unpaid for a period of seven years, will be transferred to IEPF, as per the details mentioned in Table below.

S.No.	Financial Year	Type of Dividend	Dividend per equity share (INR)	Date of declaration	Due date of Transfer
1	2025-26	Interim Dividend	2.50 /-	12-Nov-2025	After seven years from the date of transfer to Unclaimed Dividend Account

(v) Market Price Data

a. Share Price Movement for the Financial Year 2025-26

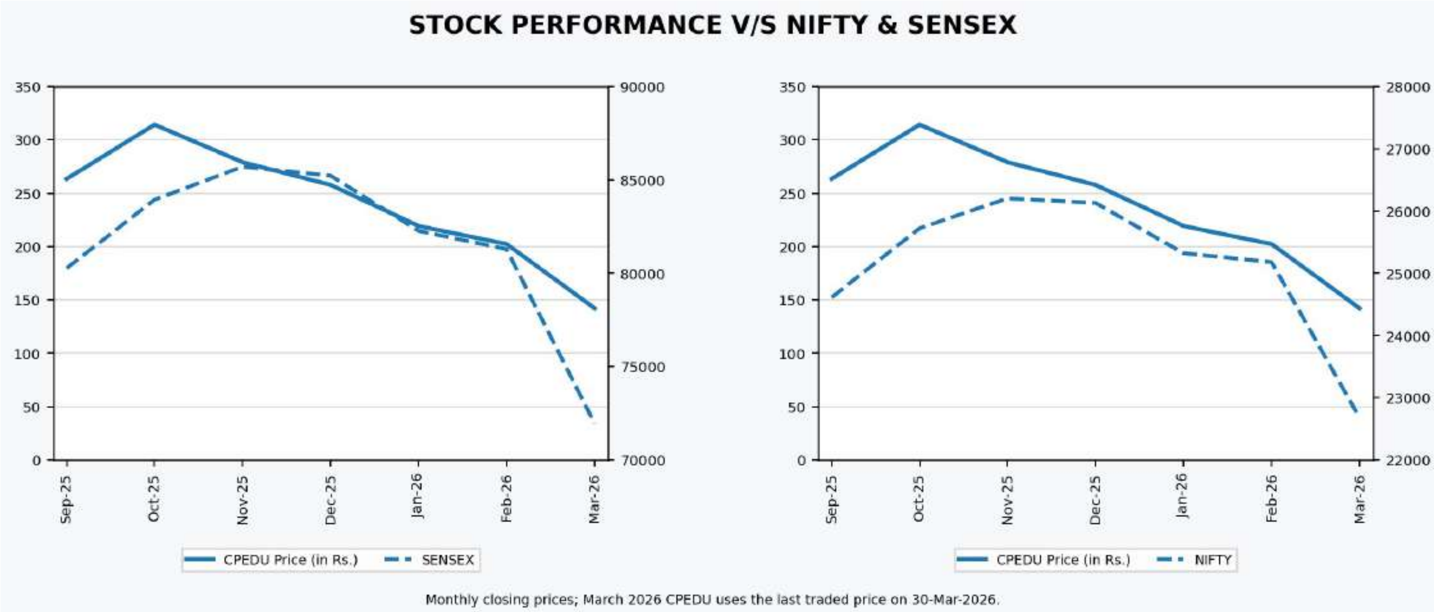
The equity shares of the Company were listed on BSE Limited and National Stock Exchange of India Limited as on dated September 5, 2025. The movement in the market price of the equity shares of the Company during the period from September 5, 2025 to March 31, 2026 is presented below for the information of the shareholders.

During the period under review, the market price of the equity shares witnessed fluctuations in line with prevailing market conditions, investor sentiment and other factors influencing the securities market. The share price movement during the period is provided as an indicative representation of the market performance of the Company's equity shares.

Month	Bombay Stock Exchange				National Stock Exchange			
	High (In Rs.)	Low (In Rs.)	Close (In Rs.)	SENSEX	High (In Rs.)	Low (In Rs.)	Close (In Rs.)	NIFTY
Sep-25	321.30	213.75	263.10	80,267.62	320.11	257.05	263.48	24,611.10
Oct-25	340.35	263.10	314.90	83,938.71	338.75	260.40	316.90	25,722.10
Nov-25	334.35	273.45	278.40	85,706.67	334.45	273.30	283.50	26,202.95
Dec-25	287.95	247.10	256.60	85,220.60	287.95	243.60	250.70	26,129.60
Jan-26	261.90	195.10	218.20	82,269.78	266.90	192.00	215.15	25,320.65
Feb-26	234.90	197.00	203.30	81,287.19	234.95	197.00	202.18	25,178.65
Mar-26	197.10	135.10	143.50	71,947.55	199.09	141.00	151.99	22,331.40

Note: The above share price data is based on the market price quotations of the Company's equity shares on BSE Limited and National Stock

Exchange of India Limited.



The equity shares of the Company were listed on BSE Limited and National Stock Exchange of India Limited as on dated September 5, 2025. Accordingly, the stock performance of the Company has been presented for the period commencing from the month of listing, i.e., September 05th, 2025 to March 31st, 2026.

Note: Since the equity shares of the Company were listed during September 2025, stock performance data prior to the date of listing is not applicable. The above information is based on the market closing prices of the Company's equity shares traded on BSE Limited and National Stock Exchange of India Limited.

b. Distribution of Shareholding as on March 31, 2026

Shareholding of Shares	Number of Shareholders	% of Total Shareholders	Total Shares Amount	Percentage of Total Shares
1 to 1000	9133	78.18	2518660	1.38
1001 to 2000	794	6.80	1284360	0.71
2001 to 3000	380	3.25	992130	0.55
3001 to 4000	180	1.54	656990	0.36
4001 to 5000	244	2.09	1175740	0.65
5001 to 10000	384	3.29	3016520	1.66
10001 to 20000	216	1.85	3229210	1.78
20001 to 30000	98	0.84	2554380	1.40
30001 to 40000	57	0.49	2063710	1.13
40001 to 50000	29	0.25	1333990	0.73
50001 to 100000	79	0.68	5786390	3.18
100001 Above	88	0.75	157317310	86.47
Total	**11682**	**100**	**181929390**	**100**

c. Shareholding Pattern as on March 31, 2026

Category	No. of shares held	% Shareholding
Clearing Members	65875	0.36
Bodies Corporate	579541	3.19
IEPF	1	
Government Companies	100	0.001
Hindu Undivided Family	748909	4.12
Non-Resident Indians & OCB	255202	1.40
Public Individual Shareholders holding nominal share capital upto Rs. 2 Lakhs	2402061	13.20
Public Individual Shareholders holding nominal share capital exceed Rs. 2 Lakhs	1401585	7.70
Promoters	4891629	26.89
Relatives of Director	6697500	36.81
Trusts	20	0.00
Foreign Portfolio Investors (Corporate)	13190	0.07
LLP	683595	3.76
Unclaimed or Suspense or Escrow Account	13053	0.07
NBFCs registered with RBI	36342	0.20
Alternate Investment Funds	404336	2.22
TOTAL:	**18192939**	**100**

d. Bifurcation of Shares held in physical and demat form as on March 31, 2026

As at March 31, 2026, 100% of the Company's paid-up capital is held in the dematerialized form, the details of which are as under:

Category	No. of shares held	% Shareholding
Held in Demat form with NSDL	4231217	76.74
Held in Demat form with CDSL	13961722	23.26
Holdings in Physical Mode	0	0
Total	**18192939**	**100**

Shares in Demat mode have more liquidity as compared to shares held in physical mode. The Company's shares are traded at National Stock Exchange of India Limited and BSE Limited respectively. The promoters hold their entire shareholding in dematerialized form.

(vi) Registrar for Dematerialization and physical Transfer of Shares

The Company has appointed a Registrar for dematerialization (Electronic Mode) and physical transfer of shares whose detail is given below:

M/S Ankit Consultancy Private Limited

Unit: Career Point Edutech Limited)

60, Electronic Complex,

Pardeshipura, Indore (M.P.) 452010

Tel.:0731-4065799, 4065797

Contact Person: Mr. Abhinandan Gupta

Email id: investors@ankitonline.com

compliance@ankitonline.com

(vii) Share Transfer System

The company has appointed a common registrar for the physical share transfer and dematerialization of shares. The shares lodged for physical transfer/ transmission/transposition are registered normally within a period of fortnight, if the documents are complete in all respects. For this purpose, the Share Transfer Committee meets as often as required. Adequate care is taken to ensure that no transfers are pending for more than a fortnight. Requests for demat/remat were confirmed mostly within a fortnight. The Company obtains from a Chartered Accountant in Practice half-yearly certificates of compliance with the share transfer formalities as required under Regulation 40(a) of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 and files a copy of the certificate with the Stock exchanges.

(viii) Dematerialization of Shares and Liquidity

The shares of the Company are compulsorily traded in dematerialized form. The Company has arrangements with both the National Securities Depositories Limited (NSDL) and Central Depository Services (India) Limited (CDSL) to establish electronic connectivity of its shares for scripless trading. As on March 31, 2026 100% percent of the shares of the Company were held in a dematerialized form. The International Securities Identification Number (ISIN) allotted to the Company for Dematerialization of Shares is INE0P6P01016.

(ix) Reconciliation of Share Capital Audit

As stipulated by the Securities and Exchange Board of India (SEBI), a qualified Chartered Accountant carries out Reconciliation of Share Capital Audit. This audit is carried out every quarter and the report thereon is submitted to the Stock Exchanges and is also placed before the Board of Directors

(x) GDRs**/ADRs:** There are no outstanding GDRs/ADRs/ Warrants or any convertible instruments.

(xi) Plant **Location:** Not Applicable

(xii) Address for Correspondence

Shareholder's correspondence should be addressed to the Company's Registrar at the address mentioned below:

M/S Ankit Consultancy Private Limited

Unit: Career Point Edutech Limited)

60, Electronic Complex,

Pardeshipura, Indore (M.P.) 452010

Tel.:0731-4065799, 4065797

Contact Person: Mr. Abhinandan Gupta

Email id: investors@ankitonline.com

compliance@ankitonline.com

Investors may also write to or contact **Company Secretary**

CAREER POINT EDUTECH LIMITED)

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

Tel: +91 744 3040000

For any other queries: email: info@cpedutech.in

(xiii) Designated exclusive email-id

The Company has designated an email-id info@cpedutech.in exclusively for shareholders and Investors to correspond with the Company.

(xiv) Permanent Account Number for transfer of shares in physical form

SEBI vide its Circular dated May 20, 2009 has stated that for securities market transactions and off-market transactions involving transfer of shares in physical form of listed companies, it shall be mandatory for the transferee(s) to furnish copy of PAN card to the Company`s RTA for registration of such transfer of shares. Accordingly, shareholders are requested to furnish a copy of PAN card to the Company`s RTA for registration of transfer of shares in their name.

(xv) Consolidated multiple folios

Investors are encouraged to consolidate their shareholding held in multiple folios. This would facilitate one stop tracking of all corporate benefits on the shares and would reduce time and efforts required to monitor multiple folios

(xvi) Proceeds from the public issue/ right issue/ preferential issue

There was no fresh public issue/right issue/preferential issue etc. during the financial year 2025-26.

(xvii) Inter-se relationship between directors

Mr. Pramod Maheshwari, Managing Director and Mr. Om Prakash Maheshwari, Chairman and Non-Executive Director are relative in terms of the definition of 'relative' given under the Companies Act, 2013. Mrs. Shilpa Maheshwari, Non-Executive Non- Independent Director is a relative of Mr. Pramod Kumar Maheshwari, Managing Director in terms of the definition of 'relative' given under the Companies Act, 2013.

(xviii) Company Registration Details

The Company is originally registered in the State of Rajasthan. During the period your company shifted its Registered office from Rajasthan to Mohali, Punjab as per approval of Shareholders and the Corporate officer is still situated at Kota, Rajasthan. The Corporate Identity Number (CIN) allotted to the Company by the MCA is L80302PB2006PLC059674

(xix) Nomination Facility

The Companies Act, 2013 has provided for a nomination facility to the Shareholders of the Company. The Company is pleased to offer the facility of nomination to shareholders and shareholders may avail this facility by sending the duly completed form to the Registered Office of the Company/Registrar and Share Transfer Agent of the Company in case the shareholding is in physical form. The shareholders may obtain a copy of the said form from the Registered Office of the Company. In case of demat holdings, the request may be submitted to the Depository Participant.

9. **Material Subsidiary Companies**

Regulation 16(1)C of SEBI (Listing obligation and disclosure requirements), Regulations 2015 of the Listing Regulations defines a "material subsidiary" as a "material subsidiary" shall mean a subsidiary, whose income or net worth exceeds ten percent of the consolidated income or net worth respectively, of the listed entity and its subsidiaries in the immediately preceding accounting year. As per this provision, your company has no material Subsidiary.

The Company monitors performance of subsidiary companies, inter alia, by the following means:

- Financial statements, in particular investments made by subsidiary companies, are reviewed by the Company's Audit Committee.
- Minutes of Board meetings of subsidiary companies are placed before the Company's Board regularly.
- A statement containing all significant transactions and arrangements entered into by subsidiary companies is placed before the Company's Board.
- Presentations are made to the Company's Board on business performance of major subsidiaries of the Company by the senior management.
- Related Party Transactions of subsidiary companies are reviewed quarterly by the Company's Audit Committee, wherever applicable.

The Company's Policy for determining Material Subsidiaries is available on the website of the Company.

10. **Code for prevention of Insider Trading Practices**

In compliance with the SEBI`s regulations on prevention of insider trading, the Company has instituted a comprehensive Code of Conduct for its Promoters, Directors and Designated Employees. The Code lays down guidelines, which advises them on procedures to be followed and disclosures to be made, while dealing with shares of Career Point Edutech Limited and cautioning them of the consequences of violations.

11. **Furnishing updated bank account particulars with Company/ Depository Participant for facilitating electronic payments**

SEBI vide its Circular No. CIR/MRD/DP/10/2013 dated March 21, 2013 had mandated the companies to use any of the RBI approved electronic mode of payment such as ECS (Local ECS/Regional ECS/National ECS) NEFT, RTGS etc. for distribution of dividend and other cash benefits to investors. The Circular also mandated the companies or their registrar and share transfer agent (RTA) to maintain bank details of investors. In case the securities are held in demat mode, the companies or their RTA shall seek relevant bank details from depositories and in case the securities are held in physical mode, the companies or their RTA shall take necessary steps to maintain updated bank details at their end. In view of the above, the Company`s RTA has sent letters to various depository participants seeking updated bank details of the investors of the Company. The investors are also requested to ensure that correct and updated particulars of their bank account are available with their respective depository participants and the Company/RTA. This would facilitate the Company for making payments through electronic mode.

12. **Compliance Certificate**

The MD and CFO have certified to the Board with regard to the financial statements and other matters as required under regulation 17(8), read with Part B of Schedule II to the SEBI Listing Regulations, 2015.

13. **Report on Corporate Governance**

This chapter, read together with the information given in the Directors' Report and the chapters on Management Discussion and Analysis and General Shareholder Information, constitute the compliance report on Corporate Governance during 2025-26.

The Company has been regularly submitting the quarterly compliance report to the stock exchanges as required under Regulation 27 of the SEBI Listing Regulation, 2015.

14. **Certificate from Company Secretary in Practice:**

A certificate from M/s Bharat Rathore and Associates, Practicing Company Secretary that none of the Directors are disqualified or debarred Not Applicable

15. **Disclosure of commodity price risks and commodity hedging:** Note applicable.

16. **M/s. Rajvanshi & Associates, Chartered Accountants (Firm Registration No. 005069C) have been appointed as the Statutory Auditor of the Company. The particulars of payment of Statutory Auditor**

from being appointed or continuing as a director of the Company by Securities Exchange Board of India / Ministry of Corporate Affairs or any other authority is provided in Annexure A which forms part of this report.

(in Lakhs)

Particulars	AMOUNT
Services as statutory auditors (including quarterly audits)	2.95
Total	**2.95**

17. Other Disclosures

Particulars	Regulations	Details	Website link for details/policy
Related party transactions	Regulation 23 of SEBI Listing Regulations and as defined under the Act	There are no material related party transactions during the year that have conflict with the interest of the Company. Transactions entered into with related parties during the financial year were in the ordinary course of business and at arms' length basis and were approved by the Audit Committee. The Board's approved policy for related party transactions is uploaded on the website of the Company.	https://cpedutech.in/wp-content/uploads/2025/07/RPT-Policy.pdf
Details of non - compliance by the Company, penalty, strictures imposed on the Company by the stock exchange, or Securities and Exchange Board of India ('SEBI') or any statutory authority on any matter related to capital markets	Schedule V (C) 10(b) to the SEBI Listing Regulations	There were no cases of non-compliance during the last three financial years.	
Whistle Blower Policy and Vigil Mechanism	Regulation 22 of SEBI Listing Regulations	The Company has a Whistle Blower Policy and has established the necessary vigil mechanism for directors and employees to report concerns about unethical behavior. No person has been denied access to the Chairman of the Audit Committee. The said policy has been uploaded on the website of the Company.	https://cpedutech.in/wp-content/uploads/2025/07/Whistle-Blower-Policy.pdf
Discretionary requirements	Schedule II Part E of the SEBI Listing Regulations	• The auditors' report on financial statements of the Company are unqualified. • Internal auditors of the Company make quarterly presentations to the audit committee on their reports.	
Subsidiary Companies	Regulation 24 of the SEBI Listing Regulations	The audit committee reviews the consolidated financial statements of the Company and the investments made by its unlisted subsidiary companies. The minutes of the Board meetings along with a report on significant developments of the unlisted subsidiary companies are periodically placed before the Board of Directors of the Company. The Company has no material unlisted Indian subsidiary company. The Company has a policy for determining 'material subsidiaries' which is disclosed on its website.	https://cpedutech.in/wp-content/uploads/2025/07/Policy-for-determining-Material-Subsidiaries.pdf
Policy on Determination of Materiality for Disclosures	Regulation 30 of SEBI Listing Regulations	The Company has adopted a Policy on Determination of Materiality for Disclosures.	https://cpedutech.in/wp-content/uploads/2025/07/Materiality-Policy.pdf
Policy on Archival & Preservation of Documents	Regulation 9 of SEBI Listing Regulations	The Company has adopted a Policy on Archival and Preservation of Documents.	https://cpedutech.in/wp-content/uploads/2025/07/Archival-Policy.pdf
Reconciliation of Share Capital Audit Report	Regulation 76 of the Securities & Exchange Board of India (Depositories and Participants) Regulations, 2018 and SEBI Circular No D&CC/FITTC/Cir-16/2002 dated December 31, 2002	A qualified practicing Chartered Accountant carried out a share capital audit to reconcile the total admitted equity share capital with the National Securities Depository Limited ("NSDL") and the Central Depository Services (India) Limited ("CDSL") and the total issued and listed equity share capital. The audit report confirms that the total issued / paid-up capital is in agreement with the total number of shares in physical form and the total number of dematerialized shares held with NSDL and CDSL.	

Code of Conduct	Regulation 17 of the SEBI Listing Regulations	The members of the Board and Senior Management Personnel have affirmed compliance with the Code of Conduct applicable to them during the year ended March 31, 2026. The Annual Report of the Company contains a certificate by the Chief Executive Officer and Managing Director, on the compliance declarations received from Independent Directors, Non-Executive Directors and Senior Management.	https://cpedutech.in/wp-content/uploads/2025/07/Code-of-Conduct-for-Board-Members-and-Senior-management.pdf
Dividend Distribution Policy	Regulation 43A of the SEBI Listing Regulations	Since the provisions regarding Dividend Distribution Policy is not applicable hence the Company not adopted Dividend Distribution policy	
Terms of Appointment of Independent Directors	Regulation 46 of SEBI Listing Regulations and Section 149 read with Schedule IV of the Act	Terms and conditions of appointment/re-appointment of Independent Directors are available on the Company's website.	https://cpedutech.in/wp-content/uploads/2025/07/Letter-of-Appointment-of-Independent-Director.pdf

18. Policy for Selection and Appointment of Directors and their Remuneration

The Board Governance, Nomination and Compensation Committee has adopted a policy which, inter alia, deals with the manner of selection of Directors and payment of their remuneration as described herein below.

19. Criteria of Selection of Independent Directors and Key Skills, Expertise, and Core Competencies of the Board.

The Board of the Company comprises eminent personalities and leaders in their respective fields. These Directors are nominated based on well-defined selection criteria. The Board Governance, Nomination and Compensation Committee consider, inter alia, key qualifications, skills, expertise and competencies, whilst recommending to the Board the candidature for appointment as Independent Director.

Wide management and leadership experience	Strong management and leadership experience, including in areas of business development, strategic planning and academic administration.
Diversity	Diversity of thought, experience, knowledge, perspective, gender and culture brought to the Board by individual members.
Functional and Managerial Experience	Knowledge and skills in accounting and finance, business judgment, general management practices and processes, crisis response and management, industry knowledge, human resources, sales and marketing, and risk management.
Personal values	Personal characteristics matching the Company's values, such as integrity, accountability, and high-performance standards.
Corporate Governance	Experience in developing and implementing good corporate governance practices, maintaining board and management accountability, managing stakeholders' interests and Company's responsibilities towards customers, employees, suppliers, regulatory bodies and the communities in which it operates.

Annexure – A

AUDITORS CERTIFICATE ON CORPORATE GOVERNANCE

To
The Members
Career Point Edutech Limited
Village Tangori, Banur, Karala, Rajpura, Patiala,
Mohali, PB-140601
CIN: L80302PB2006PLC059674

1. We have examined the compliance of the conditions of corporate governance of **Career Point Edutech Limited** ("**the Company**") for the year ended 31st March, 2026 as stipulated in Regulations 17 to 27, clauses (b) to (i) of regulation 46(2) and paragraphs C and D of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('collectively referred to as "**SEBI Listing Regulations**")

Management's Responsibility for compliances with the conditions of SEBI Listing Regulations

2. The compliance of conditions of corporate governance is the responsibility of the management of the Company. This responsibility includes the designing, implementing and operating effectiveness of internal control to ensure compliance with the conditions of Corporate Governance as stipulated in the Listing Regulations.

Our Responsibility

3. Our responsibility is limited to examining the procedures and implementation thereof, adopted by the Company for ensuring the compliance with the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

4. I have examined the books of account and other relevant records and documents maintained by the Company for the purposes of providing reasonable assurance on the compliance with Corporate Governance requirements by the Company.

5. I have conducted our examination of the relevant records of the Company in accordance with the Guidance Note on Certification of Corporate Governance issued by the Institute of the Chartered Accountants of India (the ICAI), the Standards on Auditing specified under section 143(10) of the Companies Act 2013, in so far as applicable for the purpose of this certificate and as per the Guidance Note on Report or Certificates for Special Purposes issued by the ICAI which requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

6. I have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

7. Based on our examination of the relevant records and according to the information and explanations provided to us and the representations provided by the Management, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in regulations 17 to 27 and clauses (b) to (i) of regulation 46(2) and para C and D of Schedule V of the Listing Regulations during the year ended 31st March, 2026.

8. I state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the Management has conducted the affairs of the company.

Restriction on Use

9. This certificate is issued solely for the purpose of complying with the aforesaid regulations. Our Certificate should not to be used for any other purpose or by any person other than the addressees of this Certificate. Accordingly, we do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this Certificate is shown or into whose hands it may come without our prior consent in writing.

For Bharat Rathore & Associates,
Company Secretaries
CS Bharat Rathore
Membership No. ACS 48426
COP No 20295

Place : Kota
Date : 12-08-2026
UDIN : A048426H001040483

Annexure – B

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS
(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The members of
CAREER POINT EDUTECH LIMITED
Village Tangori, Banur Mohali, Mohali
PB 140601, India

I, CS Bharat Rathore have examined the relevant registers, records, forms, returns and disclosures received from the Directors of M/s CAREER POINT EDUTECH LIMITED (CIN: L80302PB2006PLC059674) and having registered office at Village Tangori, Banur Mohali, Mohali PB 140601, India (hereinafter referred to as 'the Company'), produced before me/us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my/our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me / us by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2025 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

Ensuring the eligibility for the appointment/continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Date: August 12, 2026
Place: Kota

For Bharat Rathore & Associates,
Company Secretaries
Membership No. ACS 48426
COP No 20295
UDIN: A048426H001053641

Annexure – C

DECLARATION REGARDING COMPLIANCE BY BOARD MEMBERS AND SENIOR MANAGEMENT PERSONNEL WITH THE COMPANY'S CODE OF CONDUCT

As per Regulation 17(5) and Regulation 26(3) of Securities Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 executed with the Stock Exchanges, it is hereby declared that all the members of Board of Directors and Senior Management Personnel of the Company have affirmed compliance with the Code of Conduct for the year ended March 31, 2026.

Place : Kota (Rajasthan)
Date : August 12th, 2026

Managing Director
DIN: 00185711

CEO AND CFO CERTIFICATION

The Chairman and Managing Director and the Chief Financial Officer of the Company give annual certification on financial reporting and internal controls to the board in terms of Regulation 17(8) of the Listing Regulations. The Chairman and Managing Director and the Chief Financial Officer also give quarterly certification on financial results before the Board in terms of Regulation 33(2) of the Listings Regulations. The annual certificate given by the Chairman and Managing Director and the Chief Financial Officer is published in this Report.

CEO / CFO CERTIFICATE

To,

The Board of Directors,

Career Point Edutech Limited Kota

We have reviewed the Stand-alone and Consolidated Financial Statements and the cash flow statement of Career Point Edutech Limited (the Company) for the Financial Year ended 31 March 2026, and certify that:

(a) These results and statements, to the best of our knowledge and belief:
   (I) do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
   (II) present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws & regulations.

(b) To the best of our knowledge and belief, there are no transactions entered into by the Company during the year 2025-26, which are fraudulent, illegal or violative of the Company's Code of Conduct.

(c) We accept responsibility for establishing and maintaining internal controls and have evaluated the effectiveness of the internal control systems of the Company and have disclosed to the Auditors and the Audit Committee, efficiencies in the design or operation of internal controls of which we are aware, and the steps taken and proposed to be taken to rectify these deficiencies.

(d) We have also indicated to the Auditors and the Audit Committee:
   (I) significant changes if any in the internal controls with respect to financial reporting during the year and the achievement of adequate internal controls within the Company;
   (ii) significant changes if any in accounting policies during the year 2025-26, and these have been disclosed in the notes to the Financial Statements.

(e) To the best of our knowledge and belief, there are no instances of significant fraud involving either the Management or employees having a significant role in the Company's internal control systems with respect to financial reporting.

Place : Kota (Rajasthan)	Pramod Kumar Maheshwari	**Om Prakash Maheshwari**
Date : August 12th, 2026	Managing Director	Director
	DIN : 00185711	**DIN : 00185677**

Section 04

Financials Statements

The complete financial statements for the year ended 2025-26

INDEPENDENT AUDITORS' REPORT

To

The Members of Career Point Edutech Limited,

REPORT ON THE AUDIT OF THE STANDALONE FINANCIAL STATEMENTS

OPINION

We have audited the accompanying Standalone financial statements of **CAREER POINT EDUTECH LIMITED (the "Company"),** which comprise the Balance Sheet as at 31st March 2026 and the Statement of Profit & Loss Account (Including other Comprehensive Income), the Statement of Changes in Equity and the statement of Cash Flows for the year ended 31st March 2026, and notes to the standalone financial statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the 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 Indian 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 March 31, 2026, the Profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

BASIS FOR OPINION

We had conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

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 for the financial year ended March 31, 2026. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, however here are no key audit matters to communicate in the auditor's report and we do not provide a separate opinion on these matters.

INFORMATION OTHER THAN THE STANDALONE 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 annual report, but does not include the standalone financial statements and our auditor's report thereon. The annual report is expected to be made available to us after the date of this auditor's report. Our opinion on the Standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. When we read Other Information, if we conclude that there is a material misstatement therein, we are required to report that fact.
We have nothing to report in this regard.

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE STANDALONE FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position and financial performance, total comprehensive income, 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) specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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.

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

AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE STANDALONE FINANCIAL STATEMENT

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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial 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 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 for the financial year ended March 31, 2026 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, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **"Annexure 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, except for the matters stated in paragraph 2(i)(vii) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 (as amended) ("the Rules").

   (c) The Company does not have any branch offices and hence provisions of Section 143(8) are not applicable.

   (d) The Balance Sheet & the Profit & Loss Account including Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.

   (e) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended.

   (f) On the basis of the written representations received from the directors as on 31st March 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

   (g) The modification relating to the maintenance of accounts and other matters connected therewith are as stated in paragraph (b) above on reporting under Section 143(3)(b) and paragraph 2(j)(vii) below on reporting under Rule 11(g).

   (h) With respect to the adequacy of the internal financial controls with reference to these standalone financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure 2" to this report

(i) In our opinion and according to the information and explanation given to us, the remuneration paid during the current year by the Company to its directors is in accordance with the provisions of and the limits laid down under section 197 read with Schedule V of the Act.

(j) 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, as amended in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements – Refer Note No. 29 to the standalone financial statements;

ii. The Company has made provision, as required under the applicable law or Indian accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

iv. The management of the Company has represented that, to the best of its knowledge and belief, as disclosed in the Note 45(v) to financial statements, 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 persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

- Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or
- Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

v. The management of the Company has represented, that, to the best of its knowledge and belief, as disclosed in the Note 45(vi) to the financial statements, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:

- Directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties; or
- Provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries.

vi. Based on such audit procedures as 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 (j)(iv) and (j)(v) contain any material mis-statement.

vii. The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from April 01, 2023. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective software. Further, for the periods where audit trail (edit log) facility was enabled and operated throughout the year for the respective accounting software, we did not come across any instance of the audit trail feature being tampered with, in respect of accounting software and certain other software where the audit trail has been enabled.

viii. 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.

ix. The interim dividend declared and paid during the year by the company until the date of its audit report is in accordance with the section 123 of the Act.

For Rajvanshi & Associates
Chartered Accountants
Firm Reg. No.: 005069C

(Prakshal Jain)
Partner
M. No.: 429807
ICAI Peer Review Certificate No.: 023899
UDIN: 26429807KFGHJN9523

Place: Kota (Camp)
Date: 25.05.2026

Report on the matters specified in paragraph 3 of the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Companies Act, 2013 ("the Act") as referred to in paragraph 1 of 'Report on Other Legal and Regulatory Requirements' section:

i. In Respect of Property, Plant and Equipment :

a.

1) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

2) The Company has maintained proper records showing full particulars of intangible assets.

b. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its Property, Plant and Equipment. In accordance with this programme, the property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No discrepancies were noticed on such verification.

c. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the Company.

d. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year ended March 31, 2026.

e. According to the information and explanations given to us and records provided, no proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended in 2016) (Formerly known as Benami Transactions (Prohibition) Act, 1988) and rules made thereunder.

ii. In Respect of Inventories:

a. As per the physical verification programme, the inventory were physically verified during the year by the management at reasonable intervals. In our opinion and according to the information and explanations given to us, the coverage and procedure of such verification by the management is appropriate having regard to the size of the company and nature of its operations. No discrepancies of 10% or more in the aggregate for each class of inventory were noticed on such physical verification when compared with books of accounts.

b. According to the information and explanations given to us and as per the records verified, the Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets. Hence reporting under clause 3(ii)(b) of the Order is not applicable.

iii. According to the information and explanations given to us, the Company has given unsecured loan and has made investment but not provided any guarantee, security or advances in the nature of loan to the Companies, firms, limited liability partnerships and any other parties during the year.

a. The Company has, during the year, provided the unsecured loan to the company as per the details below:-

(Amount in Lakhs)

	Loans
A. Aggregate amount granted / provided during the year:	
- Subsidiaries	-
- Others	4,164.45
B. Balance outstanding as at 31 March 2026 in respect of above cases:	
- Subsidiaries	-
- Others	5,989.49

b. According to the information and explanations given to us and based on the records as made available to us, in our opinion, the investments made and in respect of the aforesaid loans given, the terms and conditions under which such loans were granted, are not prejudicial to the Company's interest. (Refer note no 44 of the standalone financial statements). The Company has not provided any security or granted advances in the nature of loans to companies, firms, limited liability partnerships or any other parties.

c. According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of loans given, the company has granted certain loans that are repayable on demand. Having regard to the fact that the repayment of principal or the payment of interest has not been demanded by the Company, in our opinion the repayments of principal amounts and receipts of interest are regular {read with our comments to para iii(f) below}.

d. According to the information and explanations given to us and on the basis of our examination of the records of the Company, in respect of loans granted by the Company, there is no overdue amount remaining outstanding in respect of loan amount and interest as at the balance sheet date.

e. According to the information and explanations given to us and based on the audit procedures performed by us, during the year no loan or advance in the nature of 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 extinguish loans given to the same parties {read with our comments to para iii(f) below}.

f. According to the information and explanations given to us by the management of the company, The Company has granted loans or advances in the nature of loans either repayable on demand or without specifying any terms on repayment to a related party as enlisted below. It may be noted that other than related party as mentioned below as per clause (76) of section 2 of Companies Act, 2013, no loans granted to promoters as defined under clause (69) of section 2 of the Act. Therefore, the provisions of clause 3(iii)(f), of the said Order are applicable to the Company. In respect of which the details are as under:-

(Rs. In Lakhs)

	All Parties	Directors	Related Parties
Aggregate amount of loans/ advances in nature of loans:-		-	
- Repayable on demand (A)*	5,989.49 lakhs	NIL	5,989.49 lakhs
-Employees (B)	NIL		NIL
- Agreement does not specify any terms or period of repayment (C)	NIL	NIL	NIL
Total (A+B+C)	**5,989.49 lakhs**	**NIL**	**5,989.49 lakhs**
Percentage of loans/ advances in nature of loans to the total loans	100%	-	100%

**Refer note no 38 of the standalone financial statements.*

iv. According to the information, explanations and representations provided by the management and based upon audit procedures performed, we are of the opinion that in respect of loans granted, investments made and guarantees and securities provided, as applicable the Company has complied with the provisions of the Section 185 and 186 of the Companies Act, 2013.

v. In our opinion and according to the information and explanations given to us, the Company has not accepted deposits from public within the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014, as amended. Accordingly, provisions of clause 3(v) of the Order are not applicable. According to the information and explanations given to us, no order has been passed by the Company Law Board or the National Company Law Tribunal or the Reserve Bank of India or any Court or any other Tribunal against the Company in this regard.

vi. We have broadly reviewed the books of accounts maintained by the company pursuant to the rules made by the Central Government for the maintenance of cost records under section 148(1) of the Act in respect of the company's products to which the said rules are made applicable and are of the opinion that prima facie, the prescribed records have been made and maintained. We have, however, not made a detailed examination of the said records with a view to determine whether they are accurate or complete.

vii. According to the records of the Company and information and explanations made available to us, in respect of statutory dues:

a. The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employee's State Insurance, Income Tax, Goods and Service Tax, Custom Duty, Cess and other material statutory dues with the appropriate authorities, to the extent applicable. There were no undisputed statutory dues payable as at 31st March, 2026 which were outstanding for a period of more than six months from the date they become payable.

b. According to the records and information & explanations given to us, there are no dues in respect of income tax, sales tax, VAT, service tax, Goods and Service Tax, custom duty, excise duty and other material statutory dues that have not been deposited with appropriate authorities, to the extent applicable on account of any dispute.

viii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 (43 of 1961) as income during the year.

ix. a. According to the information and explanations given to us and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that the Company has obtained loans from Banks & Financial Institutions during the year and the company has not defaulted in repayment of loans or other borrowings and in the payment of interest thereon to lenders.

b. According to the information and explanations given to us and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.

c. According to the information and explanations given to us and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that the company has not obtained money by way of term loans during the year for the purposes for which they were obtained.

d. According to the information and explanations given to us and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that no funds raised on short term basis has been used for long term purposes by the company

e. According to the information and explanations given to us and the procedures performed by us, and on an overall examination of the financial statements 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 the Act.

f. According to the information and explanations given to us and the procedures performed by us, and on an overall examination of the financial statements of the company, 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 (as defined under the Act).

x. a. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments). Accordingly, clause 3(x)(a) of the Order is not applicable. However, in pursuant to the Composite Scheme of Arrangement between Srajan Capital Limited and CP Capital Limited (formerly known as Career Point Limited) and Career Point Edutech Limited and their respective shareholders as sanctioned by the Chandigarh Bench of Hon'ble National Company Law Tribunal on 22nd October 2024 pursuant to provisions of Sections 230 to 232 read with Section 52 and Section 66 of the Companies Act 2013, and other applicable provisions of the Companies Act, 2013 and rules framed thereunder (including any statutory modification(s) or re-enactment thereof, for the time being in force), all other applicable provisions of law and enabling provisions of the Memorandum and Articles of Association of the Company, during the year 1,81,92,939 (One Crore Eighty One Lakh Ninety Two Thousand Nine Hundred Thirty Nine) Equity Shares of INR 10/- each issued as consideration for the Scheme, to the Eligible Members of CP Capital Limited (formerly known as Career Point Limited) as on Specified Date i.e. Friday May 09, 2025, as per the number of Equity Shares as specified against their name in the report of M/s Ankit Consultancy Private Limited-Indore, the Registrar & Transfer Agent of the Company containing the list of allottees. Further, 6,12,947 (Six Lakhs Twelve Thousand Nine Hundred Forty Seven) Equity Shares of INR 10/- each, held by CP Capital in the Company, be and hereby cancelled.

b. According to the information and explanations given to us and on the basis of our examination of the records of the Company, during the year the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable to the Company.

xi. a. Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

b. According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government.

c. As represented to us by the management, there are no whistle blower complaints received by the Company during the year.

xii. a. According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii)(a) of the Order is not applicable.

b. According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii)(b) of the Order is not applicable.

c. According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii)(c) of the Order is not applicable.

xiii. In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Section 177 and 188 of the Act, where applicable, and the details of the related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv. a. The Company has an internal audit system commensurate with the size and nature of its business.

b. We have considered, the internal audit reports to the Company during the year and covering the period up to March 31, 2026 for the period under audit in determining the nature, timing and extent of our audit procedures.

xv. In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 and reporting under this paragraph is not applicable.

xvi. a. In our opinion and according to the information and explanation provided to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.

b. In our opinion and according to the information and explanations given to us, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (COR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.

c. In our opinion and according to the information and explanation provided to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

d. In our opinion and according to the information and explanation provided to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(d) of the Order is not applicable.

xvii. In our opinion and according to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that the Company has not incurred any cash losses in the current year.

xviii. There has been no resignation of the statutory auditors during the year and accordingly requirement to report on Clause 3(xviii) of the Order is not applicable to the Company.

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 the 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 has fully spent the required amount towards Corporate Social Responsibility (CSR) and there are no unspent CSR amount for the year requiring a transfer to a Fund specified in Schedule VII to the Companies Act or special account in compliance with the provision of sub-section (6) of section 135 of the said Act. Accordingly, reporting under clause 3(xx) of the Order.

b. The Company has fully spent the required amount towards Corporate Social Responsibility (CSR) and there are no unspent CSR amount for the year requiring a transfer to a Special account before the date of this report and within a period of 30 days from the end of the financial year in compliance with the provision of section 135(6) of the Act.

xxi. The reporting under clause 3(xxi) of the order is not applicable in respect of standalone financial statements. Accordingly, no comment in respect of the said clause has been included in this report.

Place: Kota (Camp)

Date: 25.05.2026

For Rajvanshi & Associates

Chartered Accountants

Firm Reg. No.: 005069C

(Prakshal Jain)

Partner

Membership No.: 429807

Peer Review No.: 023899

UDIN: 26429807KFGHJN9523

ANNEXURE-B TO THE INDEPENDENT AUDITORS' REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF CAREER POINT EDUTECH LIMTED

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to standalone financial statements of Career Point Edutech Limited ("the Company") as of March 31, 2026 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 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 the 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to these standalone financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, as specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both issued by 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 with reference to these standalone financial statements 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 with reference to these standalone financial statements and their operating effectiveness. Our audit of internal financial controls with reference to standalone financial statements included obtaining an understanding of internal financial controls with reference to these standalone financial statements, 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 with reference to these standalone financial statements.

Meaning of Internal Financial Controls with reference to these Standalone Financial Statements

A company's internal financial controls with reference to standalone financial statements 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 controls with reference to standalone financial statements 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 authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized 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 with reference to these Standalone Financial Statements

Because of the inherent limitations of internal financial controls with reference to standalone financial statements, 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 with reference to standalone financial statements to future periods are subject to the risk that the internal financial control with reference to standalone financial statements 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, adequate internal financial controls with reference to standalone financial statements and such internal financial controls with reference to standalone financial statements were operating effectively as at March 31, 2026, 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.

For Rajvanshi & Associates
Chartered Accountants
Firm Reg. No.: 005069C

(Prakshal Jain)
Partner
M. No.: 429807
ICAI Peer Review No.: 023899
UDIN: 26429807KFGHJN9523
Place: Kota (Camp)
Date: 25.05.2026

Career Point Edutech Limited
Standalone Balance Sheet as at 31.03.2026
CIN : L80302PB2006PLC059674

(Rs. in Lakh)

	Particulars	Note No.	As at 31.03.2026	As at 31.03.2025
	ASSETS			
(1)	**Non-current Assets**			
	(a) Property, plant and equipment	2	284.07	329.14
	(b) Other intangible assets	2	0.21	0.23
	(c) Capital work-in-progress		-	-
	(d) Investment Property		-	-
	(e) Financial Assets			
	(i) Investments	3	613.10	613.10
	(ii) Loans		-	-
	(iii) Other Non-current financial assets	4	28.21	17.11
	(f) Deferred tax assets(Net)	5	161.57	154.00
	(g) Other non-current assets	6	156.54	165.32
			1,243.70	**1,278.90**
(2)	**Current Assets**			
	(a) Inventories	7	70.65	102.24
	(b) Financial Assets			
	(i) Trade receivables	8	384.42	246.78
	(ii) Cash and Cash Equivalents	9	508.60	362.04
	(iii) Bank Balances other than above	10	14.69	38.32
	(iv) Loans	11	5,989.49	1,825.04
	(v) Other Financial Assets	12	176.39	2,610.19
	(c) Current Tax Assets (Net)		-	-
	(d) Other current Assets	13	15.36	0.14
			7,159.60	**5,184.75**
	TOTAL ASSETS		**8,403.30**	**6,463.65**
	EQUITY AND LIABILITIES			
(1)	**EQUITY**			
	(a) Equity Share Capital	14	1,819.29	1,819.29
	(b) Other Equity	15	5,559.62	3,775.04
			7,378.91	**5,594.33**
	LIABILITIES			
(2)	**Non-current Liabilities**			
	(a) Financial Liabilities			
	(i) Borrowings		-	-
	(b) Provisions	16	53.21	49.14
	(c) Deferred Tax Liabilities (Net)			-
			53.21	**49.14**
(3)	**Current Liabilities**			
	(a) Financial Liabilities			
	(i) Borrowings		-	-
	(ii) Trade Payable	17	-	-
	- Micro & Small Enterprises		-	0.43
	- Other than Micro & Small Enterprises		22.32	21.26
	(iii) Other Financial Liabilities	18	141.93	248.03
	(b) Other Current Liabilities	19	314.67	298.86
	(c) Provisions	20	296.86	2.46
	(d) Current Tax Liabilities (Net)	21		
			195.40	249.14
			971.18	**820.18**
	TOTAL EQUITY AND LIABILITIES		**8,403.30**	**6,463.65**

The accompanying notes 1 to 49 are an integral part of the Financials Statements.

As per our report of even date attached
FOR RAJVANSHI & ASSOCIATES
Chartered Accountant
FRN : 005069C

Prakshal Jain
Partner
M. No. : 429807

Place: Kota
Date : 25.05.2026

for and on behalf of the Board of Directors of
Career Point Edutech Limited

Pramod Kumar Maheshwari
Managing Director
DIN : 00185711

Rahul Rohira
CFO

Om Prakash Maheshwari
Chairman & Director
DIN : 00185677

Bhavika Sharma
Company Secretory
M. No. ACS48235

Career Point Edutech Limited
Standalone Statement Profit and Loss for the Year ended As on 31.03.2026
CIN : L80302PB2006PLC059674

(Rs. in Lakh)

S. No.	Particulars	Note No.	For the Year ended as on 31.03.2026	For the Year ended as on 31.03.2025
I	Revenue from Operations	22	5,033.28	4,883.44
II	Other Income	23	515.68	216.31
III	Total Revenue (I+II)		**5,548.96**	**5,099.75**
IV	**Expenses**			
	Cost of Material Purchase	24	219.38	335.31
	Change in Inventory	25	31.59	-4.32
	Employee Benefits expense	26	682.88	685.22
	Finance Costs	27	3.58	-
	Depreciation and Amortization Expense	2	60.43	91.91
	Other Expenses	28	1,525.71	1,743.98
	Total Expenses		**2,523.57**	**2,852.10**
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		**3,025.39**	**2,247.65**
VI	Extraordinary items		-	-
VII	Profit before tax after extraordinary items(V-VI)		**3,025.39**	**2,247.65**
VIII	Tax expense:			
	(1) Provision for Corporate Tax		761.48	465.39
	(2) Earlier Year Corporate Tax		32.08	-58.36
	(3) Deferred Tax		-7.56	26.04
	Total Tax		**786.00**	**433.07**
IX	Profit/ (Loss) after tax for the Year (VII - VIII)		**2,239.39**	**1,814.58**
	Other Comprehensive Income A. (i) Items that will not be reclassified to profit or loss		**-**	**-**
	-Remeasurement benefit gain / (loss) of defined benefit plans		-	-
	(ii) Income tax expense on items that will not be reclassified to profit or loss		-	-
	B. (i) Items that will be reclassified to profit or loss		-	-
	(ii) Income tax expense on items that will be reclassified to profit or loss		-	-
	Total Other Comprehensive Income for the Year		-	-
	Total Comprehensive Income for the Year		**2,239.39**	**1,814.58**
X	**Earnings Per Equity Share:** EPS		**12.31**	**9.97**
	Diluted EPS		**12.31**	**9.97**

The accompanying notes 1 to 49 are an integral part of the Financials Statements.

As per our report of even date attached
FOR RAJVANSHI & ASSOCIATES
Chartered Accountant
FRN : 005069C

Prakshal Jain
Partner
M. No. : 429807

Place: Kota
Date : 25.05.2026

for and on behalf of the Board of Directors of
Career Point Edutech Limited

Pramod Kumar Maheshwari
Managing Director
DIN : 00185711

Rahul Rohira
CFO

Om Prakash Maheshwari
Chairman & Director
DIN : 00185677

Bhavika Sharma
Company Secretory
M. No. ACS48235

Career Point Edutech Limited
Standalone Statement of changes in equity for the Year ended 31.03.2026
CIN : L80302PB2006PLC059674

EQUITY SHARE CAPITAL

Particulars	No. of Shares	(₹in Lakhs)
Balance as at 31.03.2025	**1,81,92,939**	**1,819.29**
Change during the year	-	-
Balance as at 31.03.2026	**1,81,92,939**	**1,819.29**

STATEMENT OF CHANGES IN OTHER EQUITY (₹ in Lakhs)

Particulars	Reserves and Surplus			Retained Earnings		
	Securities premium	General Reserve	**Capital Reserve	Surplus in P/L Statement	Other Comprehensive Income that will not be reclassified to Profit & Loss	Total
Balance as at 01.04.2024	**131.58**	-	**-299.37**	**2,123.34**	4.89	**1,960.44**
Profit for the year	–	-	-	1,814.58	-	1,814.58
Remeasurement of Net defined Benefit Plans (Net of Taxes)	-	-	-	-	-	-
Security premium on issue of equity share (ESOP) during the year	-	-	-	-	-	-
Amount recorded on grants/ modifications/ cancellation of ESOP during the year	-	-	-	-	-	-
Dividend Paid	-	-	-			-
Other Adjustment				0.02		0.02
Balance as at 31.03.2025	**131.58**	-	**-299.37**	**3,937.94**	4.89	**3,775.04**
Balance as at 01.04.2025	**131.58**	-	**-299.37**	**3,937.94**	4.89	**3,775.04**
Profit for the year	-	-	-	2,239.39	-	2,239.39
Remeasurement of Net defined Benefit Plans (Net of Taxes)	-	-	-	-		-
Security premium on issue of equity share (ESOP) during the year	-	-	-	-	-	-
Amount recorded on grants/ modifications/ cancellation of ESOP during the year	-	-	-	-	-	-
Dividend Paid	-	-	-	454.82	-	454.82
Other Adjustment	-	-	-	0.01	-	0.01
Balance as at 31.03.2026	**131.58**	**-**	**-299.37**	**5,722.52**	**4.89**	**5,559.62**

Refer note: **

(Pursuant to the Scheme)** Merger of Plancess Edu-Solutions Pvt Ltd.	-45.92
(Pursuant to the Scheme)** Merger of Career Point Limited –Education Business	-253.45
Total	**-299.37**

The accompanying notes 1 to 49 are an integral part of the Financials Statements.

As per our report of even date attached
FOR RAJVANSHI & ASSOCIATES
Chartered Accountant
FRN : 005069C

Prakshal Jain
Partner
M. No. : 429807
Place: Kota
Date : 25.05.2026

For and on behalf of the Board of Directors

Pramod Kumar Maheshwari
Managing Director
DIN : 00185711

Rahul Rohira
CFO

Om Prakash Maheshwari
Chairman & Director
DIN : 00185677

Bhavika Sharma
Company Secretory
M. No. ACS48235

Career Point Edutech Limited
Standalone Statement of Cash Flows
CIN : L80302PB2006PLC059674

(Amount in Lakh)

Particluar	Year ended 31.03.2026 Audited	Year ended 31.03.2025 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	3,025.39	2,247.65
Adjusments for :		
Provision for Bad-debts or Bad Debts Write Off	60.62	51.19
Provision For Expenses	298.48	29.97
Provision write back	-	(1.29)
Depreciation	60.43	91.91
Interest Income	(500.94)	(195.04)
Operating Profit before Working Capital Changes	**2,943.98**	**2,224.39**
(Increase)/Decrease in Trade and Other Receivables	(198.26)	(111.69)
(Increase)/Decrease in Other Non Current assets	8.78	2.18
(Increase)/Decrease in Current & Non-Current Financial assets*	30.99	(1,192.20)
(Increase)/Decrease in Inventories	31.59	(4.32)
(Increase)/Decrease in Other Current assets	(15.22)	23.39
(Increase)/Decrease in Trade Payable	0.63	12.52
Increase/(Decrease) in Current financial Liabilities	(106.10)	125.06
Increase/(Decrease) in Current & Non Current Liabilities	15.81	(171.64)
Cash generated from Operations	**2,712.20**	**907.69**
Direct taxes paid (net)	(847.31)	(216.26)
Net Cash flow from Operating Activities	**1,864.89**	**691.43**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Assets Purchased	(15.34)	(34.21)
Net Cash flow from / Used in Investing Activities	**(15.34)**	**(34.21)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Expenses	-	-
Interest Income	500.94	195.04
Dividend Paid	(454.82)	-
Short Term Loans & Advances (Assets)	(1,772.74)	(604.16)
Net Cash flow from / Used in Financing Activities	**(1,726.62)**	**(409.12)**
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	**122.93**	**248.10**
Cash and Cash Equivalents at beginning of the Year	400.36	152.26
Cash and Cash Equivalents at end of the Year	**523.29**	**400.36**

1. Cash flow statement has been prepared under the indirect method as set out in the Indian Accounting Standard (Ind AS) 3 : "Statementof Cash Flow" issued by the Institute of Chartered Accountants of India.
2. Cash and cash equivalents represent bank balance.
3. Previous Year figures have been regrouped / reclassified where necessary.

The accompanying notes 1 to 49 are an integral part of the Financials Statements.

As per our report of even date attached
FOR RAJVANSHI & ASSOCIATES
Chartered Accountant
FRN : 005069C

Prakshal Jain
Partner
M. No. : 429807

Place: Kota
Date : 25.05.2026

for and on behalf of the Board of Directors of
Career Point Edutech Limited

Pramod Kumar Maheshwari
Managing Director
DIN : 00185711

Rahul Rohira
CFO

Om Prakash Maheshwari
Chairman & Director
DIN : 00185677

Bhavika Sharma
Company Secretory
M. No. ACS48235

Note - 1

I The Company overview

Career Point Edutech Limited is engaged in Developing of Various University/College/School Infrastructure and giving it on rent.

Career Point Edutech Limited (The Company), is a public 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 Village, Tangori Mohali Mohali Punjab 140601 India. These financial statements were authorized for issue by the Board of Directors on 25.05.2026

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 31.03.2026, the statement of profit & loss, the statement of cash flows & the statement of changes in equity for the Year ended 31.03.2026 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 relavant 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.

(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 Year, 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 Year to Year 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 Year 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) Foreign Currency Transactions

Foreign currency transactions are recorded on initial recognition in reporting currency, using the exchange rate at the date of transaction. At each Balance sheet date, foreign currency monetary items are reported using the closing rate.

The exchange differences arising on settlement of monetary items are recognised as income or expenses in the year in which they arise.

(iii) Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. A financial assets or a liability is recognised when the Company becomes a Party to the contractual provision of the instrument.

(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 derecognisition 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"

(iv) Equity

(a) *Share Capital and security premium*

The authorized share capital of the Company as of 31.03.2026 and 31.03.2025 is Rs. 19,00,00,000 divided into 1,90,00,000 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 acturial gains and losses on defined benefit plans are recognized in other comprehensive income (net of taxes), and presented within equity as other comprehensive income.

(v) 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 abondoned 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 Year 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. Assets in the course of construction are capitalised in the assets under capital work in progress account (CWIP). At the point when an asset is operating at management's intended use, the cost of construction is transferred to the appropriate category of property, plant and equipment and depreciation commences.

E. 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.

(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-ine 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 Year 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 euipment	Useful Life
Building	60 Years
Plant & Machinery	8 Years
Furniture & Fixtures	8 Years
Computer	3 Years
Vehicle	8-10 years

(vi) Investment properties

Property that is held for long-term rental yields or for capital appreciation or both, and that is not occupied by the group, is classified as investment property. Investment property is measured initially at its cost, including related transaction costs and where applicable borrowing costs. Subsequent expenditure is capitalised to the asset's carrying amount only when it is probable that future economic benefits associated with the expenditure will flow to the group and the cost of the item can be measured reliably. All other repairs and maintenance costs are expensed when incurred. Freehold land is stated at historical cost and Leasehold land is stated at historical cost less amortisation. Leasehold land is amortised over the Year of lease as per lease agreement.

(vii) Intangible Assets

(a) Leasehold land is stated at historical cost less amortisation. Amortisation is recognised on a straight-line basis over their estimated useful lives. Leasehold land is amortised over the Year of lease as per lease agreement.

(b) Certain computer software costs are capitalized and recognised as inangible assets based on materiality, accounting prudence and significant benefits expected to flow therefrom for a Year longer than one year.

(c) Intangible assets with finite useful lives that are acquired seperately are carried at cost less accumulated amortization and acumulated impairement losses. Intangible assets with indefinite useful lives are carried at cost less accumulated impairement losses.

(d) Software is amortised over an estimated useful life of 3 years.

(viii) Inventories

Inventories are valued at lower of cost or net estimated realizable value, mainly comprises of publication and printed material. The cost of publication and printed materials have been computed on the basis of cost of materials, labour, cost of conversion and other costs incurred for bringing the inventories to their present location and condition. Cost is determined using the FIFO method.

(ix) 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 Years, 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.

(x) 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 Year, 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 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 existense 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 liabilies and Contingent assets are reviewed at each reporting date and adjusted accordingly.

(xi) Revenue Recognition

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

(xii) 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 Year.

(xiii) 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.

(b) *Agricutlure Income*

Agriculture income contains rental income from the agriculture land. It is recognized on accural basis i.e. monthly basis.

(xiv) Income tax

Income tax expense represents the sum of current and deferred tax. Tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised directly in equity or other comprehensive income.

(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 companies current tax is calculated using tax rates enacted by the end of the reporting Year related to current Year subject to provisions of MAT as per IT Act.

(b) Deferred income tax

Deferred Tax is recognized on temperary 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 Year 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 assessement. 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 Year are reduced.

(xv) Earning per share

Earnings considered in ascertaining the company's earning per share comprises the net profit after tax attributable to equity shareholders.

Basic earnings per share is computed using the weighted average number of equity shares outstanding during the Year. Diluted earnings per share is computed using the weighted average number of equity and dilutive equivalent shares outstanding during the Year.

(xvi) 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 Years.

(i) Property, plant and equipment

Property, Plant and equipment represent a significant proportion of the asset base of the company. The useful lives and residual value of the company's asset are determined by the management at the time the asset is acquired and reviewed at each reporting date.

(ii) 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.

(iii) 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.

(iv) 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.

(v) 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.

(vi) 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 Year.

(vii) Fair value measurement of financial instruments

When the fair values of financials 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.

2. Property, Plant and Equipment (as on 31.03.2026) **(Rs. in Lakh)**

Particular	Plant & Machinery	Furniture & Fixtures	Office Equipment	Computer	Vehicle	Server	Total
Gross carrying value:							
As at 01.04.2025	200.52	1,135.60	135.27	66.53	119.22	8.18	1,665.32
Additions	-	11.60	0.79	0.35	2.60	-	15.34
Disposal/ adjustments		-	2.85	-	-	-	2.85
As at 31.03.2026	**200.52**	**1,147.20**	**133.21**	**66.88**	**121.82**	**8.18**	**1,677.81**
Accumulated depreciation/ impairment:							
As at 01.04.2025	54.05	1,008.69	120.69	59.89	89.15	3.71	1,336.18
Depreciation	9.34	28.73	4.89	4.88	12.59	-	60.43
Disposal/ adjustments	0.01	2.83	-	0.02	0.01	-	2.87
As at 31.03.2026	**63.38**	**1,034.60**	**125.58**	**64.75**	**101.73**	**3.71**	**1,393.74**
Net carrying value							
As at 31.03.2025	146.47	126.91	14.58	6.64	30.07	4.48	**329.14**
As at 31.03.2026	**137.14**	**112.61**	**7.63**	**2.13**	**20.09**	**4.48**	**284.07**

2 Other intangible assets (as on 31.03.2026) **(Rs. in Lakh)**

Particular	Software	Trademark	Video Content	Total
Gross carrying value:				
As at 01.04.2025	21.53	0.22	126.88	148.62
Additions	-	-	-	-
Disposal/ adjustments	0.01	0.01	-	0.02
As at 31.03.2026	21.52	0.21	126.88	148.61
Accumulated depreciation/ impairment:				
As at 01.04.2025	21.52	-	126.88	148.40
Additions	-	-	-	-
Disposal/ adjustments	-	-	-	-
As at 31.03.2026	21.52	-	126.88	148.40
Net carrying value				
As at 31.03.2025	0.01	0.22	-	0.23
As at 31.03.2026	-	0.21	-	0.21

2 Property, Plant and Equipment (as on 31.03.2025) **(Rs. in Lakh)**

Particular	Plant & Machinery	Furniture & Fixtures	Office Equipment	Computer	Vehicle	Server	Total
Gross carrying value:							
As at 01.04.2024	200.52	1,107.37	129.89	65.93	119.22	8.18	1,631.11
Additions	-	28.23	5.37	0.60	-	-	34.21
Disposal/ adjustments	-	-	-	-	-	-	-
As at 31.03.2025	**200.52**	**1,135.60**	**135.27**	**66.53**	**119.22**	**8.18**	**1,665.32**
Accumulated depreciation/ impairment:							
As at 01.04.2024	44.70	976.91	110.23	53.30	76.44	3.71	1,265.30
Depreciation	9.35	31.78	10.46	6.58	12.71	-	70.88
Disposal/ adjustments		-	-	-	-	-	-
As at 31.03.2025	**54.05**	**1,008.69**	**120.69**	**59.89**	**89.15**	**3.71**	**1,336.18**
Net carrying value							
As at 31.03.2024	155.82	130.46	19.66	12.63	42.78	4.48	**365.82**
As at 31.03.2025	**146.47**	**126.91**	**14.58**	**6.64**	**30.07**	**4.48**	**329.14**

2 Other intangible assets (as on 31.03.2025) **(Rs. in Lakh)**

Particular	Software	Trademark	Video Content	Total
Gross carrying value: As at 01.04.2024	21.53	0.22	126.88	148.62
Additions	-	-	-	-
Disposal/ adjustments	-	-	-	-
As at 31.03.2025	21.53	0.22	126.88	148.62
	-	-	-	-
Accumulated depreciation/ impairment:	-	-	-	-
As at 01.04.2024	21.52	-	105.85	127.37
Additions	0.00	-	21.03	21.03
Disposal/ adjustments	-	-	-	-
As at 31.03.2025	21.52	-	126.88	148.40
	-	-	-	-
Net carrying value	-	-	-	-
As at 31.03.2024	0.01	0.22	21.03	21.26
As at 31.03.2025	0.01	0.22	-	0.22

3.

NON CURRENT INVESTMENTS	As at 31.03.2026	As at 31.03.2025
Investment in Subsidiary Companies		
Unquoted - Equity / Ordinary Shares (At cost less provision)		
(Fully Paid up unless otherwise stated)		
4,19,999 (Previous year 4,19,999) Equity Shares of Career Point Learning Solution Limited (Formerly Gyan Eduventure Private Limited) (Face Value of 10 Each Fully Paid)	48.50	48.50
60,000 (Previous year 60,000) Equity Shares of Career Point Accessories Private Limited (Face Value of 10 Each Fully Paid)	6.00	6.00
14,09,999 (Previous year 14,09,999) Equity Shares of Career Point Institute of Skill Development Private Limited(Face Value of 10 Each Fully Paid)	141.00	141.00
75,000 (Previous year 75,000) Equity Shares of Edutiger Private Limited (Face Value of 10 Each Fully Paid)	7.50	7.50
Unquoted - 10% Optionally convertible non-cumulative redeemable Preference Shares		
(Fully Paid up unless otherwise stated)		
40,00,000 (Previous year 40,00,000) Preference Shares of Career Point Learning Solution Limited (Formerly Gyan Eduventure Private Limited)(Face Value of 10 Each Fully Paid)	400.00	400.00
TOTAL (a)	**603.00**	**603.00**
Investment in Others		
Unquoted - Compulsory convertible preference share - classified as FVTPL		
(Fully Paid up unless otherwise stated) 146 (Previous year 146) Preference Shares of BETR TECH PRIVATE LIMITED (Face Value of 10 Each Fully Paid)	10.10	10.10
TOTAL (b)	**10.10**	**10.10**
TOTAL (a+b)	**613.10**	**613.10**

No provision for diminution in the value of certain investments has been considered necessary, since in the opinion of the management, such diminution in their value is temporary in nature considering the nature of investments, inherent value and expected future cash flows from such investment.

4.

Other Non-Current Financial Assets	As at 31.03.2026	As at 31.03.2025
(Unsecured,considered good unless otherwise stated)		
Security Deposit	15.61	17.11
Bank deposits with remaining maturity of more than 12 months	12.60	-
Total	**28.21**	**17.11**

5.

Deferred tax assets (Net)	As at 31.03.2026	As at 31.03.2025
Deferred tax assets / (Liabilities)	161.57	154.00
Total	**161.57**	**154.00**

6.

Other Non Current Assets	As at 31.03.2026	As at 31.03.2025
Deposits with Authorities	156.54	165.32
Total	**156.54**	**165.32**

7.

Inventories	As at 31.03.2026	As at 31.03.2025
Stock In Trade		
Closing Stock [Study Material {Books} & Student Kit]	70.65	102.24
(Valued at Cost or NRV Whichever is Lower)	-	-
Total	**70.65**	**102.24**

Sub note: (a) Classification of Inventories as required by IND AS-2 "Inventories": Raw Material and Finished Goods contains Publication Material, Other Items and Printed Material (Books) respectively. Inventory consists of various types of books and other items, therefore item wise break-up of the same is not given

8.

Trade receivables	As at 31.03.2026	As at 31.03.2025
Trade Receivables considered good – Secured	-	-
Trade Receivables considered good – Unsecured	384.42	246.78
Trade Receivables which have significant increase in Credit Risk	-	-
Trade Receivables - credit impaired	-	-
Total	**384.42**	**246.78**

Trade Receivables ageing

Particulars	Due Ageing					
	Less than 6 months	6 months - 1 Year	1-2 Year	2-3 years	More than 3 years	TOTAL
As at 31.03.2026						
(i) Undisputed Trade Receivable- Considered GoodUnsecured	360.54	-	0.30	4.41	40.60	405.85
(ii) Undisputed Trade Receivable- Which have significant increase in credit risk	-	-	-			-
(iii) Undisputed Trade Receivable- Credit Impaired	-	-	-		48.21	48.21
(iv) Disputed Trade Receivable- Considered Good	-	-	-			-
(v) Disputed Trade Receivable- Credit Impaired	-	-	-		44.91	44.91
Less: Allowance for Doubtful Trade Receivables	-				(114.55)	(114.55)
Net Total	**360.54**	**-**	**0.30**	**4.41**	**19.17**	**384.42**
As at 31.03.2025						
(i) Undisputed Trade Receivable- Considered GoodUnsecured	183.02	25.48	-	-		208.50
(ii) Undisputed Trade Receivable- Which have significant increase in credit risk	-	-	-			-
(iii) Undisputed Trade Receivable- Credit Impaired	-	-			48.21	48.21
(iv) Disputed Trade Receivable- Considered Good	-	-	-			-
(v) Disputed Trade Receivable- Credit Impaired					44.00	44.00
Less: Allowance for Doubtful Trade Receivables					(53.93)	(53.93)
Net Total	**183.02**	**25.48**	**-**		**38.28**	**246.78**

9.

Cash & Cash Equivalents	As at 31.03.2026	As at 31.03.2025
Cash in hand	10.15	4.57
Balances with Scheduled Banks : On Current Accounts	35.11	21.67
On Overdraft Account at ICICI Bank*	463.34	335.80
Total	**508.60**	**362.04**

***During the financial year, the Company obtained working capital credit facilities from ICICI Bank Limited aggregating to 1980.00 Lakh , comprising an Overdraft facility of 500.00 Lakh and a Drop Line Overdraft facility of 1480.00 Lakh. The facilities are repayable in accordance with the terms and conditions of the sanction letter and carry interest linked to the RBI Repo Rate plus the applicable spread. The facilities are secured by the assets and securities specified in the sanction documents and are supported by guarantees, wherever applicable. The Company has complied with the material terms and conditions governing these credit facilities.**

10.

Other Bank Balances	As at 31.03.2026	As at 31.03.2025
Fixed Deposits with Banks*	26.67	38.32
Less: Amount disclosed under Other Financial Assets (Refer Note 4)	12.60	-
Earmarked Balances with Banks		
Unclaimed dividend Bank Accounts	0.62	
Total	**14.69**	**38.32**

***Against margin money for bank guarantee**

11.

Current Loans	As at 31.03.2026	As at 31.03.2025
Loans Receivable considered good- Unsecured	5,989.49	1,825.04
Total	**5,989.49**	**1,825.04**

Name of Related Parties	Amount Outstanding as on 31.03.2026	Amount Outstanding as on 31.03.2025
Enterprises Under Same Management		
CP Capital Limited	5,989.49	1,825.04
Total Current Loans	**5,989.49**	**1,825.04**

12.

Other Current Financial Assets	As at 31.03.2026	As at 31.03.2025
Deposit with GST Authorities	2.41	31.38
Interest Accrued	0.06	0.11
Others (DDUGKY) **(Refer Note No. 31)**	162.23	162.23
Rent and other receivables	11.70	24.76
Recevables from Related Party**	-	2,391.71
Total	**176.39**	**2,610.19**

** Receivable Form CP Capital Limited arose due to the demerger of the education business, representing the difference between asset and Liabilities as at 31.03.2024 and 31.03.2025.

13.

Other Current Assets	As at 31.03.2026	As at 31.03.2025
Others Advances	0.02	-
Advance to Supplier	15.34	0.14
Total	**15.36**	**0.14**

14. Share Capital* **(Amount in ₹ Lakh)**

Particulars	As at 31.03.2026	As at 31.03.2025
Authorised 1,90,00,000 Equity Shares of Rs. 10/- each	**1,900.00**	**1,900.00**
Issued, Subscribed and Fully Paid-up 1,81,92,939 Equity Shares of Rs. 10/- each	1,819.29	1,819.29
TOTAL	**1,819.29**	**1,819.29**

Pursuant to the Composite Scheme of Arrangement sanctioned by the Hon'ble National Company Law Tribunal (NCLT), Chandigarh Bench, vide Order dated 23rd September 2024 under Sections 230 to 232 read with Section 66 and other applicable provisions of the Companies Act, 2013, the education business undertaking of Career Point Limited was demerged into the Company with the Appointed Date of 1st April 2023. In accordance with the Scheme, the Company allotted 1,81,92,939 fully paid-up equity shares of 10 each to the eligible shareholders of Career Point Limited in the approved share exchange ratio, and 6,12,947 equity shares previously held by Career Point Limited in the Company stood cancelled. Accordingly, the authorised share capital, issued, subscribed and paid-up share capital, earnings per share (EPS) and other related disclosures continue to be presented in accordance with the Scheme and the applicable provisions of Indian Accounting Standards (Ind AS). The equity shares allotted pursuant to the Scheme were successfully listed on the stock exchanges with effect from 5th September 2025, and the shares have since been credited to the respective demat accounts of the eligible shareholders. Consequently, the Company has completed all material corporate and regulatory formalities relating to the implementation of the Scheme during the current financial year.

Career Point Edutech Limited
Notes Forming Part of Balance Sheet as at 31.03.2026

(a) RECONCILIATION OF NUMBER OF SHARES Equity Share :

Particulars	No. of shares as at 31.03.2026	No. of shares as at 31.03.2025
Opening number of equity shares	**1,81,92,939**	**1,81,92,939**
Additions during the Year	-	-
Closing number of equity shares	**1,81,92,939**	**1,81,92,939**

(b) Shareholding of Promoters

Name of Shareholder	As at 31.03.2026		% Change during the year
	No. of shares at the end of reporting Year	% of shares held	
Mr. Pramod Kumar Maheshwari	21,16,003	11.63	-
Mr. Om Prakash Maheshwari	13,86,300	7.62	-
Mr. Nawal Kishore Maheshwari	13,85,800	7.62	-
Mrs. Kailash Bai	26,79,000	14.73	-
Mrs. Shilpa Maheshwari	13,39,500	7.36	-
Mrs. Rekha Maheshwari	13,39,500	7.36	-
Mrs. Neelima Maheshwari	13,39,500	7.36	-

Name of Shareholder	As at 31.03.2025		% Change during the year
	No. of shares at the end of reporting Year	% of shares held	
Mr. Pramod Kumar Maheshwari	21,16,003	11.63	-
Mr. Om Prakash Maheshwari	13,86,300	7.62	-
Mr. Nawal Kishore Maheshwari	13,85,800	7.62	-
Mrs. Kailash Bai	26,79,000	14.73	-
Mrs. Shilpa Maheshwari	13,39,500	7.36	-
Mrs. Rekha Maheshwari	13,39,500	7.36	-
Mrs. Neelima Maheshwari	13,39,500	7.36	-

(c) Sharehoders holding more than 5% Shares

Name of Shareholder	As at 31.03.2026		As at 31.03.2025	
	No. of shares at the end of reporting Year	% of shares held	No. of shares at the end of reporting Year	% of shares held
Mr. Pramod Kumar Maheshwari	21,16,003	11.63%	21,16,003	1163%
Mr. Om Prakash Maheshwari	13,86,300	7.62%	13,86,300	762%
Mr. Nawal Kishore Maheshwari	13,85,800	7.62%	13,85,800	762%
Mrs. Kailash Bai	26,79,000	14.73%	26,79,000	1473%
Mrs. Shilpa Maheshwari	13,39,500	7.36%	13,39,500	736%
Mrs. Rekha Maheshwari	13,39,500	7.36%	13,39,500	736%
Mrs. Neelima Maheshwari	13,39,500	7.36%	13,39,500	736%

(d) **No aggregate Number of Shares issued for consideration other than cash during the period of 5 years immediately preceeding the reporting period. However, in pursuant to the Composite Scheme of Arrangement between Srajan Capital Limited and CP Capital Limited (formerly known as Career Point Limited) and Career Point Edutech Limited and their respective shareholders as sanctioned by the Chandigarh Bench of Hon'ble National Company Law Tribunal on 22nd October 2024 pursuant to provisions of Sections 230 to 232 read with Section 52 and Section 66 of the Companies Act 2013, and other application provisions of the Companies Act, 2013 and rules framed thereunder (including any statutory modification(s) or re-enactment thereof, for the time being in force), all other applicable provisions of law and enabling provisions of the Memorandum and Articles of Association of the Company, during the year 1,81,92,939 (One Crore Eighty One Lakh Ninety Two Thousand Nine Hundred Thirty Nine) Equity Shares of INR 10/- each issued as consideration for the Scheme, to the Eligible Members of CP Capital Limited (formerly known as Career Point Limited) as on Specified Date i.e. Friday May 09, 2025, as per the number of Equity Shares as specified against their name in the report of M/s Ankit Consultancy Private Limited-Indore, the Registrar & Transfer Agent of the Company.**

(e) **No Class of Shares have been bought by the company during the period of 5 years immediately preceeding the reporting period.**

15. Other equity

Particulars		As a 31.03.2026	As at 31.03.2025
Securities Premium Reserve			
As per last Balance Sheet		131.58	131.58
	A	**131.58**	**131.58**
Retained Earnings			
(Pursuant to the Scheme)Merger of Plancess Edu-Solutions Pvt Ltd.	B	-45.92	-45.92
(Pursuant to the Scheme)Merger of Career Point Limited - Education Business	C	-253.45	-253.45
Other Comprehensive Income			
Balance Brought Forward		4.89	4.89
Add: Remeasurement benefit gain / (loss) of defined benefit plans (Net of Taxes)		-	-
	D	**4.89**	**4.89**
Retained Earnings			
Balance Brought Forward		**3,937.94**	**2,123.34**
Less: Final Dividend		-	-
Less: Interim Dividend		454.82	-
Profit as per Statement of Profit and Loss Account		2,239.39	1,814.58
Add: Other Adjustment		0.01	0.02
	E	**5,722.52**	**3,937.94**
Total (A+B+C+D+E)		**5,559.62**	**3,775.04**

(Amount in ₹ Lakh)

16.

Provisions (Non-Current)	As at 31.03.2026	As at 31.03.2025
Provision for Employee Benefits Provision for Gratuity	53.21	49.14
TOTAL	**53.21**	**49.14**

17.

Trade payables	As at 31.03.2026	As at 31.03.2025
Total outstanding dues of micro enterprises and small enterprises **(Refer Note No. 41)**	-	0.43
Total outstanding dues of creditors other than micro enterprises and small enterprises.	22.32	21.26
TOTAL	**22.32**	**21.69**

Trade Payables ageing

Particulars	Not Due	Less than 1 Year	Due Ageing			TOTAL
			1-2 Year	2-3 Year	More than 3 years	
As at 31.03.2026						
(i) MSME		-				
(ii) Others		22.32				22.32
(iii) Disputed Dues: MSME						
(iv) Disputed Dues: Others						
Net Total		**22.32**	**-**	**-**	**-**	**22.32**
As at 31.03.2025						
(i) MSME		0.43				0.43
(ii) Others		21.26				21.26
(iii) Disputed Dues: MSME						
(iv) Disputed Dues: Others						
Net Total		**21.69**	**-**	**-**	**-**	**21.69**

18.

Other Financial Liabilities	As at 31.03.2026	As at 31.03.2025
Accrued Salaries and benefits		
-Salaries and benefits	45.54	56.57
Others		
- Audit Fees Payable	0.50	1.00
- Security Deposits	64.08	72.18
- Others Payable	18.28	108.17
- Unpaid Dividend	0.61	-
- Advance From Customers	12.92	10.11
TOTAL	**141.93**	**248.03**

19.

Other Current Liabilities	As at 31.03.2026	As at 31.03.2025
Income Received In Advance (Hostel Rent)	245.63	295.64
Government and Other dues	65.01	2.47
TDS Payable	4.04	0.75
TOTAL	**314.67**	**298.86**

20.

Short Term Provision	As at 31.03.2026	As at 31.03.2025
Provision for Expenses	289.02	-
Provision for Gratuity	7.84	2.46
TOTAL	**296.86**	**2.46**

21.

Current Tax Liabilities (net)	As at 31.03.2026	As at 31.03.2025
Income tax Provision	761.48	465.39
Less: TDS & TCS	276.08	196.25
Less: Advance Tax	290.00	20.00
TOTAL	**195.40**	**249.14**

22. Revenue from operations

(Rs. in Lakh)

Particular	For the Year ended as on 31.03.2026	For the Year ended as on 31.03.2025
(a) Revenue from Services		
(i) Education and Training Programme	1,023.30	1,110.96
(ii) Auxiliary Education Services	2,222.12	1,602.31
(iii) Hostel Income	802.18	1,071.35
(b) Sale of Educational Books & Other Material		
- Indigenous	565.34	577.49
- Export	420.34	521.33
Total	**5,033.28**	**4,883.44**

23. Other Income

Particular	For the Year ended as on 31.03.2026	For the Year ended as on 31.03.2025
Interest Income	495.71	192.41
Interest on Tax Refund	3.39	0.82
Interest from Bank Deposits	1.84	2.63
Provision Written Back	-	1.29
Misc. Income	14.74	19.16
Total	**515.68**	**216.31**

24. Cost of Material Purchase

Particular	For the Year ended as on 31.03.2026	For the Year ended as on 31.03.2025
Cost of Materials Purchase		
-Books & Other Material	219.38	335.31
Total	**219.38**	**335.31**

25. Change in Inventory

Particular	For the Year ended as on 31.03.2026	For the Year ended as on 31.03.2025
Opening stock	102.24	97.92
Less : Closing Stock	70.65	102.24
Total	**31.59**	**-4.32**

26. Employee Benefits Expenses

Particulars	For the Year ended as on 31.03.2026	For the Year ended as on 31.03.2025
Salaries, Wages and Bonus to		
-Teaching staff	105.14	109.22
-Non Teaching Staff	526.89	533.37
Contribution to Provident and Other Funds	17.07	18.84
Gratuity	18.89	9.20
Staff Welfare	14.89	14.59
Total	**682.88**	**685.22**

27. Finance costs

Particular	For the Year ended as on 31.03.2026	For the Year ended as on 31.03.2025
(a) Interest Cost		
Secured Loans		
- Interest Expenses on OD	0.04	-
- Processing Fess on OD	3.54	-
Total finance Cost	**3.58**	**-**

28. Other Expenses

Particulars	For the Year ended as on 31.03.2026	For the Year ended as on 31.03.2025
Advertisement Expenses	114.65	177.07
Audit Fees	5.45	2.56
Bad debts and advances written off	60.62	51.19
Business Promotion Expenses	12.83	20.29
Courier & Shipping Charges	103.32	181.42
CSR Expenses	40.12	6.55
Directors' Sitting Fees	3.20	-
Electricity & water exp.	57.18	122.21
Hostel & Mess Expenditure	159.41	184.98
Institute Expenses	459.08	450.20
Legal & Professional Exp.	47.29	137.50
Market Place Expenses	89.36	104.35
Misc. Expenses	68.44	52.39
Printing & Stationary Exp	11.82	18.56
Rent Expenses	34.90	-
Repair & Maintenance Exp.	202.95	176.12
Security Charges	26.64	29.78
Telephone, Postage & Internet exp.	5.07	12.72
Travelling & Conveyance Expenses	23.38	16.09
Total	**1,525.71**	**1,743.98**

29. Contingent Liabilities not Provided For (As Certified by the management)

(a) **In respect of :-** **(₹ in Lakhs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Service tax liability / GST Liability @	-	87.76
Claims against the Company not acknowledged as debts	87.35	116.75
Value added tax liability	535.92	535.92
Total	**623.27**	**740.43**

@ The contingent liability amounting to Rs. 87.76 lakhs, related to Service Tax, is no longer considered payable in the future. This is because the company had filed an appeal against the demand raised by the department. The appellate authority has passed an order in favour of the company on 06.05.2025. In view of the favorable outcome, the demand raised by the department stands nullified.

As a result, there is no likelihood of any future obligation arising on account of this liability. The management is of the view that no payment, whether towards principal, interest, or penalty, will be required in the future. Hence, the contingent liability earlier disclosed in the books has ceased to exist.

30. Estimated amount of contracts remaining to be executed on capital account net of advances is Nil (Previous Year Nil).

31. During the earlier years, the Company has received principal amount of 1st instalment of Rs. 216.90 lakhs from Rajasthan Skill and Livelihoods Development Corporation {RSLDC} for the Deen-Dayal Upadhyaya Grameen Kaushalya Yojana (DDU-GKY) project, against which the Company had incurred Rs.371.75 lakhs and Issued bank guarantee of Rs. 54.22 lakhs in terms of the agreement signed with RSLDC. During the Year ended 31st March 2022, RSLDC has invoked bank guarantee of Rs. 54.22 lakhs and has also demanded refund amounting to Rs. 334.76 lakhs (Including interest of Rs. 117.36 lakhs) on termination of the above stated project. The Company has pursued the invocation of Bank Guarantee and other receivable of Rs. 213.41 lakhs (including Rs. 159.19 lakhs receivable) from RSLDC, before the Hon'ble Rajasthan High Court, Jaipur and the Rajasthan State Commercial Court under section 9 of Arbitration & Conciliation Act, 1996. The Hon'ble Rajasthan High Court, Jaipur Bench has appointed the sole arbitrator in the matter. The Company has submitted its application before the Hon'ble Arbitrator. After considering the statement of defence by RSLDC, evidence, and final arguments, the sole arbitrator pronounced the judgment through an Arbitral Award dated 17 March 2025. Following the award, RSLDC approached the appellate authority (the Commercial Court) seeking a stay order against the award dated 17 March 2025. The Commercial Court initially granted a conditional stay order, directing RSLDC to deposit 100% of the awarded amount before the court. However, RSLDC challenged this conditional stay order under Section 34 of the Arbitration and Conciliation Act, 1996. The appellate court subsequently granted an unconditional stay order. The Company is currently taking steps to challenge this unconditional stay order.

32. In accordance with the provision of section 135 of the Act, Board of Directors of the Company had constituted a Corporate Social Responsibility (CSR) Committee, in terms, with the provisions of the said Act, the Company was to spend a sum of 37.12 Lakhs and 6.54 Lakhs towards CSR activities during the Year ended 31st March 2026 and 31st March 2025 respectively. During the year, Company has contributed the following sums towards CSR initiatives.

(₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Gross amount required to be spent by the during the year	37.12	6.54
(ii) Amount spent during the year		
(a) Construction/ Acquisition of any assets	-	-
(b) On purposes other than (a) above	40.12	6.55

(₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Amount of expenditure incurred	40.12	6.55
(ii) Shortfall at the end of the year		
(iii) Total of previous years shortfall,		
(iv) Reason for shortfall		
(v) Nature of CSR activities		
(a) Promotion of Education	40.12	6.55
(b) Social Welfare		
(c) Health Services		
(vi) Details of related party transactions, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard		
(vii) Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year shall be shown separately.	-	-

33. The disclosures required under IND AS 19 "Employee Benefits" are as given below:

A) Defined Contribution plan

The Company has classified the various benefits provided to employees' as follows:

a) Defined Contribution Plans - Provident Fund

b) Employee State Insurance Plan

Contribution to Defined Contribution Plan, recognized as expense for the Year is as under:

(₹ in Lakhs)

S.No.	Particulars	For the Year ended 31.03.2026	For the Year ended 31.03.2025
1	Company's contribution to Provident fund	12.98	10.36
2	Company's contribution to ESI	4.10	8.48

B) Defined Benefit Plan:

During the previous financial year, the Composite Scheme of Arrangement involving Career Point Limited ("Demerged Company"), Career Point Edutech Limited ("Resulting Company") and Srajan Capital Limited became effective. Pursuant to the Scheme, the employees pertaining to the transferred undertaking, together with the related employee benefit obligations, were transferred to the Company.

The gratuity obligation relating to such employees was, however, not recognised in the books of the Company up to the previous financial year. During the financial year ended 31 March 2026, the Company obtained an actuarial valuation from an independent actuary and recognised the gratuity liability in accordance with Ind AS 19 – Employee Benefits. The valuation was carried out using the Projected Unit Credit Method.

The opening gratuity obligation relating to the employees transferred pursuant to the Scheme amounted to 51.60 lakhs. During the year, the

Company recognised gratuity expense of 18.89 lakhs and made gratuity payments amounting to 9.43 lakhs.

Accordingly, the gratuity liability recognised as at 31 March 2026 amounted to 61.05 lakhs, comprising:

1. Current liability: 7.84 lakhs

2. Non-current liability: 53.21 lakhs

Since the gratuity liability was recognised in the books of the Company for the first time during the financial year ended 31 March 2026, corresponding comparative disclosures relating to the defined benefit obligation for the previous financial year are not available.

The movement in the gratuity liability during the year is summarised below:

Particulars	Amount (Rs. in Lakhs)
Opening obligation relating to transferred employees	51.6
Gratuity expense recognised during the year	18.89
Less: Benefits paid during the year	-9.44
Closing gratuity liability as at 31 March 2026	61.05

34. AUDIT FEES (EXCLUSIVE OF APPLICABLE TAXES)

(₹ in Lakhs)

S.No.	Particulars	For the Year ended 31.03.2026	For the Year ended 31.03.2025
i)	Statutory Audit	2.95	2.46
ii)	Tax Audit	0.50	0.10
iii)	Internal Audit	2.00	0.00
	Total	**5.45**	**2.56**

35. EARNING PER SHARE (EPS)

(₹ in Lakhs)

S.No.	Particulars	For the Year ended 31.03.2026	For the Year ended 31.03.2025
1	Net profit/ (loss) for the year attributable to equity shareholders (in Lakhs)	2,239.39	1,814.58
2	Weighted average number of equity shares outstanding	1,81,92,939	1,81,92,939
3	Basic/Diluted earnings per share (face value of 10 each)	12.31	9.97

36. SEGMENT REPORTING

In accordance with IND AS 108, Operating Segments, segment information has been provided in the standalone financial statements.

The information relating to revenue from external customers, location of non current assets of its reportable segments has been disclosed as follows:

(a) Revenue from operation :-

(i) Within India - Rs 4612.94 Lakhs (P.Y. Rs. 4362.11 Lakh)

(ii) Outside India- Rs. 420.34 Lakh (P.Y. Rs. 521.33 Lakh)

(b) All Non current Assets of the company are located in india.

37. The annual GST return (Form 9 and 9C) for the Year ended 31st, March, 2026 is pending for the filling as competent authority, The company is in process of reconciling the data of GSTR-2A with GSTR-3B. In the view of management on final reconciliation, the impact will not be material.

38. "Loans given by the Company to related parties amounting to 5989.49 lakhs as on 31.03.2026 are unsecured and repayable on demand. The borrowers have agreed to repay the loan as and when demanded by the Company. Further, interest at the rate of 10.50% per annum shall be charged on the outstanding principal amount, and will be calculated on a quarterly basis. The borrowers have also undertaken to utilize the entire loan amount exclusively for their respective business activities."

Loans and advances in the nature of loans granted to related party that are repayable on demand

As on 31-03-2026

Type of Borrower	Amount of loan (₹ in Lakhs)	Percentage to the total loans and advances
CP Capital Limited	5,989.49	100.00%

As on 31-03-2025

Type of Borrower	Amount of loan (₹ in Lakhs)	Percentage to the total loans and advances
CP Capital Limited	1,825.04	100.00%

39. 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 market risk (including interest rate risk etc.), credit risk and liquidity risk. The company's overall risk management policy seeks to minimize potential adverse effects on company's financial performance.

(A) Market Risk: Market risk is the risk that the fair value of future cash flow of financial instruments will fluctuate because of change in market prices. Market risk comprises mainly of interest rate risk.

(a) Interest rate risk: Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Any change in the interest rates environment may impact future rates of borrowing. The company mitigates this risk by regularly assessing the market scenario, finding appropriate financial instruments, interest rate negotiation with the lenders for ensuring the cost effective method of financing.

(b) Interest Rate Sensitivity: "The Company's exposure to interest rate risk is insignificant as the finance cost incurred during the year amounted to only 4,137 (Previous Year: Nil/ 4,137, as applicable). Accordingly, the impact of changes in market interest rates on the Company's profit after tax is not material, and therefore no separate interest rate sensitivity analysis has been presented.

(c) Price Risk: The Company's exposure to securities price risk arises from investments held in mutual funds and classified in the balance sheet at fair value through profit or loss. To manage its price risk arising from such investments, the company diversifies its portfolio. Quotes (NAV) of these investments are available from the mutual fund houses. As on 31.03.2026, the Company has no investment in mutual funds and hence it has no price risk as on 31.03.2026.

Profit for the year would increase/decrease as a result of gains/losses on these securities classified as at fair value through profit or loss.

(d) Commodity Price risk: The Company is affected by the price volatility of certain commodities. Its operating activities require the purchase of raw material therefore, requires a continuous supply of certain raw materials. To mitigate the commodity price risk, the Company has an approved supplier base to get competitive prices for the commodities and to assess the market to manage the cost without any comprise on quality.

(B) 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 receivables (Other than Group Company). The company yearly 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.

Deposits with Bank: The deposits with banks constitute mostly the liquid investment of the company and are generally not exposed to credit risk.

(C) 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: -

(₹ in Lakhs)

Particulars	As at 31.03.2026			
	Carrying Amount	< 1Year/On Demand	> 1Year	Total
Interest bearing borrowings	-	-	-	-
Trade Payable	22.32	22.32	-	22.32
Other Liabilities	141.93	141.93	-	141.93
Total	**164.25**	**164.25**	**-**	**164.25**
	As at 31.03.2025			
Interest bearing borrowings	-	-	-	-
Trade Payable	21.69	21.69	-	21.69
Other Liabilities	248.03	248.03	-	248.03
Total	**269.72**	**269.72**	**-**	**269.72**

40. 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, share premium 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.

(₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Borrowings (A)	-	-
Less: Cash and Cash equivalents (B)	508.60	362.04
Net debt (C = A - B)	**-508.60**	**-362.04**
Equity Share Capital (D)	1,819.29	1,819.29
Other Equity (E)	5,559.62	3,775.04
Total Capital (F = D+E)	**7,378.91**	**5,594.33**
Capital and net debt (G =C +F)	**6,870.31**	**5,232.29**
Gearing ratio (C/G)	**-7.40%**	**-6.92%**

41. As required by section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 the following information is disclosed:

(₹ in Lakhs)

Particulars	2025-26	2024-25
Principal and interest amount due and remaining unpaid at the end of the accounting year	-	0.43
Interest paid in terms of section 16 of the MSME Act during the year.	-	-
The amount of interest due and payable for the Year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified.	-	-
The amount of interest accrued and remaining unpaid at the end of the accounting year.	-	-
The amount of further interest remaining due and payable in succeeding year, until such interest when the interest dues above are actually paid.	-	-

The above information's regarding Micro, Small and medium Enterprise has been determined to the extent such parties have been identified of information available with the Company and as certified by the management.

42. 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.

(₹ in Lakhs)

Particulars	As at 31.03.2026		As at 31.03.2025	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
(i) Financial Assets				
(a) At fair value through profit &Loss				
- Non - Current Investment in Mutual Fund	-	-	-	-
- Current Investment in Mutual Fund	-	-	-	
- Non - Current Investment in Unquoted shares	10.10	10.10	10.10	10.10
(b) At Amortized Cost / Cost				
- Investment in Subsidiaries & Associate	603.00	603.00	603.00	603.00
- Trade Receivables	384.42	384.42	246.78	246.78
- Loans	5,989.49	5,989.49	1,825.04	1,825.04
- Cash and cash equivalents	508.60	508.60	362.04	362.04
- Other bank balances	14.69	14.69	38.32	38.32
- Others	204.60	204.60	2,627.30	2,627.30
Total	**7,714.90**	**7,714.90**	**5,712.59**	**5,712.59**
(ii) Financial Liabilities				
(a) At Amortized Cost				
- Borrowings	0.00	0.00	0.00	0.00
- Trade payables	22.32	22.32	21.69	21.69
- Others	141.93	141.93	248.03	248.03
Total	**164.25**	**164.25**	**269.72**	**269.72**

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

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

2) Long-term fixed-rate and variable-rate receivables / borrowings are evaluated by the Company based on parameters such as interest rates, specific country risk factors, credit risk and other risk characteristics. Fair value of variable interest rate borrowings approximates their carrying values. For fixed interest rate borrowing fair value is determined by using the discounted cash flow (DCF) method using discount rate that reflects the issuer's borrowings rate. Risk of non-performance for the company is considered to be insignificant in valuation.

Fair Value Hierarchy

All financial assets and liabilities for which fair value is measured in the financial statements are categorised within the fair value hierarchy, described as follows: -

Level 1 - Quoted prices in active markets.

Level 2- Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level 3 - Inputs that are not based on observable market data.

The following table presents the fair value measurement hierarchy of financial assets and liabilities, which have been measured subsequent to initial recognition at fair value as at 31st March, 2026 & 31st March 2025.

(₹ in Lakhs)

Assets / Liabilities measured at fair value through Profit or loss (Accounted)	As at 31.03.2026		
	Level 1	Level 2	Level 3
Financial assets			
- Investment in Unquoted Compulsorily Convertible Preference Shares	-	-	10.10
Financial liabilities	-	-	-

(₹ in Lakhs)

Assets / Liabilities measured at fair value through Profit or loss (Accounted)	As at 31.03.2025		
	Level 1	Level 2	Level 3
Financial assets			
- Investment in Unquoted Compulsorily Convertible Preference Shares	-	-	10.10
Financial liabilities	-		

During the Year ended March 31, 2026 and March 31, 2025, there were no transfers between Level 1 and Level 2 fair value measurements, and no transfer into and out of Level 3 fair value measurements.

43. INCOME TAX

A) Amounts recognized in statement of profit and loss

(₹ in Lakhs)

Particulars	2025-26	2024-25
Current Income Tax		
-Current Year	761.48	465.39
-Adjustement in respect of current income tax of earlier year	32.08	(58.36)
MAT(Credit) Entitlement	-	-
Deferred Tax-Relating to origination and reversal of temporary differences	(7.56)	26.04
Income tax expense reported in the statement of profit & loss	**786.00**	**433.07**

B) Income tax recognized in other comprehensive income

(₹ in Lakhs)

Particulars	2025-26	2024-25
Income tax on Re-measurement losses on defined benefit plans	-	-
Total	**-**	**-**

C) Reconciliation of effective tax rate

Particulars	2025-26	2024-25
Accounting profit/(loss) before tax	3,025.39	2,247.65
At Statutory Income Tax rate @25.17%	786.00	433.07
Change in Rate of tax	-	-
Dividend income	-	-
Fair valuation/ Sale of financial assets and others		
Sale of Property Plant & Equipment (Land)	-	
Non-deductible expenses	-	
Accounting profit/(loss) after tax	**2,239.39**	**1,814.58**

44. (A) Related party relationship and transactions

Name of the related parties with whom transactions were carried out during the period and description of relationship:-

Subsidiary:

Career Point Institute of Skill Development Private Limited

Career Point Learning Solution Limited.

Career Point Accessories Private Limited

Edutiger Private Limited

Key Management Personnel:

Mr. Pramod Kumar Maheshwari (Managing Director)

Mr. Rahul Rohira (CFO) (Appt. w.e.f 28.06.2025)

Mr. Mahesh Bhangariya (CFO) (Resigned w.e.f 06.06.2025)

Ms. Bhavika Sharma (Company Secretary)

Non-Executive Director:

Mr. Om Prakash Maheshwari (Chairman & Director)

Mrs. Shilpa Maheshwari (Director)

Mr. Lalit Modi (Independent Director)

Mrs. Mohini Mahur (Independent Director)

Mr. Amit Sethi (Independent Director)

Relative of Key Management Personnel:

Enterprise under same Management:

CP Capital Limited

Global Public School a unit of Gopi Bai Foundation

Career Point University, Kota

Career Point University, Hamirpur

Shricon Industries Limited

44. (B) Table showing transactions with related parties:

Particulars	During the Year ended 31.03.2026	During the Year ended 31.03.2025
Sales of Study Material		
Enterprises under same Management:		
Shricon Industries Limited	0.94	34.11
Career Point University ,Kota	42.00	0.39
Career Point University, Hamirpur	60.00	-
Global Public School a unit of Gopi Bai Foundation	35.72	-
Subsidiaries:		
Career Point Accessories Private Limited	9.99	112.43
Career Point Learning Solution Limited (Formerly known as Gyan Eduventure Private Limited)	9.29	39.16
Electricity Expenses Reimbursement: Enterprises under same Management:		
Career Point University ,Kota	8.97	-
Global Public School a unit of Gopi Bai Foundation (SOLAR POWER)	5.14	-

Particulars	During the Year ended 31.03.2026	During the Year ended 31.03.2025
Service Rendered (Auxilliary Education Services)		
Enterprises under same Management:		
Career Point University ,Kota	1,200.00	-
Career Point University, Hamirpur	851.07	400.43
Global Public School a unit of Gopi Bai Foundation	30.00	-
Service Received (Rent)		
Enterprises under same Management:		
CP Capital Limited	34.90	-
Interest Income on Loan To		
Enterprises under same Management:		
CP Capital Limited	495.71	176.95
Loan Given To		
Enterprises under same Management:		
CP Capital Limited	8,934.37	769.00
Loan Received Back		
Enterprises under same Management:		
CP Capital Limited	5,265.64	341.80

Particulars	During the Year ended 31.03.2026	During the Year ended 31.03.2025
Loan Receivables (Closing Balance)		
CP Capital Limited	5,989.49	1,825.04

Particulars	During the Year ended 31.03.2026	During the Year ended 31.03.2025
Remuneration		
Mr. Mahesh Bhangariya (CFO) (Resigned on 06.06.2025)	10.85	-
Ms. Bhavika Sharma (Company Secretary)	12.78	-
Mr. Rahul Rohira (CFO) (Appt. on 28.06.2025)	9.88	-
Sitting Fees		
Mr. Om Prakash Maheshwari (Director)	0.64	-
Mrs. Shilpa Maheshwari (Director)	0.64	-
Mr. Lalit Modi (Independent Director)	0.64	-
Mr. Amit Sethi (Independent Director)	0.64	-
Mrs. Mohini Mahur (Independent Director)	0.64	-

Terms and Conditions of Loan given to related parties:

Loans given by the Company to related parties are unsecured loan of 5989.49 lakhs is repayable on demand and the borrower agrees to repay the loan as and when demanded by the company. Further the borrower shall pay interest @ 10.50% on the principal amount of loan outstanding. Interest will be charged on quarterly basis. The borrower undertakes that they will utilize the entire amount of loan for their business activity.

45. Other Information in terms of the amendment in Schedule lll of the Companies Act vide notification dated 24th March 2021

(i) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

(ii) The Company does not have any transactions with companies struck off.

(iii) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.

(iv) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(v) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) 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) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries. (read with note no. 44 above wherein company has advanced or loaned or invested in one of the subsidiary company which is registered as NBFC with RBI and whose business is to provide and service loans and provide ancilliary services).

(vi) The Company has not received any fund from any party(s) (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(vii) The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

(viii) The company has not been sanctioned working capital limit in excess of 5 crore, in aggregate, at points of time during the year, from bank on the basis of security of current assets.

(ix) The company has not availed any borrowings from banks and financial institutions during the financial year.

(x) There is no change in opening balance of other equity due to change in any accounting policy and prior year errors

(xi) The Company does not have any charges or satisfaction which is yet to be registered with Registrar of Companies beyond the statutory Year

46. Audit Trail :

The Company has used accounting software for maintaining its books of account which have a feature of recording audit trail (edit log) facility and that have operated throughout the financial year for all relevant transactions recorded in the software. Further, during the Years where audit trail (edit log) facility was enabled and operated throughout the year for the respective accounting software, we did not come across any instance of the audit trail feature being tampered.

47. Note on Scheme of Arrangement:

During the previous financial year, the Company implemented the Composite Scheme of Arrangement involving Career Point Limited ("Demerged Company"), Career Point Edutech Limited ("Resulting Company") and Srajan Capital Limited, pursuant to Sections 230 to 232 read with Section 66 and other applicable provisions of the Companies Act, 2013, as approved by the Hon’ble National Company Law Tribunal ("NCLT"). The Scheme has been accounted for in accordance with Appendix C to Ind AS 103 – Business Combinations, using the pooling of interests method, with the Appointed Date being 1 April 2023.

Pursuant to the Scheme, the education business of Career Point Limited was demerged into the Company and equity shares were allotted to the eligible shareholders of Career Point Limited in accordance with the approved share entitlement ratio. Consequent to completion of the Scheme, the equity shares of the Company were listed on BSE Limited and the National Stock Exchange of India Limited (NSE) with effect from 5 September 2025. Accordingly, these financial statements have been prepared after giving effect to the Scheme in accordance with the applicable provisions of the Companies Act, 2013 and the relevant Indian Accounting Standards.

48. Disclosure w.r.t. analytical ratios

(₹ in Lakhs)

S. No.	Ratio	Numerator	Denominator	Times/ %age	31st March 2026	31st March 2025	Percentage Variance	Reason for variance
1	Current Ratio	Current Assets	Current Liabilities	Times	7.37	6.32	16.62%	
2	Debt- equity ratio	Total Debt	Shareholder's Equity	Times	0.00	0.00	0.00%	NA
3	Debt Service Coverage ratio	PAT+Depreciation / Amortisation +Interest on term loan	Principal repayments of Current Maturity of Long term borrowings+ Interest on term loan	Times	NA	NA	NA	NA
4	Return on Equity	Net Profit after tax	Average Shareholder's Equity	%age	34.52%	38.71%	-10.83%	NA
5	Inventory Turnover	Net Sales from study material	Average Inventory	Times	11.40	10.98	3.85%	NA
6	Trade receivables Turnover	Net Sales from services and products	Average trade receivables	Times	15.95	25.58	-37.65%	Due to increase in sales and better realisation of trade receivables.
7	Trade Payables Turnover	Net purchases	Average Trade payables	Times	9.97	21.72	-54.10%	The company purchases/expense has been increased and company has neglegible trade payables.
8	Net Capital Turnover	Net Sales	Working Capital	Times	0.81	1.12	-27.31%	Due to increase in net working capital during the current year.
9	Net Profit ratio	Net Profit after tax	Revenue From Sale of Product and Services	%age	44.49%	37.16%	19.74%	NA
10	Return on capital employed	EBIT	Capital employed (Tangible Networth+Total Debt+Deferred tax liability)	%age	40.76%	39.83%	2.33%	NA
11	Return on Investment	Total Return	Cost of Investment	%age	0.00%	0.00%	0.00%	NA

49. Previous year figures have been regrouped/rearranged/recasted wherever consider neccesary to make them comparable with current Year.

As per our report of even date attached
FOR RAJVANSHI & ASSOCIATES
Chartered Accountant
FRN : 005069C

For and on behalf of the Board of Directors of
Career point edutech limited

Pramod Kumar Maheshwari
Managing Director
DIN : 00185711

Rahul Rohira
CFO

Prakshal Jain
Partner
M. No. : 429807
DIN : 00185677

Om Prakash Maheshwari
Chairman & Director
M. No. ACS48235

Bhavika Sharma
Company Secretory

Place: Kota
Date : 25.05.2026

INDEPENDENT AUDITORS' REPORT

To

The Members of Career Point Edutech Limited,

REPORT ON THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

OPINION

We have audited the accompanying Consolidated financial statements of **CAREER POINT EDUTECH LIMITED (hereinafter referred to as "the Holding Company")** and its subsidiaries (the Holding and its subsidiaries together referred to as "the Group"), **c**omprising the Consolidated Balance Sheet as at 31st March 2026 and the Consolidated Statement of Profit & Loss Account (Including other Comprehensive Income), the Consolidated Statement of Changes in Equity and the Consolidated statement of Cash Flows for the year ended 31st March 2026, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate financial statements and on the other financial information of the subsidiaries, the aforesaid consolidated 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 Indian 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 consolidated state of affairs of the Group as at March 31, 2026, the consolidated Profit (including Other comprehensive income), consolidated statement of changes in equity and its consolidated cash flows for the year ended on that date.

BASIS FOR OPINION

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the financial year ended March 31, 2026. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Accordingly, we have determined that there are no key audit matters to communicate in our report.

INFORMATION OTHER THAN THE CONSOLIDATED FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON

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

The Other Information is expected to be made available to us after the date of this Auditor's Report.

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

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. When we read Other Information, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

We have nothing to report in this regard.

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The Holding Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated cash flows and consolidated changes in equity of the Group in accordance with the Ind AS and other accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015.

The respective Board of Directors of the companies of the Group included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act; for safeguarding the assets of the Group; 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 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 financial statements 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 consolidated financial statements by the Directors of the Holding Company, as aforesaid.

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

Those respective Board of Directors of the companies included in the Group are also responsible for overseeing the Group's financial reporting process.

AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE ONSOLIDATED FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Holding company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in the section titled "Other Matters" in this audit report.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated 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 consolidated financial statements.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the financial year ended March 31, 2026 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.

OTHER MATTERS

We did not audit the financial statements and other financial information of four (4) subsidiaries, whose financial statements/financial information reflect total assets as at March 31, 2026 of INR 813.76 lakhs, total revenue from operations of INR 135.83 lakhs for the year ended March 31, 2026, total net profit/(loss) after tax of INR 56.27 lakhs and other comprehensive income of NIL for the year ended March 31, 2026 and net cash flow of INR 0.44 Lakhs for the year ended March 31, 2026 as considered in the consolidated financial statement.

These financial statements have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of the subsidiary companies and our report in terms of sub-sections (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiary companies, is based solely on the report of other auditors.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, based on our audit and on the consideration of report of the other auditors on separate financial statements and the other financial information of the subsidiaries, incorporated in India, as noted in the 'Other Matters' paragraph, we give in the **"Annexure A"** a statement on the matters specified in paragraph 3(xxi) of the Order, to the extent applicable.

2. As required by Section 143 (3) of the Act, based on our audit and the consideration of the reports of other auditors on separate financial statements of subsidiary companies, referred in the Other Matters paragraph above, we report that:

(a) We/the other auditors whose report has been relied upon 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 of the aforesaid consolidated financial statements.

(b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books, except for the matters stated in paragraph 2(i)(viii) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 (as amended) ("the Rules").

(c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including Other Comprehensive Income, the Consolidated Statement of Cash Flows and the Consolidated Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.

(d) In our opinion, the aforesaid consolidated financial statements comply with the Ind AS specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

(e) On the basis of the written representations received from the directors of the Holding Company as on March 31, 2026 taken on record by the Board of Directors of the Holding Company and the report of the statutory auditors of its subsidiary companies, none of the directors of the Group Companies is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

(f) The modification relating to the maintenance of accounts and other matters connected therewith are as stated in paragraph (b) above on reporting under section 143(3)(b) and paragraph 2(i)(vi) below on reporting under Rule 11(g).

(g) With respect to the adequacy of the internal financial controls with reference to consolidated financial statements of the Holding Company and its subsidiary companies, incorporated in India, and the operating effectiveness of such controls, refer to our separate Report in "Annexure B" to this report;

(h) In our opinion, the managerial remuneration for the year ended March 31, 2026 has been paid / provided by the Holding Company and its subsidiaries, incorporated in India to their directors in accordance with the provisions of section 197 read with Schedule V to the Act;

(i) 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 as amended, in our opinion and to the best of our information and according to the explanations given to us:

i. The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Group – Refer Note No. 32 to the consolidated financial statements;

ii. The Group has made provision, as required under the applicable law or Indian accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Holding Company and its subsidiaries, incorporated in India during the year ended March 31, 2026.

iv. The respective managements of the Group whose financial statements have been audited under the Act have represented to us and the other auditors of such companies respectively that, to the best of their knowledge and belief, as disclosed in the Note 49(v) to financial statements, 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 Holding Company or any of such subsidiaries to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

   Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Holding Company or any of such subsidiaries, or

   Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

v. The respective managements of the Group whose financial statements have been audited under the Act have represented to us and the other auditors of such companies respectively, that, to the best of their knowledge and belief, as disclosed in the Note 49(vi) to the financial statements, no funds have been received by the Holding Company or any of such subsidiaries from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company or any of such subsidiaries shall:

Directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties; or

Provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries.

vi. Based on the audit procedures that has been considered reasonable and appropriate in the circumstances performed by us and those performed by the auditors of the subsidiaries whose financial statements have been audited under the Act, nothing has come to our or other auditor's notice that has caused us or the other auditor's to believe that the representations under sub-clause (i)(iv) and (i)(v) contain any material misstatement.

vii. The interim dividend declared and paid during the year by the holding company incorporated in India and until the date of audit report is in accordance with section 123 of the Act.

viii. The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from April 01, 2023. Based on our examination which included test checks and the reports of the respective auditors of the subsidiary companies has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective software. Further, for the periods where audit trail (edit log) facility was enabled and operated throughout the year for the respective accounting software, we did not come across any instance of the audit trail feature being tampered with.

ix. In our opinion and to the best of our information and according to the explanation given to us and based on the consideration of report of other statutory auditors of the subsidiaries, the managerial remuneration for the year ended 31st March, 2026 has been paid/ provided for by the Holding Company to its directors in accordance with the provisions of Section 197 read with Schedule V to the Act and no remuneration has been paid by the subsidiaries to its directors.

Place: Kota (Camp)
Date: 25.05.2026

For Rajvanshi & Associates
Chartered Accountants
Firm Reg. No.: 005069C

(Prakshal Jain)
Partner
M. No.: 429807
ICAI Peer Review Certificate No.: 023899
UDIN: 26429807ONHQXZ1184

ANNEXURE-A TO THE INDEPENDENT AUDITORS' REPORT

Referred to in paragraph 1 under the heading "Report on Other Legal and Regulatory Requirements" of our report of even date on the consolidated financial statements of Career Point Edutech Limited for the year ended 31st March, 2026.

In terms of the information and explanations sought by us and given by the Group and subsidiary companies, incorporated in India, and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

(xxi) There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements. Accordingly, the requirement to report on clause 3(xxi) of the Order is not applicable to the Holding Company.

For Rajvanshi & Associates
Chartered Accountants
Firm Reg. No.: 005069C

Place: Kota (Camp)
Date: 25.05.2026

(Prakshal Jain)
Partner
M. No.: 429807
ICAI Peer Review Certificate No.: 023899
UDIN: 26429807ONHQXZ1184

ANNEXURE-B TO THE INDEPENDENT AUDITORS' REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF CAREER POINT EDUTECH LIMTED

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

In conjunction with our audit of the consolidated financial statements of Career Point Edutech Limited (hereinafter referred to as the "Holding Company") as of and for the year ended March 31, 2026, we have audited the internal financial controls with reference to consolidated financial statements of the Holding Company and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") , which are companies incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the companies included in the Group, which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting 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 the respective 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the Holding Company's internal financial controls with reference to these consolidated financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, as specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both issued by 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 with reference to these consolidated financial statements 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 with reference to these consolidated financial statements and their operating effectiveness. Our audit of internal financial controls with reference to consolidated financial statements included obtaining an understanding of internal financial controls with reference to these consolidated financial statements, 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 with reference to these consolidated financial statements.

Meaning of Internal Financial Controls with reference to these Consolidated Financial Statements

A company's internal financial controls with reference to consolidated financial statements 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 controls with reference to standalone financial statements 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 authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized 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 with reference to these Consolidated Financial Statements

Because of the inherent limitations of internal financial controls with reference to consolidated financial statements, 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 with reference to consolidated financial statements to future periods are subject to the risk that the internal financial control with reference to consolidated financial statements 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 Group, which are companies incorporated in India, have maintained in all material respects, adequate internal financial controls with reference to consolidated financial statements and such internal financial controls with reference to consolidated financial statements were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

Other Matters

Our report under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls with reference to consolidated financial statements of the Holding Company, in so far as it relates to these four subsidiaries, which are companies incorporated in India, is based on the corresponding reports of the auditors of such subsidiaries incorporated in India.

Place: Kota (Camp)
Date: 25.05.2026

For Rajvanshi & Associates
Chartered Accountants
Firm Reg. No.: 005069C
(Prakshal Jain)
Partner
M. No.: 429807
ICAI Peer Review No.: 023899
UDIN: 26429807ONHQXZ1184

CAREER POINT EDUTECH LIMITED
Consolidated Balance Sheet as at 31.03.2026
CIN : L80302PB2006PLC059674

Particulars		Note No.	As at 31.03.2026	As at 31.03.2025
	ASSETS			
(1)	**Non-current Assets**			
	(a) Property, plant and equipment	2	284.07	329.14
	(b) Other intangible assets	2	0.21	0.23
	(c) Capital work-in-progress		-	-
	(d) Investment Property		-	-
	(e) Financial Assests			
	(i) Investments	3	10.09	10.09
	(ii) Loans	4	5.75	5.55
	(iii) Other Non-current financial assets	5	28.37	17.27
	(f) Deferred tax assets(Net)	6	166.26	160.75
	(g) Other non-current assets	7	210.46	224.37
			705.21	**747.40**
(2)	**Current Assets**			
	(a) Inventories	8	70.65	104.57
	(b) Financial Assets			
	(i) Trade receivables	9	386.80	247.90
	(ii) Cash and Cash Equivalents	10	523.18	376.39
	(iii) Bank Balances other than above	11	14.69	38.32
	(iv) Loans	12	6,718.89	2,490.32
	(v) Other Financial Assets	13	176.65	2,610.87
	(c) Current Tax Assets (Net)	14	1.73	1.29
	(d) Other current Assets	15	15.99	0.14
			7,908.58	**5,869.80**
	TOTAL ASSETS		**8,613.79**	**6,617.20**
(1)	**EQUITY AND LIABILITIES** **EQUITY** (a) Equity Share Capital	16	1,819.29	1,819.29
	(b) Other Equity	17	5,726.99	3,886.57
			7,546.28	**5,705.86**
	Non Controlling Interest		**34.17**	**33.74**
	LIABILITIES			
(2)	**Non-current Liabilities**			
	(a) Financial Liabilities (i) Borrowings (ii) Provisions	18	53.22	49.14
	(b) Deferred Tax Liabilities (Net)	6		-
			53.22	**49.14**
(3)	**Current Liabilities**			
	(a) Financial Liabilities (i) Borrowings	19	-	-
	(ii) Trade payables	20		
	- Micro & Small Enterprises		-	0.43
	- Other than Micro & Small Enterprises		22.32	21.26
	(iii) Other Financial Liabilities	21	145.11	249.35
	(b) Other Current Liabilities	22	320.38	300.47
	(c) Provisions	23	296.86	2.46
	(d) Current Tax Liabilities (Net)	24	195.45	254.49
			980.12	**828.46**
	TOTAL EQUITY AND LIABILITIES		**8,613.79**	**6,617.20**

The accompanying notes 1 to 52 are an integral part of the Financials Statements.

As per our report of even date attached
FOR RAJVANSHI & ASSOCIATES
Chartered Accountant
FRN : 005069C

For and on behalf of the Board of Directors of
Career Point Edutech Limited

Pramod Kumar Maheshwari
Managing Director
DIN : 00185711

Om Prakash Maheshwari
Chairman, Director
DIN : 00185677

Prakshal Jain
Partner
M. No. : 429807

Place: Kota (Rajasthan)
Date : 25.05.2026

Mr. Rahul Rohira
Chief Financial Officer

Bhavika Sharma
Company Secretary
M. No. ACS48235

CAREER POINT EDUTECH LIMITED

Consolidated Statement of Profit and Loss for the Year Ended As on 31.03.2026

CIN : L80302PB2006PLC059674

Sr.No.	Particulars	Note No.	For the Year ended as on 31.03.2026	For the Year ended as on 31.03.2025
I	Revenue from Operations	25	5,122.88	4,966.31
II	Other Income	26	579.00	274.65
III	Total Revenue (I+II)		5,701.88	5,240.96
IV	**Expenses**			
	Cost of Material Purchase	27	220.15	335.76
	Change in Inventory	28	33.92	-6.65
	Employee Benefits expense	29	720.32	714.47
	Finance Costs	30	3.58	-
	Depreciation and Amortization Expense	2	60.43	92.96
	Other Expenses	31	1,560.91	1,785.74
	Total Expenses		2,599.31	2,922.28
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		3,102.57	2,318.68
VI	Extraordinary items		-	-
VII	Profit before tax after extraordinary items(V-VI)		3,102.57	2,318.68
VIII	Tax expense:			
	(1) Provision for Corporate Tax		772.65	476.09
	(2) Earlier Year Corporate Tax		34.63	-58.04
	(3) MAT Credit Entitlement		5.13	4.13
	(4) Deferred Tax		-5.51	29.41
	Total Tax		806.90	451.59
IX	Profit/ (Loss) after tax for the Year (VII - VIII)		**2,295.67**	**1,867.09**
	Net Profit (Loss) attributable to (a) Owner of the Parent		**2,295.24**	**1,861.61**
	(b) Non-controlling Interests		**0.43**	**5.48**
	Profit Carried to Balance Sheet		**2,295.67**	**1,867.09**
	Other Comprehensive Income A. (i) Items that will not be reclassified to profit or loss Remeasurement benefit gain / (loss) of defined benefit plans		**-**	**-**
	(ii) Income tax expense on items that will not be reclassified to profit or loss		**-**	**-**
	B.(i) Items that will be reclassified to profit or loss		**-**	**-**
	(ii) Income tax expense on items that will be reclassified to profit or loss		**-**	**-**
	Total Other Comprehensive Income for the Year		**-**	**-**
	Total Comprehensive Income for the Year		**2,295.67**	**1,867.09**
X	**Earnings Per Equity Share:** EPS		**12.62**	**10.26**
	Diluted EPS		**12.62**	**10.26**

The accompanying notes 1 to 52 are an integral part of the Financials Statements.

As per our report of even date attached
FOR RAJVANSHI & ASSOCIATES
Chartered Accountant
FRN : 005069C

For and on behalf of the Board of Directors of
Career Point Edutech Limited

Pramod Kumar Maheshwari
Managing Director
DIN : 00185711

Om Prakash Maheshwari
Chairman, Director
DIN : 00185677

Prakshal Jain
Partner
M. No. : 429807

Place: Kota (Rajasthan)
Date : 25.05.2026

Mr. Rahul Rohira
Chief Financial Officer

Bhavika Sharma
Company Secretary
M. No. ACS48235

CAREER POINT EDUTECH LIMITED
Consolidated Statement of Changes in equity for the year ended 31.03.2026
CIN : L80302PB2006PLC059674

EQUITY SHARE CAPITAL

Particulars					No. of Shares	(₹ in Lakhs)
Balance as at 01.04.2024					**1,81,92,939**	**1,819.29**
Change during the year					-	-
Balance as at 31.03.2025					**1,81,92,939**	**1,819.29**
Change during the year					-	-
Balance as at 31.03.2026					**1,81,92,939**	**1,819.29**

STATEMENT OF CHANGES IN OTHER EQUITY (₹ in Lakhs)

Particulars	Reserves and Surplus					
				Retained Earnings		
	Securities premium	General Reserve	**Capital Reserve	Surplus in P/L Statement	Other Comprehensive Income that will not be reclassified to Profit & Loss	Total
Balance as at 01.04.2024	**165.92**	-	**-299.37**	**2,181.78**	4.89	**2,053.22**
Profit for the year	-	-		1,867.09	-	1,867.09
Remeasurement of Net defined Benefit Plans (Net of Taxes)	-	-		-	-	-
Security premium on issue of equity share (ESOP) during the year	-	-		-	-	-
Amount recorded on grants/ modifications/ cancellation of ESOP during the year	-	-		-	-	-
Dividend Paid	-	-				-
Other adjustment	-	-		-	-	-
Balance as at 31.03.2025	**165.92**	-	**-299.37**	**4,048.87**	**4.89**	**3,920.31**
Balance as at 01.04.2025	**165.92**		**-299.37**	**4,048.87**	**4.89**	**3,920.31**
Profit for the year				2,295.67	-	2,295.67
Remeasurement of Net defined Benefit Plans (Net of Taxes)	-	-		-		-
Security premium on issue of equity share (ESOP) during the year	-	-		-	-	-
Amount recorded on grants/ modifications/ cancellation of ESOP during the year	-	-		-	-	-
Dividend Paid	-	-		(454.82)	-	-454.82
Other adjustment	-	-		-		-
Balance as at 31.03.2026	**165.92**	**-**	**-299.37**	**5,889.72**	**4.89**	**5,761.16**

The accompanying notes 1 to 52 are an integral part of the Financials Statements.

As per our report of even date attached
FOR RAJVANSHI & ASSOCIATES
Chartered Accountant
FRN : 005069C

Prakshal Jain
Partner
M. No. : 429807

Place: Kota (Rajasthan)
Date : 25.05.2026

For and on behalf of the Board of Directors of
Career Point Edutech Limited

Pramod Kumar Maheshwari
Managing Director
DIN : 00185711

Om Prakash Maheshwari
Chairman, Director
DIN : 00185677

Mr. Rahul Rohira
Chief Financial Officer

Bhavika Sharma
Company Secretary
M. No. ACS48235

CAREER POINT EDUTECH LIMITED

Consolidated Statement of Cash Flows

CIN : L80302PB2006PLC059674

(Rs. in Lakh)

Particluar	**Year ended**	
	31.03.2026	**31.03.2025**
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	3,102.57	2,318.68
Adjusments for :		
Provision for Bad and Doubtful Debts	60.62	51.19
Provision for Expenses	298.48	29.97
Provision Write Back	-	-1.29
Gain from sale of Fixed Assets	-	-0.49
Depreciation	60.42	92.96
Interest Income	-564.23	-253.71
Operating Profit before Working Capital Changes	**2,957.86**	**2,237.31**
(Increase)/Decrease in Trade and Other Receivables	-199.52	-58.54
(Increase)/Decrease in Other non current assets	13.91	6.31
(Increase)/Decrease in Current & Non-Current Financial assets	31.41	-1,203.09
(Increase)/Decrease in Other Current assets	-15.85	23.39
(Increase)/Decrease in Inventories	33.92	-6.65
Increase/(Decrease) in Trade Payable	0.63	12.52
Increase/(Decrease) in Current financial Liabilities	-105.85	80.64
Increase/(Decrease) in Current & Non Current Liabilities	21.52	-170.04
Cash generated from Operations	**2,738.03**	**921.85**
Direct taxes paid (net)	-871.69	**-221.60**
Net Cash flow from Operating Activities	**1,866.34**	**700.25**
B. CASH FLOW FROM INVESTING ACTIVITIES Fixed Assets Purchased	-15.34	-34.21
Net Cash flow from / Used in Investing Activities	**-15.34**	**-34.21**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Income	564.23	253.71
Dividend Paid	-454.82	0.00
Long Term Loans & Advances (Assets)	-0.20	-0.13
Short Term Loans & Advances (Assets)	-1,837.06	-669.21
Net Cash flow from / Used in Financing Activities	**-1,727.85**	**-415.63**
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	**123.16**	**250.41**
Cash and Cash Equivalents at beginning of the Year	414.71	164.30
Cash and Cash Equivalents at end of the Year	**537.87**	**414.71**

1. Cash flow statement has been prepared under the indirect method as set out in the Indian Accounting Standard (AS) 7 : "Statement of Cash Flow" issued by the Institute of Chartered Accountants of India.

2. Cash and cash equivalents represent bank balance.

3. Previous Year figures have been regrouped / reclassified where necessary.

The accompanying notes 1 to 52 are an integral part of the Financials Statements.

As per our report of even date attached
FOR RAJVANSHI & ASSOCIATES
Chartered Accountant
FRN : 005069C

Prakshal Jain
Partner
M. No. : 429807

Place: Kota (Rajasthan)
Date : 25.05.2026

For and on behalf of the Board of Directors of
Career Point Edutech Limited

Pramod Kumar Maheshwari
Managing Director
DIN : 00185711

Om Prakash Maheshwari
Chairman, Director
DIN : 00185677

Mr. Rahul Rohira
Chief Financial Officer

Bhavika Sharma
Company Secretary
M. No. ACS48235

NOTE -1

1.1 Group Overview

The Group, Career Point Edutech Limited (Parent) and its subsidiaries is engaged in providing Education service which inter alia include education consultancy, Management services, Tutorial services and Residential Hostel services and providing educational.

These Consolidated financial statements were approved and adopted by board of directors of the Company in their meeting held on May 25, 2026.

1.2 Statement of Compliance

The consolidated financial statements of the Group have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) read with section 133 of Companies Act, 2013 and presentation requirements of Division II of schedule III to the Companies Act, 2013 (Ind AS compliant Schedule III), These consolidated financial statement which comprises the balance sheet as at 31.03.2026, The Statement of Profit and Loss including other Comprehensive Income), The Statement of Cash Flows and The Statement of Changes in Equity for the year ended 31.03.2026 and a summary of the material accounting policies and other explanatory information (Together herein after referred to as Financial Statements and provisions of the companies act 2013.

1.3 Principal of consolidation

The consolidated financial statements relate to the Group, associate and joint venture. Subsidiary are those entities in which the Parent directly or indirectly, has interest more than 50% of the voting power or otherwise control the composition of the board or governing body so as to obtain economic benefits from activities. The consolidated financial statements have been prepared on the following basis:-

a) The financial statements of the subsidiaries are combined on a line-by–line basis by adding together the like items of assets, liabilities, income and expenses after fully eliminating intra-group balances and intra-group transactions and unrealized profits or losses in accordance with IND AS 110 – 'Consolidated Financial Statement's notified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.

b) Interest in joint venture and associate are consolidated using equity method as per IND AS 28 – 'Investment in Joint Ventures and Associate's.

Under the equity method, post-acquisition attributable profit/losses are adjusted in the carrying value of investment upto the Group investment in the joint venture and associate.

c) The difference between the cost of investment and share of net assets at the time of acquisition of shares in the subsidiaries is identified in the financial statements as goodwill or capital reserve as the case may be.

d) The Consolidated Financial Statements (CFS) comprises the financial statements of Career Point Edutech Limited (CPEL) and its following Subsidiaries, and associates as on March 31, 2026

Name of company	Nature	Country of Incorporation	% of Shareholding and Voting Power
Career Point Learning Solution Ltd. (Formely known as Gyan Eduventure Private Limited) #	Subsidiary	India	100%
Career Point Accessories Private Limited	Subsidiary	India	60%
Career Point institute of Skill Development Private Limited#	Subsidiary	India	100%
Edutiger Private Limited	Subsidiary	India	75%

Includes shares held by beneficial shareholders

e) Significant Accounting Policies of the financial statements of the company and its subsidiaries are set out in their respective Financial Statements.

1.4 Basis of Measurement

The Group 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 consolidated financial statements are presented in Indian Rupees (₹), which is the Group's functional and presentation currency and all amounts are rounded to the nearest lakhs (₹ 00,000) and two decimals thereof, except as stated otherwise.

1.5 Use of Estimates & Judgement

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. 1.7 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.

1.6 Material Accounting policies

(i) Foreign Currency Transactions

Foreign currency transactions are recorded on initial recognition in reporting currency, using the exchange rate at the date of transaction. At each Balance sheet date, foreign currency monetary items are reported using the closing rate.

The exchange differences arising on settlement of monetary items are recognized as income or expenses in the year in which they arise.

(ii) **Financial Instruments**

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

A financial assets or a liability is recognized when the Company becomes a Party to the contractual provision of the instrument.

(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 categorization. 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. Trade Receivables are initially recognized at transaction price where they do not contain any significant portion of financing component.

The company derecognizes 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, Associates & Joint Venture) are initially measured at fair value. Any subsequent fair value gain or loss is recognized through Other Comprehensive Income.

The Group 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.

(b) All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings and payable, net of directly attributable transaction costs. The Company's financial liabilities include trade and other payable, loans and borrowings including bank overdrafts.

Loans & Borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the EIR method. Gains and losses are recognized in the statement of profit and loss when the liabilities are derecognized as well as through the EIR amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance costs in the statement of profit and loss.

Trade & Other payable

A payable is classified as 'trade payable if it is in respect of the amount due on account of goods purchased or services received in the normal course of business. These amounts represent liabilities for goods and services provided to the Company prior to the end of financial year which are unpaid. Trade and other payable are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognized initially at their fair value and subsequently measured at amortised cost using the effective interest method.

(iii) Property, Plant and Equipment

(A) Recognition and measurement

(a) 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.

(b) 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 recognized in Statement of Profit and Loss.

(c) Assets in the course of construction are capitalized in the assets under capital work in progress account (CWIP). At the point when an asset is operating at management's intended use, the cost of construction is transferred to the appropriate category of property, plant and equipment and depreciation commences.

(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.

(B) Depreciation/ Amortization

The Asset's residual values, useful lives and method of depreciation are reviewed at each financial year end and adjusted prospectively, if appropriate. Depreciation on Plant, Property and equipment (other than freehold land) has been provided using straight line method over the useful life of assets. 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
Building	60 Years
Plant & Machinery	8-22 Years
Furniture & Fixtures	8 Years
Computer	3 Years
Vehicle	8-10 Years
Office Equipment	5 Years

(iv) Investment properties

Property that is held for long-term rental yields or for capital appreciation or both, and that is not occupied by the group, is classified as investment property. Investment property is measured initially at its cost, including related transaction costs and where applicable borrowing costs. Subsequent expenditure is capitalized to the asset's carrying amount only when it is probable that future economic benefits associated with the expenditure will flow to the group and the cost of the item can be measured reliably. All other repairs and maintenance costs are expensed when incurred. Freehold land is stated at historical cost and Leasehold land is stated at historical cost less amortization. Leasehold land is amortised over the period of lease as per lease agreement.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on annual evaluation performed by an external independent valuer/Internal assessment.

(v) Intangible Assets

Identifiable intangible assets are recognized a) when the Company controls the asset, b) it is probable that future economic benefits attributed to the asset will flow to the Company and c) the cost of the asset can be reliably measured. Software is amortised over an estimated useful life of 3 years.

(vi) Inventories

Computer software are capitalized at the amounts paid to acquire the respective license for use and are amortised over the period of license, generally not exceeding six years on straight line basis. The assets useful lives are reviewed at each financial year end.

(vii) Impairment of Assets

Inventories are valued at lower of cost or net estimated realizable value, mainly comprises of publication and printed material. The cost of publication and printed materials have been computed on the basis of cost of materials, labour, cost of conversion and other costs incurred for bringing the inventories to their present location and condition. Cost is determined using the FIFO method.

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.

(viii) Employee Benefits

The Company participates in various employee benefit plans. These benefit plans are classified as either defined contribution plans or defined benefit plans. Under a defined contribution plan, the company's only obligation is to pay a fixed amount with no obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits. The related actuarial and investment risks fall on the employee.

Under a defined benefit plan, it is the Company's obligation to provide agreed benefits to the employees. The related actuarial and investment risks fall on the Company.

In case of defined benefit plan, all actuarial gains or losses are immediately recognized in other comprehensive income, net of taxes and permanently excluded from profit and loss. Further, the profit or loss will no longer include an expected return on plan assets. The actual return on plan assets above or below the discount rate is recognized as part of re-measurement of net defined liability or asset through other comprehensive income, net of taxes.

The company does not provide carry forward & encashment of leaves.

(a) Defined Contribution plan

Company's contributions paid/ payable during the year to Provident Fund, Employee state insurance are recognized in the statement of Profit and Loss Account.

The company is depositing P.F. & ESI contribution only for eligible employees within statutory limits. The employees whose income is above the statutory limits have opted not to subscribe and accordingly, the company is not required to make the contribution.

(b) Defined Benefit Plan

Retirement benefits in the form of Gratuity are considered as defined benefit obligations and are provided for on the basis of an actuarial valuation, using the projected unit credit method, as at the date of the Balance Sheet. Actuarial Gains and losses arising from experience adjustments and changes in actuarial assumptions are recognized immediately in the balance sheet with a corresponding debit or credit to retained earnings through other comprehensive income (OCI) in the period in which they occur. Re-measurements are not reclassified to profit or loss in subsequent periods. All other expenses related to defined benefit plans are recognized in Statement of Profit and Loss as employee benefit expenses.

(ix) Share Based Payment Transactions

Equity settled share based payments to employees and others providing similar services are measured at fair value of equity instruments at the grant date.

The fair value determined at grant date of the equity settled share based payments is expensed on a straight line basis over the period, based on the company's estimate of equity instruments that will eventually vest with a corresponding increase in equity.

(x) Provisions, Contingent Liabilities and Contingent Assets

(i) Provisions

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at each reporting period and are adjusted to reflect the current best estimate.

(ii) Contingencies

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made. Information on contingent liability is disclosed in the Notes to the Financial Statements. Contingent assets are not recognized in financial statements but are disclosed, if any.

(xi) Non-Current Assets Held for Sale

The Company classifies non-current assets and disposal groups as held for sale if their carrying amounts will be recovered principally through a sale/distribution rather than through continuing use and the sale is considered highly probable. Management is committed to the sale within one year from the date of classification. The Company treats sale/distribution of the asset or disposal group to be highly probable when:

- The appropriate level of management is committed to a plan to sell the asset (or disposal group),
- An active programme to locate a buyer and complete the plan has been initiated (if applicable),
- The asset (or disposal group) is being actively marketed for sale at a price that is reasonable in relation to its current fair value. n
- The sale is expected to qualify for recognition as a completed sale within one year from the date of classification, and
- Actions required to complete the plan indicated that it is unlikely that significant changes to the plan will be made or that the plan will be withdrawn. Non-current asset held for sale/for distribution to owners and disposal groups are measured at the lower of their carrying amount and the fair value less costs to sell/distribute. Assets and liabilities classified as held for sale/distribution are presented separately in the balance sheet. Property, plant and equipment and intangible assets once classified as held for sale/distribution to owners are neither depreciated nor amortized.

(xii) Lease

(a) Right of use assets

At the date of commencement of the lease, the Company recognizes a right-of-use (ROU) asset and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of 12 months or less (short-term leases) and low value leases. For these short- term and low-value leases, the Company recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease. Certain lease arrangements include the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities includes these options when it is reasonably certain that they will be exercised.

The ROU assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses. ROU assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset.

ROU assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the Cash Generating Unit (CGU) to which the asset belongs.

(b) Lease Liabilities

The lease liability is initially measured at amortized cost at the present value of the future lease payments. The Company recognise a lease liability at the present value of the remaining lease payments, discounted using the lessee's incremental borrowing rate.

The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on a lease by lease basis.

In calculating the present value of lease payments, the Company uses the incremental borrowing rate at the lease commencement date if the interest rate implicit in the lease is not readily determinable. Lease liabilities are remeasured with a corresponding adjustment to the related right of use asset if the Company changes its assessment if whether it will exercise an extension or a termination option.

Lease liability and ROU asset have been separately presented in the Balance Sheet.

(c) Company as a lessor

Leases for which the Company is a lessor is classified as a finance or operating lease. Whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating leases.

For operating leases, rental income is recognized on a straight line basis over the term of the relevant lease.

(xiii) Revenue Recognition

The company has applied Ind AS 115 which establishes a comprehensive framework for determining whether , how much and when revenue is to be recognized. The standard requires apportioning revenue earned from the contracts to individual promises, or performance obligations, on a relative stand-alone selling price basis, using a five-step model.

Revenue from Contracts with Customers, requires that the entity shall recognise as revenue the amount of the transaction price, excluding the estimates of variable recognise as revenue the amount of the transaction price, excluding the estimates of variable consideration that is allocated to that performance obligation. Transaction price' is defined as the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties.

Revenue from Services

Revenue is recognised only when it can be reasonably measured and there exists reasonable certainty of its recovery. Fees/income collected in advance for the period subsequent to the accounting period is shown as current liability.

Revenue in respect of education services is recognised in Profit & Loss in proportion to the stage of completion of the services at the reporting date. Fee is recorded at invoice value, net of discounts & taxes, if any.

Company is recognising as revenue only the amount which the company is entitled to receive as royalty as per the agreement entered into with the franchisee.

Revenue in respect of franchise (start-up fees) is recognised over a period of time as agreed terms of franchise agreement.

Hostel revenue is recognized on accrual basis i.e. income is booked on month to month basis.

Other Income

Other operational revenue represents income earned from the activities incidental to the business and is recognised when the right to receive the income is established as per the terms of the contract.

Net Gain/ (Loss) on fair value change

Any differences between the fair value of investment in mutual funds classified as fair value through the profit or loss, held by the company on the balance sheet date is recognised as an unrealised gain/(loss) in the statement of profit or loss. In cases there is net gain in aggregate, the same is recognised in Net gains on fair value changes under the revenue from operations and if there is net loss the same is disclosed under "Other Expenses"in the statement of profit or loss.

Interest Income

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.

Revenue from sale of products

Revenue is recognised when the significant risk and rewards of ownerships are passed on to customers, which is generally on dispatch/delivery of goods to the customers.

(xiv) 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.

(xv) Interest Income

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.

(xvi) Dividend

Dividend income is recognized when the right to receive dividend is established.

(xvii) Taxation

Income tax expense represents the sum of current and deferred tax. Tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised directly in equity or other comprehensive income.

Current tax provision is computed for Income calculated after considering allowances and exemptions under the provisions of the applicable Income Tax Laws. Current tax assets and current tax liabilities are off set, and presented as net.

"Deferred tax is recognised on differences between the carrying amounts of assets and liabilities in the Balance sheet and the corresponding tax bases used in the computation of taxable profit and are accounted for using the liability method. Deferred tax liabilities are generally recognised for all taxable temporary differences, and deferred tax assets are generally recognised for all deductible temporary differences, carry forward tax losses and allowances to the extent that it is probable that in future taxable profits will be available to set off such deductible temporary differences. Deferred tax assets and liabilities are measured at the applicable tax rates.

Deferred tax assets and deferred tax liabilities are off set, and presented as net.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available against which the temporary differences can be utilised.

Minimum Alternative Tax (MAT) is applicable to the Company. Credit of MAT is recognised as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the MAT credit becomes eligible to be recognised as an asset, the said asset is created by way of a credit to the profit and loss account and shown as MAT credit entitlement."

(xviii) Earning per Share

Earnings considered in ascertaining the company's earning per share comprises the net profit after tax attributable to equity shareholders.

Basic earnings per share is computed using the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed using the weighted average number of equity and dilutive equivalent shares outstanding during the period.

(xix) Statement of cash flows

Statement of cash flows is prepared segregating the cash flows into operating, investing and financing activities. Cash flow from operating activities is reported using indirect method adjusting the net profit for the effects of:

i) changes during the period in operating receivables and payables transactions of a non-cash nature;

ii) non-cash items such as depreciation, provisions, deferred taxes, unrealised gains and losses; and

iii) all other items for which the cash effects are investing or financing cash flows.

Cash and cash equivalents (including bank balances) shown in the Statement of Cash Flows exclude items which are not available for general use as on the date of Balance Sheet.

1.7

(a) 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 requires a material adjustment to assets or liabilities affected in future periods.

(i) Property, plant and equipment

Property, Plant and equipment represent a significant proportion of the asset base of the company. The useful lives and residual value of the company's asset are determined by the management at the time the asset is acquired and reviewed at each reporting date.

(ii) 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.

(iii) 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.

(iv) 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.

(v) 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.

(vi) 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.

(vii) Fair value measurement of financial instruments

When the fair values of financials 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 Edutech Limited
Notes to Accounts Forming the part of Balance Sheet

2. Property, Plant & Equipments and Other Intangible Assets **(Rs. in Lakh)**

Particular	Property, Plant & Equipments							Intangible Asstes			
	Furniture & Fixtures	Office Equipment	Computer	Server	Vehicle	Plant & Machinery	Total	Software	Trademark	Video Content	Total
Gross carrying value: As at 01.04.2024	1,118.14	130.06	65.93	8.18	137.21	200.52	1,660.04	21.53	0.22	126.88	148.62
Additions	28.23	5.37	0.60	-	-	-	34.21	-	-	-	-
Disposal/ adjustments	-	-	-	-	-	-	-	-	-	-	-
As at 31.03.2025	1,146.38	**135.43**	**66.53**	**8.18**	**137.21**	**200.52**	**1,694.25**	**21.53**	**0.22**	**126.88**	**148.62**
As at 01.04.2025	1,146.38	135.43	66.53	8.18	137.21	200.52	1,694.25	21.53	0.22	126.88	148.62
Additions	11.60	0.79	0.35	-	2.60	-	15.34	-	-	-	-
Disposal/ adjustments	-	2.85	-	-	-	-	2.85	0.01	0.01	-	0.02
As at 31.03.2026	**1,157.98**	**133.37**	**66.88**	**8.18**	**139.81**	**200.52**	**1,706.74**	**21.52**	**0.21**	**126.88**	**148.61**
Accumulated depreciation/ impairment: As at 01.04.2024	986.67	110.37	53.30	3.71	94.43	44.70	1,293.18	21.52	-	105.85	127.37
Depreciation	32.80	10.49	6.58	-	12.71	9.35	71.93	0.00	-	21.03	21.03
Disposal/ adjustments	-	-	-	-	-	-	-	-	-	-	-
As at 31.03.2025	**1,019.47**	**120.85**	**59.89**	**3.71**	**107.14**	**54.05**	**1,365.11**	**21.52**	**-**	**126.88**	**148.40**
As at 01.04.2025	1,019.47	120.85	59.89	3.71	107.14	54.05	1,365.11	21.52	-	126.88	148.40
Depreciation	28.73	4.89	4.88	-	12.59	9.34	60.43	-	-	-	-
Disposal/ adjustments	2.83	-	0.02	-	0.01	0.01	2.87	-	-	-	-
As at 31.03.2026	**1,045.37**	**125.74**	**64.75**	**3.71**	**119.72**	**63.38**	**1,422.67**	**21.52**	**-**	**126.88**	**148.40**
Net carrying value As at 31.03.2025	126.91	14.58	6.64	4.48	30.07	146.47	**329.14**	0.01	0.22	-	**0.22**
As at 31.03.2026	112.61	7.63	2.13	4.48	20.09	137.14	**284.07**	-	0.21	-	**0.21**

The management of the company has reviewed the existing assets working conditions and utility at the balance sheet date and are of the opinion that there exists no indication than an asset has been impaired and hence no impairment has been carried out.

3.

NON CURRENT INVESTMENTS	As at 31.03.2026	As at 31.03.2025
Unquoted - Equity Shares (fully Paid-up)		
Investment in Subsidiary Companies		
Career Point Learning Solution Limited (Formerly Gyan Eduventure Private Limited)		
(Face Value of ₹10 Each Fully Paid)	-	
Career Point Accessories Private Limited		
(Face Value of ₹10 Each Fully Paid)	-	
Career Point Institute of Skill Development Private Limited		
(Face Value of ₹10 Each Fully Paid) !@	-	
Edutiger Private Limited		
(Face Value of ₹10 Each Fully Paid)	-	
Unquoted - Preference Shares (fully Paid-up)		
Preference Shares in Subsidiary Companies		
Career Point Learning Solution Limited (Formerly Gyan Eduventure Private Limited)		
(Face Value of ₹10 Each Fully Paid)	-	
TOTAL (a)	**-**	**-**
Trade Investment		
Unquoted - Compulsory convertible preference share - classified as FVTPL		
(Fully Paid up unless otherwise stated) 146 (Previous year 146) Preference Shares of BETR TECH PRIVATE LIMITED (Face Value of ₹10 Each Fully Paid)	10.09	10.09
TOTAL (b)	**10.09**	**10.09**
TOTAL	**10.09**	**10.09**

No provision for diminution in the value of certain investments has been considered necessary, since in the opinion of the management, such diminution in their value is temporary in nature considering the nature of investments, inherent value and expected future cash flows from such investment.

Particulars	As at 31.03.2026	As at 31.03.2025
Aggregate Carrying value of Unquoted Investments	-	-
Aggregate Carrying value of Unquoted Investments - (FVTPL)	10.09	10.09
Aggregate Carrying value of Quoted Investments	-	-
Aggregate Market value of Quoted Investments	-	-

4.

Non-Current Loans	As at 31.03.2026	As at 31.03.2025
Loans Receivable considered good- Unecured	5.75	5.55
Total	**5.75**	**5.55**

Loans and Advance granted to Related party, information as follow :

Name of Related Parties	Amount Outstanding as on 31.03.2026	Amount Outstanding as on 31.03.2025
Enterprises Under Same Management	5.75	
CP Capital Limited	**5.75**	**5.55**

5.

Other Non-Current Financial Assets	As at 31.03.2026	As at 31.03.2025
Security Deposit	15.77	17.27
Bank deposits with remaining maturity of more than 12 months	12.60	-
Total	**28.37**	**17.27**

6.

Deferred tax assets (Net)	As at 31.03.2026	As at 31.03.2025
Deferred tax assets / (Liabilities)	166.26	160.75
Total	**166.26**	**160.75**

7.

Other Non Current Assets	As at 31.03.2026	As at 31.03.2025
Unsecured, Considered Good,unless otherwise stated		
Mat Credit Entitlement	53.92	59.05
Deposits with Authorities	156.54	165.32
Total	**210.46**	**224.37**

8.

Inventories	As at 31.03.2026	As at 31.03.2025
Stock In Trade Closing Stock [Study Material {Books} & Student Kit] (Valued at Cost or NRV Whichever is Lower)	70.65	104.57
Total	**70.65**	**104.57**

Sub note: (a) Classification of Inventories as required by IND AS-2 "Inventories": Raw Material and Finished Goods contains Publication Material, Other Items and Printed Material (Books) respectively. Inventory consists of various types of books and other items, therefore item wise break-up of the same is not given

9.

Trade receivables	As at 31.03.2026	As at 31.03.2025
Trade Receivables considered good - Secured	-	-
Trade Receivables considered good - Unsecured	386.80	247.90
Trade Receivables which have significant increase in Credit Risk		
Trade Receivables - credit impaired		
Total	**386.80**	**247.90**

Details of Due ageing of Trade Receivables

Particulars	Due Ageing					TOTAL
	Less than 6 months	6 months - 1 Year	1-2 Year	2-3 Year	More Than 3 Year	
As at 31.03.2026						
(i) Undisputed Trade Receivable- Considered GoodUnsecured	362.92		0.30	4.41	40.60	408.23
(ii) Undisputed Trade Receivable- Which have significant increase in credit risk	-	-	-		-	-
(iii) Undisputed Trade Receivable- Credit Impaired	-	-	-		48.21	48.21
(iv) Disputed Trade Receivable- Considered Good	-	-	-		-	-
(v) Disputed Trade Receivable- Credit Impaired	-	-	-		44.91	44.91
Less: Allowance for Doubtful Trade Receivables					(114.55)	(114.55)
Net Total	**362.92**	**-**	**0.30**	**4.41**	**19.17**	**386.80**
As at 31.03.2025						
(i) Undisputed Trade Receivable- Considered GoodUnsecured	184.14	25.48				209.62
(ii) Undisputed Trade Receivable- Which have significant increase in credit risk	-	-	-		-	-
(iii) Undisputed Trade Receivable- Credit Impaired	-		-		48.21	48.21
(iv) Disputed Trade Receivable- Considered Good	-		-		-	-
(v) Disputed Trade Receivable- Credit Impaired					44.00	44.00
Less: Allowance for Doubtful Trade Receivables					(53.93)	(53.93)
Net Total	**184.14**	**25.48**	**-**	**-**	**38.28**	**247.90**

10.

Cash & Bank Balance	As at 31.03.2026	As at 31.03.2025
Cash & Cash Equivalents		
Cash in hand	14.12	8.28
Balances with Scheduled Banks :		
On Current Accounts	45.72	32.32
On Bank Overdraft Account at ICICI Bank *	463.34	335.79
	-	
Total	**523.18**	**376.39**

***During the financial year, the Company obtained working capital credit facilities from ICICI Bank Limited aggregating to ₹1980.00 Lakh , comprising an Overdraft facility of ₹500.00 Lakh and a Drop Line Overdraft facility of ₹1480.00 Lakh. The facilities are repayable in accordance with the terms and conditions of the sanction letter and carry interest linked to the RBI Repo Rate plus the applicable spread. The facilities are secured by the assets and securities specified in the sanction documents and are supported by guarantees, wherever applicable. The Company has complied with the material terms and conditions governing these credit facilities.**

11.

OTHER BANK BALANCES	As at 31.03.2026	As at 31.03.2025
Fixed Deposits with Banks*	26.67	38.32
Less: Amount disclosed under Other Financial Assets	12.60	-
Earmarked Balances with Banks		
Unclaimed dividend Bank Accounts	0.62	-
Total	**14.69**	**38.32**

***Against margin money for bank guarantee**

12.

Current Loans	As at 31.03.2026	As at 31.03.2025
Loans Receivable considered good- Unsecured	6,718.89	2,490.32
Total	**6,718.89**	**2,490.32**

Name of Related Parties	Amount Outstanding as on 31.03.2026	Amount Outstanding as on 31.03.2025
Enterprises Under Same Management		
CP Capital Limited	6,718.89	2,490.32
Total Current Loans	**6,718.89**	**2,490.32**

13.

Other Current Financial Assets	As at 31.03.2026	As at 31.03.2025
Deposit	0.26	0.26
Deposit with GST Authorities	2.41	31.81
Interest Accrued	0.06	0.11
Others (DDUGKY) **(Refer Note no. 34)**	162.22	162.22
Prepaid Expenses	11.70	24.76
Receivables from Related Party **	-	2,391.71
Total	**176.65**	**2,610.87**

**Receivable from CP Capital Ltd. arose due to the demerger of the education business, representing the difference between assets and liabilities as at 31.03.2024 and 31.03.2025.

14.

Current Tax Assets (Net)	As at 31.03.2026	As at 31.03.2025
TDS Receivable	-	1.29
Income Tax Refundable	1.73	-
Total	**1.73**	**1.29**

15.

Other current Assets	As at 31.03.2026	As at 31.03.2025
Balance with Authorities		
- With GST Authorities	0.43	
Others Advances	0.01	-
Advance to Supplier	15.55	0.14
Total	**15.99**	**0.14**

16. Share Capital

Particulars	As at 31.03.2026	As at 31.03.2025
Authorised		
190,00,000 Equity Shares of Rs. 10/- each	**1,900.00**	**1,900.00**
Issued, Subscribed and Fully Paid-up		
1,81,92,939 Equity Shares of Rs. 10/- each	**1,819.29**	**1,819.29**
TOTAL	**1,819.29**	**1,819.29**

Pursuant to the Composite Scheme of Arrangement sanctioned by the Hon'ble National Company Law Tribunal (NCLT), Chandigarh Bench, vide Order dated 23rd September 2024 under Sections 230 to 232 read with Section 66 and other applicable provisions of the Companies Act, 2013, the education business undertaking of Career Point Limited was demerged into the Company with the Appointed Date of 1st April 2023. In accordance with the Scheme, the Company allotted 1,81,92,939 fully paid-up equity shares of ₹10 each to the eligible shareholders of Career Point Limited in the approved share exchange ratio, and 6,12,947 equity shares previously held by Career Point Limited in the Company stood cancelled. Accordingly, the authorised share capital, issued, subscribed and paid-up share capital, earnings per share (EPS) and other related disclosures continue to be presented in accordance with the Scheme and the applicable provisions of Indian Accounting Standards (Ind AS). The equity shares allotted pursuant to the Scheme were successfully listed on the stock exchanges with effect from 5th September 2025, and the shares have since been credited to the respective demat accounts of the eligible shareholders. Consequently, the Company has completed all material corporate and regulatory formalities relating to the implementation of the Scheme during the current financial year.

Sub note: (a) RECONCILIATION OF NUMBER OF SHARES
Equity Share :

Particulars	No. of shares as at 31.03.2026	No. of shares as at 31.03.2025
Opening number of equity shares	**1,81,92,939**	**1,81,92,939**
Additions during the Year	-	
Closing number of equity shares	**1,81,92,939**	**1,81,92,939**

(b) Rights, preferences and restrictions attached to shares:
The company has only one class of equity shares having par value of 10/- per share. Equity shareholder is having equal voting rights as well as right to dividend declared / distributed by the company.

(c) Shareholding of Promoters

S.No.	Name of Promoter	As at 31.03.2026		% Change During the Year 2025-26
		No. Of Shares	% of Total Shares	
1	Mr. Pramod Kumar Maheshwari	21,16,003	11.63	-
2	Mr. Om Prakash Maheshwari	13,86,300	7.62	-
3	Mr. Nawal Kishore Maheshwari	13,85,800	7.62	-
4	Mrs. Kailash Bai	26,79,000	14.73	-
5	Mrs. Shilpa Maheshwari	13,39,500	7.36	-
6	Mrs. Rekha Maheshwari	13,39,500	7.36	-
7	Mrs. Neelima Maheshwari	13,39,500	7.36	-

S.No.	Name of Promoter	As at 31.03.2025		% Change During the Year 2024-25
		No. Of Shares	% of Total Shares	
1	Mr. Pramod Kumar Maheshwari	21,16,003	11.63	-
2	Mr. Om Prakash Maheshwari	13,86,300	7.62	-
3	Mr. Nawal Kishore Maheshwari	13,85,800	7.62	-
4	Mrs. Kailash Bai	26,79,000	14.73	-
5	Mrs. Shilpa Maheshwari	13,39,500	7.36	-
6	Mrs. Rekha Maheshwari	13,39,500	7.36	-
7	Mrs. Neelima Maheshwari	13,39,500	7.36	-

(d) Details of Shares held by each Sharehoders holding more than 5% Shares of the aggregate share in the company

S.No.	Particulars	As at 31.03.2026		As at 31.03.2025	
		No. Of Shares	% Held	No. Of Shares	% Held
1	Mr. Pramod Kumar Maheshwari	21,16,003	11.63	21,16,003	11.63
2	Mr. Om Prakash Maheshwari	13,86,300	7.62	13,86,300	7.62
3	Mr. Nawal Kishore Maheshwari	13,85,800	7.62	13,85,800	7.62
4	Mrs. Kailash Bai	26,79,000	14.73	26,79,000	14.73
5	Mrs. Shilpa Maheshwari	13,39,500	7.36	13,39,500	7.36
6	Mrs. Rekha Maheshwari	13,39,500	7.36	13,39,500	7.36
7	Mrs. Neelima Maheshwari	13,39,500	7.36	13,39,500	7.36

(e) No aggregate Number of Shares issued for consideration other than cash during the period of 5 years immediately preceeding the reporting period. However, in pursuant to the Composite Scheme of Arrangement between Srajan Capital Limited and CP Capital Limited (formerly known as Career Point Limited) and Career Point Edutech Limited and their respective shareholders as sanctioned by the Chandigarh Bench of Hon'ble National Company Law Tribunal on 22nd October 2024 pursuant to provisions of Sections 230 to 232 read with Section 52 and Section 66 of the Companies Act 2013, and other application provisions of the Companies Act, 2013 and rules framed thereunder (including any statutory modification(s) or re-enactment thereof, for the time being in force), all other applicable provisions of law and enabling provisions of the Memorandum and Articles of Association of the Company, during the year 1,81,92,939 (One Crore Eighty One Lakh Ninety Two Thousand Nine Hundred Thirty Nine) Equity Shares of INR 10/- each issued as consideration for the Scheme, to the Eligible Members of CP Capital Limited (formerly known as Career Point Limited) as on Specified Date i.e. Friday May 09, 2025, as per the number of Equity Shares as specified against their name in the report of M/s Ankit Consultancy Private Limited-Indore, the Registrar & Transfer Agent of the Company.

(f) No Class of Shares have been bought by the company during the period of 5 years immediately preceeding the reporting period.

17. Other equity

Particulars		As at 31.03.2026	As at 31.03.2025
Preference Shares			
40,00,000 Preference Shares of Rs. 10/- each		-	-
Securities Premium Reserve As per last Balance Sheet		165.92	165.92
	A	**165.92**	**165.92**
Capital Reserve			
(Pursuant to the Scheme)** Merger of Plancess Edu-Solutions Pvt Ltd.		-45.92	-45.92
(Pursuant to the Scheme)** Merger of CP Capital Limited (formerly known as Career Point Ltd.) Education Business		-253.45	-253.45
	B	**-299.37**	**-299.37**
Other Comprehensive Income Balance Brought Forward		4.89	4.89
Add: Remeasurement benefit gain / (loss) of defined benefit plans (Net of Taxes)		-	-
	C	**4.89**	**4.89**
Retained Earnings			
Balance Brought Forward		4,048.87	2,181.78
Less: Intrim Dividend		454.82	
Profit as per Statement of Profit and Loss Account Add : Other Adjustments		2,295.67	1,867.09
	D	**5,889.72**	**4,048.87**
Total (A+B+C+D)		**5,761.16**	**3,920.31**
Less: Non Controlling Interest		34.17	33.74
Total Other Equity		**5,726.99**	**3,886.57**

Nature Of Reserves

1 The balance consists of surplus retained from earned profits after payment of dividend and taxes thereon. Actuarial gains and losses for defined benefit plans are recognized through OCI in the period in which they occur. Re-measurements are not reclassified to profit or loss in subsequent periods.

2. Balance of Securities Premium Reserve consists of premium on issue of shares over its face value. The balance will be utilized for issue of fully-paid bonus shares, buy-back of Company's own share as per the provisions of the Companies Act 2013.

18.

Provisions (Non-Current)	As at 31.03.2026	As at 31.03.2025
Provision for Employee Benefits Provision for Gratuity	53.22	49.14
TOTAL	**53.22**	**49.14**

19.

Current Borrowings	As at 31.03.2026	As at 31.03.2025
Loans Current maturity of secured term loan	-	-
TOTAL	**-**	**-**

20.

Trade payables	As at 31.03.2026	As at 31.03.2025
Total outstanding dues of micro enterprises and small enterprises **(Refer Note No. 44)**	-	0.43
Total outstanding dues of creditors other than micro enterprises and small enterprises.	22.32	21.26
TOTAL	**22.32**	**21.69**

Trade Payables ageing

Particulars	Not Due	Less than 1 Year	Due Ageing			
			1-2 Year	2-3 year	More than 3 years	TOTAL
As at 31.03.2026						
(i) MSME	-	-	-	-	-	-
(ii) Others	-	22.32	-	-	-	22.32
(iii) Disputed Dues: MSME	-	-	-	-	-	-
(iv) Disputed Dues: Others	-	-	-	-	-	-
Net Total	**-**	**22.32**	**-**	**-**	**-**	**22.32**
As at 31.03.2025						
(i) MSME	-	0.43	-	-	-	0.43
(ii) Others	-	21.26	-	-	-	21.26
(iii) Disputed Dues: MSME	-	-	-	-	-	-
(iv) Disputed Dues: Others	-	-	-	-	-	-
Net Total	**-**	**21.69**	**-**	**-**	**-**	**21.69**

21. Other Financial Liabilities	As at 31.03.2026	As at 31.03.2025
Accrued Salaries and benefits		
-Salaries and benefits	49.21	58.89
Others		
- Others Payable	64.08	108.17
- Security Deposits	18.28	72.18
- Unpaid Dividend	0.61	-
- Advance From Customers	12.92	10.11
TOTAL	**145.11**	**249.35**

22. Other Current Liabilities	As at 31.03.2026	As at 31.03.2025
Income Received In Advance (Hostel Rent)	245.63	-
Rental Income In Advance	-	295.64
Government and Other dues	65.01	2.47
Audit Fees Payable	1.16	1.61
TDS Payable	4.04	0.75
Others Expenses Payable	4.55	
TOTAL	**320.38**	**300.47**

23. Short term provisions	As at 31.03.2026	As at 31.03.2025
Provision for Expenses	289.02	-
Provision for Gratuity	7.84	2.46
TOTAL	**296.86**	**2.46**

24. Current tax liabilities (net)	As at 31.03.2026	As at 31.03.2025
Income tax Provision Current Year	764.94	476.09
Less: TDS & Advance Tax	279.49	201.60
Less: Advance Tax	290.00	20.00
TOTAL	**195.45**	**254.49**

25. Revenue from operations **(Amount in Lakh)**

Particular	For the Year ended as on 31.03.2026	For the Year ended as on 31.03.2025
(a) Revenue from Services		
(i) Education and Training Programme	1,085.70	1,138.44
(ii) Auxiliary Education Services	2,222.12	1,602.31
(iii) Hostel Income	802.19	1,071.35
Education and Related Activities	**4,110.01**	**3,812.10**
(b) Sale of Educational Books		
Sale of Educational Books		
- Indigenous	588.47	469.22
- Export	424.40	684.99
Total	**5,122.88**	**4,966.31**

26. Other Income

Particular	For the Year ended as on 31.03.2026	For the Year ended as on 31.03.2025
Interest Income	559.01	250.21
Interest on Income Tax Refund	3.39	0.87
Gain on sale of Fixed Assets	-	0.49
Interest from Bank Deposits	1.84	2.63
Provision Written Back	-	1.29
Misc. Income	14.76	19.16
Total	**579.00**	**274.65**

27. Cost of Material Purchase

Particular	For the Year ended as on 31.03.2026	For the Year ended as on 31.03.2025
Cost of Materials Purchase -Books & Other Material	220.15	335.76
Total	**220.15**	**335.76**

28. Change in Inventory

Particular	For the Year ended as on 31.03.2026	For the Year ended as on 31.03.2025
Opening stock	104.57	97.92
Less : Closing Stock	70.65	104.57
Total	**33.92**	**-6.65**

29. Employee Benefits Expenses

Particulars	For the Year ended as on 31.03.2026	For the Year ended as on 31.03.2025
Salaries, Wages and Bonus		
-Teaching staff	104.45	109.21
-Non Teaching Staff	564.89	562.63
Contribution to Provident and Other Funds	17.07	18.84
Gratuity	18.89	9.20
Staff Welfare	15.02	14.59
Total	**720.32**	**714.47**

30. Finance costs

Particular	For the Year ended as on 31.03.2026	For the Year ended as on 31.03.2025
(a) Interest Cost		
Secured Loans		
- Interest Expenses on OD	0.04	-
- Processing Fess on OD	3.54	-
Total finance Cost	**3.58**	**-**

31. Other Expenses

Particulars	For the Year ended as on 31.03.2026	For the Year ended as on 31.03.2025
Advertisement Expenses	114.65	177.08
Audit Fees	5.86	2.96
Bad debts	60.62	51.19
Business Promotion Expenses	12.83	20.29
Courier & Shipping Charges	103.32	181.42
CSR Expenses	40.12	6.55
Director's Sitting Fees	3.20	-
Electricity & water exp.	57.18	122.21
Hostel & Mess Expenditure	159.41	184.98
Institute Expenses	488.20	456.27
Legal & Professional Exp.	47.62	138.09
Market Place Expenses	92.73	138.58
Misc. Exp.	68.57	52.40
Printing & Stationary Exp	12.42	19.01
Rent Expenses	36.10	-
Repair & Maintenance Exp.	202.95	176.12
Security Charges	26.64	29.78
Telephone, Postage & Internet exp.	5.07	12.72
Travelling & Conveyance Expenses	23.42	16.09
Total	**1,560.91**	**1,785.74**

32. Contingent Liabilities not Provided For (As Certified by the management)

(a) **In respect of :-**

Particulars	As at March 31, 2026	As at March 31, 2025
Service tax liability / GST Liability @	-	**87.76**
Claims against the Company not acknowledged as debts	**87.35**	**116.75**
Value added tax liability	**535.92**	**535.92**
Total	**623.27**	**740.43**

@ The contingent liability amounting to Rs. 87.76 lakhs, related to Service Tax, is no longer considered payable in the future. This is because the company had filed an appeal against the demand raised by the department. The appellate authority has passed an order in favour of the company on 06.05.2025. In view of the favourable outcome, the demand raised by the department stands nullified.

As a result, there is no likelihood of any future obligation arising on account of this liability. The management is of the view that no payment, whether towards principal, interest, or penalty, will be required in the future. Hence, the contingent liability earlier disclosed in the books has ceased to exist.

33 Estimated amount of contracts remaining to be executed on capital account net of advances is ₹ Nil (Previous Year ₹ Nil).

34 During the earlier years, the Company has received principal amount of 1st instalment of Rs. 216.90 lakhs from Rajasthan Skill and Livelihoods Development Corporation {RSLDC} for the Deen-Dayal Upadhyaya Grameen Kaushalya Yojana (DDU-GKY) project, against which the Company had incurred Rs.371.75 lakhs and Issued bank guarantee of Rs. 54.22 lakhs in terms of the agreement signed with RSLDC. During the Year ended 31st March 2022, RSLDC has invoked bank guarantee of Rs. 54.22 lakhs and has also demanded refund amounting to Rs. 334.76 lakhs (Including interest of Rs. 117.36 lakhs) on termination of the above stated project. The Company has pursued the invocation of Bank Guarantee and other receivable of Rs. 213.41 lakhs (including Rs. 159.19 lakhs receivable) from RSLDC, before the Hon'ble Rajasthan High Court, Jaipur and the Rajasthan State Commercial Court under section 9 of Arbitration & Conciliation Act, 1996. The Hon'ble Rajasthan High Court, Jaipur Bench has appointed the sole arbitrator in the matter. The Company has submitted its application before the Hon'ble Arbitrator. After considering the statement of defence by RSLDC, evidence, and final arguments, the sole arbitrator pronounced the judgment through an Arbitral Award dated 17 March 2025. Following the award, RSLDC approached the appellate authority (the Commercial Court) seeking a stay order against the award dated

17 March 2025. The Commercial Court initially granted a conditional stay order, directing RSLDC to deposit 100% of the awarded amount before the court. However, RSLDC challenged this conditional stay order under Section 34 of the Arbitration and Conciliation Act, 1996. The appellate court subsequently granted an unconditional stay order. The Company is currently taking steps to challenge this unconditional stay order.

35 In accordance with the provision of section 135 of the Act, Board of Directors of the Company had constituted a Corporate Social Responsibility (CSR) Committee, in terms, with the provisions of the said Act, the Company was to spend a sum of ₹ 37.12 Lakhs and ₹ 6.54 Lakhs towards CSR activities during the Year ended 31st March 2026 and 31st March 2025 respectively. During the year, Company has contributed the following sums towards CSR initiatives.

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Gross amount required to be spent by the during the year	37.12	6.54
(ii) Amount spent during the year		
(a) Construction/ Acquisition of any assets		
(b) On purposes other than (a) above	**40.12**	**6.55**

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Amount of expenditure incurred	40.12	6.55
(ii) Shortfall at the end of the year		
(iii) Total of previous years shortfall,		
(iv) Reason for shortfall		
(v) Nature of CSR activities		
(a) Promotion of Education	40.12	6.55
(b) Social Welfare		
(c) Health Services		
(vi) Details of related party transactions, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard		
(vii) Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year shall be shown separately.	-	

36. The disclosures required under IND AS 19 "Employee Benefits" are as given below:

A) Defined Contribution plan

The Company has classified the various benefits provided to employees' as follows:

a) Defined Contribution Plans - Provident Fund

b) Employee State Insurance Plan

Contribution to Defined Contribution Plan, recognized as expense for the Year is as under:

(₹ in Lakhs)

S.No.	Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
1	Company's contribution to Provident fund	12.98	10.36
2	Company's contribution to ESI	4.10	8.48

B) Defined Benefit Plan:

During the previous financial year, the Composite Scheme of Arrangement involving Career Point Limited ("Demerged Company"), Career Point Edutech Limited ("Resulting Company") and Srajan Capital Limited became effective. Pursuant to the Scheme, the employees pertaining to the transferred undertaking, together with the related employee benefit obligations, were transferred to the Company.

The gratuity obligation relating to such employees was, however, not recognized in the books of the Company up to the previous financial year. During the financial year ended 31 March 2026, the Company obtained an actuarial valuation from an independent actuary and recognized the gratuity liability in accordance with Ind AS 19 – Employee Benefits. The valuation was carried out using the Projected Unit Credit Method.

The opening gratuity obligation relating to the employees transferred pursuant to the Scheme amounted to ₹51.60 lakhs. During the year, the Company recognized gratuity expense of ₹18.89 lakhs and made gratuity payments amounting to ₹9.43 lakhs. Accordingly, the gratuity liability recognized as at 31 March 2026 amounted to ₹61.05 lakhs, comprising:

1. Current liability: ₹7.84 lakhs
2. Non-current liability: ₹53.21 lakhs

Since the gratuity liability was recognized in the books of the Company for the first time during the financial year ended 31 March 2026, corresponding comparative disclosures relating to the defined benefit obligation for the previous financial year are not available.

The movement in the gratuity liability during the year is summarized below:

Particulars	Amount (₹ in Lakhs)
Opening obligation relating to transferred employees	51.6
Gratuity expense recognized during the year	18.89
Less: Benefits paid during the year	-9.44
Closing gratuity liability as at 31 March 2026	61.05

37. AUDIT FEES (EXCLUSIVE OF APPLICABLE TAXES) **(₹ in Lakhs)**

S.No.	Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
i)	Statutory Audit	3.36	2.46
ii)	Tax Audit	0.50	0.50
iii)	Internal Audit	2.00	-
	Total	**5.86**	**2.96**

38. EARNING PER SHARE (EPS) **(₹ in Lakhs)**

S.No.	Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
1	Net profit/ (loss) for the year attributable to equity shareholders (₹ in Lakhs)	2,295.67	1,867.09
2	Weighted average number of equity shares outstanding	1,81,92,939	1,81,92,939
3	Basic/Diluted earnings per share (face value of ₹ 10 each)	12.62	10.26

39. SEGMENT REPORTING

In accordance with IND AS 108, Operating Segments, segment information has been provided in the standalone financial statements.

The information relating to revenue from external customers, location of non current assets of its reportable segments has been disclosed as follows: (a) Revenue from operation:-

(i) Within India - Rs 4698.48 Lakhs (P.Y. Rs. 4281.32 Lakh)

(ii) Outside India- Rs. 424.40 Lakh (P.Y. Rs. 684.99 Lakh)

(b) All Non current Assets of the company are located in india.

40. The annual GST return (Form 9 and 9C) for the year ended 31st, March, 2026 is pending for the filling as competent authority, The company is in process of reconciling the data of GSTR-2A with GSTR-3B. In the view of management on final reconciliation, the impact will not be material.

41. "Loans given by the Company to related parties amounting to ₹6724.64 lakhs as on 31.03.2026 are unsecured and repayable on demand. The borrowers have agreed to repay the loan as and when demanded by the Company. Further, Interest shall be charged on the outstanding principal amount, and will be calculated on a quarterly basis. The borrowers have also undertaken to utilize the entire loan amount exclusively for their respective business activities."

Loans and advances in the nature of loans granted to related party that are repayable on demand

As on 31-03-2026

Type of Borrower	Amount of loan (₹ in Lakhs)	Percentage to the total loans and advances
CP Capital Limited	6,724.64	100.00%

As on 31-03-2025

Type of Borrower	Amount of loan (₹ in Lakhs)	Percentage to the total loans and advances
CP Capital Limited	2,495.87	100.00%

42. 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 market risk (including interest rate risk etc.), credit risk and liquidity risk. The company's overall risk management policy seeks to minimize potential adverse effects on company's financial performance.

(A) Market Risk: Market risk is the risk that the fair value of future cash flow of financial instruments will fluctuate because of change in market prices. Market risk comprises mainly of interest rate risk.

(a) Interest rate risk: Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Any change in the interest rates environment may impact future rates of borrowing. The company mitigates this risk by regularly assessing the market scenario, finding appropriate financial instruments, interest rate negotiation with the lenders for ensuring the cost effective method of financing.

(b) Interest Rate Sensitivity: "The Company's exposure to interest rate risk is insignificant as the finance cost incurred during the year amounted to only 4,137 (Previous Year: Nil/ 4,137, as applicable). Accordingly, the impact of changes in market interest rates on the Company's profit after tax is not material, and therefore no separate interest rate sensitivity analysis has been presented.

(c) **Price Risk:** The Company's exposure to securities price risk arises from investments held in mutual funds and classified in the balance sheet at fair value through profit or loss. To manage its price risk arising from such investments, the company diversifies its portfolio. Quotes (NAV) of these investments are available from the mutual fund houses. As on 31.03.2026, the Company has no investment in mutual funds and hence it has no price risk as on 31.03.2026.

Profit for the year would increase/decrease as a result of gains/losses on these securities classified as at fair value through profit or loss.

(d) **Commodity Price risk:** The Company is affected by the price volatility of certain commodities. Its operating activities require the purchase of raw material therefore, requires a continuous supply of certain raw materials. To mitigate the commodity price risk, the Company has an approved supplier base to get competitive prices for the commodities and to assess the market to manage the cost without any comprise on quality.

(B) 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 receivables (Other than Group Company). The company periodically assesses the credit quality of counter parties, taking into the financial condition, current economic trends, past experiences and

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.

Deposits with Bank: The deposits with banks constitute mostly the liquid investment of the company and are generally not exposed to credit risk.

(C) **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: -

(₹ in Lakhs)

Particulars	As at 31.03.2026			
	Carrying Amount	< 1Year/On Demand	> 1Year	Total
Interest bearing borrowings	-	-	-	-
Trade Payable	22.32	22.32	-	22.32
Other Liabilities	145.11	145.11	-	145.11
Total	**167.43**	**167.43**	**-**	**167.43**
	As at 31.03.2025			
Interest bearing borrowings	-	-	-	-
Trade Payable	21.69	21.69	-	21.69
Other Liabilities	249.35	249.35	-	249.35
Total	**271.04**	**271.04**	**-**	**271.04**

43. 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, share premium 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.

(₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Borrowings (A)	-	-
Less: Cash and Cash equivalents (B)	523.18	376.39
Net debt (C = A - B)	**-523.18**	**-376.39**
Equity Share Capital (D)	1,819.29	1,819.29
Other Equity (E)	5,726.99	3,886.57
Total Capital (F = D+E)	**7,546.28**	**5,705.86**
Capital and net debt (G =C +F)	**7,023.10**	**5,329.47**
Gearing ratio (C/G)	**-7.45%**	**-7.06%**

44. As required by section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 the following information is disclosed:

Particulars	2025-26	2024-25
Principal and interest amount due and remaining unpaid at the end of the accounting year	-	0.43
Interest paid in terms of section 16 of the MSME Act during the year.	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified.	-	-
The amount of interest accrued and remaining unpaid at the end of the accounting year.	-	-
The amount of further interest remaining due and payable in succeeding year, until such interest when the interest dues above are actually paid.	-	-

The above information's regarding Micro, Small and medium Enterprise has been determined to the extent such parties have been identified of information available with the Company and as certified by the management.

45. 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.

Particulars	As at 31.03.2026		As at 31.03.2025	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
(i) Financial Assets				
(a) At fair value through profit &Loss				
- Non - Current Investment in Mutual Fund	-	-	-	-
- Current Investment in Mutual Fund	-	-	-	
- Non - Current Investment in Unquoted shares	10.09	10.09	10.09	10.09
(b) At Amortized Cost / Cost				
-Investment in Associate	-	-	-	-
-Trade Receivables	386.80	386.80	247.90	247.90
-Loans	6,724.64	6,724.64	2,495.87	2,495.87
-Cash and cash equivalents	523.18	523.18	376.39	376.39
-Other bank balances	14.69	14.69	38.32	38.32
-Others	205.02	205.02	2,628.14	2,628.14
Total	**7,864.42**	**7,864.42**	**5,796.71**	**5,796.71**
(ii) Financial Liabilities				
(a) At Fair value through Profit & Loss	-	-	-	-
(a) At Amortized Cost				
- Borrowings	0.00	0.00	0.00	0.00
- Trade payables	22.32	22.32	21.69	21.69
- Others	145.11	145.11	249.35	249.35
Total	**167.43**	**167.43**	**271.04**	**271.04**

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

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

2) Long-term fixed-rate and variable-rate receivables / borrowings are evaluated by the Company based on parameters such as interest rates, specific country risk factors, credit risk and other risk characteristics. Fair value of variable interest rate borrowings approximates their carrying values. For fixed interest rate borrowing fair value is determined by using the discounted cash flow (DCF) method using discount rate that reflects the issuer's borrowings rate. Risk of non-performance for the company is considered to be insignificant in valuation.

Fair Value Hierarchy

All financial assets and liabilities for which fair value is measured in the financial statements are categorised within the fair value hierarchy, described as follows: -

Level 1 - Quoted prices in active markets.

Level 2- Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level 3 - Inputs that are not based on observable market data.

The following table presents the fair value measurement hierarchy of financial assets and liabilities, which have been measured subsequent to initial recognition at fair value as at 31st March, 2026 & 31st March 2025

(₹ in Lakhs)

Assets / Liabilities measured at fair value through Profit or loss (Accounted)	As at 31.03.2026		
	Level 1	Level 2	Level 3
Financial assets			
- Investment in Unquoted Compulsorily Convertible Preference Shares	-	-	10.10
Financial liabilities	-	-	-

(₹ in Lakhs)

Assets / Liabilities measured at fair value through Profit or loss (Accounted)	As at 31.03.2025		
	Level 1	Level 2	Level 3
Financial assets			
- Investment in Unquoted Compulsorily Convertible Preference Shares	-	-	10.10
Financial liabilities	-		

46. Additional information to consolidated financial statement as at 31 st march 2026 (Pursuant to shedule III to the Companies Act ,2013).

S.No.	Name of the Entity	Net Assets i.e. Total assets (-) Total liablities		Share in Profit or Loss	
		Amount	As a % of Consolidated Net Assets	Amount	As a % of Consolidated Profit and Loss
	Parent company				
1	Career Point Edutech Limited	7378.91	98%	2239.39	98%
	Subsidiaries:				
1	Career Point Institute of Skill Development Private Limited	139.76	2%	18.78	1%
2	Career Point Learning Solution Limited (Formerly known as Gyan Eduventure Private Limited)	575.16	8%	36.32	2%
3	Career Point Accessories Private Limited	78.41	1%	0.87	0%
4	Edutiger Private Limited	11.20	0%	0.31	0%
	(a) Consolidation Adjustment/ Elimination	-603	-8%	-	-
	(b) Non-Controlling Interest in all subsidiaries				
	- Career Point Institute of Skill Development Private Limited	-	-	-	-
	- Career Point Learning Solution Limited (Formerly known as Gyan Eduventure Private Limited)	-	-	-	-
	- Career Point Accessories Private Limited	-31.37	0%	-	-
	- Edutiger Private Limited	-2.80	0%	-	-
	Total	**7546.27**	**100%**	**2295.67**	**100%**

47. INCOME TAX

A) Amounts recognized in statement of profit and loss

(₹ in Lakhs)

Particulars	2025-26	2024-25
Current Income Tax		
-Current Year	772.65	476.09
-Adjustement in respect of current income tax of earlier year	34.63	(58.04)
MAT(Credit) Entitlement	5.13	4.13
Deferred Tax-Relating to origination and reversal of temporary differences	(5.51)	29.41
Income tax expense reported in the statement of profit & loss	**806.90**	**451.59**

B) Income tax recognized in other comprehensive income

(₹ in Lakhs)

Particulars	2025-26	2024-25
Income tax on Re-measurement losses on defined benefit plans	-	-
Total	**-**	**-**

C) Reconciliation of effective tax rate

(₹ in Lakhs)

Particulars	2025-26	2024-25
Accounting profit/(loss) before tax	3,102.57	2,318.68
At Statutory Income Tax rate @25.17%	806.90	451.59
Change in Rate of tax	-	-
Dividend income	-	-
Fair valuation/ Sale of financial assets and others		
Sale of Property Plant & Equipment (Land)	-	
Non-deductible expenses	-	
Accounting profit/(loss) after tax	**2,295.67**	**1,867.09**

48. (A) Related party relationship and transactions

Name of the related parties with whom transactions were carried out during the period and description of relationship:-

Subsidiary:

Career Point Institute of Skill Development Private Limited

Career Point Learning Solution Limited.

Career Point Accessories Private Limited

Edutiger Private Limited

Key Management Personnel:

Mr. Pramod Kumar Maheshwari (Managing Director)

Mr. Rahul Rohira (CFO) (Appt. w.e.f 28.06.2025)

Mr. Mahesh Bhangariya (CFO) (Resigned w.e.f 06.06.2025)

Ms. Bhavika Sharma (Company Secretary)

Non-Executive Director:

Mr. Om Prakash Maheshwari (Chairman & Director)

Mrs. Shilpa Maheshwari (Director)

Mr. Lalit Modi (Independent Director)

Mrs. Mohini Mahur (Independent Director)

Mr. Amit Sethi (Independent Director)

Relative of Key Management Personnel:

Enterprise under same Management:

CP Capital Limited

Global Public School a unit of Gopi Bai Foundation

Career Point University, Kota

Career Point University, Hamirpur

Shricon Industries Limited

48. (B) Table showing transactions with related parties: (₹ in Lakhs)

Particulars	During the year ended 31.03.2026	During the year ended 31.03.2025
Purchase of Study Material		
Enterprises under same Management:		
Shricon Industries Limited	3.48	-
Sales of Study Material		
Enterprises under same Management:		
Shricon Industries Limited	5.07	34.11
Career Point University ,Kota	42.00	0.39
Career Point University, Hamirpur	60.00	-
Global Public School a unit of Gopi Bai Foundation	35.72	-
Sales of PPE:		
Enterprises under same Management:		
Career Point University ,Kota	8.97	-
Global Public School a unit of Gopi Bai Foundation (SOLAR POWER)	5.14	-
Service Rendered (Auxilliary Education Services)		
Enterprises under same Management:		
Career Point University ,Kota	1,200.00	3.12
Career Point University, Hamirpur	851.07	400.43
Global Public School a unit of Gopi Bai Foundation	30.00	-
Service Received (Rent)		
Enterprises under same Management:		
CP Capital Limited	34.90	-
Interest Income on Loan To		
Enterprises under same Management:		
CP Capital Limited	559.01	235.24
Loan Given To		
Enterprises under same Management:		
CP Capital Limited	9,001.37	934.00
Loan Received Back		
Enterprises under same Management:		
CP Capital Limited	5,331.62	499.92
Particulars	**As at 31.03.2026**	**As at 31.03.2025**
Loan Receivables (Closing Balance)		
CP Capital Limited	6,724.64	2495.87

Particulars	As at 31.03.2026	As at 31.03.2025
REMUNERATION		
Mr. Mahesh Bhangariya (CFO) (Resigned on 06.06.2025)	10.85	-
Ms. Bhavika Sharma (Company Secretary)	12.78	-
Mr. Rahul Rohira (CFO) (Appt. on 28.06.2025)	9.88	-
SITTING FEE		
Mr. Om Prakash Maheshwari (Director)	0.64	-
Mrs. Shilpa Maheshwari (Director)	0.64	-
Mr. Lalit Modi (Independent Director)	0.64	-
Mr. Amit Sethi (Independent Director)	0.64	-
Mrs. Mohini Mahur (Independent Director)	0.64	-

49. Other Information in terms of the amendment in Schedule lll of the Companies Act vide notification dated 24th March 2021

(i) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

(ii) The Company does not have any transactions with companies struck off.

(iii) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.

(iv) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(v) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) 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) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries. (read with note no. 48 above wherein company has advanced or loaned or invested in one of the subsidiary company which is registered as NBFC with RBI and whose business is to provide and service loans and provide ancilliary services).

(vi) The Company has not received any fund from any party(s) (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(vii) The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

(viii) The company has not been sanctioned working capital limit in excess of ₹ 5 crore, in aggregate, at points of time during the year, from bank on the basis of security of current assets.

(ix) The company has not availed any borrowings from banks and financial institutions during the financial year.

(x) There is no change in opening balance of other equity due to change in any accounting policy and prior period errors

(xi) The Company does not have any charges or satisfaction which is yet to be registered with Registrar of Companies beyond the statutory period

50. Audit Trail : The Company has used accounting software for maintaining its books of account which have a feature of recording audit trail (edit log) facility and that have operated throughout the financial year for all relevant transactions recorded in the software. Further, during the periods where audit trail (edit log) facility was enabled and operated throughout the year for the respective accounting software, we did not come across any instance of the audit trail feature being tampered.

51. Note on Scheme of Arrangement:

During the previous financial year, the Company implemented the Composite Scheme of Arrangement involving Career Point Limited ("Demerged Company"), Career Point Edutech Limited ("Resulting Company") and Srajan Capital Limited, pursuant to Sections 230 to 232 read with Section 66 and other applicable provisions of the Companies Act, 2013, as approved by the Hon'ble National Company Law Tribunal ("NCLT"). The Scheme has been accounted for in accordance with Appendix C to Ind AS 103 – Business Combinations, using the pooling of interests method, with the Appointed Date being 1 April 2023.

Pursuant to the Scheme, the education business of Career Point Limited was demerged into the Company and equity shares were allotted to the eligible shareholders of Career Point Limited in accordance with the approved share entitlement ratio. Consequent to completion of the Scheme, the equity shares of the Company were listed on BSE Limited and the National Stock Exchange of India Limited (NSE) with effect from 5 September 2025. Accordingly, these financial statements have been prepared after giving effect to the Scheme in accordance with the applicable provisions of the Companies Act, 2013 and the relevant Indian Accounting Standards.

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

As per our report of even date attached
FOR RAJVANSHI & ASSOCIATES
Chartered Accountant
FRN : 005069C

Prakshal Jain
Partner
M. No. : 429807

Place: Kota (Rajasthan)
Date : 25.05.2026

For and on behalf of the Board of Directors of
Career Point Edutech Limited

Pramod Kumar Maheshwari
Managing Director
DIN : 00185711

Om Prakash Maheshwari
Chairman, Director
DIN : 00185677

Mr. Rahul Rohira
Chief Financial Officer

Bhavika Sharma
Company Secretary
M. No. ACS48235

Section 05

Shareholder's Notice

Notice of Annual General Meeting along with explanatory statement

NOTICE OF THE 20TH ANNUAL GENERAL MEETING

NOTICE is hereby given that the Twentieth Annual General Meeting **("AGM")** of the Members of Career Point Edutech Limited) (CIN-L80302PB2006PLC059674) will be held on Friday, 25th day of September, 2026 at 4.00 p.m. through Video Conferencing (VC)/Other Audio Visual Means (OAVM) to transact the following business:

ORDINARY BUSINESS

1. To receive, consider and adopt the Audited Standalone Financial Statements of the Company for the Financial Year ended 31st March 2026 together with the reports of the Board of Directors and the Auditors thereon and, in this regard, to consider and if thought fit, to pass the following resolutions as **Ordinary Resolutions**:

   "**RESOLVED THAT** the audited financial statement of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon, as circulated to the Members, be and are hereby considered and adopted."

2. To receive consider and adopt the Audited Consolidated Financial Statements of the Company for the Financial Year ended 31st March 2026 together with the reports of the Auditors thereon and, in this regard, to consider and if thought fit, to pass the following resolutions as **Ordinary Resolutions**:

   "RESOLVED THAT the audited consolidated financial statement of the Company for the financial year ended March 31, 2026 and the report of Auditors thereon, as circulated to the Members, be and are hereby considered and adopted."

3. To appoint a Director Mr. Om Prakash Maheshwari (DIN: 00185677), who retires by rotation as a Director and in this regard, pass the following resolution as an **Ordinary Resolution:**

   "RESOLVED THAT pursuant to the provisions of Section 152 of the Companies Act, 2013, Mr. Om Prakash Maheshwari (DIN: 00185677), who retires by rotation at this meeting be and is hereby appointed as a Director of the Company, liable to retire by rotation."

SPECIAL BUSINESS:

4. **Approval of Loans, Guarantees, Securities and Investments Under Section 186 of Companies Act, 2013**

   To consider and if thought fit, to pass with or without modification(s), the following resolution as a **Special Resolution**:

   "RESOLVED THAT pursuant to the provisions of Section 186 and other applicable provisions of the Companies Act, 2013 read with Rules made there under, as amended from time to time or any other law for the time being in force (including any statutory modification or amendment thereto or re-enactment thereof for the time being in force), consent of the members of the Company be and is hereby accorded to the Board of Directors of the Company, to give loans to any body(ies) corporate and/or give any guarantee or provide security in connection with loan to any body(ies) corporate and/or acquire by way of subscription, purchase or otherwise, the securities of any body(ies) corporate upto an aggregate amount not exceeding Rs. 200.00 Crores (Rupees Two Hundred Crores only) notwithstanding that the aggregate of the loans or guarantees or securities so far given or to be given and/or securities so far acquired or to be acquired by the Company may collectively exceed sixty percent of its paid-up share capital, free reserves and securities premium account or one hundred per cent of its free reserves and securities premium account, whichever is more."

   RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to do all acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution."

5. **Approval of Loans, Investments, Guarantee or Security Under Section 185 of Companies Act, 2013**

   To consider and if thought fit, to pass with or without modification(s), the following resolution as a **Special Resolution**:

   "RESOLVED THAT pursuant to Section 185 and other applicable provisions of the Companies Act, 2013 read with Companies (Amendment) Act, 2017 and Rules made thereunder, the Board of Directors of the Company be and is hereby authorized:

   -To advance any loan including any loan represented by a book debt or give any guarantee or provide any security in connection with any loan taken by any person in whom any of the Director of the Company is interested (i.e. including any private Company of which any such Director is a Director or member, anybody corporate at a general meeting of which not less than twenty- five percent of the total voting power may be exercised or controlled by any such Director, Managing Director or Manager, whereof is accustomed to act in accordance with the directions or instructions of the Board, or of any Director or Directors, of the lending Company), provided that such loans are utilized by the borrowing Company for its principal business activities and in particular to the such Companies (as mentioned in explanatory statement) in which one or more Director(s) may be deemed to be interested on the terms and conditions as set out in the Statement annexed to this Notice on such terms and conditions and in such manners may be mutually acceptable.

   RESOLVED FURTHER THAT, the Board be and is hereby authorized to finalize, sanction and disburse the said loans, guarantees and security and also to delegate all or any of the above powers to Committee of Directors or any Director(s) of the Company and generally to do all acts, deeds and things that may be deemed necessary, proper, expedient or incidental for the purpose of giving effect to the aforesaid Resolution."

6. **To approve material related party transactions of the company and its subsidiaries and in this regard, to consider, and if thought fit, to pass the following resolution as an ordinary resolution:**

   "RESOLVED THAT pursuant to the provisions of Section 2(76), Section 188 and other applicable provisions of the Companies Act, 2013 ('Act') read with Regulation 2 (1) (zc), Regulation 23 and other applicable Regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") as amended from time to time, read with Rule framed thereunder (including any amendment(s) or statutory modification(s) or re-enactment(s) thereof, for the time being in force) and other applicable laws / statutory provisions, if any (hereinafter collectively referred to as "Applicable Laws"), the Company's policy on related party transactions as well as subject to such approval(s), consent(s) and or permission(s) as may be required and based on the recommendation of the Audit Committee, consent of the members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as "Board" which term shall be deemed to include the Audit Committee of the Company and any duly authorized committee of Directors constituted /empowered by the Board, from time to time, to exercise its powers conferred by this resolution), to enter into and / or to carry out and / or continue to enter, carry out contracts / arrangements / material related party transactions, whether by way of renewal(s) or extension(s) or modification(s) of earlier contracts/ arrangements / transactions or otherwise, related parties within the meaning of Regulation 2(1)(zb) of the Listing Regulations ("Related Party Transactions"), on such terms and conditions as the Board may decide, for a period commencing from the twentieth Annual General Meeting upto the date of twenty-oneth Annual General Meeting of the Company to be held in the year 2027, for entering into and/or carrying out and/or continuing with the related party transactions/ contracts/ arrangements (whether individual transaction or transactions taken together or series of transactions or otherwise), up to a maximum value and/or total outstanding on any date during the financial year of the Related Party Transaction(s) as mentioned in terms of the explanatory statement to this resolution and more specifically set out in Statement nos. A-1 to A-9 in the explanatory statement to this resolution which is expected to exceed the materiality thresholds prescribed under Regulation 23 of SEBI Listing Regulations in each financial year (presently 10% of the consolidated turnover) on the respective material terms & conditions set out in each of Statement nos. A-1 to A-9, notwithstanding the fact that the aggregate value of Related Party Transactions may exceed materiality threshold as prescribed under the Applicable Laws, provided however, that the said Related Party Transactions shall be carried out on an arm's length basis and in the ordinary course of business of the Company and/ or its subsidiaries, and such Related Party Transactions shall be in the nature of:

a) Availing of services, purchase of any goods and material, avail financial assistance by the Company and/or its subsidiaries from related parties including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding on any date during the financial year as detailed in the explanatory statement to this resolution; and/or

b) rendering of services, sale of any goods and material, providing financial assistance by the Company and/or its subsidiaries to related parties including but not limited to payment services, arrangement for offline and online transactions, technology services, branding, advertising and promotional Services, purchase/ sale/lease/exchange of assets and/or any equipment, reimbursements of expenses incurred by or on behalf of related parties, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding on any date during the financial year as detailed in the explanatory statement to this resolution.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do and perform all such acts, deeds, matters and things, as may be necessary and as the Board may in its absolute discretion deem necessary, desirable or expedient, including but not limited to finalizing the terms and conditions, methods and modes, finalizing and executing necessary documents, including contracts, schemes, agreements and such other papers, documents as may be required, filing applications and seeking all necessary approvals from relevant authorities (if required) to give effect to this resolution, for and on behalf of the Company and settling all such issues, questions, difficulties or doubts whatsoever that may arise without being required to seek further consent or approval of the members or otherwise to the end and intent that the members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT the Board be and is hereby further authorized to delegate all or any of the powers herein conferred to director(s), committee(s), executive(s), officer(s) or representatives(s) of the Company or to any other person to do all such acts, deeds, matters and things as may be considered necessary or expedient and also to execute such documents, writings etc. as may be necessary to give effect to this resolution.

RESOLVED FURTHER THAT all actions taken by the Board in connection with any matter referred to or contemplated in any of the foregoing resolution, be and are hereby approved, ratified and confirmed in all respects."

Kota (Rajasthan),
August 12, 2026

Registered Office:
Village Tangori, Banur, Karala, Rajpura, Patiala,
Mohali, Punjab- 140601
Corporate Office:
CP Tower 1, Road No. 1, IPIA, Kota, Rajasthan-324005

By Order of the Board
CAREER POINT EDUTECH LIMITED
s/d
(CS Bhavika Sharma)
Company Secretary
ICSI Membership No. A48235

NOTES:

1. The relevant Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 **("Act"),** read with the rules made thereunder and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), setting out material facts relating to Special Business under item Nos. 4 to 6 to be transacted at the 20th Annual General Meeting ("AGM") are annexed hereto and forms part of the Notice. Further, the relevant details as required pursuant to Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, in respect of Directors seeking re-appointment at this AGM forms part of this Notice.

   GENERAL INSTRUCTIONS FOR PARTICIPATION AT 20th AGM AND E-VOTING

2. The equity shares of the Company ("the Company") got listed on a recognized stock exchange i. e. BSE and NSE as on dated 5th September, 2025, Pursuant to the Composite Scheme of Arrangement approved by the Hon'ble National Company Law Tribunal (NCLT), Chandigarh Bench, vide order dated 22nd October 2024.

3. The 20th Annual General Meeting ("AGM") of the Company is being held through VC/OAVM and the members can attend and participate in the ensuing AGM through Video Conferencing (VC) or Other Audio Visual Means (OAVM) without the physical presence of the Members at a common venue, the deemed venue for the 20th AGM of the Company shall be the corporate office of the Company, pursuant to the provisions of the Companies Act, 2013 ("Act"), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), and the Ministry of Corporate Affairs, Government of India ("MCA") General Circular No. 03/2025 dated September 22, 2025, 09/2024 dated 19 September 2024, read with General Circular Nos. 20/2020 dated 5 May 2020, 14/2020 dated 8 April 2020, 17/2020 dated 13 April 2020, 02/2021 dated 13 January 2021, 02/2022 dated 5 May 2022 and 10/2022 dated 28 December 2022 (collectively referred to as "MCA Circulars"), and the Securities and Exchange Board of India ('SEBI') vide its circulars dated May 12, 2020 and subsequent circulars issued in this regard, the latest being October 3, 2024 ('SEBI Circulars') has provided certain relaxations from compliance with certain provisions of the SEBI (Listing Obligations and Disclosure Requirements Regulations, 2015 ('SEBI Listing Regulations')

4. Pursuant to the MCA Circulars and Regulation 44(4) of the SEBI Listing Regulations, the AGM is being held through VC and physical presence of Members to the AGM venue is not required. Accordingly, in terms of Section 105 of the Act, the facility for appointment of proxies is not available and hence, the Proxy Form, Attendance Slip and Route Map are not annexed to this Notice. However, Institutional/Corporate Members are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate and vote through e-voting.

5. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the EGM/AGM through VC/OAVM will be made available to at least 1000 members on a first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the EGM/AGM without restriction on account of first come first served basis.

6. The attendance of the Members attending the AGM/EGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.

7. Since this AGM is being held through VC/ OAVM pursuant to the MCA Circulars, physical attendance of Members has been dispensed with, accordingly, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM and hence the Proxy Form, Attendance Slip and Route Map are not annexed hereto.

8. Pursuant to the provisions of Section 112 and Section 113 of the Companies Act, 2013, the representatives of the members such as the President of India or the Governor of a State or a body corporate can attend the AGM through VC/OAVM and cast their votes by authorizing their representatives to participate and vote at the AGM. Accordingly it is requested to send a certified copy of the Board resolution by such body corporate members, authorization letter by the governing body to the Company or upload on the VC portal / e-voting portal.

9. In line with the measures undertaken by the Ministry of Corporate Affairs ("MCA") for promotion of Green Initiative, the MCA has introduced the provision for sending the notice of the meeting and other shareholder correspondences through electronic mode. Accordingly, the electronic copies of the Notice of the AGM along with the Annual Report for the Financial Year 2025-26 is being sent to all the shareholders whose email addresses are registered/ available with the Company/ Depository Participants and Registrar to an Issue ("RTA") as on the cut-off date i.e. Friday, September 18, 2026 and the same also have been uploaded on the website of the Company at https://cpedutech.in/

   The members who have not registered / updated their e-mail addresses so far, are requested to register/ update their e- mail addresses, in respect of electronic holdings with the Depository through their concerned Depository Participants. Members who hold their shares in physical form and who are desirous of receiving the communication/ documents in electronic form are requested to promptly register their e-mail addresses with the Registrar or the Company giving reference of their Folio Number.

   The Notice and Annual Report can also be accessed from the website of the Stock Exchanges i.e BSE Limited and National Stock Exchange of India Limited at www.bseinida.com and www.nseindia.com respectively. The AGM Notice is also disseminated on the website of NSDL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. www.evotingindia.com.

   In terms of the applicable provisions of the SEBI Listing Regulations, a Letter providing the web-link (including the exact path) and QR Code for accessing the Annual Report for the Financial Year 2025-26 will be dispatched to those Members whose e-mail addresses are not registered with the Company / DPs / Depositories / RTA.

10. The AGM/EGM has been convened through VC/OAVM in

compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular Nos. 14/2020, 17/2020, 20/2020, 02/ 2021, 19/2021, 21/2021, 2/2022 10/2022 and 09/2023 dated 8th April 2020, 13th April 2020, 5th May 2020, 13th January 2021, 8th December 2021, 14th December 2021, 5th May 2022, 28th December, 2022, September 25, 2023, September 19, 2024 and September 22, 2025 respectively, ("**MCA Circulars"**).

11. Members are requested to notify immediately the change, if any of their name, postal address, email address, mobile number, PAN, Nomination and bank particulars to their DP, if the shares are held by them in electronic form and to the Registrar & Share Transfer Agent ("RTA") of the Company i.e. Ankit Consultancy Pvt. Ltd., if shares are held in physical form, in prescribed form ISR-1 as available on website of RTA at www.ankitonline.com and also available on the website of the Company at https://cpedutech.in/ and along with such other forms, pursuant to SEBI Circular No. SEBI/HO/MIRSD/ MIRSD-PoD-1/P/CIR/2023/37 dated March 16, 2023. Further the shareholders are requested to submit duly filled the Form ISR-1 along with all necessary documents at the address of RTA at "60, Electronic Complex, Pardeshipura, Indore, Madhya Pradesh-452010 or at the E-mail ID of RTA i.e. investor@ankitonline.com. Pursuant to the above referred SEBI Circular, in case any of the above cited documents/details are not available in the folio(s) of physical securities on or after October 01, 2023, RTA shall be constrained to freeze such folio(s). To prevent fraudulent transactions, members are allowed to exercise due diligence and not to leave their Demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified.

12. Institutional Investors and Corporate Members (i.e. other than individuals, HUF, NRI etc.) intending to appoint their authorized representatives pursuant to Sections 112 and 113 of the Act, as the case may be, to attend the AGM through VC/OAVM or to vote through remote e-voting are requested to send a scanned copy (PDF/JPG format) of the relevant Board Resolution/ Authority Letter, etc., together with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer through e-mail at (amitgupta01cp@gmail.com with a copy marked to evoting@nsdl.com and info@cpedutech.in. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution/Power of Attorney/Authority Letter etc. by clicking on "**Upload Board Resolution/Authority Letter**" displayed under the "**e-Voting** "tab in their login.

13. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013 and the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Companies Act, 2013 will be available for inspection at the Corporate office of the Company at CP Tower-1, Road No.-1, IPIA, Kota, Rajasthan-324005, India between 3:00 P.M and 5:00 P.M in working days till the date of AGM

14. The Register of Members and Share Transfer Books of the Company shall remain closed from Saturday, the September 19, 2026 to Friday, the 25th September, 2026 (both days inclusive) for annual closing.

15. The Members holding shares in the same name or same order of names under different folios are requested to send the share certificates for consolidation of such shares to the Company.

16. Members are requested to quote their Regd. Folio Number/DP and Client ID Nos. in all their correspondence with the Company or its Registrar and Share Transfer Agent.

17. Non Resident Indian Members are requested to inform Registrar and Share Transfer Agent of the Company regarding any change in their residential status on return to India for permanent settlement, particulars of their bank account maintained in India with complete name, branch account type, account number and address of the bank with pin code number, if not furnished earlier. Members holding shares in electronic form may contact their respective Depository Participants for availing this facility.

18. Members are requested to address all correspondence, including on dividends, to the Registrar and Share Transfer Agents, Ankit Consultancy Private Limited at 60, Electronic Complex, Pardeshipura, Indore, Madhya Pradesh-452010.

19. Pursuant to the provisions of Section 72 of the Act read with SEBI Master Circular No. HO/38/13/(4)2026-MIRSDPOD/ I/4298/2026 dated February 06, 2026, the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. If a member desires to opt out or cancel the earlier nomination and record a fresh nomination, he/she may submit the same in Form No. SH-14 as the case may be. The said forms can be downloaded from the Company's website at https://cpedutech.in/. As the equity shares of the Company are held in dematerialized form, Members are requested to submit the duly completed nomination forms directly to their DPs.

20. In case of joint holders attending the meeting, only such joint holder whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the meeting, provided the votes are not already cast by remote e-voting by the first holder.

21. The Members desirous of obtaining any information/ clarification concerning the accounts and operations of the Company are requested to address their questions in writing to the Company Secretary at least ten days before the Annual General Meeting, so that the information required may be made available at the Annual General Meeting.

22. Pursuant to the provisions of the Companies Act, 2013 read with the Rules framed thereunder, the Company may send notice of general meeting, directors' report, auditors' report, audited Financial Statements and other documents through electronic mode. Further, pursuant to the first proviso to the Rule 18 of the Companies (Management and Administration) Rule, 2014, the Company shall provide an advance opportunity at least once in a financial year to the members to register their e-mail address and changes therein. In view of the same, Members are requested to kindly update their e-mail address with depository participants in case of holding shares in demat form. If holding shares in physical form, Members are requested to inform their e-mail ID to the Company.

23. To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company of any change in address or demise of any Member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned DP and holdings should be verified.

24. As per Section 136 of the Companies Act, 2013 read with Rule

11 of Companies (Accounts) Rules, 2014, Financial Statements may be sent to the Members:

a) by electronic mode to such Members whose shares are held in dematerialized form and whose email Ids are registered with Depository for communication purposes;

b) where Shares are held in physical form, to such Members who have positively consented in writing for receiving by electronic mode; and

c) by dispatch of physical copies through any recognized mode of delivery as specified under Section 20 of the Act, in all other cases.

In case, you desire to receive the aforesaid documents in electronic mode in lieu of physical mode, kindly update your e-mail ID with:

i. Our RTA: for the Shares held in physical form and

ii. Your respective Depository Participants: for the Shares held in dematerialized form.

25. SEBI vide its Circular No. CIR/MRD/DP/10/2013 dated March 21, 2013 had mandated the companies to use any of the RBI approved electronic mode of payment such as ECS (Local ECS/Regional ECS/National ECS), NEFT, RTGS etc. for distribution of dividends and other cash benefits to investors. The Circular also mandated the companies or their registrar & share transfer agents (RTA) to maintain bank details of investors. In case the securities are held in demat mode, the companies or their RTA shall seek relevant bank details from depositories and in case the securities are held in physical mode, the companies or their RTA shall take necessary steps to maintain updated bank details at their end. The members are requested to ensure that correct and updated particulars of their bank account are available with their respective depository participants and the Company / its RTA to facilitate necessary payments through electronic mode.

26. The annual accounts of the subsidiary company along with the related detailed information is available for inspection at the Corporate Office of the Company and of the subsidiary concerned and copies will also be made available to Shareholders of the Company and its subsidiary company upon request and the same are also available on the website of the Company i.e. https://cpedutech.in/

27. SEBI vide its Notification No. SEBI/LAD-NRO/GN/2018/ 24 dated June 08, 2018 and Notification No. SEBI/ LAD-NRO/GN/2018/49 dated November 30, 2018 amended Regulation 40 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has mandated that securities of listed companies can be transferred only in dematerialized form with effect from April 1, 2019. In view of the same, now the shares cannot be transferred in the physical mode. Accordingly, the Company/ Registrar and Share Transfer Agent has stopped accepting any fresh lodgment of transfer of shares in physical form. Members holding shares in physical form are advised to dematerialize their shareholdings immediately. Further, the Members can request for transmission or transposition of securities to the RTA or Company by adopting procedure as per SEBI Circular No. SEBI/ HO/MIRSD_RTAMB/P/CIR/2022/65 dated May 18, 2022.

28. Disclosure pursuant to Regulation 36(3) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards on General Meetings, with respect to Directors seeking appointment/re-appointment at the Annual General Meeting, is as follows:

For other details such as number of meetings of the Board attended during the year, remuneration drawn in respect of the aforesaid directors, please refer to the Corporate Governance Report.

29. Members whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the depositories as on the Cut-off date i.e. Friday, September 18, 2026 shall be entitled to avail the facility of remote e-voting as well as e-voting system on the date of the AGM. Any recipient of the notice, who shall have no voting rights as on the Cut-off date, shall treat this notice as intimation only.

30. A person who has acquired the shares and has become a member of the Company after the dispatch of the notice of the AGM and prior to the Cut-off date i.e. Friday, September 18, 2026 shall be entitled to exercise his/her vote either electronically i.e. remote e-voting or e-voting system on the date of the AGM by following the process mentioned in this part.

31. The remote e-voting will commence on Monday at 9:00 A.M. on September 21, 2026 and will end on Thursday at 05:00 P.M. on September 24, 2026. During this period, the members of the Company holding shares either in physical form or in Demat form as on the Cut-off date i.e. Friday, September 18, 2026 cast their vote electronically. The members will not be able to cast their vote electronically beyond the date and time mentioned above and the remote evoting module shall be disabled for voting by NSDL thereafter.

32. Once the vote on a resolution is cast by a member, he/she shall not be allowed to change it subsequently or cast the vote again.

33. The voting rights of the members shall be in proportion to their share in the paid up equity share capital of the Company as on the Cut-off date i.e. Friday, September 18, 2026.

34. The Company has appointed Mr. Amit Gupta, Practicing Advocate, Kota (BAR Membership No. 1550/2005) as the Scrutinizer for conducting the remote e-voting process as well as the e-voting system on the date of the AGM, in a fair and transparent manner.

The Scrutinizer shall immediately after the conclusion of voting at the AGM, unblock the votes cast through remote evoting and e-voting on the date of the AGM and make, not later than 2 working days of the conclusion of the Meeting, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, forthwith to the Chairman of the Company or any person authorized by him in writing and the Results shall be declared by the Chairman or any person authorized by him thereafter.

The Results declared along with the Scrutinizer's Report shall be placed on the website of the Company https://cpedutech.in/ and on Service Provider's website i.e. https://www.evoting.nsdl.com immediately after the declaration of Result by the Chairman or any person authorized by him in writing. The results shall also be forwarded to the stock exchanges where the shares of the Company are listed.

35. E-voting: Pursuant to the provisions of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules 2014 and Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is pleased to provide members facility to exercise their votes at the AGM by electronic means and the business may be transacted through e-voting as per instructions below:

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:-

The remote e-voting period begins on 21.09.2026, at 9:00 A.M. and ends on 24.09.2026 at 5:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. 18.09.2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 18.09.2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner**" icon under **"Login"** which is available under **'IDeAS'** section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. 

Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers..
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:

a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

c) How to retrieve your 'initial password'?

(i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

(ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:

a) Click on "**Forgot User Details/Password**?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.

b) **Physical User Reset Password**?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.

c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.

d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

8. Now, you will have to click on "Login" button.

9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join General Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to amitgupta01cp@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on 022 4886 7000 or send a request to Ms. Prajakta Pawle at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to info@cpedutech.in
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to info@cpedutech.in. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A**) i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode**.
3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE EGM/AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the EGM/AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the EGM/AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the EGM/AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the EGM/AGM. However, they will not be eligible to vote at the EGM/AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the EGM/AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE EGM/AGM THROUGH VC/OAVM ARE AS UNDER:

1. Members will be provided with a facility to attend the EGM/AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM link" placed under the **"Join General meeting"** menu against the company name. You are requested to click on the VC/OAVM link placed under the Join General Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of the Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. For ease of conduct, members who would like to ask questions/express their views on the items of the business to be transacted at the meeting can send in their questions/ comments in advance by 15th September, 2026 mentioning their name, demat account number/ folio number, email id, mobile number at info@cpedutech.in. The same will be replied by the Company suitably. Those Members who have registered themselves as a speaker will only be allowed to express their views/ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.
3. Members are encouraged to join the Meeting through Laptops for better experience.
4. Further Members will be required to allow Camera and use the Internet with a good speed to avoid any disturbance during the meeting.
5. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

Kota (Rajasthan),	By Order of the Board
August 12, 2026	**CAREER POINT EDUTECH LIMITED**
Registered Office:	**(CS Bhavika Sharma)**
Village Tangori, Banur Mohali, Karala,	Company Secretary
Rajpura, Patiala, Punjab- 140601	ICSI Membership No. A48235
Corporate Office:	
CP Tower 1, Road No. 1, IPIA,	
Kota (Rajasthan)-324005	

STATEMENT/ EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 AND ADDITIONAL INFORMATION AS REQUIRED UNDER THE SEBI (LODR) REGULATION, 2015 AND CIRCULAR ISSUED THEREUNDER

The Statement/ Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ('Act'), and Regulation 23 of the given here under sets out material facts relating to the special business mentioned at Item Nos. 4 to 6 of the accompanying Notice dated 12th August, 2026.

Item No. 4

Pursuant to the provisions of Section 186 of the Companies Act, 2013 read with the Companies (Meeting of Board and its Powers) Rules, 2014 (the "Rules") (as amended from time to time), the Board of Directors of a Company can give any loan to any person or body corporate, give any guarantee or provide security in connection with a loan to any other body corporate or person; and acquire by way of subscription, purchase or otherwise, the securities of any other body corporate, any sum or sums of moneys on such terms and conditions and with or without security as the Board of Directors may think fit from time to time which together with the loans, guarantee, security and investment given/provided/made by the Company, beyond the maximum permissible limit under Section 186 of the Companies Act, 2013 i.e. 60% of the paid-up capital of the Company and its free reserves and securities premium account or one hundred per cent of its free reserves and securities premium account, whichever is more, provided that if special resolution has been passed by the shareholders of the Company to that effect.

In order to make optimum use of funds available with the Company and also to achieve long term strategic and business objectives, the Board of Directors of the Company proposes to make use of the same by making investment in other bodies corporate or granting loans, giving guarantee or providing security to other persons or other bodies corporate as and when required. The loan(s), guarantee(s), security (ies) and investment(s), as the case may be, shall be made in accordance with the applicable provisions of the Companies Act, 2013 and relevant rules made thereunder.

Accordingly, as required under the provisions of Section 186 of the Act, the approval of the members is sought by way of a special resolution to enable the Board to make investment in other bodies corporate or granting loans, giving guarantee or providing security to other persons or other bodies corporate as and when required up to a limit of Rs. 200.00 Crores (Rupees Two Hundred Crores only) or sixty per cent of its paid-up share capital , free reserves and securities premium account or one hundred per cent of its free reserves and securities premium account, whichever is more.

The above proposal is in the interest of the Company and the Board recommends the Resolution for approval by the members of the Company as Special Resolutions.

None of the Directors or Key Managerial Personnel or their relatives are in any way concerned with or interested, financially or otherwise in the said resolution except to the extent of their shareholding in the Company, if any.

Item No. 5

The Company proposes to advance Inter-Corporate Deposits/Loans to for the purpose of meeting their day to day working capital requirements as and when necessary and deemed if fit by the Board of the Company and they are the related parties with respect to the company by virtue of below mentioned criteria:

(a) CP Capital Limited (formerly Known as Career Point Limited): Amount not exceeding of Rs. 150 Crores.

(b) Sankalp Capital Private Limited: Amount not exceeding of Rs. 10 Crores.

(c) Career Point University, Kota: Amount not exceeding of Rs. 10 Crores.

(d) Career Point University, Hamirpur: Amount not exceeding of Rs. 10 Crores.

(e) Shricon Industries Limited: Amount not exceeding of Rs. 5 Crores.

(f) Soyug Limited: Amount not exceeding of Rs. 10 Crores.

(g) Career Point Infra Limited: Amount not exceeding of Rs. 5 Crores.

Name of the Company/Body Corporate	Interested Director
CP Capital Limited (Formerly Known as Career Point Limited)	Mr. Pramod Kumar Maheshwari and Mr. Om Prakash Maheswhari -Common Directorship and hold more than 2% of paid up share Capital of the Company, Mrs. Shilpa Maheshwari is relative of Mr. Pramod Kumar Maheshwari.
Sankalp Capital Private Limited	Mr. Pramod Kumar Maheshwari and Mr. Om Prakash Maheshwari - Common Directorship and hold more than 2% of the paid up share capital of the Company, Mrs. Shilpa Maheshwari is relative of Mr. Pramod Kumar Maheshwari.
Career Point University, Kota	Mr. Pramod Kumar Maheshwari, Director of the Company and Member of Board of Management, Mr. Om Prakash Maheswhari and Mrs. Shilpa Maheshwari are relative of Mr. Pramod Kumar Maheshwari.
Career Point University, Hamirpur	Mr. Pramod Kumar Maheshwari, Director of the Company and Member of Board of Management, Mr. Om Prakash Maheswhari and Mrs. Shilpa Maheshwari are relative of Mr. Pramod Kumar Maheshwari.
Shricon Industries Limited	Mr. Om Prakash Maheshwari -Common Directorship, Mr. Om Prakash Maheshwari and Mr. Pramod Kumar Maheshwari holds more than 2% of the paid up share capital of the Company and Mrs. Shilpa Maheshwari are relative of Mr. Pramod Kumar Maheshwari.
Soyug Limited	Mr. Pramod Kumar Maheshwari and Mr. Om Prakash Maheshwari -Common Directorship and Mrs. Shilpa Maheshwari Director of the Company hold more than 2% of the paid up share capital of the Company
Career Point Infra Limited	Mr. Pramod Kumar Maheshwari and Mr. Om Prakash Maheshwari -Common Directorship, Mr. Pramod Kumar Maheshwari, Mr. Om Prakash Maheshwari and Mrs. Shilpa Maheshwari are shareholders of the Company

The provisions of Section 185 of the Companies Act, 2013, mandates that such Inter-Corporate deposits/Loans can be granted if a Special

Resolution at the General Meeting of the Shareholders is passed. The required particulars as per proviso to Section 185(2) are given hereunder.

Name of the Company/Body Corporate	Amount proposed to be given by the Company not exceeding of `	Purpose for which the Inter-Corporate Deposits/Loans is proposed to be utilised
CP Capital Limited (Formerly Known as Career Point Limited)	150 Crores	To meet day to day working capital requirements of the Company
Sankalp Capital Private Limited	10 Crores	To meet day to day working capital requirements of the Company
Career Point University, Kota	10 Crores	To meet day to day working capital requirements of the Company
Career Point University, Hamirpur	10 Crores	To meet day to day working capital requirements of the Company
Shricon Industries Limited	5 Crores	To meet day to day working capital requirements of the Company
Soyug Limited	10 Crores	To meet day to day working capital requirements of the Company
Career Point Infra Limited	5 Crores	To meet day to day working capital requirements of the Company

Except Mr. Pramod Kumar Maheshwari and his relatives, Mr. Om Prakash Maheshwari, and Mrs. Shilpa Maheshwari none of the other Directors, Key Managerial Personnel of the Company and their relatives are concerned or interested, monetarily or otherwise in the proposed Special Resolution.

The Resolution at Item No. 5 of the Notice is recommended by the Board to be passed as a Special Resolution

Item No. 6

Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 **('SEBI Listing Regulations'),** as amended from time to time, including by the SEBI (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2025, notified in November 2025 and effective December 18, 2025 (in respect of the provisions relating to Related Party Transactions), provides that all Material Related Party Transactions **('RPT')** of the Company shall require the approval of shareholders by means of an Ordinary Resolution. A related party transaction is considered 'material' if the transaction(s) to be entered into individually, or taken together with previous transactions during a financial year, exceeds the threshold prescribed under the newly inserted Schedule XII to the SEBI Listing Regulations, computed with reference to the annual consolidated turnover of the Company as per its last audited financial statements. As per Schedule XII, for a listed entity whose annual consolidated turnover does not exceed 20,000 crore, a related party transaction is material if it exceeds 10% of the annual consolidated turnover of the Company. The said threshold is applicable even if the transactions are in the ordinary course of business of the Company and at an arm's length basis.

Regulation 2(1)(zc) of the SEBI Listing Regulations defines a related party transaction to include a transaction involving a transfer of resources, services or obligations between a listed entity or any of its subsidiaries on the one hand and a related party of the listed entity or any of its subsidiaries on the other hand, regardless of whether a price is charged or not. The term 'related party' is defined under Section 2(76) read with Section 2(77) of the Companies Act, 2013 and the rules made thereunder, as well as under Regulations 2(1)(zb) and 2(1)(zd) of the SEBI Listing Regulations.

It is in the above context that Resolution No. 6 is placed for the approval of the Shareholders of the Company.

The Company is engaged in the business of providing educational services and other ancillary and incidental services and is required to enter into various operational transactions with its related parties in the ordinary course of business to achieve its business objectives, which are carried out either directly or through its subsidiaries. The annual consolidated turnover of the Company as on March 31, 2026 is Rs. 51.22 crore (excluding duties and taxes) and the standalone turnover of the Company as on March 31, 2026 is Rs. 50.33 crore (excluding duties and taxes). Accordingly, based on the aforesaid Schedule XII threshold, the materiality threshold applicable to the Company for the Financial Year 2025-26 is 10% of the annual consolidated turnover of the Company, i.e., Rs. 5.12 crore.

In furtherance of its business activities, the Company and its Subsidiaries have entered into / will enter into transactions / contract(s) / agreement(s) / arrangement(s) with related parties in terms of Regulation 2(1)(zc)(i) of the SEBI Listing Regulations.

The Company has a well-defined governance process for the related party transactions undertaken by it. These transactions are independently reviewed by accounting firms / independent accounting firms for arm's length consideration and compared with the benchmarks available for similar types of transactions, and these analyses are presented to the Audit Committee.

Further, all related party transactions are undertaken after obtaining prior approval of the Audit Committee. The Audit Committee of the Company currently comprises independent directors. All related party transactions have been unanimously approved by the Audit Committee after satisfying itself that the related party transactions are at arm's length and in the ordinary course of business. The Audit Committee of the Company reviews, on a quarterly basis, the details of all related party transactions entered into by the Company during the previous quarter, pursuant to its approvals. The related party transactions between the Company and its subsidiaries and their related parties are approved by the audit committees consisting of a majority of independent directors.

Members may note that these Related Party Transactions, as placed for members' approval, shall at all times be subject to prior approval of the Audit Committee of the Company and shall continue to be on an arm's length basis and in the ordinary course of business of the Company. In terms of the SEBI Listing Regulations, all related party transactions are required to be approved by only those members of the Audit Committee who are independent directors.

The aforesaid related party transactions with related parties shall also be reviewed / monitored by the Audit Committee of the Company as per the requirements of the SEBI Listing Regulations and the Companies Act, 2013, and shall remain within the limits as approved by the members. Any subsequent material modification in the proposed transactions, as defined by the Audit Committee, forming part of the Company's policy on related party transactions available at https://cpedutech.in/, shall be placed before the members for approval, in terms of Regulation 23(4) of the SEBI Listing Regulations.

The related party transactions with related parties shall not, in any manner, be detrimental to the interest of minority members and shall be in the best interest of the Company and its members.

Further, SEBI vide its circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, as modified by SEBI circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025, has issued revised Industry Standards on 'Minimum information to be provided for review of the Audit Committee and shareholders for approval of a related party transaction' **('RPT Industry Standards'),** to facilitate a uniform approach and assist listed companies in complying with the provisions of Regulation 23 of the SEBI Listing Regulations, read with the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 ('SEBI Circular'). The RPT Industry Standards inter alia require a listed entity to provide minimum information, in the specified format, relating to the proposed RPTs, to the Audit Committee and to the shareholders, while seeking approval. The details, as required under the SEBI Master Circular read with the aforesaid SEBI circular and the RPT Industry Standards, as applicable, to the Material RPTs mentioned in this Notice are set out in Annexure to this Notice / Statement.

Mr. Pramod Kumar Maheshwari, Managing Director, and Mr. Om Prakash Maheshwari, Chairman and Director of the Company, are interested in the Ordinary Resolution set out at Item No. 6.

The relative(s) of Mr. Pramod Kumar Maheshwari and Mr. Om Prakash Maheshwari may be deemed to be interested in the said Ordinary Resolution to the extent of their shareholding interest, if any, in the Company. Save and except the above, none of the other Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in the Ordinary Resolution set out at Item No. 6 of the Notice.

Pursuant to Regulation 23 of the SEBI Listing Regulations, in respect of voting on this resolution, no related party shall vote to approve the resolution set out at Item No. 6. Thus, the said proposal is being placed before the non-related party shareholders for their approval.

The Board accordingly recommends the resolution set forth at Item No. 6 for approval of the members as an Ordinary Resolution.

This Explanatory Statement, setting out all material facts relating to the business mentioned at Item No. 6 of the accompanying Notice dated August 12, 2026, should be taken as forming part of this Notice.

The details as required under Regulation 23 of the Listing Regulations read with SEBI Master Circular read with RPT Industry Standards are as follows:

A. APPROVAL FOR MATERIAL RELATED PARTY TRANSACTION(S) BETWEEN THE COMPANY AND ITS SUBSIDIARIES ON THE ONE HAND AND RELATED PARTIES ON THE OTHER HAND

A. 1. MATERIAL RELATED PARTY TRANSACTION(S) WITH CP CAPITAL LIMITED (ERSTWHILE CAREER POINT LIMITED) ("CPCAP")

Background and details:

CP CAPITAL LIMITED (Erstwhile Career Point Limited) **("CPCAP")** is one such entity qualifies as a related party of the Company in accordance with Section 2(76) of the Companies Act, 2013 and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The transactions undertaken with CPCAP has been carried out in compliance with the applicable provisions of the Act, the Company's Policy on Related Party Transactions, and Regulation 23 of the SEBI Listing Regulations
The Management of the Company has provided the Audit Committee with the relevant details (as required under the Standards) about the proposed RPTs with CPCAP. The Audit Committee in it's meeting held on August 11, 2026 has reviewed and taken note of the certificate placed before it provided by the Managing Director and Chief Financial Officer of the Company, confirming that the proposed RPTs have been accurately and fully disclosed as prescribed by the Industry Standard Forum (ISF) in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, read with Regulation 23 of the SEBI LODR Regulations, that they are in the ordinary course of business, on an arm's length basis, and are in the interest of the Company, and that the Company has ensured compliance with applicable accounting standards in respect of disclosure and recognition of RPTs in the financial statements.

After considering the details on RPT(s) as placed by the Management, the Audit Committee has granted approval for RPTs between Career Point Edutech Limited and CPCAP to be entered. The aggregate value of the transaction(s) shall not exceed the limits specified in the table forming part of this Explanatory Statement. The Committee has noted that the said transactions will be on an arm's length basis and in the ordinary course of business of the Company. Further, the Audit Committee has confirmed that the relevant disclosures for decision-making of the Committee were placed before it.

Disclosure in accordance with Industry Standards on Minimum Information to be provided to the Shareholders for approval of Related Party Transactions along with disclosures required under SEBI Circular and the provisions of the Act are enclosed as **"Annexure-1"** to this Notice.

Minimum Information to be provided to the members for approval of Material RPTs:

S. N	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure 1** to this Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-1** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee	The Audit Committee, at its meeting held on 11th August, 2026, inter-alia, reviewed the relevant details and information of the proposed

	and the Board of Directors recommends the proposed transaction to the shareholders for approval	material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, and recommended the same to the Board. The Board of Directors, at its meeting held on 12th August, 2026, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable as no such valuation report or other report of external party may be necessary for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	Not Applicable as the all the information required for informed decision making is disclosed.
7	Any other information that may be relevant	All relevant information forms part of this statement setting out material facts pursuant to Section 102 of the Act.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in Item No. 6 of the Notice.

A. 2. MATERIAL RELATED PARTY TRANSACTION(S) WITH SHRICON INDUSTRIES LIMITED ("SIL")

Background and details:

Shricon Industries Limited ("SIL") is one such entity qualifies as a related party of the Company in accordance with Section 2(76) of the Companies Act, 2013 and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The transactions undertaken with SIL has been carried out in compliance with the applicable provisions of the Act, the Company's Policy on Related Party Transactions, and Regulation 23 of the SEBI Listing Regulations

The Management of the Company has provided the Audit Committee with the relevant details (as required under the Standards) about the proposed RPTs with SIL. The Audit Committee in it's meeting held on August 11, 2026 has reviewed and taken note of the certificate placed before it provided by the Managing Director and Chief Financial Officer of the Company, confirming that the proposed RPTs have been accurately and fully disclosed as prescribed by the Industry Standard Forum (ISF) in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, read with Regulation 23 of the SEBI LODR Regulations, that they are in the ordinary course of business, on an arm's length basis, and are in the interest of the Company, and that the Company has ensured compliance with applicable accounting standards in respect of disclosure and recognition of RPTs in the financial statements.

After considering the details on RPT(s) as placed by the Management, the Audit Committee has granted approval for RPTs between Career Point Edutech Limited and SIL to be entered. The aggregate value of the transaction(s) shall not exceed the limits specified in the table forming part of this Explanatory Statement. The Committee has noted that the said transactions will be on an arm's length basis and in the ordinary course of business of the Company. Further, the Audit Committee has confirmed that the relevant disclosures for decision-making of the Committee were placed before it.

Disclosure in accordance with Industry Standards on Minimum Information to be provided to the Shareholders for approval of Related Party Transactions along with disclosures required under SEBI Circular and the provisions of the Act are enclosed as **"Annexure-2"** to this Notice.

Minimum Information to be provided to the members for approval of Material RPTs:

S. N	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure 2** to this Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-2** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors	The Audit Committee, at its meeting held on 11th August, 2026, inter-alia, reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI

	recommends the proposed transaction to the shareholders for approval	Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, and recommended the same to the Board. The Board of Directors, at its meeting held on 12th August, 2026, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable as no such valuation report or other report of external party may be necessary for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	Not Applicable as the all the information required for informed decision making is disclosed.
7	Any other information that may be relevant	All relevant information forms part of this statement setting out material facts pursuant to Section 102 of the Act.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in Item No. 6 of the Notice.

A.3. MATERIAL RELATED PARTY TRANSACTION(S) WITH CAREER POINT ACCESSORIES LIMITED ("CPAL")

Background and details:

Career Point Accessories Limited ("CPAL") is one such entity qualifies as a related party of the Company in accordance with Section 2(76) of the Companies Act, 2013 and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The transactions undertaken with CPAL has been carried out in compliance with the applicable provisions of the Act, the Company's Policy on Related Party Transactions, and Regulation 23 of the SEBI Listing Regulations

The Management of the Company has provided the Audit Committee with the relevant details (as required under the Standards) about the proposed RPTs with CPAL. The Audit Committee in it's meeting held on August 11, 2026 has reviewed and taken note of the certificate placed before it provided by the Managing Director and Chief Financial Officer of the Company, confirming that the proposed RPTs have been accurately and fully disclosed as prescribed by the Industry Standard Forum (ISF) in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, read with Regulation 23 of the SEBI LODR Regulations, that they are in the ordinary course of business, on an arm's length basis, and are in the interest of the Company, and that the Company has ensured compliance with applicable accounting standards in respect of disclosure and recognition of RPTs in the financial statements.

After considering the details on RPT(s) as placed by the Management, the Audit Committee has granted approval for RPTs between Career Point Edutech Limited and CPAL to be entered. The aggregate value of the transaction(s) shall not exceed the limits specified in the table forming part of this Explanatory Statement. The Committee has noted that the said transactions will be on an arm's length basis and in the ordinary course of business of the Company. Further, the Audit Committee has confirmed that the relevant disclosures for decision-making of the Committee were placed before it.

Disclosure in accordance with Industry Standards on Minimum Information to be provided to the Shareholders for approval of Related Party Transactions along with disclosures required under SEBI Circular and the provisions of the Act are enclosed as **"Annexure- 3"** to this Notice.

Minimum Information to be provided to the members for approval of Material RPTs:

S. N	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure 3** to this Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-3** of this notice
3	Disclose the fact that the Audit Committee has	The Audit Committee has reviewed the certificate

	reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on 11th August, 2026, inter-alia, reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, and recommended the same to the Board. The Board of Directors, at its meeting held on 12th August, 2026, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable as no such valuation report or other report of external party may be necessary for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	Not Applicable as the all the information required for informed decision making is disclosed.
7	Any other information that may be relevant	All relevant information forms part of this statement setting out material facts pursuant to Section 102 of the Act.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in Item No. 6 of the Notice.

A.4. MATERIAL RELATED PARTY TRANSACTION(S) WITH CAREER POINT UNIVERSITY, KOTA ("CPUK").

Background and details:

Career Point University, Kota ('CPUK'), is one such entity qualifies as a related party of the Company in accordance with Section 2(76) of the Companies Act, 2013 and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The transactions undertaken with CPUK has been carried out in compliance with the applicable provisions of the Act, the Company's Policy on Related Party Transactions, and Regulation 23 of the SEBI Listing Regulations.

The Management of the Company has provided the Audit Committee with the relevant details (as required under the Standards) about the proposed RPTs with CPUK. The Audit Committee in it's meeting held on August 11, 2026 has reviewed and taken note of the certificate placed before it provided by the Managing Director and Chief Financial Officer of the Company, confirming that the proposed RPTs have been accurately and fully disclosed as prescribed by the Industry Standard Forum (ISF) in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, read with Regulation 23 of the SEBI LODR Regulations, that they are in the ordinary course of business, on an arm's length basis, and are in the interest of the Company, and that the Company has ensured compliance with applicable accounting standards in respect of disclosure and recognition of RPTs in the financial statements.

After considering the details on RPT(s) as placed by the Management, the Audit Committee has granted approval for RPTs between Career Point Edutech Limited and CPUK to be entered. The aggregate value of the transaction(s) shall not exceed the limits specified in the table forming part of this Explanatory Statement. The Committee has noted that the said transactions will be on an arm's length basis and in the ordinary course of business of the Company. Further, the Audit Committee has confirmed that the relevant disclosures for decision-making of the Committee were placed before it.

Disclosure in accordance with Industry Standards on Minimum Information to be provided to the Shareholders for approval of Related Party Transactions along with disclosures required under SEBI Circular and the provisions of the Act are enclosed as **"Annexure-4"** to this Notice.

Minimum Information to be provided to the members for approval of Material RPTs:

S.N.	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure 4** to this Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price	Refer the details of transactions in **Annexure-4** of this notice

	and other material terms and conditions of RPT	
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on 11th August, 2026, inter-alia, reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, and recommended the same to the Board. The Board of Directors, at its meeting held on 12th August, 2026, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable as no such valuation report or other report of external party may be necessary for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	Not Applicable as the all the information required for informed decision making is disclosed.
7	Any other information that may be relevant	All relevant information forms part of this statement setting

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in Item No. 6 of the Notice.

A.5. MATERIAL RELATED PARTY TRANSACTION(S) WITH CAREER POINT UNIVERSITY, HAMIRPUR ("CPUH").

Background and details:

Career Point University, Hamirpur ('CPUH') is one such entity qualifies as a related party of the Company in accordance with Section 2(76) of the Companies Act, 2013 and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The transactions undertaken with CPUH has been carried out in compliance with the applicable provisions of the Act, the Company's Policy on Related Party Transactions, and Regulation 23 of the SEBI Listing Regulations

The Management of the Company has provided the Audit Committee with the relevant details (as required under the Standards) about the proposed RPTs with CPUH. The Audit Committee in it's meeting held on August 11, 2026 has reviewed and taken note of the certificate placed before it provided by the managing Director and Chief Financial Officer of the Company, confirming that the proposed RPTs have been accurately and fully disclosed as prescribed by the Industry Standard Forum (ISF) in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, read with Regulation 23 of the SEBI LODR Regulations, that they are in the ordinary course of business, on an arm's length basis, and are in the interest of the Company, and that the Company has ensured compliance with applicable accounting standards in respect of disclosure and recognition of RPTs in the financial statements.

After considering the details on RPT(s) as placed by the Management, the Audit Committee has granted approval for RPTs between Career Point Edutech Limited and CPUH to be entered. The aggregate value of the transaction(s) shall not exceed the limits specified in the table forming part of this Explanatory Statement. The Committee has noted that the said transactions will be on an arm's length basis and in the ordinary course of business of the Company. Further, the Audit Committee has confirmed that the relevant disclosures for decision-making of the Committee were placed before it.

Disclosure in accordance with Industry Standards on Minimum Information to be provided to the Shareholders for approval of Related Party Transactions along with disclosures required under SEBI Circular and the provisions of the Act are enclosed as **"Annexure-5"** to this Notice.

Minimum Information to be provided to the members for approval of Material RPTs:

S.N.	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party

	Industry Standards, to the extent applicable	Transactions, are provided in **Annexure 5** to this Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-5** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on 11th August, 2026, inter-alia, reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on “Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions” and granted approval for the material RPTs to be entered into, and recommended the same to the Board. The Board of Directors, at its meeting held on 12th August, 2026, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable as no such valuation report or other report of external party may be necessary for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	Not Applicable as the all the information required for informed decision making is disclosed.
7	Any other information that may be relevant	All relevant information forms part of this statement setting

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in Item No. 6 of the Notice.

A.6. MATERIAL RELATED PARTY TRANSACTION(S) WITH GOPI BAI FOUNDATION TRUST (“GBFT”)

Background and details:

Gopi Bai Foundation Trust (“GBFT”) is one such entity qualifies as a related party of the Company in accordance with Section 2(76) of the Companies Act, 2013 and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The transactions undertaken with GBFT has been carried out in compliance with the applicable provisions of the Act, the Company’s Policy on Related Party Transactions, and Regulation 23 of the SEBI Listing Regulations

The Management of the Company has provided the Audit Committee with the relevant details (as required under the Standards) about the proposed RPTs with GBFT. The Audit Committee in it’s meeting held on August 11, 2026 has reviewed and taken note of the certificate placed before it provided by the managing Director and Chief Financial Officer of the Company, confirming that the proposed RPTs have been accurately and fully disclosed as prescribed by the Industry Standard Forum (ISF) in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, read with Regulation 23 of the SEBI LODR Regulations, that they are in the ordinary course of business, on an arm’s length basis, and are in the interest of the Company, and that the Company has ensured compliance with applicable accounting standards in respect of disclosure and recognition of RPTs in the financial statements.

After considering the details on RPT(s) as placed by the Management, the Audit Committee has granted approval for RPTs between Career Point Edutech Limited and GBFT to be entered. The aggregate value of the transaction(s) shall not exceed the limits specified in the table forming part of this Explanatory Statement. The Committee has noted that the said transactions will be on an arm’s length basis and in the ordinary course of business of the Company. Further, the Audit Committee has confirmed that the relevant disclosures for decision-making of the Committee were placed before it.

Disclosure in accordance with Industry Standards on Minimum Information to be provided to the Shareholders for approval of Related Party Transactions along with disclosures required under SEBI Circular and the provisions of the Act are enclosed as “**Annexure-6**” to this Notice.

Minimum Information to be provided to the members for approval of Material RPTs:

S.N.	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in

	the extent applicable	**Annexure-6** to this Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-6** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on 11th August, 2026, inter-alia, reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on “Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions” and granted approval for the material RPTs to be entered into, and recommended the same to the Board. The Board of Directors, at its meeting held on 12th August, 2026, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable as no such valuation report or other report of external party may be necessary for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	Not Applicable as the all the information required for informed decision making is disclosed.
7	Any other information that may be relevant	All relevant information forms part of this statement setting out material facts pursuant to

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in Item No. 6 of the Notice.

A.7. MATERIAL RELATED PARTY TRANSACTION(S) WITH SANKALP CAPITAL PRIVATE LIMITED (“SCPL”)

Background and details:

Sankalp Capital Private Limited (“SCPL”) is one such entity qualifies as a related party of the Company in accordance with Section 2(76) of the Companies Act, 2013 and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The transactions undertaken with SCPL has been carried out in compliance with the applicable provisions of the Act, the Company’s Policy on Related Party Transactions, and Regulation 23 of the SEBI Listing Regulations

The Management of the Company has provided the Audit Committee with the relevant details (as required under the Standards) about the proposed RPTs with SCPL. The Audit Committee in it’s meeting held on August 11, 2026 has reviewed and taken note of the certificate placed before it provided by the Managing Director and Chief Financial Officer of the Company, confirming that the proposed RPTs have been accurately and fully disclosed as prescribed by the Industry Standard Forum (ISF) in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, read with Regulation 23 of the SEBI LODR Regulations, that they are in the ordinary course of business, on an arm’s length basis, and are in the interest of the Company, and that the Company has ensured compliance with applicable accounting standards in respect of disclosure and recognition of RPTs in the financial statements.

After considering the details on RPT(s) as placed by the Management, the Audit Committee has granted approval for RPTs between Career Point Edutech Limited and SCPL to be entered. The aggregate value of the transaction(s) shall not exceed the limits specified in the table forming part of this Explanatory Statement. The Committee has noted that the said transactions will be on an arm’s length basis and in the ordinary course of business of the Company. Further, the Audit Committee has confirmed that the relevant disclosures for decision-making of the Committee were placed before it.

Disclosure in accordance with Industry Standards on Minimum Information to be provided to the Shareholders for approval of Related Party Transactions along with disclosures required under SEBI Circular and the provisions of the Act are enclosed as **“Annexure-7”** to this Notice.

Minimum Information to be provided to the members for approval of Material RPTs:

S.N.	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure-7** to this Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-7** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on 11th August, 2026, inter-alia, reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on “Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions” and granted approval for the material RPTs to be entered into, and recommended the same to the Board. The Board of Directors, at its meeting held on 12th August, 2026, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable as no such valuation report or other report of external party may be necessary for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	Not Applicable as the all the information required for informed decision making is disclosed.
7	Any other information that may be relevant	All relevant information forms part of this statement setting out material facts pursuant to Section 102 of the Act.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in Item No. 6 of the Notice.

A.8. MATERIAL RELATED PARTY TRANSACTION(S) WITH SOYUG LIMITED (“SL”)

Background and details:

Soyug Limited (“SL”) is one such entity qualifies as a related party of the Company in accordance with Section 2(76) of the Companies Act, 2013 and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The transactions undertaken with SL has been carried out in compliance with the applicable provisions of the Act, the Company’s Policy on Related Party Transactions, and Regulation 23 of the SEBI Listing Regulations

The Management of the Company has provided the Audit Committee with the relevant details (as required under the Standards) about the proposed RPTs with SL. The Audit Committee in it’s meeting held on August 11, 2026 has reviewed and taken note of the certificate placed before it provided by the Managing Director and Chief Financial Officer of the Company, confirming that the proposed RPTs have been accurately and fully disclosed as prescribed by the Industry Standard Forum (ISF) in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, read with Regulation 23 of the SEBI LODR Regulations, that they are in the ordinary course of business, on an arm’s length basis, and are in the interest of the Company, and that the Company has ensured compliance with applicable accounting standards in respect of disclosure and recognition of RPTs in the financial statements.

After considering the details on RPT(s) as placed by the Management, the Audit Committee has granted approval for RPTs between Career Point Edutech Limited and SL to be entered. The aggregate value of the transaction(s) shall not exceed the limits specified in the table forming part of this Explanatory Statement. The Committee has noted that the said transactions will be on an arm’s length basis and in the ordinary course of business of the Company. Further, the Audit Committee has confirmed that the relevant disclosures for decision-making of the Committee were placed before it.

Disclosure in accordance with Industry Standards on Minimum Information to be provided to the Shareholders for approval of Related Party Transactions along with disclosures required under SEBI Circular and the provisions of the Act are enclosed as **"Annexure-8"** to this Notice.

Minimum Information to be provided to the members for approval of Material RPTs:

S.N.	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure 8** to this Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-8** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on 11th August, 2026, inter-alia, reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, and recommended the same to the Board. The Board of Directors, at its meeting held on 12th August, 2026, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable as no such valuation report or other report of external party may be necessary for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	Not Applicable as the all the information required for informed decision making is disclosed.
7	Any other information that may be relevant	All relevant information forms part of this statement setting out material facts pursuant to Section 102 of the Act.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in Item No. 6 of the Notice.

9. MATERIAL RELATED PARTY TRANSACTION(S) WITH CAREER POINT INFRA LIMITED ("CPIL")

Background and details:

Career Point Infra Limited ("CPIL") is one such entity qualifies as a related party of the Company in accordance with Section 2(76) of the Companies Act, 2013 and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The transactions undertaken with CPIL has been carried out in compliance with the applicable provisions of the Act, the Company's Policy on Related Party Transactions, and Regulation 23 of the SEBI Listing Regulations

The Management of the Company has provided the Audit Committee with the relevant details (as required under the Standards) about the proposed RPTs with CPIL. The Audit Committee in it's meeting held on August 11, 2026 has reviewed and taken note of the certificate placed before it provided by the Managing Director and Chief Financial Officer of the Company, confirming that the proposed RPTs have been accurately and fully disclosed as prescribed by the Industry Standard Forum (ISF) in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, read with Regulation 23 of the SEBI LODR Regulations, that they are in the ordinary course of business, on an arm's length basis, and are in the interest of the Company, and that the Company has ensured compliance with applicable accounting standards in respect of disclosure and recognition of RPTs in the financial statements.

After considering the details on RPT(s) as placed by the Management, the Audit Committee has granted approval for RPTs between Career Point Edutech Limited and CPIL to be entered. The aggregate value of the transaction(s) shall not exceed the limits specified in the table forming part of this Explanatory Statement. The Committee has noted that the said transactions will be on an arm's length basis and in the ordinary course of business of the Company. Further, the Audit Committee has confirmed that the relevant disclosures for decision-making of the Committee were placed before it.

Disclosure in accordance with Industry Standards on Minimum Information to be provided to the Shareholders for approval of Related Party Transactions along with disclosures required under SEBI Circular and the provisions of the Act are enclosed as **"Annexure-9"** to this Notice.

Minimum Information to be provided to the members for approval of Material RPTs:

S.N.	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure 9** to this Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-9** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on 11th August, 2026, inter-alia, reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, and recommended the same to the Board. The Board of Directors, at its meeting held on 12th August, 2026, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable as no such valuation report or other report of external party may be necessary for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	Not Applicable as the all the information required for informed decision making is disclosed.
7	Any other information that may be relevant	All relevant information forms part of this statement setting out material facts pursuant to Section 102 of the Act.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in Item No. 6 of the Notice.

Kota (Rajasthan),
August 12th 2026

By Order of the Board
For CAREER POINT EDUTECH LIMITED

Registered Office:
Village Tangori, Banur, Karala,
Rajpura, Patiala, Mohali, Punjab 140601

CS Bhavika Sharma
Company Secretary
ICSI M.No. A34858

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

Details of Directors seeking Appointment / Re-appointment at the 20th AGM of the Company

Name of Director	Mr. Om Prakash Maheshwari
Designation	Non-Independent Non-Executive Director
Date of Birth	September 12, 1968
Date of Appointment	11th October, 2024
Experience in Specific functional areas	Over 25 years of experience in the field of finance & legal matters
Educational Qualifications	B.E. (Mechanical Engineering) from University of Rajasthan
Details of shares held	1386300 equity shares
List of companies (other than Career Point Edutech Ltd.) in which Directorships held as on 31.03.2026 (excluding Pvt. Ltd. Companies)	1. CP Capital Limited (Formerly Known as Career Point Limited) 2. Shricon Industries Limited 3. Career Point Infra Limited 4. Wellwin Technosoft Limited 5. Career Point learning Solutions Limited
Chairman / Member of the Committees of companies (other than Career Point Edutech Ltd.) in which he/she is a Director as on 31.03.2026	4
Relationship with other directors	Relative of Mr. Pramod Kumar Maheshwari, Managing Director.

Minimum Information to be provided to the shareholders for approval of Related Party Transactions (RPT) as per the Industry Standards

A. TRANSACTIONS BETWEEN THE COMPANY AND ITS SUBSIDIARIES ON THE ONE HAND AND RELATED PARTIES ON THE OTHER HAND AS PER RESOLUTION NO. 6

A-1. TRANSACTION WITH CP CAPITAL LIMITED (ERSTWHILE CAREER POINT LIMITED). **(Annexure- 1)**

<table>
<tr><th>S. No</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>A</td><td colspan="2">Details of the related party and transactions with the related party</td></tr>
<tr><td>A (1)</td><td>Basic details of the related party</td><td></td></tr>
<tr><td>1</td><td>Name of the related party</td><td>CP Capital Limited (Erstwhile Career Point Limited) (“CPCAP”)</td></tr>
<tr><td>2</td><td>Country of incorporation of the related party</td><td>India</td></tr>
<tr><td>3</td><td>Nature of business of the related party</td><td>Non-Banking Financial Company (“NBFC”)</td></tr>
<tr><td>A (2)</td><td colspan="2">Relationship and ownership of the related party</td></tr>
<tr><td>1</td><td>Relationship between the listed entity / subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:</td><td>CPCAP is a listed public limited company and group entity of the Company. Mr. Pramod Kumar Maheshwari, Managing Director, Mr. Om Prakash Maheshwari, Chairman and Non-executive Director and Mrs. Shilpa Maheshwari, Non-executive Director of the Company are Promoter in CPCAP.
Accordingly, CP Capital Limited (Erstwhile Career Point Limited) (“CPCAP”) is one such entity and a related party as per Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of SEBI-LODR.</td></tr>
<tr><td>(a)</td><td>Shareholding of the listed entity / subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.</td><td>Nil</td></tr>
<tr><td>(b)</td><td>Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity / subsidiary (in case of transaction involving the subsidiary).</td><td>N.A</td></tr>
<tr><td>(c)</td><td>Shareholding of the related party, whether direct or indirect, in the listed entity / subsidiary (in case of transaction involving the subsidiary).</td><td>Nil</td></tr>
<tr><td colspan="3">Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/ subsidiary/related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.</td></tr>
<tr><td>A (3)</td><td colspan="2">Details of previous transactions with the related party</td></tr>
<tr><td>1</td><td colspan="2">Total amount of all the transactions undertaken by the listed entity with the Related party during last financial year.</td></tr>
<tr><td>(a)</td><td>Total amount of all the transactions undertaken by the listed entity with the Related party during last financial year.</td><td>FY 2025-26:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Loan Given</td><td>89.34</td></tr>
<tr><td>2</td><td>Loan Recovered</td><td>52.65</td></tr>
<tr><td>3</td><td>Balance as on March, 2026</td><td>59.89</td></tr>
<tr><td>4</td><td>Interest Income</td><td>4.95</td></tr>
<tr><td>5</td><td>Rendering of services (Rent)</td><td>0.34</td></tr>
</table></td></tr>
<tr><td>(b)</td><td>Total amount of all the transactions undertaken by the listed entity and its subsidiary with the Related party during last financial year.</td><td>FY 2025-26:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Loan Given</td><td>90.01</td></tr>
<tr><td>2</td><td>Loan Recovered</td><td>53.31</td></tr>
<tr><td>3</td><td>Balance as on March, 2026</td><td>67.24</td></tr>
<tr><td>4</td><td>Interest Income</td><td>5.59</td></tr>
<tr><td>5</td><td>Rendering of services (Rent)</td><td>0.34</td></tr>
</table></td></tr>
<tr><td></td><td colspan="2">Explanation: Details need to be disclosed separately for listed entity and its subsidiary.</td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Loan Given</td><td>108.48</td></tr>
<tr><td>2</td><td>Loan Recovered</td><td>119.10</td></tr>
<tr><td>3</td><td>Balance as on June, 2026</td><td>51.83</td></tr>
<tr><td>4</td><td>Interest Income</td><td>1.56</td></tr>
<tr><td>5</td><td>Rendering of services (Rent)</td><td>0.08</td></tr>
<tr><td></td><td>Total</td><td>281.05</td></tr>
</table></td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No</td></tr>
</table>

<table>
<tr><td>A (4)</td><td colspan="2">Amount of the proposed transaction(s)</td></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/shareholders.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>150.00</td></tr><tr><td>2</td><td>Availing of Financing facility/loan</td><td>150.00</td></tr></table>
Note: The amount of the proposed transactions mentioned above are up to a maximum aggregate value and/or total outstanding not exceeding Rs. 150 crores on any date during a period commencing from the twentieth Annual General Meeting up to the date of twenty-one Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year (FY 2025-26)</td><td>292.85 %</td></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year
(in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>N.A</td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover
(if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.
(FY 2025-26)</td><td>196.10%</td></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year
Explanations:
The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</td><td><table><tr><th>Particulars</th><th>FY 2025-2026 (Rs in Crores)</th></tr><tr><td>Turnover</td><td>61.35</td></tr><tr><td>Profit After Tax</td><td>31.58</td></tr><tr><td>Net worth</td><td>548.18</td></tr></table></td></tr>
<tr><td>A (5)</td><td colspan="2">Basic details of the proposed transaction</td></tr>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>150.00</td></tr><tr><td>2</td><td>Availing of Financing facility/loan</td><td>150.00</td></tr></table></td></tr>
<tr><td>2</td><td>Details of each type of the proposed transaction</td><td>The proposed transaction between Career Point Edutech Limited and CP Capital Limited involves availing of services and/or purchase of any goods and material and Rendering of services and/or sale of any goods and material.</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction</td><td>01.04.2026 to 31.03.2027 (one year)</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5</td><td>Value (monetary value) of the proposed transaction during a financial year.
If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>150.00</td></tr><tr><td>2</td><td>Availing of Financing facility/loan</td><td>150.00</td></tr></table>Note: The amount of the proposed transactions mentioned above are up to a maximum aggregate value and/or total outstanding not exceeding Rs. 150 crores on any date during a period commencing from the twentieth Annual General Meeting up to the date of twenty-one Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>6</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.</td><td>Availing of services.
The Availing of services such as Financing facility/loan from M/S. CP Capital Limited (Erstwhile Career Point Limited) ("CPCAP") is undertaken to meet the operational, financial and funding requirements of M/S. Career Point Edutech Ltd and enables M/S. Career Point Edutech Ltd to efficiently access the required financial resources and services necessary for its operations. Thereby facilitating smooth business operations, working capital management and meeting short-term liquidity requirements and ensure timely availability of funds as and when required. The consideration for services and the terms and conditions of the loan</td></tr>
</table>

		facility, including the applicable interest rate, tenure, repayment terms, service charges and other commercial terms, shall be determined on a **commercial and arm's length basis**, taking into consideration prevailing market conditions and applicable regulatory requirements and are entered into based on commercial considerations in the ordinary course of business. Accordingly, the proposed transactions support the business requirements of M/S. Career Point Edutech Ltd and are in the interest of the listed entity. **Rendering of services.** The Rendering of services such as Financing facility/loan by M/S. Career Point Edutech Ltd to M/S. CP Capital Limited (Erstwhile Career Point Limited) ("CPCAP") is undertaken in the ordinary course of business and is intended to support the legitimate funding and financial requirements of the recipient entity. The proposed transaction enables CPCAP to meet its working capital, business and other general corporate funding requirements in an efficient and timely manner. The proposed loan/financing facility also facilitates optimum utilisation of the available funds of M/S. Career Point Edutech Ltd and provides an avenue for generating interest income from the deployment of surplus funds. The terms and conditions of the loan, including the rate of interest, tenure, repayment terms and other applicable conditions, shall be determined on a commercial and **arm's length basis**, keeping in view prevailing market conditions and applicable regulatory requirements. Accordingly, the proposed transactions are commercially justifiable, support the business interests of M/S. Career Point Edutech Ltd and are in the interest of the listed entity.
7	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. **Explanation:** *Indirect interest shall mean interest held through any person over which an individual has control.*	CPCAP is a listed public limited company and group entity of the Company. Mr. Pramod Kumar Maheshwari, Managing Director, Mr. Om Prakash Maheshwari, Chairman and Non-executive Director of the Company are the Director and promoter in CPCAP and Mrs. Shilpa Maheshwari, Non-executive Director of the Company is Promoter in CPCAP.
a.	Name of the director / KMP	Mr. Pramod Kumar Maheshwari, Managing Director, Mr. Om Prakash Maheshwari, Chairman and Non-executive Director and Promoters of the Company are the Directors in CPCAP. Mrs. Shilpa Maheshwari, Non-executive Director of the Company is Promoter in CPCAP. They has interest in company directly or indirectly.
b.	Shareholding of the director / KMP, whether direct or indirect, in the related party	• Mr. Pramod Kumar Maheshwari holds 2138216 Number of shares (11.75%) in CPCAP. • Mr. Om Prakash Maheshwari holds 1386300 Number of shares (7.62%) in CPCAP. • Mr. Shilpa Maheshwari holds 1339500 Number of shares (7.36%) in CPCAP.
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Nil
9	Other information relevant for decision making.	All relevant information forms a part of this disclosure setting out requisite facts.
B	**Information to be provided only if a specific type of RPT as mentioned below is proposed to be undertaken and is in addition to Part A.**	
B(1)	**Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances**	
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or other process applied.
2	Basis of determination of price.	The Company will ensure that the proposed RPTs are done on arms' length basis which are established taking into account various factors including comparable with unrelated parties or on cost plus reasonable margin basis or market price basis, or transaction net margin method, where available.
3	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	NA
a.	Amount of Trade advance	NA
b.	Tenure	NA
c.	Whether same is self-liquidating?	NA
B(2)	**Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary**	

1	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.*	The investment would be from own funds/ internal accruals of the Company. The Company would not be incurring indebtedness solely for the purpose of extending loans, inter-corporate deposits, advances, or investments to related parties.
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.*	Not applicable, since the Company would not be incurring financial indebtedness especially for the purpose of extending loans, inter-corporate deposits, advances, or investments to related parties.
	a. Nature of indebtedness	NA
	b. Total cost of borrowing	NA
	c. Tenure	NA
	d. Other details	NA
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(1) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.* *(2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	NA
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	12.60%
5	Maturity / due date	On demand
6	Repayment schedule & terms	NA
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	NA
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds shall be used for operational activities and other business Requirements.
C	**Information to be provided only if a specific type of RPT mentioned below proposed to be undertaken is a material RPT and is in addition to Part A and B**	
C(1)	**Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary**	
	Latest credit rating of the related party. *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any.*	NA
	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* **In addition, state the following:** (a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; (b) Whether the related party has been declared a 'wilful defaulter' by any of its bankers and whether such status is currently subsisting; (c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; (d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	Not applicable, No default has been made.
	FY 2023-24	NA
	FY 2024-25	NA
	FY 2025-26	NA

A-2. TRANSACTION WITH SHRICON INDUSTRIES LIMITED. **(Annexure- 2)**

<table>
<tr><th>S. No</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>A</td><td colspan="2">Details of the related party and transactions with the related party</td></tr>
<tr><td>A (1)</td><td>Basic details of the related party</td><td></td></tr>
<tr><td>1</td><td>Name of the related party</td><td>Shricon Industries Limited ("SIL")</td></tr>
<tr><td>2</td><td>Country of incorporation of the related party</td><td>India</td></tr>
<tr><td>3</td><td>Nature of business of the related party</td><td>E-commerce</td></tr>
<tr><td>A (2)</td><td colspan="2">Relationship and ownership of the related party</td></tr>
<tr><td>1</td><td>Relationship between the listed entity / subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:</td><td>Mr. Om Prakash Maheshwari, Chairman & Non-executive Director and Promoters of the Company is Directors in SIL and Mr. Pramod Kumar Maheshwari, Director and promoter of the Company is also a shareholder in SIL.
SIL is a listed public limited company and group entity of the Company. Accordingly, Shricon industries Limited is a related party as per Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of SEBI-LODR</td></tr>
<tr><td>(a)</td><td>Shareholding of the listed entity / subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.</td><td>N.A</td></tr>
<tr><td>(b)</td><td>Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity / subsidiary (in case of transaction involving the subsidiary).</td><td>N.A</td></tr>
<tr><td>(c)</td><td>Shareholding of the related party, whether direct or indirect, in the listed entity / subsidiary (in case of transaction involving the subsidiary).</td><td>Nil</td></tr>
<tr><td colspan="3">Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/ subsidiary/related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.</td></tr>
<tr><td>A (3)</td><td colspan="2">Details of previous transactions with the related party</td></tr>
<tr><td>1</td><td colspan="2">Total amount of all the transactions undertaken by the listed entity with the Related party during last financial year.</td></tr>
<tr><td>(a)</td><td>Total amount of all the transactions undertaken by the listed entity with the Related party during last financial year.</td><td>FY 2025-26:<table><tr><th>S. N</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Purchase of any goods and material</td><td>0.00</td></tr><tr><td>2</td><td>Sale of any goods and material</td><td>0.0094</td></tr></table></td></tr>
<tr><td>(b)</td><td>Total amount of all the transactions undertaken by the listed entity and its subsidiary with the Related party during last financial year.</td><td>FY 2025-26:<table><tr><th>S. N</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Purchase of any goods and material</td><td>0.03</td></tr><tr><td>2</td><td>Sale of any goods and material</td><td>0.05</td></tr></table></td></tr>
<tr><td></td><td colspan="2">Explanation: Details need to be disclosed separately for listed entity and its subsidiary.</td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td><table><tr><th>S. N</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Sale of any goods and material</td><td>0.01</td></tr><tr><td></td><td>Total</td><td>0.01</td></tr></table></td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No</td></tr>
<tr><td>A (4)</td><td colspan="2">Amount of the proposed transaction(s)</td></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ Shareholders.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>5.00 Cr</td></tr><tr><td>2</td><td>Sale of any goods and material</td><td>15.00 Cr</td></tr><tr><td></td><td>Total</td><td>20.00 Cr.</td></tr></table></td></tr>
</table>

<table>
<tr><td></td><td></td><td>Note: The amount of the proposed transactions mentioned above are up to a maximum aggregate value and/or total outstanding not exceeding Rs. 20 crores on any date during a period commencing from the twentieth Annual General Meeting up to the date of twenty-one Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity’s annual consolidated turnover for the immediately preceding financial year (FY 2025-26)</td><td>39.05 %</td></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary’s annual standalone turnover for the immediately preceding financial year
(in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>N.A</td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party’s annual consolidated turnover
(if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.
(FY 2025-26)</td><td>444.44%</td></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year
Explanations:
The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</td><td><table><tr><th>Particulars</th><th>FY 2025-2026 (Rs in Crores)</th></tr><tr><td>Turnover</td><td>4.50</td></tr><tr><td>Profit After Tax</td><td>1.94</td></tr><tr><td>Net worth</td><td>5.65</td></tr></table></td></tr>
<tr><td>A (5)</td><td colspan="2">Basic details of the proposed transaction</td></tr>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>5.00 Cr</td></tr><tr><td>2</td><td>Sale of any goods and material</td><td>15.00 Cr</td></tr><tr><td></td><td>Total</td><td>20.00 Cr.</td></tr></table></td></tr>
<tr><td>2</td><td>Details of each type of the proposed transaction</td><td>The proposed transaction between Career Point Edutech Limited and Shricon industries Limited involves availing of services and/or purchase of any goods and material and Rendering of services and/or sale of any goods and material.</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction</td><td>01.04.2026 to 31.03.2027 (one year)</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5</td><td>Value (monetary value) of the proposed transaction during a financial year.
If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>5.00 Cr</td></tr><tr><td>2</td><td>Sale of any goods and material</td><td>15.00 Cr</td></tr><tr><td></td><td>Total</td><td>20.00 Cr.</td></tr></table>
Note: The amount of the proposed transactions mentioned above are up to a maximum aggregate value and/or total outstanding not exceeding Rs. 20 crores on any date during a period commencing from the twentieth Annual General Meeting up to the date of twenty-one Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>6</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.</td><td>Rendering of services and/or sale of any goods and material.
The Rendering of services such as Financing facility/loan and/or sale of any goods and material by M/S. Career Point Edutech Ltd to M/S. Shricon Industries Limited is undertaken in the ordinary course of business and</td></tr>
</table>

		enables M/S. Career Point Edutech Ltd to leverage its operational capabilities, resources and expertise to meet the requirements of the recipient entity. Such transactions contribute to M/S. Career Point Edutech Ltd's revenue generation and efficient utilization of its assets and resources. The consideration for such sales is determined in accordance with arm's length principles. Accordingly, the proposed transactions are commercially justifiable, support the business interests of M/S. Career Point Edutech Ltd and are in the interest of the listed entity.
7	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. **Explanation:** *Indirect interest shall mean interest held through any person over which an individual has control.*	Mr. Om Prakash Maheshwari, Director and promoter of the Company is also director and shareholder in Shricon industries Limited. Mr. Pramod Kumar Maheshwari, Director and promoter of the Company is also a shareholder in Shricon industries Limited.
a.	Name of the director / KMP	• Mr. Om Prakash Maheshwari, is common promoter and Chairman of our company and Shricon industries Limited. • Mr. Pramod Kumar Maheshwari is also Director and promoter of the Company and is shareholder and promoter in Shricon industries Limited. Both has interest in company directly or indirectly.
b.	Shareholding of the director / KMP, whether direct or indirect, in the related party	• Mr. Om Prakash Maheshwari, holds 182050 Number of Shares (14.68%) in Shricon industries Limited • Mr. Pramod Kumar Maheshwari holds 125343 Number of Shares (12.67%) in Shricon industries Limited
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	NA
9	Other information relevant for decision making.	All relevant information forms a part of this disclosure setting out requisite facts.
B	**Information to be provided only if a specific type of RPT as mentioned below is proposed to be undertaken and is in addition to Part A.**	
B(1)	**Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances**	
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or other process applied.
2	Basis of determination of price.	The Company will ensure that the proposed RPTs are done on arms' length basis which are established taking into account various factors including comparable with unrelated parties or on cost plus reasonable margin basis or market price basis, or transaction net margin method, where available.
3	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	NA
a.	Amount of Trade advance	NA
b.	Tenure	NA
c.	Whether same is self-liquidating?	NA
B(2)	**Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary**	
1	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.*	The investment would be from own funds/ internal accruals of the Company. The Company would not be incurring indebtedness solely for the purpose of extending loans, inter-corporate deposits, advances, or investments to related parties.
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.*	Not applicable, since the Company would not be incurring financial indebtedness especially for the purpose of extending loans, inter-corporate deposits, advances, or investments to related parties.
	a. Nature of indebtedness	NA
	b. Total cost of borrowing	NA
	c. Tenure	NA
	d. Other details	NA
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	NA

	Note: *(1) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.* *(2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	12.60%
5	Maturity / due date	On demand
6	Repayment schedule & terms	NA
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	NA
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds shall be used for operational activities and other business Requirements.
C	**Information to be provided only if a specific type of RPT mentioned below proposed to be undertaken is a material RPT and is in addition to Part A and B**	
C(1)	**Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary**	
	Latest credit rating of the related party. *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any.*	NA
	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* **In addition, state the following:** (a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; (b) Whether the related party has been declared a 'wilful defaulter' by any of its bankers and whether such status is currently subsisting; (c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; (d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	Not applicable, No default has been made.
	FY 2023-24	NA
	FY 2024-25	NA
	FY 2025-26	NA

A-3. TRANSACTION WITH CAREER POINT ACCESSORIES PRIVATE LIMITED. **(Annexure- 3)**

S. No	Particulars of the information	Information provided by the management
A	**Details of the related party and transactions with the related party**	
A (1)	**Basic details of the related party**	
1	Name of the related party	Career Point Accessories Private Limited ("CPAPL")
2	Country of incorporation of the related party	India
3	Nature of business of the related party	Education
A (2)	**Relationship and ownership of the related party**	
1	Relationship between the listed entity / subsidiary (in	Career Point Accessories Private Limited is a private limited company and

<table>
<tr><td></td><td>case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:</td><td>group entity of the Company.
Mr. Pramod Kumar Maheshwari, MD, Mr. Om Prakash Maheshwari, Chaimran and Promoters of the Company are the Directors in CPAPL
Accordingly, Career Point Accessories Private Limited is a related party as per Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of SEBI-LODR.</td></tr>
<tr><td>(a)</td><td>Shareholding of the listed entity / subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.</td><td>Career Point Edutech Limited holds 60,000 Shares (60%) in Career Point Accessories Private Limited.
Hence, Career Point Accessories Private Limited is subsidiary Company and is related party.</td></tr>
<tr><td>(b)</td><td>Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity / subsidiary (in case of transaction involving the subsidiary).</td><td>N.A</td></tr>
<tr><td>(c)</td><td>Shareholding of the related party, whether direct or indirect, in the listed entity / subsidiary (in case of transaction involving the subsidiary).</td><td>Nil</td></tr>
<tr><td colspan="3">Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/ subsidiary/related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.</td></tr>
<tr><td>A (3)</td><td colspan="2">Details of previous transactions with the related party</td></tr>
<tr><td>1</td><td colspan="2">Total amount of all the transactions undertaken by the listed entity with the Related party during last financial year.</td></tr>
<tr><td>(a)</td><td>Total amount of all the transactions undertaken by the listed entity with the Related party during last financial year.</td><td>FY 2025-26:<table><tr><th>S. N</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Sale of any goods and material</td><td>0.09 Cr</td></tr></table></td></tr>
<tr><td>(b)</td><td>Total amount of all the transactions undertaken by the listed entity and its subsidiary with the Related party during last financial year.</td><td>FY 2025-26:<table><tr><th>S. N</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Sale of any goods and material</td><td>0.00</td></tr></table></td></tr>
<tr><td></td><td colspan="2">Explanation: Details need to be disclosed separately for listed entity and its subsidiary.</td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td><table><tr><th>S. N</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Sale of any goods and material</td><td>0.00</td></tr><tr><td></td><td>Total</td><td>0.00</td></tr></table></td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No</td></tr>
<tr><td>A (4)</td><td colspan="2">Amount of the proposed transaction(s)</td></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ Shareholders.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Sale of any goods and material</td><td>10.00 Cr</td></tr></table>Note: The amount of the proposed transactions mentioned above are up to a maximum aggregate value and/or total outstanding not exceeding Rs. 10 crores on any date during a period commencing from the twentieth Annual General Meeting up to the date of twenty-one Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year (FY 2025-26)</td><td>19.52 %</td></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of</td><td>N.A</td></tr>
</table>

<table>
<tr><td></td><td>subsidiary's annual standalone turnover for the immediately preceding financial year
(in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td></td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover
(if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.
(FY 2025-26)</td><td>3,846.15%</td></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year
Explanations:
The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</td><td><table><tr><th>Particulars</th><th>FY 2025-2026 (Rs in Crores)</th></tr><tr><td>Turnover</td><td>0.26</td></tr><tr><td>Profit After Tax</td><td>0.0087</td></tr><tr><td>Net worth</td><td>0.78</td></tr></table></td></tr>
<tr><td>A (5)</td><td colspan="2">Basic details of the proposed transaction</td></tr>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Sale of any goods and material</td><td>10.00 Cr</td></tr></table></td></tr>
<tr><td>2</td><td>Details of each type of the proposed transaction</td><td>The proposed transaction between Career Point Edutech Limited and Career Point Accessories Private Limited involves availing of services and/or purchase of any goods and material and Rendering of services and/or sale of any goods and material.</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction</td><td>01.04.2026 to 31.03.2027 (one year)</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5</td><td>Value (monetary value) of the proposed transaction during a financial year.
If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Sale of any goods and material</td><td>10.00 Cr</td></tr></table>
Note: The amount of the proposed transactions mentioned above are up to a maximum aggregate value and/or total outstanding not exceeding Rs. 10 crores on any date during a period commencing from the twentieth Annual General Meeting up to the date of twenty-one Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>6</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.</td><td>Sale of any goods and material.
Sale of any goods and material by M/S. Career Point Edutech Ltd to M/S. Career Point Accessories Private Limited is undertaken in the ordinary course of business and enables M/S. Career Point Edutech Ltd to leverage its operational capabilities, resources and expertise to meet the requirements of the recipient entity. Such transactions contribute to M/S. Career Point Edutech Ltd's revenue generation and efficient utilisation of its assets and resources. The consideration for such sales is determined in accordance with arm's length principles. Accordingly, the proposed transactions are commercially justifiable, support the business interests of M/S. Career Point Edutech Ltd and are in the interest of the listed entity.</td></tr>
<tr><td>7</td><td>Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.
Explanation: Indirect interest shall mean interest held through any person over which an individual has control.</td><td>Mr. Pramod Kumar Maheshwari, MD, Mr. Om Prakash Maheshwari, Chairman and Promoters of the Company are the Directors in CPAPL.</td></tr>
<tr><td>a.</td><td>Name of the director / KMP</td><td>• Mr. Om Prakash Maheshwari, is Chairman and promoter of our company and is a Directors in CPAPL.
• Mr. Pramod Kumar Maheshwari Managing Director of the Company and is Directors in CPAPL.
Both has interest in company directly or indirectly.</td></tr>
<tr><td>b.</td><td>Shareholding of the director / KMP, whether direct or</td><td>• Mr. Pramod Kumar Maheshwari holds 13,334 Number of shares</td></tr>
</table>

	indirect, in the related party	(13.34%) in CPAPL. • Mr. Om Prakash Maheshwari holds 13,333 Number of shares (13.33%) in CPAPL
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Nil
9	Other information relevant for decision making.	All relevant information forms a part of this disclosure setting out requisite facts.
B	**Information to be provided only if a specific type of RPT as mentioned below is proposed to be undertaken and is in addition to Part A.**	
B(1)	**Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances**	
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or other process applied
2	Basis of determination of price.	The Company will ensure that the proposed RPTs are done on arms' length basis which are established taking into account various factors including comparable with unrelated parties or on cost plus reasonable margin basis or market price basis, or transaction net margin method, where available.
3	Any advance paid or received for the contract or arrangement, if any; (Trade advance)	Nil

A-4. TRANSACTION WITH CAREER POINT UNIVERSITY, KOTA. **(Annexure-4)**

S. No	Particulars of the information	Information provided by the management
A	**Details of the related party and transactions with the related party**	
A (1)	**Basic details of the related party**	
1	Name of the related party	Career Point University, Kota ("CPUK")
2	Country of incorporation of the related party	India
3	Nature of business of the related party	Education
A (2)	**Relationship and ownership of the related party**	
1	Relationship between the listed entity / subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	CPUK is a University established vide Career Point University Act, 2012 and group entity of the Company. Mr. Pramod Kumar Maheshwari Managing Director of the Company is the Chairperson of the University and Mr. Om Prakash Maheshwari, Chairman & non-executive Director and Promoters of the Company are members of Board of Management of the University. Accordingly, CPUK is a University, Kota is a related party as per Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of SEBI-LODR.
(a)	Shareholding of the listed entity / subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Nil
(b)	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity / subsidiary (in case of transaction involving the subsidiary).	N.A
(c)	Shareholding of the related party, whether direct or indirect, in the listed entity / subsidiary (in case of transaction involving the subsidiary).	Nil
Explanation: *Indirect shareholding shall mean shareholding held through any person, over which the listed entity/ subsidiary/related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.*		
A (3)	**Details of previous transactions with the related party**	
1	Total amount of all the transactions undertaken by the listed entity with the Related party during last financial year.	
(a)	Total amount of all the transactions undertaken by the listed entity with the Related party during last financial year.	FY 2025-26: S. No | Nature of transactions | Amount (Rs. in Crores)

<table>
<tr><td></td><td></td><td>
<table>
<tr><td>1</td><td>Sale of any goods and material</td><td>0.42</td></tr>
<tr><td>2</td><td>Electricity Expenses Reimbursement</td><td>0.08</td></tr>
<tr><td>3</td><td>Service Rendered</td><td>12.00</td></tr>
<tr><td>4</td><td>Rendering of Financing facility/loan given</td><td>0.00</td></tr>
</table>
</td></tr>
<tr><td>(b)</td><td>Total amount of all the transactions undertaken by the listed entity and its subsidiary with the Related party during last financial year.</td><td>FY 2025-26:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Sale of any goods and material</td><td>0.50</td></tr>
<tr><td>2</td><td>Electricity Expenses Reimbursement</td><td>0.00</td></tr>
<tr><td>3</td><td>Service Rendered</td><td>12.00</td></tr>
<tr><td>4</td><td>Rendering of Financing facility/loan given</td><td>0.00</td></tr>
</table>
</td></tr>
<tr><td></td><td colspan="2">Explanation: Details need to be disclosed separately for listed entity and its subsidiary.</td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Sale of any goods and material</td><td>0.65</td></tr>
<tr><td>2</td><td>Electricity Expenses Reimbursement</td><td>0.00</td></tr>
<tr><td>3</td><td>Service Rendered</td><td>2.00</td></tr>
<tr><td>4</td><td>Rendering of Financing facility/loan given</td><td>0.00</td></tr>
<tr><td></td><td>Total</td><td>2.65</td></tr>
</table>
</td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No</td></tr>
<tr><td>A (4)</td><td colspan="2">Amount of the proposed transaction(s)</td></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/shareholders.</td><td>
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>10.00 Cr</td></tr>
<tr><td>2</td><td>Sale of any goods and material</td><td>30.00 Cr</td></tr>
<tr><td></td><td>Total</td><td>40.00 Cr</td></tr>
</table>
Note: The amount of the proposed transactions mentioned above are up to a maximum aggregate value and/or total outstanding not exceeding Rs. 40 crores on any date during a period commencing from the twentieth Annual General Meeting up to the date of twenty-one Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year (FY 2025-26)</td><td>78.09 %</td></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year
(in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>N.A</td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover
(if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.
(FY 2025-26)</td><td>166.11%</td></tr>
</table>

<table>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year
Explanations:
The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</td><td><table><tr><th>Particulars</th><th>FY 2024-2025 (Rs in Crores)</th></tr><tr><td>Turnover</td><td>24.08</td></tr><tr><td>Profit After Tax</td><td>-2.98</td></tr><tr><td>Net worth</td><td>7.10</td></tr></table></td></tr>
<tr><td>A (5)</td><td colspan="2">Basic details of the proposed transaction</td></tr>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>10.00 Cr</td></tr><tr><td>2</td><td>Sale of any goods and material</td><td>30.00 Cr</td></tr><tr><td></td><td>Total</td><td>40.00 Cr</td></tr></table></td></tr>
<tr><td>2</td><td>Details of each type of the proposed transaction</td><td>The proposed transaction between Career Point Edutech Limited and Career Point University, Kota involves availing of services and/or purchase of any goods and material and Rendering of services and/or sale of any goods and material.</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction</td><td>01.04.2026 to 31.03.2027 (one year)</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5</td><td>Value (monetary value) of the proposed transaction during a financial year.
If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>10.00 Cr</td></tr><tr><td>2</td><td>Sale of any goods and material</td><td>30.00 Cr</td></tr><tr><td></td><td>Total</td><td>40.00 Cr</td></tr></table>
Note: The amount of the proposed transactions mentioned above are up to a maximum aggregate value and/or total outstanding not exceeding Rs. 40 crores on any date during a period commencing from the twentieth Annual General Meeting up to the date of twenty-one Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>6</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.</td><td>Rendering of services and/or sale of any goods and material.
The Rendering of services such as Financing facility/loan and/or Sale of any goods and material by M/S. Career Point Edutech Ltd to M/S. Career Point University, Kota is undertaken in the ordinary course of business and is intended to support the legitimate funding and financial requirements of the recipient entity. The proposed transaction enables M/S. Career Point Edutech Ltd to leverage its operational capabilities, resources and expertise to meet the requirements of the recipient entity. Such transactions contribute to M/S. Career Point Edutech Ltd’s revenue generation and efficient utilisation of its assets and resources. The consideration for such sales is determined in accordance with arm’s length principles. Accordingly, the proposed transactions are commercially justifiable, support the business interests of M/S. Career Point Edutech Ltd and are in the interest of the listed entity.</td></tr>
<tr><td>7</td><td>Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.
Explanation: Indirect interest shall mean interest held through any person over which an individual has control.</td><td>Mr. Pramod Kumar Maheshwari Managing Director of the Company is the Chairperson of the University and Mr. Om Prakash Maheshwari, Chairman & Non –executive Director, Whole time Director and Promoters of the Company are members of Board of Management of the University.</td></tr>
<tr><td>a.</td><td>Name of the director / KMP</td><td>Mr. Om Prakash Maheshwari, is Chairman and promoter of our company and is a Board of Management of the University.
Mr. Pramod Kumar Maheshwari Managing Director of the Company and is Chairperson of the University.
Both has interest in company directly or indirectly.</td></tr>
<tr><td>b.</td><td>Shareholding of the director / KMP, whether direct or indirect, in the related party</td><td>Nil</td></tr>
<tr><td>8</td><td>A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.</td><td>Nil</td></tr>
</table>

9	Other information relevant for decision making.	All relevant information forms a part of this disclosure setting out requisite facts.
B	**Information to be provided only if a specific type of RPT as mentioned below is proposed to be undertaken and is in addition to Part A.**	
B(1)	**Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances**	
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or other process applied.
2	Basis of determination of price.	The Company will ensure that the proposed RPTs are done on arms' length basis which are established taking into account various factors including comparable with unrelated parties or on cost plus reasonable margin basis or market price basis, or transaction net margin method, where available.
3	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	NA
a.	Amount of Trade advance	NA
b.	Tenure	NA
c.	Whether same is self-liquidating?	NA
B(2)	**Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary**	
1	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.*	The investment would be from own funds/ internal accruals of the Company. The Company would not be incurring indebtedness solely for the purpose of extending loans, inter-corporate deposits, advances, or investments to related parties.
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.*	Not applicable, since the Company would not be incurring financial indebtedness especially for the purpose of extending loans, inter-corporate deposits, advances, or investments to related parties.
	a. Nature of indebtedness	NA
	b. Total cost of borrowing	NA
	c. Tenure	NA
	d. Other details	NA
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(1) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.* *(2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	NA
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	12.60%
5	Maturity / due date	On demand
6	Repayment schedule & terms	NA
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	NA
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds shall be used for operational activities and other business Requirements.
C	**Information to be provided only if a specific type of RPT mentioned below proposed to be undertaken is a material RPT and is in addition to Part A and B**	
C(1)	**Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary**	
	Latest credit rating of the related party. *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any.*	NA
	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default.	Not applicable, No default has been made.

	Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request. **In addition, state the following:** (a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; (b) Whether the related party has been declared a 'wilful defaulter' by any of its bankers and whether such status is currently subsisting; (c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; (d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	
	FY 2023-24	NA
	FY 2024-25	NA
	FY 2025-26	NA

A-5. TRANSACTION WITH CAREER POINT UNIVERSITY, HAMIRPUR. **(Annexure-5)**

S. No	Particulars of the information	Information provided by the management
A	**Details of the related party and transactions with the related party**	
A (1)	**Basic details of the related party**	
1	Name of the related party	Career Point University, Hamirpur ("CPUH")
2	Country of incorporation of the related party	India
3	Nature of business of the related party	Education
A (2)	**Relationship and ownership of the related party**	
1	Relationship between the listed entity / subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	CPUH is a University and group entity of the Company. Mr. Pramod Kumar Maheshwari Managing Director of the Company is the Chairperson of the University and Mr. Om Prakash Maheshwari, Chairman & Non –executive Director, Whole time Director and Promoters of the Company are members of Board of Management of the University. Accordingly, CPUH is a University, Hamirpur is a related party as per Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of SEBI-LODR.
(a)	Shareholding of the listed entity / subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Nil
(b)	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity / subsidiary (in case of transaction involving the subsidiary).	N.A
(c)	Shareholding of the related party, whether direct or indirect, in the listed entity / subsidiary (in case of transaction involving the subsidiary).	Nil
Explanation: *Indirect shareholding shall mean shareholding held through any person, over which the listed entity/ subsidiary/related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.*		
A (3)	**Details of previous transactions with the related party**	
	Total amount of all the transactions undertaken by the listed entity with the Related party during last financial year.	
(a)	Total amount of all the transactions undertaken by the listed entity with the Related party during last financial year.	FY 2025-26: S. No | Nature of transactions | Amount (Rs. in Crores)

<table>
<tr><td></td><td></td><td><table><tr><td>1</td><td>Sale of any goods and material</td><td>0.60</td></tr><tr><td>2</td><td>Service Rendered (Auxilliary Education Services)</td><td>8.51</td></tr><tr><td>3</td><td>Rendering of Financing facility/loan given</td><td>0.00</td></tr></table></td></tr>
<tr><td>(b)</td><td>Total amount of all the transactions undertaken by the listed entity and its subsidiary with the Related party during last financial year.</td><td>FY 2025-26:<table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Sale of any goods and material</td><td>0.60</td></tr><tr><td>2</td><td>Service Rendered (Auxilliary Education Services)</td><td>8.51</td></tr><tr><td>3</td><td>Rendering of Financing facility/loan given</td><td>0.00</td></tr></table></td></tr>
<tr><td></td><td colspan="2">Explanation: Details need to be disclosed separately for listed entity and its subsidiary.</td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Sale of any goods and material</td><td>1.05</td></tr><tr><td>2</td><td>Service Rendered (Auxilliary Education Services)</td><td>4.00</td></tr><tr><td>3</td><td>Rendering of Financing facility/loan given</td><td>0.00</td></tr><tr><td></td><td>Total</td><td>5.05</td></tr></table></td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No</td></tr>
<tr><td>A (4)</td><td colspan="2">Amount of the proposed transaction(s)</td></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/shareholders.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>10.00 Cr</td></tr><tr><td>2</td><td>Sale of any goods and material</td><td>25.00 Cr</td></tr><tr><td></td><td>Total</td><td>35.00 Cr</td></tr></table>Note: The amount of the proposed transactions mentioned above are up to a maximum aggregate value and/or total outstanding not exceeding Rs. 35 crores on any date during a period commencing from the twentieth Annual General Meeting up to the date of twenty-one Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year (FY 2025-26)</td><td>68.33%</td></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year
(in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>N.A</td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover
(if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.
(FY 2025-26)</td><td>201.85%</td></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year
Explanations:</td><td><table><tr><th>Particulars</th><th>FY 2024-2025 (Rs in Crores)</th></tr><tr><td>Turnover</td><td>17.34</td></tr><tr><td>Profit After Tax</td><td>4.72</td></tr></table></td></tr>
</table>

<table>
<tr><td></td><td>The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</td><td><table><tr><td>Net worth</td><td>3.06</td></tr></table></td></tr>
<tr><td>A (5)</td><td colspan="2">Basic details of the proposed transaction</td></tr>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>10.00 Cr</td></tr><tr><td>2</td><td>Sale of any goods and material</td><td>25.00 Cr</td></tr><tr><td></td><td>Total</td><td>35.00 Cr</td></tr></table></td></tr>
<tr><td>2</td><td>Details of each type of the proposed transaction</td><td>The proposed transaction between Career Point Edutech Limited and Career Point University, Hamirpur involves availing of services and/or purchase of any goods and material and Rendering of services and/or sale of any goods and material.</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction</td><td>01.04.2026 to 31.03.2027 (one year)</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5</td><td>Value (monetary value) of the proposed transaction during a financial year.
If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>10.00 Cr</td></tr><tr><td>2</td><td>Sale of any goods and material</td><td>25.00 Cr</td></tr><tr><td></td><td>Total</td><td>35.00 Cr</td></tr></table>
Note: The amount of the proposed transactions mentioned above are up to a maximum aggregate value and/or total outstanding not exceeding Rs. 35 crores on any date during a period commencing from the twentieth Annual General Meeting up to the date of twenty-one Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>6</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.</td><td>Rendering of services and/or sale of any goods and material.
The Rendering of services such as Financing facility/loan and/or sale of any goods and material by M/S. Career Point Edutech Ltd to M/S. Career Point University, Hamirpur (“CPUH”) is undertaken in the ordinary course of business and and is intended to support the legitimate funding and financial requirements of the recipient entity. The proposed transaction enables M/S. Career Point Edutech Ltd to leverage its operational capabilities, resources and expertise to meet the requirements of the recipient entity. Such transactions contribute to M/S. Career Point Edutech Ltd’s revenue generation and efficient utilisation of its assets and resources. The consideration for such sales is determined in accordance with arm’s length principles. Accordingly, the proposed transactions are commercially justifiable, support the business interests of M/S. Career Point Edutech Ltd and are in the interest of the listed entity.</td></tr>
<tr><td>7</td><td>Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.
Explanation: Indirect interest shall mean interest held through any person over which an individual has control.</td><td>Mr. Pramod Kumar Maheshwari Managing Director of the Company is the Chairperson of the University and Mr. Om Prakash Maheshwari, Chairman & Non –executive Director, Whole time Director and Promoters of the Company are members of Board of Management of the University.</td></tr>
<tr><td>a.</td><td>Name of the director / KMP</td><td>• Mr. Om Prakash Maheshwari, is Chairman and promoter of our company and is a Board of Management of the University.
• Mr. Pramod Kumar Maheshwari Managing Director of the Company and is Chairperson of the University.
Both has interest in company directly or indirectly.</td></tr>
<tr><td>b.</td><td>Shareholding of the director / KMP, whether direct or indirect, in the related party</td><td>Nil</td></tr>
<tr><td>8</td><td>A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.</td><td>Nil</td></tr>
<tr><td>9</td><td>Other information relevant for decision making.</td><td>All relevant information forms a part of this disclosure setting out requisite facts.</td></tr>
</table>

B	**Information to be provided only if a specific type of RPT as mentioned below is proposed to be undertaken and is in addition to Part A.**	
B(1)	**Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances**	
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or other process applied.
2	Basis of determination of price.	The Company will ensure that the proposed RPTs are done on arms' length basis which are established taking into account various factors including comparable with unrelated parties or on cost plus reasonable margin basis or market price basis, or transaction net margin method, where available.
3	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	NA
a.	Amount of Trade advance	NA
b.	Tenure	NA
c.	Whether same is self-liquidating?	NA
B(2)	**Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary**	
1	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.*	The investment would be from own funds/ internal accruals of the Company. The Company would not be incurring indebtedness solely for the purpose of extending loans, inter-corporate deposits, advances, or investments to related parties.
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.*	Not applicable, since the Company would not be incurring financial indebtedness especially for the purpose of extending loans, inter-corporate deposits, advances, or investments to related parties.
	a. Nature of indebtedness	NA
	b. Total cost of borrowing	NA
	c. Tenure	NA
	d. Other details	NA
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(1) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.* *(2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	NA
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	13.20% or The interest rate applicable to the transaction shall be determined based on guidance provided in the RPT framework approved by the Audit Committee.
5	Maturity / due date	On demand
6	Repayment schedule & terms	NA
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	NA
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds shall be used for operational activities and other business Requirements.
C	**Information to be provided only if a specific type of RPT mentioned below proposed to be undertaken is a material RPT and is in addition to Part A and B**	
C(1)	**Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary**	
	Latest credit rating of the related party. *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any.*	NA
	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the*	Not applicable, No default has been made.

	related party upon request. **In addition, state the following:** (a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; (b) Whether the related party has been declared a 'wilful defaulter' by any of its bankers and whether such status is currently subsisting; (c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; (d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	
	FY 2023-24	NA
	FY 2024-25	NA
	FY 2025-26	NA

A-6. TRANSACTION WITH GOPI BAI FOUNDATION. **(Annexure-6)**

S. No	Particulars of the information	Information provided by the management
A	**Details of the related party and transactions with the related party**	
A (1)	**Basic details of the related party**	
1	Name of the related party	Gopi Bai Foundation Trust ("GBFT")
2	Country of incorporation of the related party	India
3	Nature of business of the related party	Education
A (2)	**Relationship and ownership of the related party**	
1	Relationship between the listed entity / subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Gopi Bai Foundation Trust is a registered trust and group entity of the Company and engaged in the business of education. Mr. Pramod Kumar Maheshwari, Managing Director of the Company, and Mr. Om Prakash Maheshwari, Chairman and Promoters of the Company are the trustees in Gopi Bai Foundation Trust. Accordingly, Gopi Bai Foundation Trust is a related party as per Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of SEBI-LODR.
(a)	Shareholding of the listed entity / subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Nil
(b)	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity / subsidiary (in case of transaction involving the subsidiary).	N.A
(c)	Shareholding of the related party, whether direct or indirect, in the listed entity / subsidiary (in case of transaction involving the subsidiary).	Nil
Explanation: *Indirect shareholding shall mean shareholding held through any person, over which the listed entity/ subsidiary/related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.*		
A (3)	**Details of previous transactions with the related party**	
1	Total amount of all the transactions undertaken by the listed entity with the Related party during last financial year.	
(a)	Total amount of all the transactions undertaken by the listed entity with the Related party during last financial year.	FY 2024-25: S. | Nature of transactions | Amount (Rs. in Crores)

<table>
<tr><td></td><td></td><td><table><tr><th>No</th><th></th><th></th></tr><tr><td>1</td><td>Service Rendered (Auxilliary Education Services)</td><td>0.30</td></tr><tr><td>2</td><td>Sale of any goods and material</td><td>0.40</td></tr></table></td></tr>
<tr><td>(b)</td><td>Total amount of all the transactions undertaken by the listed entity and its subsidiary with the Related party during last financial year.</td><td>FY 2024-25:<table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Service Rendered (Auxilliary Education Services)</td><td>0.30</td></tr><tr><td>2</td><td>Sale of any goods and material</td><td>0.40</td></tr></table></td></tr>
<tr><td></td><td colspan="2">Explanation: Details need to be disclosed separately for listed entity and its subsidiary.</td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Service Rendered (Auxilliary Education Services)</td><td>0.00</td></tr><tr><td>2</td><td>Sale of any goods and material</td><td>0.00</td></tr><tr><td></td><td>Total</td><td>0.00</td></tr></table></td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No</td></tr>
<tr><td>A (4)</td><td colspan="2">Amount of the proposed transaction(s)</td></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/shareholders.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Sale of any goods and material</td><td>15.00 Cr</td></tr></table>Note: The amount of the proposed transactions mentioned above are up to a maximum aggregate value and/or total outstanding not exceeding Rs. 15 crores on any date during a period commencing from the twentieth Annual General Meeting up to the date of twenty-one Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year (FY 2025-26)</td><td>29.29 %</td></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year
(in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>N.A</td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover
(if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.
(FY 2025-26)</td><td>247.52%</td></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year
Explanations:
The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</td><td><table><tr><th>Particulars</th><th>FY 2024-2025 (Rs in Crores)</th></tr><tr><td>Turnover</td><td>6.06</td></tr><tr><td>Profit After Tax</td><td>0.94</td></tr><tr><td>Net worth</td><td>4.76</td></tr></table></td></tr>
<tr><td>A (5)</td><td colspan="2">Basic details of the proposed transaction</td></tr>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr></table></td></tr>
</table>

<table>
<tr><td></td><td></td><td><table><tr><td>1</td><td>Sale of any goods and material</td><td>15.00 Cr</td></tr></table></td></tr>
<tr><td>2</td><td>Details of each type of the proposed transaction</td><td>The proposed transaction between Career Point Edutech Limited and Gopi Bai Foundation Trust involves availing of services and/or purchase of any goods and material and Rendering of services and/or sale of any goods and material.</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction</td><td>01.04.2026 to 31.03.2027 (one year)</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5</td><td>Value (monetary value) of the proposed transaction during a financial year.
If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Sale of any goods and material</td><td>15.00 Cr</td></tr></table>
Note: The amount of the proposed transactions mentioned above are up to a maximum aggregate value and/or total outstanding not exceeding Rs. 15 crores on any date during a period commencing from the twentieth Annual General Meeting up to the date of twenty-one Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>6</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.</td><td>Sale of any goods and material.
Sale of any goods and material by M/S. Career Point Edutech Ltd to M/S. Gopi Bai Foundation Trust is undertaken in the ordinary course of business and enables M/S. Career Point Edutech Ltd to leverage its operational capabilities, resources and expertise to meet the requirements of the recipient entity. Such transactions contribute to M/S. Career Point Edutech Ltd's revenue generation and efficient utilisation of its assets and resources. The consideration for such sales is determined in accordance with arm's length principles. Accordingly, the proposed transactions are commercially justifiable, support the business interests of M/S. Career Point Edutech Ltd and are in the interest of the listed entity.</td></tr>
<tr><td>7</td><td>Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.
Explanation: Indirect interest shall mean interest held through any person over which an individual has control.</td><td>Mr. Pramod Kumar Maheshwari, Managing Director of the Company, and Mr. Om Prakash Maheshwari, Chairman are the trustees in Gopi Bai Foundation Trust.</td></tr>
<tr><td>a.</td><td>Name of the director / KMP</td><td>• Mr. Om Prakash Maheshwari, is common promoter and Chairman of our company and is a trustee in Gopi Bai Foundation Trust.
• Mr. Pramod Kumar Maheshwari, Managing Director of the Company and is a trustee in Gopi Bai Foundation Trust. .
Both has interest in company directly or indirectly.</td></tr>
<tr><td>b.</td><td>Shareholding of the director / KMP, whether direct or indirect, in the related party</td><td>Nil</td></tr>
<tr><td>8</td><td>A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.</td><td>Nil</td></tr>
<tr><td>9</td><td>Other information relevant for decision making.</td><td>All relevant information forms a part of this disclosure setting out requisite facts.</td></tr>
<tr><td>B</td><td colspan="2">Information to be provided only if a specific type of RPT as mentioned below is proposed to be undertaken and is in addition to Part A.</td></tr>
<tr><td>B(1)</td><td colspan="2">Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances</td></tr>
<tr><td>1</td><td>Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or Services.</td><td>No bidding or other process applied</td></tr>
<tr><td>2</td><td>Basis of determination of price.</td><td>The Company will ensure that the proposed RPTs are done on arms' length basis which are established taking into account various factors including comparable with unrelated parties or on cost plus reasonable margin basis or market price basis, or transaction net margin method, where available.</td></tr>
<tr><td>3</td><td>Any advance paid or received for the contract or arrangement, if any; (Trade advance)</td><td>Nil</td></tr>
</table>

A-7. TRANSACTION WITH SANKALP CAPITAL PRIVATE LIMITED. (Annexure-7)

<table>
<tr><th>S. No</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>A</td><td colspan="2">Details of the related party and transactions with the related party</td></tr>
<tr><td>A (1)</td><td>Basic details of the related party</td><td></td></tr>
<tr><td>1</td><td>Name of the related party</td><td>Sankalp Capital Private Limited (“SCPL”)</td></tr>
<tr><td>2</td><td>Country of incorporation of the related party</td><td>India</td></tr>
<tr><td>3</td><td>Nature of business of the related party</td><td>Non-Banking Financial Company (“NBFC”)</td></tr>
<tr><td>A (2)</td><td colspan="2">Relationship and ownership of the related party</td></tr>
<tr><td>1</td><td>Relationship between the listed entity / subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:</td><td>SCPL is a private limited company and group entity of the Company. Mr. Pramod Kumar Maheshwari, MD, Mr. Om Prakash Maheshwari, Chairman and Promoters of the Company are the Directors in SCPL.
Accordingly, “SCPL” is a related party as per Section 2(76) of the Companies Act, 2013 and Regulation 2(1) (zb) of SEBI-LODR.</td></tr>
<tr><td>(a)</td><td>Shareholding of the listed entity / subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.</td><td>Nil</td></tr>
<tr><td>(b)</td><td>Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity / subsidiary (in case of transaction involving the subsidiary).</td><td>N.A.</td></tr>
<tr><td>(c)</td><td>Shareholding of the related party, whether direct or indirect, in the listed entity / subsidiary (in case of transaction involving the subsidiary).</td><td>Nil</td></tr>
<tr><td colspan="3">Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/ subsidiary/related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.</td></tr>
<tr><td>A (3)</td><td colspan="2">Details of previous transactions with the related party</td></tr>
<tr><td>1</td><td colspan="2">Total amount of all the transactions undertaken by the listed entity with the Related party during last financial year.</td></tr>
<tr><td>(a)</td><td>Total amount of all the transactions undertaken by the listed entity with the Related party during last financial year.</td><td>FY 2025-26:<table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>0.00</td></tr></table></td></tr>
<tr><td>(b)</td><td>Total amount of all the transactions undertaken by the listed entity and its subsidiary with the Related party during last financial year.</td><td>FY 2025-26:<table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>0.00</td></tr></table></td></tr>
<tr><td></td><td colspan="2">Explanation: Details need to be disclosed separately for listed entity and its subsidiary.</td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>0.00</td></tr><tr><td></td><td>Total</td><td>0.00</td></tr></table></td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No</td></tr>
<tr><td>A (4)</td><td colspan="2">Amount of the proposed transaction(s)</td></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/shareholders.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>10.00 Cr</td></tr></table></td></tr>
</table>

<table>
<tr><td></td><td></td><td>Note: The amount of the proposed transactions mentioned above are up to a maximum aggregate value and/or total outstanding not exceeding Rs. 10 crores on any date during a period commencing from the twentieth Annual General Meeting up to the date of twenty-one Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year (FY 2025-26)</td><td>19.52 %</td></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year
(in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>N.A</td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover
(if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.
(FY 2025-26)</td><td>383.14%</td></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year
Explanations:
The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</td><td><table><tr><th>Particulars</th><th>FY 2025-2026 (Rs in Crores)</th></tr><tr><td>Turnover</td><td>2.61</td></tr><tr><td>Profit After Tax</td><td>0.87</td></tr><tr><td>Net worth</td><td>8.75</td></tr></table></td></tr>
<tr><td>A (5)</td><td colspan="2">Basic details of the proposed transaction</td></tr>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>10.00 Cr</td></tr></table></td></tr>
<tr><td>2</td><td>Details of each type of the proposed transaction</td><td>The proposed transaction between Career Point Edutech Limited and SCPL involves availing of services and/or purchase of any goods and material and Rendering of services and/or sale of any goods and material.</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction</td><td>01.04.2026 to 31.03.2027 (one year)</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5</td><td>Value (monetary value) of the proposed transaction during a financial year.
If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>10.00 Cr</td></tr></table>
Note: The amount of the proposed transactions mentioned above are up to a maximum aggregate value and/or total outstanding not exceeding Rs. 10 crores on any date during a period commencing from the twentieth Annual General Meeting up to the date of twenty-one Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>6</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.</td><td>Rendering of services.
The Rendering of services such as Financing facility/loan by M/S. Career Point Edutech Ltd to M/S. Sankalp Capital Private Limited is undertaken in the ordinary course of business and is intended to support the legitimate funding and financial requirements of the recipient entity. The proposed transaction enables M/S. Sankalp Capital Private Limited to meet its working capital, business and other general corporate funding requirements in an efficient and timely manner. The proposed</td></tr>
</table>

		loan/financing facility also facilitates optimum utilisation of the available funds of M/S. Career Point Edutech Ltd and provides an avenue for generating interest income from the deployment of surplus funds. The terms and conditions of the loan, including the rate of interest, tenure, repayment terms and other applicable conditions, shall be determined on a commercial and **arm's length basis**, keeping in view prevailing market conditions and applicable regulatory requirements. Accordingly, the proposed transactions are commercially justifiable, support the business interests of M/S. Career Point Edutech Ltd and are in the interest of the listed entity.
7	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. **Explanation:** *Indirect interest shall mean interest held through any person over which an individual has control.*	Mr. Pramod Kumar Maheshwari, Managing Director of the Company, and Mr. Om Prakash Maheshwari, Chairman and Promoters of the Company are the Directors in SCPL.
a.	Name of the director / KMP	• Mr. Pramod Kumar Maheshwari, MD and Promoter of the Company is Director in SCPL. • Mr. Om Prakash Maheshwari, Chairman and Promoter of the Company is Director in SCPL. Both has interest in company directly or indirectly.
b.	Shareholding of the director / KMP, whether direct or indirect, in the related party	• Mr. Pramod Kumar Maheshwari holds 433334 Number of shares (33.31%) in SCPL. • Mr. Om Prakash Maheshwari holds 433334 Number of shares (33.31%) in SCPL
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Nil
9	Other information relevant for decision making.	All relevant information forms a part of this disclosure setting out requisite facts.
B	**Information to be provided only if a specific type of RPT as mentioned below is proposed to be undertaken and is in addition to Part A.**	
B(1)	**Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances**	
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or other process applied.
2	Basis of determination of price.	The Company will ensure that the proposed RPTs are done on arms' length basis which are established taking into account various factors including comparable with unrelated parties or on cost plus reasonable margin basis or market price basis, or transaction net margin method, where available.
3	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	NA
a.	Amount of Trade advance	NA
b.	Tenure	NA
c.	Whether same is self-liquidating?	NA
B(2)	**Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary**	
1	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.*	The investment would be from own funds/ internal accruals of the Company. The Company would not be incurring indebtedness solely for the purpose of extending loans, inter-corporate deposits, advances, or investments to related parties.
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.*	Not applicable, since the Company would not be incurring financial indebtedness especially for the purpose of extending loans, inter-corporate deposits, advances, or investments to related parties.
	a. Nature of indebtedness	NA
	b. Total cost of borrowing	NA
	c. Tenure	NA
	d. Other details	NA

3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(1) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.* *(2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	NA
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	12.60%
5	Maturity / due date	On demand
6	Repayment schedule & terms	NA
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	NA
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds shall be used for operational activities and other business Requirements.
C	**Information to be provided only if a specific type of RPT mentioned below proposed to be undertaken is a material RPT and is in addition to Part A and B**	
C(1)	**Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary**	
	Latest credit rating of the related party. *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any.*	NA
	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* **In addition, state the following:** (a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; (b) Whether the related party has been declared a 'wilful defaulter' by any of its bankers and whether such status is currently subsisting; (c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; (d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	Not applicable, No default has been made.
	FY 2023-24	NA
	FY 2024-25	NA
	FY 2025-26	NA

A-8. TRANSACTION WITH SOYUG LIMITED. **(Annexure-8)**

S. No	Particulars of the information	Information provided by the management
A	**Details of the related party and transactions with the related party**	
A (1)	**Basic details of the related party**	
1	Name of the related party	Soyug Limited ("SL")
2	Country of incorporation of the related party	India
3	Nature of business of the related party	Manufacture of Food products
A (2)	**Relationship and ownership of the related party**	

<table>
<tr><td>1</td><td>Relationship between the listed entity / subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:</td><td>SL is a public limited company and group entity of the Company. Mr. Pramod Kumar Maheshwari, MD, Mr. Om Prakash Maheshwari, Chairman & Director and Promoters of the Company are the Directors in SL.
Accordingly, SL is a related party as per Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of SEBI-LODR.</td></tr>
<tr><td>(a)</td><td>Shareholding of the listed entity / subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.</td><td>Nil</td></tr>
<tr><td>(b)</td><td>Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity / subsidiary (in case of transaction involving the subsidiary).</td><td>N.A</td></tr>
<tr><td>(c)</td><td>Shareholding of the related party, whether direct or indirect, in the listed entity / subsidiary (in case of transaction involving the subsidiary).</td><td>Nil</td></tr>
<tr><td colspan="3">Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/ subsidiary/related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.</td></tr>
<tr><td>A (3)</td><td colspan="2">Details of previous transactions with the related party</td></tr>
<tr><td>1</td><td colspan="2">Total amount of all the transactions undertaken by the listed entity with the Related party during last financial year.</td></tr>
<tr><td>(a)</td><td>Total amount of all the transactions undertaken by the listed entity with the Related party during last financial year.</td><td>FY 2025-26:<table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>0.00</td></tr></table></td></tr>
<tr><td>(b)</td><td>Total amount of all the transactions undertaken by the listed entity and its subsidiary with the Related party during last financial year.</td><td>FY 2025-26:<table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>0.00</td></tr></table></td></tr>
<tr><td></td><td colspan="2">Explanation: Details need to be disclosed separately for listed entity and its subsidiary.</td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>0.00</td></tr><tr><td></td><td>Total</td><td>0.00</td></tr></table></td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No</td></tr>
<tr><td>A (4)</td><td colspan="2">Amount of the proposed transaction(s)</td></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/shareholders.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>10.00 Cr</td></tr></table>Note: The amount of the proposed transactions mentioned above are up to a maximum aggregate value and/or total outstanding not exceeding Rs. 10 crores on any date during a period commencing from the twentieth Annual General Meeting up to the date of twenty-one Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year (FY 2025-26)</td><td>19.52 %</td></tr>
</table>

<table>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year
(in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>N.A</td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover
(if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.
(FY 2025-26)</td><td>1.44%</td></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year
Explanations:
The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</td><td><table><tr><th>Particulars</th><th>FY 2024-2025 (Rs in Crores)</th></tr><tr><td>Turnover</td><td>696.46</td></tr><tr><td>Profit After Tax</td><td>16.00</td></tr><tr><td>Net worth</td><td>55.85</td></tr></table></td></tr>
<tr><td>A (5)</td><td colspan="2">Basic details of the proposed transaction</td></tr>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>10.00 Cr</td></tr></table></td></tr>
<tr><td>2</td><td>Details of each type of the proposed transaction</td><td>The proposed transaction between Career Point Edutech Limited and SL involves availing of services and/or purchase of any goods and material and Rendering of services and/or sale of any goods and material.</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction</td><td>01.04.2026 to 31.03.2027 (one year)</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5</td><td>Value (monetary value) of the proposed transaction during a financial year.
If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>10.00 Cr</td></tr></table>
Note: The amount of the proposed transactions mentioned above are up to a maximum aggregate value and/or total outstanding not exceeding Rs. 10 crores on any date during a period commencing from the twentieth Annual General Meeting up to the date of twenty-one Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>6</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.</td><td>Rendering of services.
The Rendering of services such as Financing facility/loan by M/S. Career Point Edutech Ltd to M/S. Soyug Limited is undertaken in the ordinary course of business and is intended to support the legitimate funding and financial requirements of the recipient entity. The proposed transaction enables M/S. Soyug Limited to meet its working capital, business and other general corporate funding requirements in an efficient and timely manner. The proposed loan/financing facility also facilitates optimum utilisation of the available funds of M/S. Career Point Edutech Ltd and provides an avenue for generating interest income from the deployment of surplus funds. The terms and conditions of the loan, including the rate of interest, tenure, repayment terms and other applicable conditions, shall be determined on a commercial and arm's length basis, keeping in view prevailing market conditions and applicable regulatory requirements. Accordingly, the proposed transactions are commercially justifiable, support the business interests of M/S. Career Point Edutech Ltd and are in the interest of the listed entity.</td></tr>
<tr><td>7</td><td>Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.
Explanation: Indirect interest shall mean interest held through any person over which an individual has control.</td><td>Mr. Pramod Kumar Maheshwari, Managing Director of the Company, and Mr. Om Prakash Maheshwari, Chairman & Director and Promoters of the Company are the Directors in SL.</td></tr>
</table>

a.	Name of the director / KMP	• Mr. Om Prakash Maheshwari, is common promoter and Chairman of our company and is Director in SL. • Mr. Pramod Kumar Maheshwari, Managing Director of the Company and is Director in SL. Both has interest in company directly or indirectly.
b.	Shareholding of the director / KMP, whether direct or indirect, in the related party	• Mr. Pramod Kumar Maheshwari holds 39,997 Number of shares (0.40%) in Soyug Limited. • Mr. Om Prakash Maheshwari holds 39,996 Number of shares (0.40%) in Soyug Limited.
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Nil
9	Other information relevant for decision making.	All relevant information forms a part of this disclosure setting out requisite facts.
B	**Information to be provided only if a specific type of RPT as mentioned below is proposed to be undertaken and is in addition to Part A.**	
B(1)	**Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances**	
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or other process applied.
2	Basis of determination of price.	The Company will ensure that the proposed RPTs are done on arms' length basis which are established taking into account various factors including comparable with unrelated parties or on cost plus reasonable margin basis or market price basis, or transaction net margin method, where available.
3	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	NA
a.	Amount of Trade advance	NA
b.	Tenure	NA
c.	Whether same is self-liquidating?	NA
B(2)	**Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary**	
1	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.*	The investment would be from own funds/ internal accruals of the Company. The Company would not be incurring indebtedness solely for the purpose of extending loans, inter-corporate deposits, advances, or investments to related parties.
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.*	Not applicable, since the Company would not be incurring financial indebtedness especially for the purpose of extending loans, inter-corporate deposits, advances, or investments to related parties.
	a. Nature of indebtedness	NA
	b. Total cost of borrowing	NA
	c. Tenure	NA
	d. Other details	NA
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(1) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.* *(2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	NA
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	12.60%
5	Maturity / due date	On demand
6	Repayment schedule & terms	NA
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	NA
9	The purpose for which the funds will be utilized by the	The funds shall be used for operational activities and other business

	ultimate beneficiary of such funds pursuant to the transaction.	Requirements.
C	**Information to be provided only if a specific type of RPT mentioned below proposed to be undertaken is a material RPT and is in addition to Part A and B**	
C(1)	**Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary**	
	Latest credit rating of the related party. *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any.*	NA
	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* **In addition, state the following:** (a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; (b) Whether the related party has been declared a 'wilful defaulter' by any of its bankers and whether such status is currently subsisting; (c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; (d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	Not applicable, No default has been made.
	FY 2023-24	NA
	FY 2024-25	NA
	FY 2025-26	NA

A-9. TRANSACTION WITH CAREER POINT INFRA LIMITED. **(Annexure-9)**

S. No	Particulars of the information	Information provided by the management
A	**Details of the related party and transactions with the related party**	
A (1)	**Basic details of the related party**	
1	Name of the related party	Career Point Infra Limited ("CPIL")
2	Country of incorporation of the related party	India
3	Nature of business of the related party	Education
A (2)	**Relationship and ownership of the related party**	
1	Relationship between the listed entity / subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	CPIL is a registered trust and group entity of the Company and engaged in the business of education. Mr. Pramod Kumar Maheshwari, Managing Director of the Company, and Mr. Om Prakash Maheshwari, Chairman and Promoters of the Company are the trustees in CPIL. Accordingly, CPIL is a related party as per Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of SEBI-LODR.
(a)	Shareholding of the listed entity / subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Nil
(b)	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without	N.A

<table>
<tr><td></td><td>share capital, then capital contribution, if any, made by the listed entity / subsidiary (in case of transaction involving the subsidiary).</td><td></td></tr>
<tr><td>(c)</td><td>Shareholding of the related party, whether direct or indirect, in the listed entity / subsidiary (in case of transaction involving the subsidiary).</td><td>Nil</td></tr>
<tr><td colspan="3">Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/ subsidiary/related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.</td></tr>
<tr><td>A (3)</td><td colspan="2">Details of previous transactions with the related party</td></tr>
<tr><td>1</td><td colspan="2">Total amount of all the transactions undertaken by the listed entity with the Related party during last financial year.</td></tr>
<tr><td>(a)</td><td>Total amount of all the transactions undertaken by the listed entity with the Related party during last financial year.</td><td>FY 2025-26:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>0.00</td></tr>
<tr><td>2</td><td>Availing of Financing facility/loan</td><td>0.00</td></tr>
</table></td></tr>
<tr><td>(b)</td><td>Total amount of all the transactions undertaken by the listed entity and its subsidiary with the Related party during last financial year.</td><td>FY 2025-26:
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>0.00</td></tr>
<tr><td>2</td><td>Availing of Financing facility/loan</td><td>0.00</td></tr>
</table></td></tr>
<tr><td></td><td colspan="2">Explanation: Details need to be disclosed separately for listed entity and its subsidiary.</td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>0.00</td></tr>
<tr><td>2</td><td>Availing of Financing facility/loan</td><td>0.00</td></tr>
<tr><td></td><td>Total</td><td>0.00</td></tr>
</table></td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No</td></tr>
<tr><td>A (4)</td><td colspan="2">Amount of the proposed transaction(s)</td></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/shareholders.</td><td>
<table>
<tr><th>S. No</th><th>Nature of transactions</th><th>Amount (Rs. in Crores)</th></tr>
<tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>5.00</td></tr>
<tr><td>2</td><td>Availing of Financing facility/loan</td><td>5.00</td></tr>
</table>
Note: The amount of the proposed transactions mentioned above are up to a maximum aggregate value and/or total outstanding not exceeding Rs. 5 crores on any date during a period commencing from the twentieth Annual General Meeting up to the date of twenty-one Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity’s annual consolidated turnover for the immediately preceding financial year (FY 2025-26)</td><td>9.76 %</td></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary’s annual standalone turnover for the immediately preceding financial year
(in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>N.A</td></tr>
</table>

<table>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party’s annual consolidated turnover
(if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.
(FY 2025-26)</td><td>29.55%</td></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year
Explanations:
The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</td><td><table><tr><th>Particulars</th><th>FY 2025-2026
(Rs in Crores)</th></tr><tr><td>Turnover</td><td>16.66</td></tr><tr><td>Profit After Tax</td><td>11.03</td></tr><tr><td>Net worth</td><td>159.43</td></tr></table></td></tr>
<tr><td>A (5)</td><td colspan="2">Basic details of the proposed transaction</td></tr>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount
(Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>5.00 Cr</td></tr><tr><td>2</td><td>Availing of Financing facility/loan</td><td>5.00 Cr</td></tr></table></td></tr>
<tr><td>2</td><td>Details of each type of the proposed transaction</td><td>The proposed transaction between Career Point Edutech Limited and CPIL involves availing of services and/or purchase of any goods and material and Rendering of services and/or sale of any goods and material.</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction</td><td>01.04.2026 to 31.03.2027 (one year)</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5</td><td>Value (monetary value) of the proposed transaction during a financial year.
If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.</td><td><table><tr><th>S. No</th><th>Nature of transactions</th><th>Amount
(Rs. in Crores)</th></tr><tr><td>1</td><td>Rendering of Financing facility/loan given</td><td>5.00 Cr</td></tr><tr><td>2</td><td>Availing of Financing facility/loan</td><td>5.00 Cr</td></tr></table>
Note: The amount of the proposed transactions mentioned above are up to a maximum aggregate value and/or total outstanding not exceeding Rs. 5 crores on any date during a period commencing from the twentieth Annual General Meeting up to the date of twenty-one Annual General Meeting of the Company to be held in the year 2027.</td></tr>
<tr><td>6</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.</td><td>Availing of services.
The Availing of services such as Financing facility/loan from M/s. Career Point Infra Limited is undertaken to meet the operational financial and funding requirements of M/S. Career Point Edutech Ltd to efficiently access the required financial resources and services necessary for its operations. Thereby facilitating smooth business operations, working capital management and meeting short-term liquidity requirements and ensure timely availability of funds as and when required. The consideration for services and the terms and conditions of the loan facility, including the applicable interest rate, tenure, repayment terms, service charges and other commercial terms, shall be determined on a commercial and arm’s length basis, taking into consideration prevailing market conditions and applicable regulatory requirements and are entered into based on commercial considerations in the ordinary course of business Accordingly, the proposed transactions support the business requirements of M/S. Career Point Edutech Ltd and are in the interest of the listed entity.

Rendering of services.
The Rendering of services such as Financing facility/loan by M/S. Career Point Edutech Ltd to M/S. Career Point Infra Limited is undertaken in the ordinary course of business and is intended to support the legitimate funding and financial requirements of the recipient entity. The proposed transaction enables M/S. Career Point Infra Limited to meet its working capital, business and other general corporate funding requirements in an efficient and timely manner. The proposed loan/financing facility also</td></tr>
</table>

		facilitates optimum utilisation of the available funds of M/S. Career Point Edutech Ltd and provides an avenue for generating interest income from the deployment of surplus funds. The terms and conditions of the loan, including the rate of interest, tenure, repayment terms and other applicable conditions, shall be determined on a commercial and **arm's length basis**, keeping in view prevailing market conditions and applicable regulatory requirements. Accordingly, the proposed transactions are commercially justifiable, support the business interests of M/S. Career Point Edutech Ltd and are in the interest of the listed entity.
7	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. **Explanation:** *Indirect interest shall mean interest held through any person over which an individual has control.*	Mr. Pramod Kumar Maheshwari, Managing Director of the Company, and Mr. Om Prakash Maheshwari, Chairman, are Directors in CPIL.
a.	Name of the director / KMP	• Mr. Om Prakash Maheshwari, is common promoter and Chairman of our company and is Director in CPIL. • Mr. Pramod Kumar Maheshwari, Managing Director of the Company and is Director in CPIL. Both have interest in the company directly or indirectly.
b.	Shareholding of the director / KMP, whether direct or indirect, in the related party	• Mr. Pramod Kumar Maheshwari holds 1 Number of shares (0.01%) in Soyug Limited. • Mr. Om Prakash Maheshwari holds 1 Number of shares (0.01%) in Soyug Limited.
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Nil
9	Other information relevant for decision making.	All relevant information forms a part of this disclosure setting out requisite facts.
B	**Information to be provided only if a specific type of RPT as mentioned below is proposed to be undertaken and is in addition to Part A.**	
B(1)	**Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances**	
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or other process applied.
2	Basis of determination of price.	The Company will ensure that the proposed RPTs are done on arms' length basis which are established taking into account various factors including comparable with unrelated parties or on cost plus reasonable margin basis or market price basis, or transaction net margin method, where available.
3	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	NA
a.	Amount of Trade advance	NA
b.	Tenure	NA
c.	Whether same is self-liquidating?	NA
B(2)	**Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary**	
1	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.*	The investment would be from own funds/ internal accruals of the Company. The Company would not be incurring indebtedness solely for the purpose of extending loans, inter-corporate deposits, advances, or investments to related parties.
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.*	Not applicable, since the Company would not be incurring financial indebtedness especially for the purpose of extending loans, inter-corporate deposits, advances, or investments to related parties.
	a. Nature of indebtedness	NA
	b. Total cost of borrowing	NA
	c. Tenure	NA
	d. Other details	NA

3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(1) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.* *(2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	NA
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	12.60%
5	Maturity / due date	On demand
6	Repayment schedule & terms	NA
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	NA
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds shall be used for operational activities and other business Requirements.
C	**Information to be provided only if a specific type of RPT mentioned below proposed to be undertaken is a material RPT and is in addition to Part A and B**	
C(1)	**Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary**	
	Latest credit rating of the related party. *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any.*	NA
	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* **In addition, state the following:** (a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; (b) Whether the related party has been declared a 'wilful defaulter' by any of its bankers and whether such status is currently subsisting; (c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; (d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	Not applicable, No default has been made.
	FY 2023-24	NA
	FY 2024-25	NA
	FY 2025-26	NA

Kota (Rajasthan),

August 12th 2026

By Order of the Board

For CAREER POINT EDUTECH LIMITED)

Registered Office:

Village Tangori, Banur, Karala,

Rajpura, Patiala, Mohali, Punjab 140601

Corporate Office:

CP Tower 1, Road No. 1,

IPIA, Kota (Rajasthan)-324005

CS Bhavika Sharma

Company Secretary

ICSI M.No. A34858

GREEN INITIATIVE IN CORPORATE GOVERNANCE

Dear Shareholders,

The Ministry of Corporate Affairs (MCA) has taken a "Green Initiative in Corporate Governance" by allowing paperless compliances by the Companies through electronic mode. In accordance with the circulars issued by the MCA during April and May 2021, companies can now send notices and documents, including Annual Reports and postal ballots to its shareholders through electronic mode to the registered e-mail addresses of the Shareholders.

It is a welcome move for the society at large, as this will reduce paper consumption to a great extent and allow shareholder as well as the companies to contribute towards a Greener Environment.

Your Company also proposes to participate in this Green initiative by opting for e-mailing all the future shareholder communications henceforth including notices of Annual General Meetings and Annual Reports of the Company to those shareholders opting to receive the same in electronic mode.

To support this green initiative of the Government in full measure, members who have not registered their e-mail addresses, so far, are requested to register their e-mail addresses, in respect of electronic holding with the Depository through their concerned Depository Participants.

Members who holds shares in physical form are requested to furnish their e-mail id to the following e-mail id viz info@cpedutech.in quoting your folio number, name, PAN, mobile number. We would be mailing all the future shareholder communication to the e-mail id furnished to us.

Please note that as a member of the Company, you will always be entitled to receive all such communication in physical form, upon request.

For Career Point Edutech Limited
Bhavika Sharma
Company Secretary

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“Knowledge is the supreme power”

CAREER POINT
EDUTECH LIMITED
since 1993

UNREGISTERED PARCEL

If undelivered, please return to:
Career Point Edutech Limited,
Corporate Office: CP Tower-1, Road No. 1, IPIA, Kota -324 005, Rajasthan, India