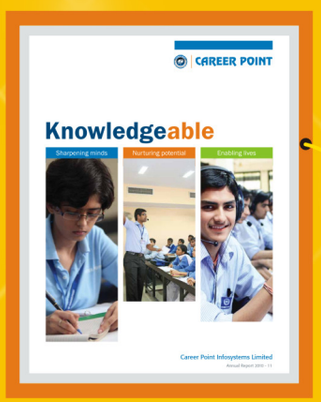
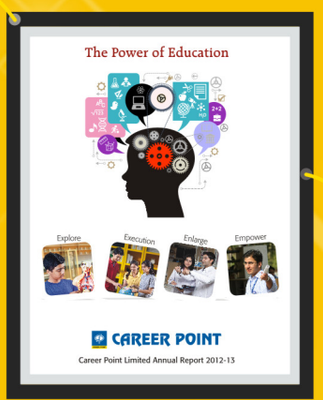
CAREER POINT



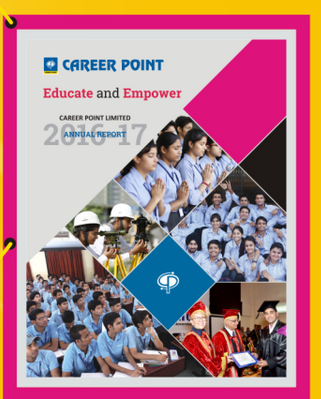
2011



2013



2015



2017

Education
is the way
Forward



2016



2014



2012

ANNUAL REPORT
2017-18

CORPORATE INFORMATION

BOARD OF DIRECTORS

Mr. Pramod Maheshwari
Chairman, Managing Director and CEO

Mr. Om Prakash Maheshwari
Executive Director and CFO

Mr. Nawal Kishore Maheshwari
Executive Director

Mr. Mahesh Gupta
Director

Mr. Pawan Kumar Lalpuria
Director

Mr. Ram Swaroop Chaudhary
Director

Mr. Vishal Jain
Director

Mrs. Neelima Maheshwari
Director

Mr. Jagdish Prasad Sarda
Director

Company Secretary

Mr. Tarun Kumar Jain

Statutory Auditors

M/s Lodha & Co.
Chartered Accountants

Internal Auditors

M/s Sanjay Khandelwal & Associates
Chartered Accountants

Secretarial Auditor

Mr. Sourabh Mishra
Practicing Company Secretary

Bankers

HDFC Bank Limited
ICICI Bank Limited
State Bank of India
Yes Bank Limited
Union Bank of India
Kotak Mahindra Bank



Registered & Corporate Office

CP Tower-1, Road No. 1, IPIA, Kota – 324 005,
Rajasthan, India

Corporate Identification Number (CIN)

L72200RJ2000PLC016272

Registrar and Share Transfer Agent

Link Intime India Private Limited
C-101, 247 Park,
LBS Marg, Vikhroli (West)
Mumbai – 400 083 India
Tel: +91 22 4918 6000
Fax: +91 22 4918 6060
Website: www.linkintime.co.in

Websites

www.cpil.in
www.cpuniverse.in
www.careerpoint.ac.in
www.ecareerpoint.com

Disclaimer

In this annual Report, we have disclosed forward-looking information to enable investors to comprehend our prospects and take investment decisions. This report and other statements- that we periodically make contain forward-looking statements that set out anticipated results based on the management's plans and assumptions. We have tried wherever possible to identify such connection with any discussion of future performance.

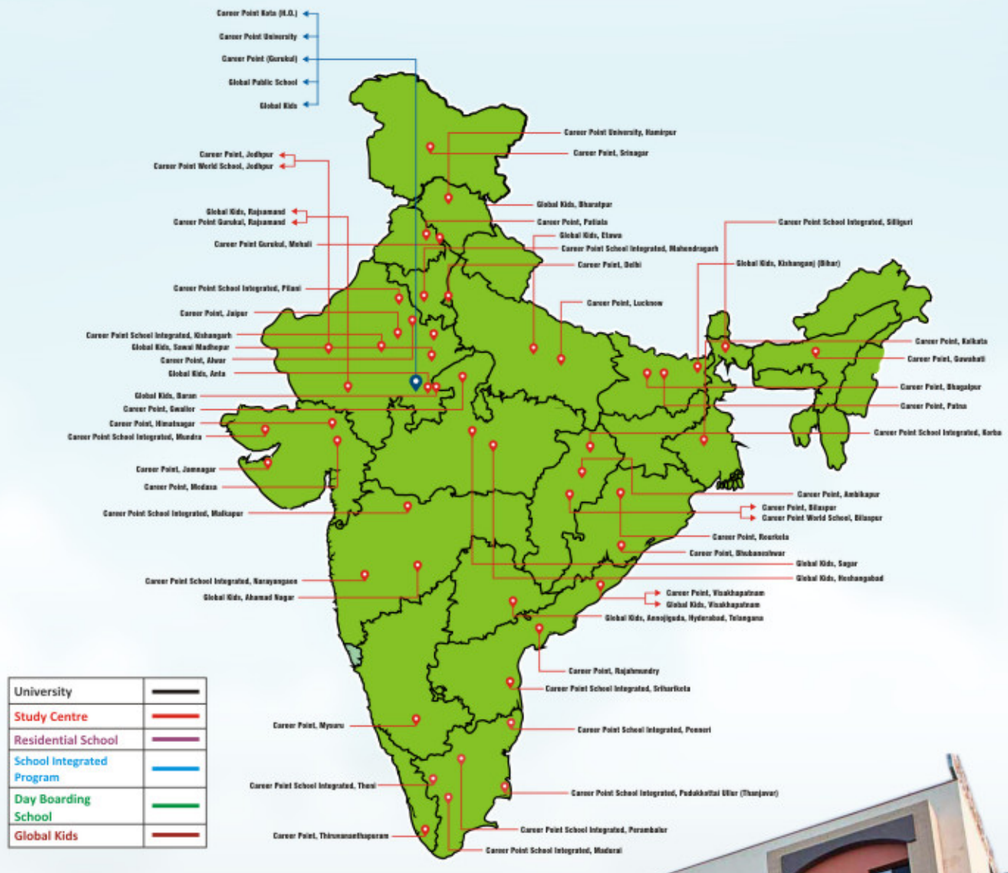
We cannot guarantee that these forward-looking statements will be realised, although we believe we have been prudent in assumptions. The achievements of results are subject to risks, uncertainties, and even inaccurate assumptions. Should known or unknown risks or uncertainties materialise, or should 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 new information, future events or otherwise.

Inside the Report

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CAREER POINT UNIVERSE

University	Study Centre	School Integrated Program	Gurukul School	K-12 Schools	Global Kids
2	26	22	3	3	13



University
Study Centre
Residential School
School Integrated Program
Day Boarding School
Global Kids

EDUCATING INDIA SINCE 1993...



Career Point at a Glance

Career Point Limited is a leading Indian education company with diversified and integrated solutions across the education value chain. With a strong foundation of academic excellence since year 1993, Career Point caters to the needs of a student throughout the life cycle of a student (K.G. to PhD.). The company focuses on creating a bright future with strong foundations while delivering great value to each stakeholder.

Career Point operates in both the Formal and Informal education streams including Pre-school, School Education, Test-Prep, e-Learning, Higher Education and Vocational Education. While transforming lives through the power of education, CP Universe has become a benchmark in education space through unique teaching aids, ultimate personal care and continued focus on the responsibility that students, parents and investors entrusted on brand 'Career Point'.

In the Informal Education system, Career Point has established a strong niche in competitive exams and school curriculum tutoring through a nationwide extensive network of Company operated branches; Franchisee centers; School integrated programs; e-Learning solutions; and Distance learning courses. In the Formal Education stream, Career Point Group empowers students on both professional development and degree-awarding courses in various streams at multiple geographies through K-12 Schools, Colleges and private Universities.

UNIVERSE OF EDUCATION ~ Pre-School to Ph.D

School Education
2-18 years age
GLOBAL KIDS | GLOBAL PUBLIC SCHOOL | CAREER POINT WORLD SCHOOL JODHPUR | BILASPUR

Tutorial Services
11-18 years age
CAREER POINT Pre-Engineering, Pre-Medical & Pre-Foundation | CAREER POINT Gurukul KOTA | MOHALI | RAJSAMAND | School Integrated Coaching Program

e-Learning Solutions
11-18 years age
VIDEO LECTURES (on Pen Drive | SD Card) | eCareerPoint Empowering Minds! | StudyBoard

Higher Education
18+ age group
CAREER POINT UNIVERSITY KOTA | CAREER POINT UNIVERSITY HAMIRPUR | CPISD Career Point Institute of Skill Development



Course Delivery Modes (Tutorial Education)

Career Point delivers coaching in following formats

Regular Coaching Format -
at **CP Kota and Other Study Centre**



Regular coaching format is the traditional format at Kota and other study centres across India in which:

- Students come to institute premises as per their scheduled time table
- Student welfare cell helps them for their stay in associated or private hostels
- Mess / Tiffin services are available within the hostel or nearby.
- Student may take admission in associated school affiliated to CBSE / State Board

Residential Coaching Format -
Coaching + School + Hostel & all Facilities in Campus



Residential coaching format is at CP Gurukul campus in Kota & Mohali as:

- The lush green campus is spread over 20 acres having all facilities within boundary
- Coaching by same Expert Faculty Team as per Career Point's Teaching Methodology
- Hostel facility for Boys and Girls along with Family Apartments, Guest House, Mess and Food Court, Departmental Store, Sports and all other daily facilities within campus
- CBSE affiliated school upto class 12th

E-Learning Format -
Video Lectures on Pen Drive, SD Card, DVD & Online



Distance Learning Format -
Study Material, Test Series & Publication Books



GURUKUL



Career Point Gurukul, Kota



Career Point Gurukul, Mohali



Career Point Gurukul, Rajsamand

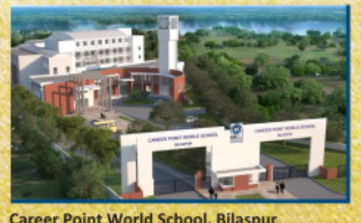
K-12 SCHOOL



Global Public School, Kota



Career Point World School, Jodhpur



Career Point World School, Bilaspur

Career Point University

Where Expertise & Experience Meet For Excellence

Our Universities are having state-of-the-art infrastructure, best academic facilities and experienced faculty to help students to realise their full potential. We follow time-tested internationally acclaimed credit based system. All our courses are designed to provide students an excellent learning, requisite expertise, rewarding qualification, practical exposure, hands-on-learning and desired skills for a successful career.



Career Point University, Rajasthan

Campus is spread over 50 acres and situated at education city Kota in the state of Rajasthan. It was established in 2012 by Rajasthan State Legislature under "Career Point University Act". It is government recognised university with the right to confer degree as per the section 2(f) & section 22(1) of the UGC Act, 1956.



Career Point University, Himachal Pradesh

Career Point University, Himachal Pradesh: Campus is spread over 30 acres, surrounded with lower Himalayas at Hamirpur district in the state of Himachal Pradesh, India. It was established in 2012 by the Himachal Pradesh State Legislature under "Career Point University Act". It is government recognised university with the right to confer degree as per the section 2(f) & section 22(1) of the UGC Act, 1956.

Our Recognitions & Approvals

IIT Bombay · AIU · IDE · The Association of Commonwealth Universities, ACU, London · BCI · UGC · NCTE · A.S.F.U.R. Association of Self-Financing Universities of Rajasthan · PCI

Our Recognitions & Approvals

NPTEL · Startup Oasis · Safeducate Skilling Supply Chains · Becker Professional Education, Becker, USA · FLIP · ACCA, UK

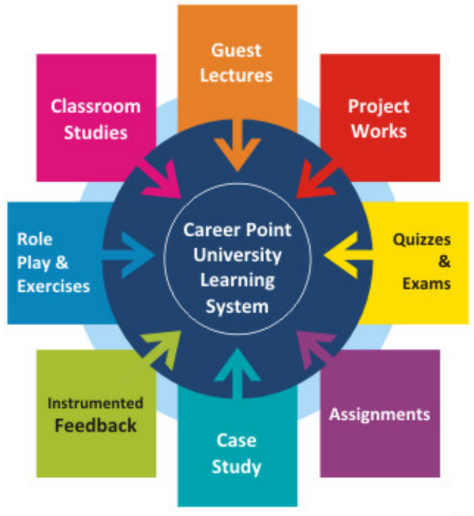
Union Budget 2018-19: Highlights on Education Sector

- ₹ 85,010 Crores of Education budget - against ₹ 79,686 Crores previous year (up by 6.7% y-o-y)
- ₹ 50,000 Crores for Elementary and School education including ₹ 10,500 Crores for Mid-Day meals which is increased by ₹ 500 Cr against previous year
- ₹ 35,000 Crores allocated for Higher Education including ₹ 1,400 allocation to Rashtriya Uchhtar Shiksha Abhiyan which was ₹ 1,300 Cr in previous year
- ₹ 100,000 Crores of allocation over four years for revitalizing schools infrastructure
- ₹ 5,750 Crores allocated for National Livelihood Mission
- ₹ 26,129 Crores allocated under Sarva Shiksha Abhiyan (SSA) vs ₹ 23,500Cr (FY2018), ₹ 22,500Cr (FY2017), ₹ 22,015 Cr (FY2016), ₹ 24,330 Cr (FY2015), ₹ 26,608 Cr (FY2014)
- By 2022, Eklavya schools (residential and at par to Navodaya school) in every block with more than 50% or at least 20,000 Scheduled Tribes population
- One govt medical college to be ensured for every three parliamentary constituencies by upgrading 24 district level colleges
- 70 Lacs formal jobs have been created (5.9 lacs jobs every month)
- 13 Lacs teachers to be trained and amendment in RTE
- 1,000 students to be selected every year for PhD at IITs
- 18 new Schools for Planning and Architecture in IITs and NITs
- Establishment of a Railway University in Vadodara, Gujrat
- Integrated B.Ed programs (along with graduation) to improve teaching quality
- Shift from Blackboards to Digital boards for technology inclusion in learning process

Rajasthan State Budget 2018-19: Highlights on Education Sector

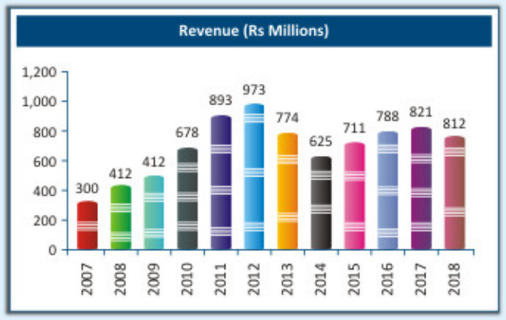
- 77,100 new jobs in school education including 54,000 for third grade teachers
- ₹ 3 Crores allocated for skill development training of 12,000 candidates at 50 Govt. Colleges
- 1832 schools of different categories to be upgraded
- 64 self-financed courses to be converted in state-financed courses
- ₹ 273 Cr allocated for scholarship to underprivileged students
- 17 new colleges at Sub-divisional headquarters
- New Medical College at Dholpur

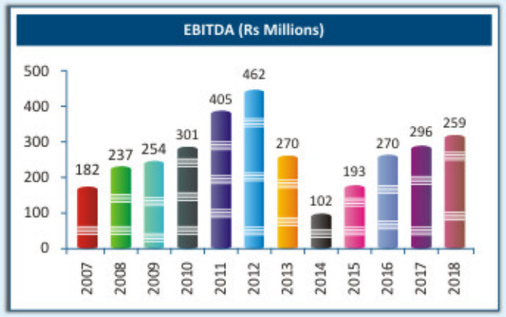


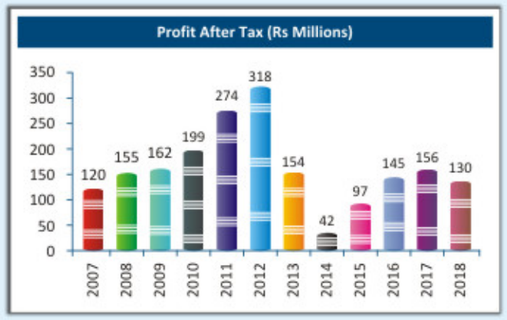


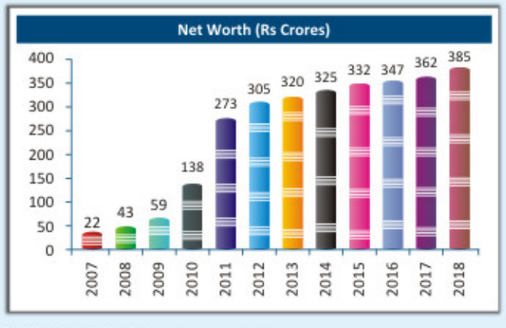
Financial Overview

Standalone Financials

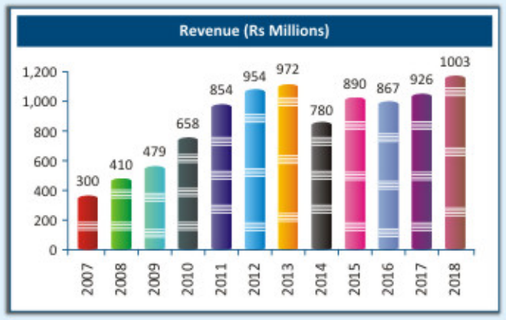


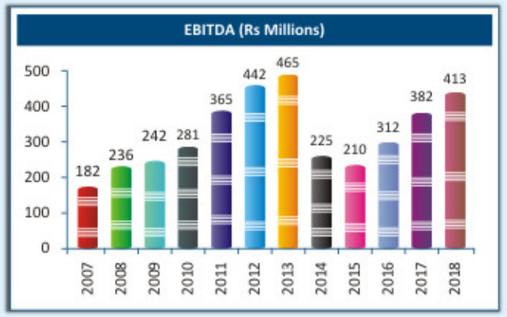


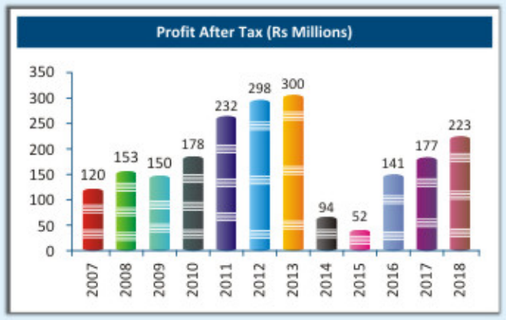


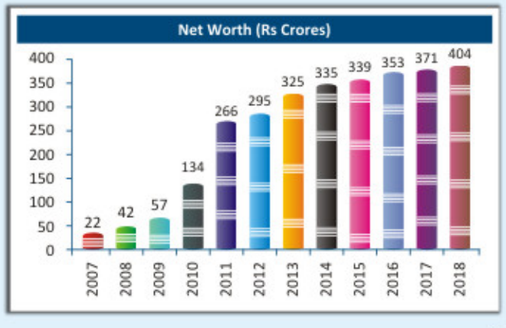


Consolidated Financials











Chairman's Letter

With a network of more than 1 million schools, 700 universities and 35,000 colleges, Indian education system is one of the largest in the world.

However, concern for not having quality education has become a key theme throughout the education discussions. From the employers' perspective, India is facing serious headwinds with not only the issues of low employment but also a significant gap in employability of passing out graduates.

Career Point is unique in its philosophy of education and in its beliefs for the institutions. We promote a career oriented education while guiding our students on the way to achieve all success in their life. We pride ourselves on the quality of the education we provide.

Career Point institutions offer a distinctive way of education where expertise and experience meet for excellence. Our 'Students First' approach provides a caring and stimulating environment with personalized, balanced and holistic education to young minds.

We, at Career Point, build more collaborative, strategic and meaningful partnerships between our institutions and industries to establish pathways that lead to successful careers. Though we are 'student focused'; however we are 'industry facing'.

For us the partnership is not a buzzword; we have a more strategic engagement functional model. We design our curriculum, set course delivery and take leads based on corporate needs. We have the industry partners to help us in making sure that the outcome of Career Point institutions is always 'industry ready'.

Career Point not only teaches its students the technical skills which are related to their course programs, but also the soft skills which are critical to perform their jobs at workplace. Career Point students see their education more relevant because we define our success with their learning, employment (including self-employment) and the career prospects rather than just a graduation or a degree.

We consider our institutions as a pathway, not a destination and focus on providing holistic education to our students. We also want Career Point students to have passion for learning and a growth mind set which is developed by offering them a joy in learning and the application of their learning. The approach is always to make them aware that how they can contribute to the society at large.

The year in review

During the year 2017-18, our endeavors to diversify business divisions and service delivery channels have been perfectly in-line with our strategic plan to transform company to a complete educational service provider. Larger growth in formal education and the coaching services delivery through school association network ascertained sustainability to the businesses and provided new avenues for a long-term growth.

Other growing verticals i.e. e-Learning, publications and skill development are also accounted in other wholly owned subsidiaries. The improved financials at top-line as well as at profit levels for consol operations are quite exciting. All these positive developments hold up management's bullish views on overall business prospects going forward.

With expansion through new centers; Career Point group network is now reached at 83 different units in 70 cities across 21 states of the country. Total enrollments were reported at 29,509 (FY2017: 29,086) including 11,274 in formal education division (FY2017: 8,029) and 18,235 in informal education division (FY2017: 21,057).

A remarkable growth of more than 40% (y-o-y) in formal education enrollments is a result of increased admissions in all three sub-verticals including higher education, school education and vocational division. In tutorial division, Career Point has been growing the network by more efficient delivery channels i.e. school integrated programs and franchisee centers.

CP Gurukuls which are residential school integrated with coaching facilities, the performance has been quite phenomenal - in terms of academics as well as extra-curricular. 36 students of CP Gurukul won Gold Medals in Various Scholarship Exams last year. Bronze medals in 2nd TFF Minime Series & Thailand Fecing Championships 2017 and Mousetrap event (MacFare) held at CMS, Lucknow were secured by CP Gurukul students.

With dual advantage of best quality academics with holistic development of CP Gurukul students and seamlessly integrated school education with competitive examination preparation; CP Gurukuls are now positioned in a different league. The institutions are now home to produce students with all round success. CP Gurukul Kota has recently been featured in Forbes Marquee Edition - Great Indian Schools 2018.

Career Point's experience of last 25 years in delivering quality education is also reflected in the chain of Career Point schools located in Rajasthan as well as outside Rajasthan. Career Point World Schools are also on their pathway to establish an edge over other players in their respective regions.

In higher education both the universities - Career Point University at Kota, Rajasthan and Career Point University at Hamirpur, Himachal Pradesh - have performed extremely well on all fronts including academics, placements, new enrollments, industry collaborations, return on investments and brand equity.

We added new undergraduate and postgraduate and diploma courses in school of legal studies, applied sciences and have also added School of Pharmacy to run Diploma in Pharmacy, B.Pharmacy and M.Pharmacy.

During the year, Career Point University signed a MoU with Swasthya foundation to offer UG and PG courses in Public Health Science for overseas students. The faculty of this program will also be from prestigious overseas institutions and universities. We have also executed an association with ICMA that is Institute of Cost Works and Management Accountants of India to run certificate program in Cost and Management Accounting.

In April 2018, 9th Indian Youth Science Congress was held at Career Point University Hamirpur which was chaired by honorable Vice President of India. Similar prestigious events are regularly conducted at Career Point Institutions. Recently, Career Point University Kota was selected by Ministry of HRD, Govt of India for implementation of Unnat Bharat Abhiyan.

Career Point University Law College organized a national seminar in association with Rajasthan Legal Services Authority on Juvenile justice. More than 200 innovative products and projects were presented by Career Point Students in Technovation - popular event for innovations in the area of science & technology.

Moving to financials, the total income in this fiscal reached at ₹ 100 Crores mark at console level. The company reported a y-o-y growth of 7% in EBITDA at Rs.30.6 Crores with EBITDA margin of 34.1%. The net income for the year was ₹ 22.2 Crores with the PAT margin of 22.1% at Consol level. As on March 31, 2018, the net worth of the company was close to ₹ 405 Crores against Rs 381 Crores previous year post Ind-AS conversion.

Overall the business including different divisions and their sub-verticals are performing well in-line with company's growth strategy. The increased contribution from high margin verticals and larger growth from more sustainable businesses are some of the key highlights for the period and we are quite excited with company's well positioned development matrix.

It is my priority to take Career Point to its next leg of growth and I am confident that this development matrix will support this agenda. I look forward to your continued encouragement in this journey while also putting on record my sincere appreciation to the board of directors and all shareholders for all their support and trust.

I would also like to extend my thanks to the executive team and staff of the Career Point group whose dedication and professionalism contributes so much to our achievements, making it possible for us to provide success to the thousands of students we serve.

With best wishes

Pramod Maheshwari



Management Discussion & Analysis

Global economy acceleration that started in 2016 gathered further momentum in 2017 and being continued in 2018. The world economy grew at 3.7% in calendar year 2017 supported by trade recovery in both advanced economies and developing countries. India's growth projections are continued to above 7% in coming years which is one of the highest in large economies of the world.

With more than 250 million students and approximately 1.3 million schools, Indian School Education System is the largest in world. Higher Education of the country consists of additional 200 million students in close to 700 universities and 35,000 colleges. India also has one of the largest number, 10 million plus, of people entering the workforce in the world.

There are 3 key factors which are driving the growth of Indian education sector - a) Favorable demographics which includes increasing young population and improved disposable income; b) Growing ancillary services which includes e-Learning, test-prep, pre-school and vocational education; c) Affordable as the quality education at premier institution is relatively very reasonably priced than all the developed nations.

Indian education sector also face some challenges especially with respect to poor quality of education delivery due to lesser experimental learning in schooling, poor industry linkages in higher education, unavailability of quality teachers etc. The reservation system, not-for-profit structure, regulatory hurdles are other road blocks to the growth of entire sector. However, the latest trends including shift from academic focus to thinking development, knowledge model to application model, learning theory to innovation and problem solving approach are helping the sector to overcome the challenges.

Career Point Limited (NSE: CAREERP, BSE: 533260) is an established and leading player in the Indian education sector with strong brand equity of providing quality education since 1993. The company has diversified products and integrated services in both regulated and non-regulated education segments:

1. **Test Prep for Pre-Engineering, Pre-Medical, Olympiads etc:**

   Career Point has established a strong niche for test preparation of various engineering & medical entrance examinations and other competitive exams:

   - JEE (Main & Advanced) - Joint Entrance Examination
   - NEET - National Eligibility cum Entrance Test
   - AIIMS: All India Institutes of Medical Sciences
   - NTSE - National Talent Search Examination
   - Olympiad - IMO, IPhO, IChO, iOS etc

While transforming lives through the power of education, Career Point's Test-Prep division has become a benchmark in education space due to scientific & result oriented teaching methodology and individual focus with ultimate personal care. The test-prep (tutorial) services are offered to students through the following modes:

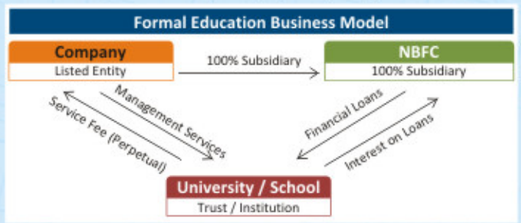
- Company operated branches;
- Franchisee centers;
- School integrated programs;
- Distance learning solutions.

2. **Schools and Universities:**

The Company has a strong presence in K-12 Schools, Colleges and Universities in multiple geographies. While laying a very strong foundation for future at early age, Career Point empowers students on both professional development and degree-awarding courses in various streams including Engineering & Technology, Management & Commerce Studies, Computer Applications, Law, Pharmacy, Applied Sciences etc.

Career Point's existing institutions, both residential as well as day-boarding, in formal education space include:

- Career Point University, Kota (Rajasthan)
- Career Point University, Hamirpur (Himachal Pradesh)
- Career Point Gurukul, Kota - Residential school
- Career Point Gurukul, Mohali (Punjab) - Residential school
- Career Point Gurukul, Rajsamand (Rajasthan) - Residential school
- Career Point World School, Jodhpur (Rajasthan) - Day School
- Career Point World School, Bilaspur (Chattisgarh) - Both, Day School and Hostel
- Global Public School, Kota (Rajasthan) - Day School



Skills at Career Point University

- Result Orientation
- Driving execution
- Inspiring excellence
- Financial Acumen
- Visionary leadership
- Entrepreneurship
- Decision making
- Coaching & Mentoring

3. **Skill Development - Career Point Skill Division:**

   Career Point Institute of Skill Development (CPISD) has been set-up to fulfill the growing need in India for skilled manpower across sectors and narrow the existing gap between demand and supply of employment oriented education and training.

   CPISD is approved training partner of National Skill Development Corporation (NSDC), Rajasthan Skill & Livelihood Development Corporation (RSLDC) and affiliated to various sector skill councils. CPISD has setup learning centers in rural and urban locations to provide employability skills aligned to industry needs which enhance youth employability and proves business productivity.

4. **Early Childhood Education - Global Kids**

   With a mission to help each child to realize the breath of her talent; the unlimited power of mind & imagination and strength of spirit to ensure all-round development and enabling each child to cope with ever-growing challenges of life, Career Point provides early childhood education through chain of Play-schools under brand Global Kids.

   With child-centered approach, Global Kids focuses not only on developing academic skills, but also intellectual, emotional, linguistic, physical, social and moral skills that will ensure life-long success for the new generation.

5. **e-Learning**

   Career Point has initiated innovative products to drive the next generation of education delivering process. With a goal to provide individual flexible personalized learning solutions which help them to learn efficiently and provide them extra edge in highly competitive scenario, Career Point is delivering quality education to students at affordable cost through following technology platforms:

   - Online Assessments (www.ots.careerpoint.ac.in): 24*7 access to online test series based on latest examination pattern with detailed solution of the test and section wise analysis. It also offers all India ranking, comparison with toppers and time management report etc.
   - Video-on-Demand (www.ecareerpoint.com): Video lectures on USB drives, Memory Cards and Online with Class wise, Subject wise & Unit wise facility to students for anytime, anyplace learning on multiple devices i.e. Laptop, Desktop, Tablet, Mobile
   - Social Learning Platform (www.studyboard.com): Social learning and Online tutoring marketplace with Question & Answer services on Mobile app, Audio-Video Conferencing, Interactive Whiteboard, Group Chat & Live Sessions

Financials

In financial year 2017-18, the subsidiaries businesses have increased their contributions significantly. The subsidiaries contribution in Operating EBITDA and Profit After Tax was 29% and 12% respectively during FY2016-17. In FY2017-18; the contribution by subsidiaries was increased to 48% at operating and 42% at net profit level. Hence, the consolidate numbers represent a right picture of business operations in the company.

The company reported an income from operation of ₹ 71.1 crores in year with a decline of 2% over previous year, at standalone level. A prudence accounting policy of booking B2B revenue only on receipt basis is further explained a decline in revenue. That revenue is booked on payment receipts. There has also been a business movement from parent to subsidiaries as these businesses were ancillary to main business.

Enrollments	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
Total	29,398	24,120	27,366	30,857	29,086	29,509
Tutorial Division	27,257	20,655	22,412	23,010	21,057	18,235
Formal Education	2,141	3,465	4,954	7,847	8,029	11,274
Tutorial Enrollments Split						
Branches-LT CR	17,262	11,122	12,946	13,688	10,689	5,836
Branches-ST CR	2,978	1,169	1,333	1,011	625	516
Franchisees-LT CR	1,754	1,764	1,576	1,395	1,605	2,049
Franchisees-ST CR	381	23	87	52	-	138
School Associations				458	1,801	3,726
Distance Learning	4,882	6,577	6,470	6,406	6,337	5,970
Formal Break-up						
Higher Education	741	1,642	2,327	3,455	3,738	4,822
School Education	1,400	1,823	2,627	3,372	3,451	4,142
Vocational Education				1,020	840	2,310

LTCR – Long Term Classroom, STCR – Short Term Classroom

Knowledge Capsule

Higher Education Commission of India (HECI) – Govt. of India has introduced the Higher Education Commission of India Bill 2018 that will repeal the University Grants Commission Act. As per the Union HRD ministry, the new commission to be established through an Act will not have grant-making authority, will promote reduced inspection system and will focus more on quality outcome at universities and colleges. HECI bill is an advanced version of prior draft legislations of HEERA (Higher Education Evaluation and Regulation Authority) and HERC (Higher Education Regulatory Council).

Knowledge Capsule

National Academic Depository (NAD) – www.nad.gov.in: NAD is a digital verifiable online portal for academic awards (degrees, diplomas, certificates, mark-sheets, etc.) set-up by Govt. of India. It is essentially dematerialization of academic degrees which not only offers easy access to and retrieval of an academic award but also validates and guarantees its authenticity and safe storage. Two depositories - CDSL Ventures Limited (CVL) and NSDL Database Management Limited (NDML) – ensure the integrity of the data whilst academic institutions are responsible for the authenticity of data. NAD was launched on 9 July 2017.

At console level the revenue from operations was stood at ₹ 89.6 crores for the year with a year-on-year growth of 8%. The total income which is including the other income has Human Resources

Career Point has demonstrated its excellence to thousands of satisfied students and their parents. All this would not be possible without the committed and passionate people of Career Point-both academic and non-academic staff, who strive to build this a great organization each and every day. They remain committed to company's ideals of building on a strong foundation, creating a bright future and delivering great value. The company continues to strengthen the management team and add additional talent and expertise. By 31 March 2018, the Company had total number of employees of 663.

Corporate Social Responsibility

The company realizes the need to create an act for posterity, a plan that delivers. To help people discover the joy and meaning of learning in an empowered, dignified world driven by competence, knowledge and wisdom. Institutions of Career Point nurture potential entrepreneurs, technocrats and managers for new level of leadership in their career. Career Point also understands the importance of giving back.

- Giving back to deserving underserved candidates through financial support programs
- Giving back to environment by several green initiatives
- Giving back to communities through a series of projects in the area of healthcare, employment and of course, education.

Risks and Concerns

With having the business operations in different industry segments, Career Point is exposed to variety of external and internal risks. Though the company has a robust mechanism for risk management in place, however, complete risk avoidance on all the financial, operational and strategic objectives cannot be promised. Boards of directors and management of the company regularly review and aim to mitigate various risks related to regulatory, competition, geography, human resource, technology, legal, political etc. The company recognizes following key risks to its business operations which may adversely affect the financial performance of the Company:

Regulatory Risk: Any changes in regulatory norms on the Formal as well as Informal Education front may significantly impact the investment made in education by the Company. The Company is continuously making an effort to upgrade its services, diversify delivery channels, leveraging technological advancements, expanding the product portfolio to minimize the regulatory risk, if any.

Decrease in Student Enrolment: With the increased competition, decentralization of the tutorial students or any other reasons; the Company might face a risk of decline in student enrolments. However, the Company's focused academic pedagogy and marketing strategy (which includes direct and indirect marketing) continues to attract students across its courses.

Pressure on Margins: There could be a margin pressure due to staff costs, cost of study material, high advertising and business promotions, etc, going forward. We believe the Company has sufficient tools to counter these factors, if the same arises.

Attrition: Attrition in the senior management/faculty team may impact the business. The Company's strategy for retaining talent involves offering competitive compensation packages, faculty training system in place for new entrants and existing faculty, along with a healthy working environment.

Geographical Concentration: The Company derives the larger share of its revenue from Kota in Rajasthan and Northern part of India. Hence, any disruption in operations, or competition at these locations could impact overall operations significantly. The Company is making a concerted effort to expand its operations pan-India and overseas through franchisees, business associations etc and is also boosting its Technology Offerings, Distance Learning segment etc.

Internal Controls & Systems

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. The Company deploys a robust system of internal control that facilitates the accurate and timely compilation of financial statements and Management reports; ensures regulatory and statutory compliance; and safeguards investors' interests by ensuring the highest level of governance and periodical communication with investors.

M/s. Sanjay Khandelwal & Co., Chartered Accountants, Kota, is the internal auditor of the Company, who conducts audit and submit quarterly reports to the Audit Committee. The Internal Audit process is designed to review the adequacy of internal control checks in the system and covers all significant areas of the Company's operations. The Audit Committee reviews the effectiveness of the Company's internal control system. The CEO and CFO certification provided in the CEO and CFO Certification section of the annual report further discusses the adequacy of our internal control systems and procedures.

Outlook

During the year 2017-18, our endeavors to diversify business divisions and service delivery channels have been perfectly in-line with our strategic plan to transform company to a complete educational service provider. Larger growth in formal education and the coaching services delivery through school association network ascertained sustainability to the businesses and offers large opportunities to tap enormous potential.

Overall the business including different divisions and their sub-verticals are performing well in-line with company's growth strategy. The company's well positioned development matrix hold up management's bullish views on overall business prospects going forward.

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.

Forward looking statements are based on certain assumptions and expectations of future events. The Company cannot guarantee that these assumptions and expectations are accurate or will be realized. 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.

Management Team

Name	Designation	Experience (Years)	Educational Qualification	Experience
Pramod Maheshwari	CMD & CEO	26	B. Tech (IIT Delhi)	First generation entrepreneur and visionary with a holistic experience in overall management, quality teaching & strategic guidance
Om Prakash Maheshwari	Executive Director & CFO	28	B.E.	Expertise in project implementations, infrastructural and legal matters
Naval Kishore Maheshwari	Executive Director	22	B.Com	Varied experience in field of administration and liaising with important stakeholders
Shailendra Maheshwari	Senior VP-Academics	24	B.E.	Implementation of effective academic system, teaching and content development activities
Dr. PL Gautam	Vice Chancellor CPU Hamirpur	40	Ph.D	Vice-Chancellor of G.B. Pant University and Deputy Director General at ICAR, New Delhi
Mahesh Bhangriya	VP - Corporate Strategy	16	MBA – Finance	Expertise in Corporate Finance, M&A and Investor Relations with past experience in Equity Research at HSBC and Business Consulting
Rajneesh Goyal	VP - Academics	20	B.E.	Test-prep expert with past experience as Lecturer in Engineering College
Dr. Gurudatt Kakkar	GM Higher Education	20	PhD, MSW	Proficient in Academic administration, Regulatory compliances & HR with past experience at Maharshi Arvind Institute of Technology
Uday Shankar Kejriwal	GM – Infra	38	B.Com	Specialist in infrastructure and related matters including liaising, purchase etc.
Tarun Kumar Jain	GM – Legal & Corporate Affairs & Company Secretary	18	CS, LLB	Seasoned professional with expertise in legal and company secretarial affairs; Past exp. at TNT Speedage Express Cargo Services
Ankesh Jain	GM – Marketing	16	MBA	Marketing specialist with experience in Media planning, advertising and brand promotion
Manish Sharma	GM-Business Development	16	Diploma in Software Engg.	Expert in business development with past experience at Brilliant tutorials, Aakash Edu.
Manish Gupta	Head Administration	24	B.Sc.	Expertise in administration, people management
Deependra Roy	Head Preschool Div	21	MBA, B.Com	Proficient in Pre-Primary education segment
Sanjay Gupta	Regional Head	19	B.E. (MNIT)	Branch management at Master Mind Classes

Directors' Profile



MR. PRAMOD MAHESHWARI
Chairman, Managing Director and CEO

Founder Director of the Company, Mr. Pramod Maheshwari (47) is a visionary with over two decades of rich and holistic experience in developing and 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.



MR. OM PRAKASH MAHESHWARI
Executive Director and CFO

A founder member of the Company, Mr. Om Prakash Maheshwari (49) brings to the table more than twenty five 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 corporate matters. He holds a Bachelor's Degree in Mechanical Engineering from University of Rajasthan.



MR. NAWAL KISHORE MAHESHWARI
Executive Director

Mr. Nawal Kishore Maheshwari (43) is in charge of the day-to-day affairs of the Company, being responsible for several key functions, including administration and liaising with important stakeholders, including government bodies. Associated with the Company since inception, his expertise lies in the field of administration, wherein he possesses more than nine years of varied experience. He holds a Bachelor's Degree in Commerce from Maharshi Dayanand Saraswati University, Ajmer.



MR. PAWAN KUMAR LALPURIA
Independent and Non Executive Director

Mr. Pawan Kumar Lalpuria (51) is a practicing chartered accountant and also qualified as a Company Secretary. He is an expert in Income Tax, Corporate Finance and Company Law matters, with more than 20 years of experience in these fields.



MR. RAM SWAROOP CHAUDHARY
Independent and Non Executive Director

With more than 30 years of experience of working with the Department of Atomic Energy, Government of India, where he started his career as a Scientific Engineer, Mr. Chaudhary (75) is a guiding force for the Company. During his tenure with the Department of Atomic Energy, he held senior positions, including Superintendent Engineer (Mechanical), Maintenance Superintendent and Additional Chief Engineer. A Bachelor's degree holder in Mechanical Engineering from Vikram University, Ujjain, he is certified by the Nuclear Power Corporation as a professionally qualified engineer for the erection and maintenance of nuclear power plants.



MR. VISHAL JAIN
Independent and Non Executive Director

Armed with more than 18 years of experience in important corporate portfolios, Mr. Jain (45) started his career in 1996 with a brief stint at Indorama Synthetics, Nagpur. He moved on to Apple Computers in Singapore in 2000, before joining Merrill Lynch, New York, in advisory capacity. The next step in his journey came in 2008, when he moved on to Nadathur Estates to head their Wealth Management Business. He holds a Bachelor's Degree in Electronics and Communication Engineering from Engineering College, Kota and Master Degree in Management from National University of Singapore.



MR. MAHESH GUPTA
Independent and Non Executive Director

Mr. Gupta (40) is a practicing chartered accountant and partner in Bhutoria Ganesan & Co. He has over 15 years of experience in the field of taxation, project finance and consultancy.



Mrs. NEELIMA MAHESHWARI
Non Independent and Non Executive Director

Mrs. Neelima Maheshwari (47) is Non-Independent and Non-Executive Director since September 2014. Mrs. Maheshwari is actively involved in various social welfare activities, especially in the area of education and healthcare, for the last two decades. She holds a masters degree in pharmacy.



Mr. Jagdish Prasad Sarda
Independent and Non Executive Director

Mr. Jagdish Prasad Sarda (58) has been appointment as an independent and non-executive Director of Career Point Limited w.e.f. 12 November, 2016. He is a qualified Cost and Management Accountant (CMA) from Institute of Cost Accountants of India. He has over 30 years of experience in the field of Cost and Management Accountancy. He holds a Bachelor's Degree in Commerce from Rajasthan University.

DIRECTORS'S REPORT

Dear Career Point Shareowners,

The Board of Directors ("Board") of Career Point Limited ("Company") with immense pleasure present their Eighteenth report on the business and operations of your Company for the financial year 2017-18. This Report is being presented along with the audited financial statements for the year.

1. Financial Highlights

The highlights of your Company`s financial results for the financial year 2017-18 on standalone basis are as follows:

(₹ in Lacs)

Particulars	31-Mar-18	31-Mar-17
Income from Operations	7108.89	7278.91
Expenditure	5957.81	5746.36
Profit from Operations before Other Income, Interest and Exceptional Items	1151.08	1532.55
Other Income	1009.04	1083.79
Profit before Interest and Exceptional Items	2160.12	2616.34
Interest Expense	303.41	167.86
Profit after Interest Expense but before Extraordinary items	1856.71	2448.48
Extraordinary Items	-	-
Profit from Ordinary Activities before tax	1856.71	2448.48
Total Provision for taxes	558	645.73
Profit from Ordinary Activities after tax	1298.71	1802.75

Pursuant to the provisions of the Companies Act, 2013 (the 'Act'), the Financial Statements of the Company have been prepared in accordance with the Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.

2. Financial Performance and Key Business Developments

Performance of the Company and particulars of some of the key business developments which took place during the financial year 2017-18 have been detailed out in the Management Discussion and Analysis Report which forms part of Directors' Report.

3. 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 material changes and commitments affecting the financial position of the company between the end of financial year and the date of report.

4. Public Deposits

During the year, your Company has neither invited not 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.

5. Credit Rating

Your Company enjoys credit rating of 'CARE A' Stable (Single A; Outlook: Stable) for its Long Term Bank Facilities.

6. Subsidiary Companies

As on March 31, 2018, your Company has Eight Subsidiaries (including two step down Subsidiary Companies) and two Associate Companies as under:

(1) Six Subsidiary Companies i.e. Career Point Infra Limited, Career Point Edutech Limited, Gyan Eduventure Private Limited, Career Point Accessories Private Limited, Srajan Capital Limited, Career Point Institute of Skill Development Private Limited

(2) Two Step down Subsidiary Company i.e. Coupler Enterprises Private Limited and Srajan Agritech Private Limited (Subsidiary of Career Point Infra Limited).

(3) Two Associate Companies Imperial Infin Private Limited and Study Board Education Private Limited A separate statement in Form AOC -1 containing the salient features of Financial Statements of all subsidiaries & associates 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 Registered Office of your Company during business hours on all days except Saturdays, Sundays and public holidays upto 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 Registered 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 www.cpil.in.

7. Financial Position and Performance of Subsidiaries, Joint Ventures and Associates

In terms of Section 134 of the Companies Act, 2013 and Rule 8(1) of the Companies (Accounts) Rules, 2014, the financial position and performance of subsidiaries are given as an Annexure - 4.

8. 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.

9. Corporate Governance

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 forms part of this Annual Report. The Auditors' Certificate confirming the compliance to the conditions of the Corporate Governance is annexed to the Report on Corporate Governance.

10. Management Discussion and Analysis Report

Management Discussion and Analysis Report on the business outlook and performance review for the year ended March 31, 2018, 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.

11. Directors' Responsibility Statement

Pursuant to the requirements of Section 134 of the Companies Act, 2013 and to the best of their knowledge & belief and according to the information and explanations obtained, your Directors state that:

a) in the preparation of the annual accounts, the applicable accounting standards have been followed and proper explanations provided relating to material departures, if any;

b) such accounting policies have been selected and applied consistently and judgments and estimates made 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 of the profit of the Company for that period;

c) proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

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

e) requisite internal financial controls were laid down and that financial control are adequate and are operating effectively;

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

12. 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.Sanjay. Khandelwal & Associates., Chartered Accountants, Kota, is the internal auditor of the Company, who conducts audit and submit quarterly reports to the Audit Committee.

13. Risk Management

The Company has voluntary 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 www.cpil.in.

14. Details of Board Meetings

The Board of Directors met 4 times in the year 2017-18. The details of the board meetings and the attendance of the Directors are provided in the Corporate Governance Report.

15. Directors

In accordance with the provision of Section 152, Mr. Pramod Maheshwari [DIN -00185711] and Mr. Nawal Kishore Maheshwari [DIN-00185762], Directors, retire at the forthcoming Annual General Meeting and are eligible for re-appointment. The Board recommends their re-appointment. Mr. Pritam Kumar Goswami, Independent Director has resigned from Directorship of the Company w.e.f.1st April 2018.

16. Declaration by Independent Directors

Your Company has received declarations from all the Independent Directors confirming that they meet the criteria of independence as prescribed under the provisions of the Companies Act, 2013 read with the Schedules and Rules issued there under as well as Regulation 16(1)(b) of Listing Regulations (including any statutory modification(s) or re-enactment(s) for the time being in force). The details of programmes for familiarisation of Independent Directors with the Company, their roles, rights, responsibility in the Company, nature of the industry in which the Company operates and other related matters are put on the website of the Company at www.cpil.in.

17. Key Managerial Personnel

During the year under review, there was no change in the Key Managerial Personnel ('KMP') of the Company. As at March 31, 2018, the following are the KMP of the Company:

Mr. Pramod Maheshwari, Chairman and Managing Director & CEO;

Mr. Om Prakash Maheshwari, Executive Director & CFO;

Mr. Tarun Kumar Jain GM (Corporate & Legal Affairs) & Company Secretary

18. Auditors:

(a) Statutory Auditors:

M/s. Lodha & Co, were appointed as Statutory Auditors of your Company at the Annual General Meeting held on 26th September, 2017 for a term of five consecutive years. The Report given by the Auditors on the Financial Statements of the Company is part of the Annual Report. There has been no qualification, reservation, adverse remark or disclaimer given by the Auditors in their Report.

(b) Secretarial Auditors:

Mr. Sourabh Mishra, Practicing Company Secretary carried out the Secretarial Audit during the year. The Board of Directors have appointed Mr. Sourabh Mishra, Secretarial Auditor for 2018-19. The Secretarial Audit report is annexed herewith as Annexure 3 to the Report.

(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 Sanjay Khandelwal & Associate as the Internal Auditors of the Company for the Financial Year 2017-18 on August 24, 2017 in place of M/s P. Khandelwal & Co., Chartered Accountants.

Further, based on the recommendation of the Audit

Committee, the Board has extended the existing term of M/s Sanjay Khandelwal & Associate as the Internal Auditors of the Company for the Financial Year 2018-19 on May 16, 2018. The Internal Auditors present their audit report before the Audit Committee on a quarterly basis.

(d) Cost Auditors

The Company is not required to conduct Cost Audit during the Financial Year 2017-18. Therefore Company has not appointed any Cost Auditor.

19. Separate Meetings of Independent Director

In terms of requirements of Schedule IV of the Companies Act, 2013, the Independent Directors of the Company met separately on 28 March 2018, 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.

20. 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, 2018, are set out in NOTE 8, 15, 38 and 54 to the Standalone Financial Statements forming part of this report.

21. Particulars of Contract or arrangement with Related Parties

All related party transactions (RPTs), which were entered into during the financial year were on an arm's length basis and did not attract provisions of section 188 of the Companies Act, 2013. There were material transactions entered with related parties, during the year under review, which have been disclosed in Form AOC-2 in that regard.

During the year 2017-18, 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 the provisions of Companies Act, 2013 read with the Rules issued there under & the Listing Regulations.

A statement showing the disclosure of transactions with related parties as required under IND As is set out separately in this Annual Report.

The Policy on RPTs as approved by the Board is uploaded on the Company's website www.cpil.in

22. 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 - 6.

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

23. 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 is not applicable.

Particulars of foreign currency earnings and outgo during the year: Nil.

24. Composition of Audit Committee

Audit Committee currently comprises of Mr. Pawan Kumar Lalpuria as Chairman of the Audit Committee with other members being Mr. Mahesh Gupta and Mr. Om Praksash Maheshwari, Mr. Ram Swaroop Chaudhary, Mr. Jagdish Prasad Sarda. Further details relating to the Audit Committee are provided in the Corporate Governance Report, which forms part of this report.

25. Vigil Mechanism

The Company has formulated a Whistle Blower Policy to establish a vigil mechanism for Directors and employees of the Company to report concerns about unethical behaviour, actual or suspected fraud or violation of the Company's code of conduct or ethics policy. The mechanism under the policy has been appropriately communicated within the organisation. The Whistle Blower Policy is available on the website of the Company.

26. Performance Evaluation

Pursuant to the provisions of the Companies Act, 2013 and SEBI Listing Regulations, 2015, the Board has carried out an evaluation of its own performance and that of the individual Directors. The evaluation criteria, inter alia, covered various aspects of the Board's functioning including its composition, execution and performance of specific duties, obligations and governance. The performance of individual directors was evaluated on parameters such as Attendance and participations in the Meetings, Contribution towards growth of the Company, Leadership initiative, Team work attributes and supervision of staff members, Compliance with policies, safeguarding the interest of the Company etc. The Directors expressed their satisfaction with the evaluation process.

27. 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.

28. Policies of the Company

Your Company has posted the following documents on its website

www.cpil.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.

29. Human Resource and Employee's Stock Option Scheme

Your Company has been able to create and continuously improve a favorable work environment that encourages innovation and meritocracy at all levels. Employees' relations remained cordial at all the Company's locations. The Directors take this opportunity to record their appreciation for the outstanding contribution.

Your Company has implemented a CPL Employees Stock Option Plan 2013 (ESOP 2013) in accordance with Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999 (SEBI Guidelines) for grant of stock options to its eligible employees of the Company. The Nomination and Remuneration Committee of the Board administers and monitors the Scheme.

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

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.

31. Extract of Annual Return

The Extract of Annual Return as required under Section 134(3)(a) of the Companies Act, 2013 is set out at Annexure-1 which forms part of this report.

32. Corporate Social Responsibility

Pursuant to Section 135 (4) and Rule 8 of the Companies (Corporate Social Responsibility Policy), Rules, 2014, a report on CSR containing particulars in the specified format is attached at Annexure-2.

33. Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redresal) 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 2017-18:

No. of complaints received: Nil

No. of complaints disposed off: N. A.

34. Business Responsibility Reporting

The Business 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, 2018

35. Green Initiative

Your Company has taken the initiative of going green and minimising 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 other Members also to register themselves for receiving Annual Report in electronic form.

36. 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 (www.cpil.in) on a regular basis.

37. Capital and Finance

Exercise of Stock Options During the year under review, your Company has made following allotments pursuant to exercise of options by eligible employees under the Career Point Employee Stock Option Scheme

Date of Allotment	No of Shares	Issue Price	Nature of Allotment
11 October 2017	25000	₹125	Allotment of shares arising out of exercise of options
11 October 2017	5000	₹100	

* Allotment of 25000 Equity Shares to Mr. Shailendra Maheshwari and 5000 Equity Shares to Mr. Mahesh Bhangriya.

The issued, subscribed and paid up equity share capital of the Company increased from Rs. 18,13,29,390/- as on March 31, 2017 to Rs. 18,1629,390/- as on March 31, 2018.

Pursuant to Section 43(a)(ii) of the Act read with Sub-rule 4 of Rule 4 of the Companies (Share and Capital Debentures) Rules, 2014, the Company has not issued any Equity shares with differential rights during the period under review.

The applicable disclosure as stipulated under SEBI (Share Based Employee Benefits) Regulation 2014 are provided in Annexure 7 to this report.

38. Secretarial Standards:

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

39. Changes in the Nature of Business, If Any

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

40. Transfer to Reserves

The Company proposes to keep the entire amount of Rs. 1298.71 lakhs in the Retained Earnings.

41. 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.

For and on behalf of the Board of Directors

Place: Kota
Date: 16 May 2018

Pramod Maheshwari
Chairman, Managing Director and CEO

Annexure-1

FORM NO. MGT - 9

Extract of Annual Return as on Financial Year ended on 31st March, 2018
[Pursuant to section 92(3) of the Companies Act, 2013 & Rule 12(1)
of the Companies (Management and Administration) Rule, 2014]

I. REGISTRATION AND OTHER DETAILS:

1	CIN	L72200RJ2000PLC016272
2	Registration Date	31/03/2000
3	Name of the Company	Career Point Limited
4	Category / Sub-Category of the Company:	Public Company limited by shares
5	Address of the Registered office & contact details	CP Tower 1, Road No. 1, IPIA, Kota, Rajasthan 324005
6	Whether listed company Yes / No	Yes
7	Name, Address and Contact details of Registrar if any and Transfer Agent,	M/s. Link Intime India Private Limited, C-101, 247 Park, L.B.S. Marg,Vikroli (West), Mumbai - 400 083, Telephone No. : 022-49186000, Fax No: 022-491 86060, Email id: mumbai @linkintime.co.in

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated:

S.No.	Name and Description of main products / services	NIC Code of the Product/ service*	% to total turnover of the company
1	Coaching Services	85491	61.81
2	Hostel Services	55901	31.25

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sl No	Name & Address of the Company	CIN/GLN	HOLDING/ SUBSIDIARY/ ASSOCIATE	% OF SHARES HELD	APPLICABLE SECTION
1	Career Point Infra Limited B-28,10-B Scheme, Gopalpura Byepass, Jaipur, Rajasthan 302018	U45201RJ2007PLC025439	Subsidiary Company	100%	Section 2(87)
2	Career Point Edutech Limited B-28,10-B Scheme, Gopalpura Byepass, Jaipur, Rajasthan 302018	U80302RJ2006PLC023306	Subsidiary Company	100%	Section 2(87)
3	Gyan Eduventures Private Limited B-28,10-B Scheme, Gopalpura Byepass, Jaipur, Rajasthan 302018	U80302RJ2012PTC037928	Subsidiary Company	100%	Section 2(87)
4	Srajan Capital limited 112-B , Shakti Nagar, Kota324009	U65910RJ2013PLC044519	Subsidiary Company	100%	Section 2(87)
5	Career Point Institute of skill Development Private Limited, 112-B, Shakti Nagar, Kota Rajasthan 324005	U80302RJ2015PTC048296	Subsidiary Company	100%	Section 2(87)
6	Career Point Accessories Private Limited, B-28,10-B Scheme, Gopalpura Bypass, Jaipur, Rajasthan 302018	U21098RJ2013PTC041510	Subsidiary Company	60%	Section 2(87)
7	Srajan Agritech Private Limited, 112-B Shakti Nagar, Kota Rajasthan 324009	U01122RJ2013PTC044626	Step Down Subsidiary Company	100%	Section 2(87)
8	Coupler Enterprises Private Limited e-8(II) CP TOWER, INDRAPRASTHA INDUSTRIAL AREA, ROAD, NO.1, Kota, Rajasthan	U31900RJ2012PTC037933	Step Down Subsidiary Company	100%	Section 2(87)
9	StudyBoard Education Private Limited E-8(II), Road No.1, IPIA, Kota Rajasthan 324005	U80302RJ2015PTC047884	Associate Company	50%	Section 2(6)
10	Imperial Infin Private Limited 112-B, Shakti Nagar,Kota, Rajasthan 324009	U67120RJ1994PTC008872	Associate Company	42.74%	Section 2(6)

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

(i) A Category-wise Share Holding

SN	Category of Shareholders	No. of Shares held at the beginning of the year 2017				No. of Shares held at the end of the year 2018				% change during the year
		Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
(A)	**Shareholding of Promoter and Promoter Group**									
[1]	**Indian**									
(a)	Individuals / Hindu Undivided Family	11037853	-	11037853	60.87	11138879	-	11138879	61.32	0.45
(b)	Central Government / State Government(s)	-	-	-	-	-	-	-	-	-
(c)	Financial Institutions / Banks	-	-	-	-	-	-	-	-	-
(d)	Any Other (Specify)									
	Sub Total (A)(1)	**11037853**	**-**	**11037853**	**60.87**	**11138879**	**-**	**11138879**	**61.42**	**0.55**
[2]	Foreign									
(a)	Individuals (Non-Resident Individuals / Foreign Individuals)	-	-	-	-	-	-	-	-	-
(b)	Government	-	-	-	-	-	-	-	-	-
(c)	Institutions	-	-	-	-	-	-	-	-	-
(d)	Foreign Portfolio Investor	-	-	-	-	-	-	-	-	-
(e)	Any Other (Specify)									
	Sub Total (A)(2)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Total Shareholding of Promoter and Promoter Group(A)=(A)(1)+(A)(2)	**11037853**	**-**	**11037853**	**60.87**	**11138879**	**-**	**11138879**	**61.42**	**0.55**
(B)	Public Shareholding									
[1]	Institutions									
(a)	Mutual Funds / UTI	284144	-	284144	1.56	339081	-	339081	1.86	0.29
(b)	Venture Capital Funds	-	-	-	-	-	-	-	-	-
(c)	Alternate Investment Funds	-	-	-	-	-	-	-	-	-
(d)	Foreign Venture Capital Investors	-	-	-	-	-	-	-	-	-
(e)	Foreign Portfolio Investor	1812141	-	1812141	9.99	10661	-	10661	0.05	-9.93
(f)	Financial Institutions / Banks	19568	-	19568	0.10	72156	-	72156	0.39	0.28
(g)	Insurance Companies	-	-	-	-	-	-	-	-	-
(h)	Provident / Pension Funds	-	-	-	-	-	-	-	-	-
(i)	Any Other (Specify)									
	Sub Total (B)(1)	**2115853**	**-**	**2115853**	**11.66**	**421898**	**-**	**421898**	**2.32**	**-9.34**
[2]	**Central Government/ State Government(s)/ President of India**									
	Sub Total (B)(2)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
[3]	**Non-Institutions**									
(a)	Individuals									
(i)	Individual shareholders holding nominal share capital upto Rs. 1 lakh.	1878480	1	1878481	10.35	2951528	1	2951529	16.25	5.89
(ii)	Individual shareholders holding nominal share capital in excess of Rs. 1 lakh	903517	-	903517	4.9827	774845	-	774845	4.26	-0.71
(b)	NBFCs registered with RBI	-	-	-	-	-	-	-	-	-

(c)	Employee Trusts	-	-	-	-	-	-	-	-	-
(d)	Overseas Depositories (holding DRs) (balancing figure)	-	-	-	-	-	-	-	-	-
(e)	Any Other (Specify)									
	Trusts	20	-	20	-	20	-	20	0.0001	0.0000
	Hindu Undivided Family	109206	-	109206	0.60	484437	-	484437	2.66	2.06
	Non Resident Indians (Non Repeat)	49190	-	49190	0.27	31812	-	31812	0.17	-0.09
	Non Resident Indians (Repeat)	184341	-	184341	1.01	71709	-	71709	0.39	-0.62
	Clearing Member	169258	-	169258	0.93	198963	-	198963	1.09	0.16
	Bodies Corporate	1685220	-	1685220	9.29	2088847	-	2088847	11.50	2.20
	Sub Total (B)(3)	4979232	1	4979233	27.45	6602161	1	6602162	36.40	8.95
	Total Public Shareholding (B)=(B)(1)+(B)(2)+(B)(3)	7095085	1	7095086	39.12	7024059	1	7024060	38.73	-0.39
	Total (A)+(B)	**18132938**	**1**	**18132939**	**100**	**18162938**	**1**	**18162939**	**100**	**-**
(C)	Non Promoter - Non Public									
[1]	Custodian/DR Holder	-	-	-	-	-	-	-	-	-
[2]	Employee Benefit Trust (under SEBI (Share based Employee Benefit) Regulations, 2014)	-	-	-	-	-	-	-	-	-
	Total (A)+(B)+(C)	**18132938**	**1**	**18132939**	**100**	**18162938**	**1**	**18162939**	**100**	

(ii) Shareholding of Promoters

S. No.	Shareholders Name	No. of Shares held at the beginning of the year 2017			No. of Shares held at the end of the year 2018			% change during the year
		No. of Shares	% of Total shares of the Company	% of shares pledged encumbered to Total shares	No. of Shares	% of Total Shares of the Company	% of Shares pledged encumbered to Total shares	
1	Mr. PRAMOD MAHESHWARI	1568253	8.64	-	1669279	9.19	-	0.54
2	Mr. OM PRAKASH MAHESHWARI	1386300	7.64	-	1386300	7.63	-	-0.01
3	Mr. NAWAL KISHORE MAHESHWARI	1385800	7.63	-	1385800	7.62	-	-0.01
4	Mr. GULAB CHAND MAHESHWARI	1339500	7.38	-	1339500	7.37	-	-0.01
5	Mrs. KAILASH BAI	1339500	7.38	-	1339500	7.37	-	-0.01
6	Mrs. NEELIMA MAHESHWARI	1339500	7.38	-	1339500	7.37	-	-0.01
7	Mrs. REKHA MAHESHWARI	1339500	7.38	-	1339500	7.37	-	-0.01
8	Mrs. SHILPA MAHESHWARI	1339500	7.38	-	1339500	7.37	-	-0.01
	Total	**11037853**	**60.87**	**-**	**11138879**	**61.32**	**-**	**0.45**

(iii) Change in Promoters shareholding (Please specify, if there is no change)

Sl. No		Shareholding at the beginning of the year 2017		Transactions during the year		Cumulative Shareholding at the end of the year 2018	
	Name & Type of Transaction	No. of Shares Held	% of Total Shares of the Company	Date of Transaction	No. of Shares	No of Shares Held	% of Total Shares of The Company
1	Mr. PRAMOD MAHESHWARI	1568253	8.63			1568253	8.63
	Transfer			14 Apr 2017	10112	1578365	8.69
	Transfer			26 May 2017	3250	1581615	8.70
	Transfer			07 Jul 2017	11080	1592695	8.76
	Transfer			25 Aug 2017	29000	1621695	8.92
	Transfer			01 Sep 2017	13547	1635242	9.00
	Transfer			23 Mar 2018	34037	1669279	9.19
	AT THE END OF THE YEAR					1669279	9.19
2	Mr. OM PRAKASH MAHESHWARI	1386300	7.64			1386300	7.63
	AT THE END OF THE YEAR					1386300	7.63
3	Mr. NAWAL KISHORE MAHESHWARI	1385800	7.63			1385800	7.62
	AT THE END OF THE YEAR					1385800	7.62
4	Mr. GULAB CHAND MAHESHWARI	1339500	7.38			1339500	7.37
	AT THE END OF THE YEAR					1339500	7.37
5	Mrs. KAILASH BAI	1339500	7.38			1339500	7.37
	AT THE END OF THE YEAR					1339500	7.37
6	Mrs. SHILPA MAHESHWARI	1339500	7.38			1339500	7.37
	AT THE END OF THE YEAR					1339500	7.37
7	Mrs. NEELIMA MAHESHWARI	1339500	7.38			1339500	7.37
	AT THE END OF THE YEAR					1339500	7.37
8	Mrs. REKHA MAHESHWARI	1339500	7.38			1339500	7.37
	AT THE END OF THE YEAR					1339500	7.37

(iv) Shareholding Pattern of top ten Shareholders (Other than Directors, Promoters and Holders of GDRs and ADRs):

Sl. No		Shareholding at the beginning of the year 2017		Transactions during the year		Cumulative Shareholding at the end of the year 2018	
	Name & Type of Transaction	No. of Shares Held	% of Total Shares of the Company	Date of Transaction	No. of Shares	No of Shares Held	% of Total Shares of The Company
1	FIDELITY ASIAN VALUES PLC	956645	5.26			956645	5.26
	Transfer			04 Aug 2017	-30062	926583	5.10
	Transfer			11 Aug 2017	-22370	904213	4.97
	Transfer			18 Aug 2017	-21193	883020	4.86
	Transfer			25 Aug 2017	-25517	857503	4.72
	Transfer			01 Sep 2017	-248462	609041	3.35
	Transfer			08 Sep 2017	-609041	-	-
	AT THE END OF THE YEAR					-	-
2	FIDELITY FUNDS - ASIAN SMALLER COMPANIES POOL	854835	4.70			854835	4.70
	Transfer			01 Sep 2017	-192692	662143	3.64
	Transfer			08 Sep 2017	-662143	-	-
	AT THE END OF THE YEAR					-	-

3	KIFS TRADE CAPITAL PRIVATE LIMITED	-	-			-	-
	Transfer			08 Sep 2017	460000	460000	2.53
	Transfer			22 Sep 2017	-460000	-	-
	Transfer			20 Oct 2017	30894	30894	0.17
	Transfer			24 Nov 2017	388100	418994	2.30
	Transfer			02 Feb 2018	-54223	364771	2.00
	Transfer			09 Mar 2018	-34926	329845	1.81
	Transfer			31 Mar 2018	-3000	326845	1.79
	AT THE END OF THE YEAR					326845	1.79
4	IL AND FS SECURITIES SERVICES LIMITED	27606	0.15			27606	0.15
	Transfer			07 Apr 2017	-250	27356	0.15
	Transfer			14 Apr 2017	120	27476	0.15
	Transfer			21 Apr 2017	-1030	26446	0.14
	Transfer			28 Apr 2017	-50	26396	0.14
	Transfer			05 May 2017	305	26701	0.14
	Transfer			12 May 2017	700	27401	0.15
	Transfer			19 May 2017	-400	27001	0.14
	Transfer			26 May 2017	1262	28263	0.15
	Transfer			02 Jun 2017	1461	29724	0.16
	Transfer			16 Jun 2017	539	30263	0.16
	Transfer			23 Jun 2017	-29	30234	0.16
	Transfer			30 Jun 2017	-400	29834	0.16
	Transfer			07 Jul 2017	-510	29324	0.16
	Transfer			21 Jul 2017	-1112	28212	0.15
	Transfer			28 Jul 2017	370	28582	0.15
	Transfer			04 Aug 2017	-2318	26264	0.14
	Transfer			11 Aug 2017	100	26364	0.14
	Transfer			18 Aug 2017	-5924	20440	0.11
	Transfer			25 Aug 2017	-1500	18940	0.10
	Transfer			01 Sep 2017	-520	18420	0.10
	Transfer			08 Sep 2017	3620	22040	0.12
	Transfer			15 Sep 2017	5344	27384	0.15
	Transfer			22 Sep 2017	511365	538749	2.96
	Transfer			29 Sep 2017	2525	541274	2.98
	Transfer			06 Oct 2017	-3845	537429	2.95
	Transfer			13 Oct 2017	-1495	535934	2.95
	Transfer			20 Oct 2017	-29620	506314	2.78
	Transfer			27 Oct 2017	-2000	504314	2.77
	Transfer			03 Nov 2017	2649	506963	2.79
	Transfer			10 Nov 2017	149380	656343	3.61
	Transfer			17 Nov 2017	24180	680523	3.74
	Transfer			24 Nov 2017	-392349	288174	1.58
	Transfer			01 Dec 2017	4119	292293	1.60
	Transfer			08 Dec 2017	20677	312970	1.72
	Transfer			15 Dec 2017	2508	315478	1.73
	Transfer			22 Dec 2017	-4458	311020	1.71
	Transfer			29 Dec 2017	-62978	248042	1.36
	Transfer			30 Dec 2017	-888	247154	1.36
	Transfer			05 Jan 2018	-400	246754	1.35
	Transfer			12 Jan 2018	106730	353484	1.94

	Transfer			13 Oct 2017	181131	196131	1.07
	Transfer			22 Dec 2017	-175000	21131	0.11
	Transfer			23 Mar 2018	175000	196131	1.07
	AT THE END OF THE YEAR					196131	1.07
6	GITA KIRTI AMBANI	-	-			-	-
	Transfer			19 Jan 2018	55000	55000	0.30
	Transfer			02 Mar 2018	75000	130000	0.71
	AT THE END OF THE YEAR					130000	0.71
7	RAJASTHAN GLOBAL SECURITIES PRIVATE LIMITED	235343	1.29			235343	1.29
	Transfer			21 Apr 2017	565000	800343	4.40
	Transfer			14 Jul 2017	437	800780	4.40
	Transfer			01 Sep 2017	-50506	750274	4.13
	Transfer			08 Sep 2017	-25000	725274	3.99
	Transfer			29 Sep 2017	-143499	581775	3.20
	Transfer			06 Oct 2017	-35332	546443	3.00
	Transfer			13 Oct 2017	-34167	512276	2.82
	Transfer			20 Oct 2017	-36839	475437	2.61
	Transfer			27 Oct 2017	-8685	466752	2.56
	Transfer			10 Nov 2017	-26181	440571	2.42
	Transfer			17 Nov 2017	-2782	437789	2.41
	Transfer			24 Nov 2017	-13282	424507	2.33
	Transfer			01 Dec 2017	-15824	408683	2.25
	Transfer			08 Dec 2017	-1169	407514	2.24
	Transfer			05 Jan 2018	27814	435328	2.39
	Transfer			19 Jan 2018	-72023	363305	2.00
	Transfer			26 Jan 2018	-489	362816	1.99
	Transfer			09 Feb 2018	42924	405740	2.23
	Transfer			16 Feb 2018	19780	425520	2.34
	Transfer			23 Feb 2018	170913	596433	3.28
	Transfer			02 Mar 2018	32053	628486	3.46
	Transfer			09 Mar 2018	18728	647214	3.56
	AT THE END OF THE YEAR					647214	3.56
8	WALLFORT FINANCIAL SERVICES LTD	1057	0.0058			1057	0.0058
	Transfer			07 Apr 2017	-861	196	0.0011
	Transfer			14 Apr 2017	-196	-	-
	Transfer			21 Jul 2017	100	100	0.0006
	Transfer			28 Jul 2017	-100	-	-
	Transfer			01 Sep 2017	100000	100000	0.55
	Transfer			08 Sep 2017	258305	358305	1.97
	Transfer			15 Sep 2017	-58241	300064	1.65
	Transfer			22 Sep 2017	1937	302001	1.66
	Transfer			29 Sep 2017	3272	305273	1.68
	Transfer			06 Oct 2017	-2648	302625	1.66
	Transfer			13 Oct 2017	-51425	251200	1.38
	Transfer			27 Oct 2017	800	252000	1.38
	Transfer			03 Nov 2017	-2000	250000	1.37
	Transfer			10 Nov 2017	250	250250	1.37
	Transfer			17 Nov 2017	58	250308	1.37
	Transfer			24 Nov 2017	-22	250286	1.37

	Transfer			01 Dec 2017	-50286	200000	1.10
	Transfer			08 Dec 2017	2393	202393	1.11
	Transfer			15 Dec 2017	-1893	200500	1.10
	Transfer			22 Dec 2017	-10500	190000	1.04
	Transfer			29 Dec 2017	-88000	102000	0.56
	Transfer			05 Jan 2018	-2000	100000	0.55
	Transfer			12 Jan 2018	1940	101940	0.56
	Transfer			19 Jan 2018	-1940	100000	0.55
	Transfer			26 Jan 2018	50700	150700	0.82
	Transfer			02 Feb 2018	1300	152000	0.83
	Transfer			09 Feb 2018	1207	153207	0.84
	Transfer			16 Feb 2018	-1707	151500	0.83
	Transfer			02 Mar 2018	-49848	101652	0.55
	Transfer			09 Mar 2018	-932	100720	0.55
	Transfer			16 Mar 2018	5000	105720	0.58
	Transfer			23 Mar 2018	-5305	100415	0.55
	Transfer			31 Mar 2018	-415	100000	0.55
	AT THE END OF THE YEAR					100000	0.55
9	EDELWEISS CUSTODIAL SERVICES LTD	4743	0.02			4743	0.02
	Transfer			07 Apr 2017	571	5314	0.02
	Transfer			14 Apr 2017	8700	14014	0.07
	Transfer			21 Apr 2017	-708	13306	0.07
	Transfer			28 Apr 2017	275	13581	0.07
	Transfer			05 May 2017	-480	13101	0.07
	Transfer			12 May 2017	135	13236	0.07
	Transfer			19 May 2017	1453	14689	0.08
	Transfer			26 May 2017	46	14735	0.08
	Transfer			02 Jun 2017	-3345	11390	0.06
	Transfer			09 Jun 2017	3616	15006	0.08
	Transfer			16 Jun 2017	-11860	3146	0.01
	Transfer			23 Jun 2017	204	3350	0.01
	Transfer			30 Jun 2017	12	3362	0.01
	Transfer			07 Jul 2017	-74	3288	0.01
	Transfer			14 Jul 2017	-47	3241	0.01
	Transfer			21 Jul 2017	100	3341	0.01
	Transfer			28 Jul 2017	94	3435	0.01
	Transfer			04 Aug 2017	-109	3326	0.01
	Transfer			11 Aug 2017	-45	3281	0.01
	Transfer			25 Aug 2017	-3253	28	0.0002
	Transfer			01 Sep 2017	404	432	0.00
	Transfer			08 Sep 2017	27691	28123	0.15
	Transfer			15 Sep 2017	44776	72899	0.40
	Transfer			22 Sep 2017	-18146	54753	0.30
	Transfer			29 Sep 2017	-2559	52194	0.28
	Transfer			30 Sep 2017	-5608	46586	0.25
	Transfer			06 Oct 2017	31968	78554	0.43
	Transfer			13 Oct 2017	4126	82680	0.45
	Transfer			20 Oct 2017	56325	139005	0.76
	Transfer			27 Oct 2017	-15505	123500	0.68
	Transfer			03 Nov 2017	1144	124644	0.68

	Transfer			10 Nov 2017	-4706	119938	0.66
	Transfer			17 Nov 2017	665	120603	0.66
	Transfer			24 Nov 2017	-43884	76719	0.42
	Transfer			01 Dec 2017	73634	150353	0.82
	Transfer			08 Dec 2017	-50258	100095	0.55
	Transfer			15 Dec 2017	10790	110885	0.61
	Transfer			22 Dec 2017	1210	112095	0.61
	Transfer			29 Dec 2017	35010	147105	0.80
	Transfer			30 Dec 2017	-1117	145988	0.80
	Transfer			05 Jan 2018	2299	148287	0.81
	Transfer			12 Jan 2018	36410	184697	1.01
	Transfer			19 Jan 2018	-2710	181987	1.00
	Transfer			26 Jan 2018	-11172	170815	0.94
	Transfer			02 Feb 2018	-4880	165935	0.91
	Transfer			09 Feb 2018	-14980	150955	0.83
	Transfer			16 Feb 2018	-3620	147335	0.81
	Transfer			23 Feb 2018	-34482	112853	0.62
	Transfer			02 Mar 2018	3053	115906	0.63
	Transfer			09 Mar 2018	15600	131506	0.72
	Transfer			16 Mar 2018	15434	146940	0.80
	Transfer			23 Mar 2018	670	147610	0.81
	Transfer			31 Mar 2018	-50007	97603	0.53
	AT THE END OF THE YEAR					97603	0.53
10	BARCLAYS WEALTH TRUSTEES (INDIA) PRIVATE LIMITED	-	-			-	-
	Transfer			13 Oct 2017	50000	50000	0.27
	Transfer			27 Oct 2017	25000	75000	0.41
	Transfer			01 Dec 2017	20000	95000	0.52
	AT THE END OF THE YEAR					95000	0.52
11	DSP BLACKROCK SMALL CAP FUND	284144	1.56			284144	1.56
	Transfer			26 May 2017	53168	337312	1.85
	Transfer			02 Jun 2017	1769	339081	1.86
	AT THE END OF THE YEAR					339081	1.86
12	SUMITRADEVI KASERA	-	-			-	-
	Transfer			31 Mar 2018	100000	100000	0.55
	AT THE END OF THE YEAR					100000	0.55
13	STOCK HOLDING CORPORATION OF	540000	2.97			540000	2.9731
	INDIA LTD - A/C NSE DERIVATIVES						
	Transfer			14 Apr 2017	25000	565000	3.11
	Transfer			21 Apr 2017	-565000	-	-
	Transfer			28 Jul 2017	10000	10000	0.05
	Transfer			04 Aug 2017	-6500	3500	0.01
	Transfer			11 Aug 2017	-3500	-	-
	Transfer			18 Aug 2017	10000	10000	0.05
	Transfer			25 Aug 2017	-10000	-	-
	Transfer			15 Sep 2017	11100	11100	0.06
	Transfer			22 Sep 2017	2500	13600	0.07
	Transfer			29 Sep 2017	-7600	6000	0.03
	Transfer			20 Oct 2017	-4900	1100	0.00
	Transfer			27 Oct 2017	3050	4150	0.02

	Transfer			17 Nov 2017	-900	3250	0.01
	Transfer			24 Nov 2017	-3250	-	-
	Transfer			29 Dec 2017	5000	5000	0.02
	Transfer			19 Jan 2018	-5000	-	-
	AT THE END OF THE YEAR					-	-
14	NADATHUR ESTATES PRIVATE LIMITED	341713	1.88			341713	1.88
	Transfer			08 Sep 2017	-341713	-	-
	AT THE END OF THE YEAR						
15	AKASH BHANSHALI	334265	1.84			334265	1.84
	Transfer			01 Sep 2017	-200000	134265	0.73
	Transfer			08 Sep 2017	-134265	-	-
	AT THE END OF THE YEAR					-	-
16	ENAM INVESTMENT & SERVICES PVT LTD	152746	0.84			152746	0.84
	Transfer			01 Sep 2017	-100000	52746	0.29
	Transfer			08 Sep 2017	-52746	-	-
	AT THE END OF THE YEAR					-	-
17	KULBANDHU RAMADARSH SHARMA	82011	0.45			82011	0.45
	Transfer			12 May 2017	-1149	80862	0.44
	Transfer			19 May 2017	-26091	54771	0.30
	Transfer			02 Jun 2017	-153	54618	0.30
	Transfer			25 Aug 2017	3610	58228	0.32
	Transfer			01 Sep 2017	-58228	-	-
	AT THE END OF THE YEAR					-	-
18	ASHOK DEWAN	81469	0.44			81469	0.44
	Transfer			07 Apr 2017	288	81757	0.45
	Transfer			14 Apr 2017	2985	84742	0.46
	Transfer			21 Apr 2017	136	84878	0.46
	Transfer			05 May 2017	1755	86633	0.47
	Transfer			12 May 2017	585	87218	0.48
	Transfer			19 May 2017	500	87718	0.48
	Transfer			02 Jun 2017	1400	89118	0.49
	Transfer			09 Jun 2017	923	90041	0.49
	Transfer			16 Jun 2017	4131	94172	0.51
	Transfer			18 Aug 2017	600	94772	0.52
	Transfer			25 Aug 2017	920	95692	0.52
	Transfer			01 Sep 2017	-22885	72807	0.40
	Transfer			08 Sep 2017	-13007	59800	0.32
	Transfer			15 Sep 2017	-13362	46438	0.25
	Transfer			22 Sep 2017	-8518	37920	0.20
	Transfer			29 Sep 2017	-18398	19522	0.10
	Transfer			06 Oct 2017	-5200	14322	0.07
	Transfer			13 Oct 2017	-12822	1500	0.00
	Transfer			20 Oct 2017	-1500	-	-
	AT THE END OF THE YEAR					-	-

(v) Shareholding of Directors and Key Managerial Personnel:

Sl. No.	For each of the Director & KMP	Share holding at the beginning of the Year		Cumulative Share holding during the year	
		No. of shares of the the Company	% fo Total shares	No. of shares of the Company	% of Total Shares
1	Mr. Pramod Maheshwari, Chairman, Managing Director and Chief Executive Officer	1568253	8.65	1669279	9.1906
2	Mr. Om Prakash Maheshwari, Executive Director and Chief Financial Officer	1386300	7.64	1386300	7.63
3	Mr. Nawal Kishore Maheshwari, Executive Director	1385800	7.63	1385800	7.62
4	Mr. Ram Swaroop Chaudhary, Independent Director	20	0.00	20	0.00
5	Mr. Pritam Kumar Goswami, Independent Director	20	0.00	20	0.00
6	Mr. Pawan Kumar Lalpuria, Independent Director	NIL	NIL	NIL	NIL
7	Mr. Vishal Jain, Independent Director	22500	0.10	20	0.00
8	Mr. Mahesh Gupta, Independent Director	NIL	NIL	NIL	NIL
9	Mrs. Neelima Maheshwari, Non Executive, Non-Independent	1339500	7.38	1339500	7.37
10	Mr. Tarun Kumar Jain, Company Secretary	-	-	-	-

V INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

₹ in Lacs

Particulars	Secured Loans excluding deposits	Unsecured Loans	Deposits Shares	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	172924847	-	-	172924847
ii) Interest due but not paid	649015	-	-	649015
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	**173573862**	**-**	**-**	**173573862**
Change in Indebtedness during the financial year	-	-	-	-
Additions	297813811	-	-	297813811
Reduction	133763969	-	-	133763969
Net Change	16404984	-	-	16404984
Indebtedness at the end of the financial year	-	-	-	-
i) Principal Amount	337413500	-	-	337413500
ii) Interest due but not paid	210205	-	-	210205
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	**337623705**			**337623705**

VI Remuneration of Directors and Key Managerial Personnel

(a) Remuneration to Managing Director, Whole-time Directors and/or Manager:

₹ in Lacs

S. No.	Gross salary	Name of the MD/WTD/Manager			Total Amount
		Mr. Pramod Maheshwari, CMD & CEO	Mr. Om Prakash Maheshwari, Executive Director	Mr. Nawal Kishore Maheshwari, Executive Director	
1	(a) Salary as per provisions contained in section 17(1) of the Income Tax. 1961.	33,00,000	33,00,000	33,00,000	99,00,000
	(b) Value of perquisites u/s 17(2) of the Income Tax Act, 1961	-	-	-	-
	(c) Profits in lieu of salary under section 17(3) of the Income Tax Act, 1961	-	-	-	-
2	Stock option	-	-	-	-
3	Sweat Equity	-	-	-	-
4	Commission	-	-	-	-
	as % of profit	-	-	-	-
	others (specify)	-	-	-	-
5	Others, please specify	-	-	-	-
	Total (A)				**99,00,000**
	Ceiling as per Act				1,52,58,941

(b) Remuneration to other directors:

₹ in Lacs

S. No.	Particulars of Remuneration	Name of the Directors						Total Amount
1	Independent Directors	Mr. Pawan Kumar Lalpuria	Mr. Pritam Kumar Goswami	Mr, RS Chaudhary	Mr. Vishal Jain	Mr. Mahesh Gupta	Mr. Jagdish Prasad Sarda	
	(a) Fee for attending board committee meetings	15,000	20,000	20000	5,000	5,000	5,000	70,000
	(b) Commission	-	-	-	-	-	-	-
	(c) Others, please specify	-	-	-	-	-	-	-
	Total (1)	**15,000**	**20,000**	**20000**	**5,000**	**5,000**	**5,000**	**70,000**
2	Other Non Executive Directors	Mrs. Neelima Maheshwari						
	(a) Fee for attending board committee meetings	20000						
	(b) Commission	Nil						
	(c) Others, please specify.	Nil						
	Total (2)	**20000**	**-**	**20,000**	**-**	**-**		**20,000**
	Total (B)=(1+2)							**90,000**
3.	**Ceiling as per Act**	**Rs. 1,00,000 per meeting of the board per director**						

(c) Remuneration to Key Managerial Personnel Other Than MD/Manager/WTD

₹ in Lacs

S. No	Particulars of Remuneration	Key Managerial Personnel			Total Amount
		Mr. Pramod Maheshwari, CMD & CEO	Mr. Om Prakash Maheshwari, CFO	Mr. Tarun Kumar Jain CS	
1	(a) Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961.	33,00,000	33,00,000	1,134,297	7734297
	(b) Value of perquisites u/s 17(2) of the Income Tax Act, 1961	Nil	Nil	Nil	Nil
	(c) Profits in lieu of salary under section 17(3) of the Income Tax Act, 1961	Nil	Nil	Nil	Nil
2	Stock Option	Nil	Nil	Nil	Nil
3	Sweat Equity	Nil	Nil	Nil	Nil
4	Commission	Nil	Nil	Nil	Nil
	as % of profit	Nil	Nil	Nil	Nil
	others, specify	Nil	Nil	Nil	Nil
5	Others, please specify	Nil	Nil	Nil	Nil
	Total	**33,00,000**	**33,00,000**	**1,134,297**	**7734297**

VII PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES (Under the Companies Act): None

ANNUAL REPORT ON THE CSR ACTIVITIES PURSUANT TO THE COMPANIES (CORPORATE SOCIAL RESPONSIBILITY POLICY) RULES 2014

1.	A brief outline of the Company's CSR Policy, including overview of projects or programmes proposed to be undertaken and a reference to the web-link to the CSR Policy and projects or programs	Mentioned in Corporate Governance Report. For detailed policy, please refer our website www.cpil.in
2.	The composition of the CSR Committee	Mr. Mahesh Gupta as Chairman, and Mr. RS Chaudhary and Mr. Nawal Kishore Maheshwari as other members
3.	Average net profit of the Company for last three Financial Years	Rs. 18,75,84,772/-
4.	Prescribed CSR Expenditure (two percent of the amount as in item 3 above)	Rs. 37,51,695/-
5.	Details of CSR spent during the Financial Year	Detail mentioned below
	a) Total amount to be spent for the Financial Year	
	b) Amount unspent, if any;	
	c) Manner in which the amount spent during the Financial Year is detailed below	
6.	In case the Company has failed to spend the two per cent of the average net profit of the last three Financial Years or any part there of, the Company shall provide the reason for not spending the amount in its Board report	Your Company remains committed to spending its CSR budget. The focus in 2017-18 was to identify suitable charitable institutions with whom your Company would partner. Your Company is in discussion with more such institutions such that work in this area can be ramped up. In 2018-19, your Company is confident of a substantial increase in its CSR Spend.We are continuously looking at CSR initiatives to give back to the society.
7.	A responsibility statement of the CSR Committee that the implementation and monitoring of CSR Policy, is in compliance of CSR objectives and Policy of the Company	Yes

S.No.	CSR Project or activity Identified	Sector in which the project is covered	Projects or Programs 1. Local area or otherwise 2. Specify the State & district	Amount outlay (budget) Project or program wise (Rs.)	Amount Spent on the projects or programs (Rs.)	Cumulative Spend till reporting period	Amount Spent, Direct or implementing agency
1	Overall development of the local area	■ Education ■ Art and Culture ■ Health & Medical facilities ■ Environment sustainability ■ Others	Local Area	37,51,695/-	Rs. 2,96,000 (Education) Rs. 82,000 (Art & Culture) Rs. 1,73,102 (Health) Rs. 6,70,779 (Environment) Rs. 1,38,500 (Others) **TOTAL Rs. 1360,381.00**	Total Rs. 23,39,921	Directly by the Company

For and on behalf of the Board of Directors

Pramod Maheshwari
Chairman, Managing Director & CEO

Om Prakash Maheshwari
CFO

Mahesh Gupta
Chairman CSR Committee

Place: Kota
Date: May 16, 2018

FORM NO. MR-3
SECRETARIAL AUDIT REPORT
FOR THE Financial Year ENDED ON 31ST MARCH, 2018

{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 Limited
CP Tower-1, IPIA, Road No.1
Kota, Rajasthan-324005
CIN: L72200RJ2000PLC016272

Dear Members,

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Career Point Limited** [CIN: L72200RJ2000PLC016272](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 Company 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, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2018 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 31st March, 2018 according to the provisions of:

1. The Companies Act, 1956, the Companies Act, 2013 (to the extent Sections and Schedules notified) 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 Byelaws framed thereunder;
4. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder;
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, 2009; **(Not Applicable as the Company has not issued any further capital under the regulations during the period under review)**
   d) The Securities and Exchange Board of India (Share based employee benefit) Regulations, 2014;
   e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not Applicable as the Company has not issued and listed any debt securities during the financial year under review)**
   f) 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 **(Not Applicable as the Company is not registered as Registrar to Issue and Share Transfer Agent during the financial year under review)**
   g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; **(Not applicable as the Company has not delisted / proposed to delist its equity shares from any Stock Exchange during the financial year under review)**
   h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; **(Not applicable as the Company has not bought back / proposed to buy-back any of its securities during the financial year under review)**
   i) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

I have also examined compliance with the applicable clauses of the following

(i) Secretarial Standards with regard to Meeting of Board of Directors (SS-1) and General Meetings (SS-2) issued by The Institute of Company Secretaries of India

(ii) The Listing Agreements entered into by the Company with BSE Limited and National Stock Exchange of India Limited and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

(iii) Labour Laws to the extent of Employees` State Insurance Act, 1948, Employees` Provident Fund and Miscellaneous Provisions Act, 1952, the Payment of Gratuity Act, 1972, Rajasthan Shops and Commercial Establishments Acts,1958, Air (Prevention and Control of Pollution) Act, 1981 and Rules issued by the State Pollution Control Boards; and Water (Prevention and Control of Pollution) Act, 1974 and Rules issued by the State Pollution Control Boards.

To best of my understanding I am of the view that during the period under review the Company has complied with the provisions of the Acts,

Rules, Regulations, Guidelines, Standards, etc. as mentioned above.

The Company is engaged in the business of providing tutorial services for various competitive entrance examinations belongs engineering and medical. To the best of our knowledge and believe and as confirmed by the Management of the Company there is no specific law applicable only to the tutorial Industry in India.

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 are sent at least seven days in advance, 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.
- All decision at Board Meetings & Committee Meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committees of the Board as the case may be

I further report that based on review of compliance mechanism established by the Company and on the basis of the Compliance Certificate(s) issued by the Company Secretary and taken on record by the Board of Directors at their meeting(s), we are of the opinion that there are adequate systems and processes in place in the Company which is commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines

- As informed, the Company has responded appropriately to notices received from various statutory /regulatory authorities including initiating actions for corrective measures, wherever found necessary.

I further report that during the audit period there were no instances of:

(i) Public/Right/Preferential issue of shares / debentures/ sweat equity.

(ii) Redemption / buy-back of securities

(iii) Major decisions taken by the members in pursuance to section 180 of the Companies Act, 2013

(iv) Merger / amalgamation / reconstruction, etc.

(v) Foreign technical collaborations

I further report that During the audit period the following are the major events, carried out by the Company and complied with the necessary requirements: • Allotment of 30000 Equity Shares of Face Value of ₹10/- each to the allottes on October 11, 2017.

I further report that during the Audit period the Company has had the following specific events/actions having a major bearing on the company's affairs in pursuance of above referred laws, rules, regulations, guidelines, standards etc., and the same has been intimated to the Stock Exchange:

(i) Career Point inks six new agreements in tutorial division (28 Aug 2017)

(ii) Career Point Limited has signed MOU for considering possible acquisition of e-Learning Company Plancess Edusolutions Private Limited. (30 Jun 2017)

Sourabh Mishra
Practicing Company Secretary
M.N. No. A51872
C. P. No: 19132

Dated: May 16, 2018
Place: Kota

This report is to be read with our letter which is annexed as Annexure A and forms an integral Part of the report.

(THIS REPORT IS TO BE READ WITH OUR LETTER OF EVEN DATE WHICH IS ANNEXED AS ANNEXURE-A WHICH FORMS AN INTEGRAL PART OF THIS REPORT.)

Annexure-A

To
The Members,
Career Point Limited
CP Tower-1, IPIA, Road No.1
Kota, Rajasthan-324005
CIN: L72200RJ2000PLC016272

Dear Members,

Our Secretarial Audit Report for the financial year 31st March, 2018 is to be read along with this letter.

1. It is the responsibility of the management of the Company to maintain secretarial records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.
2. Our responsibility is to express an opinion on these secretarial records, standards and procedures followed by the Company with respect to secretarial compliances.
3. We believe that audit evidence and information obtained from the Company's management is adequate and appropriate for us to provide a basis for our opinion.
4. Wherever required, we have obtained the management's representation about the compliance of laws, rules and regulations and happening of events etc.
5. 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.
6. We have not verified the correctness and appropriateness of financial records and books of account of the Company.

Sourabh Mishra
Practicing Company Secretary
M.N. No. A51872
C. P. No: 19132

Dated: May 16, 2018
Place: Kota

Annexure-4

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

PART A: SUBSIDIARIES

S. No.	Name of Subsidiary Company	Reporting Currency & Exchange rate	Share capital	Reserve and surplus	Total Assets	Total Liabilities	Investments	Turnover/ Total Income	Profit Before Taxation	Provision for Taxation	Profit/Loss for the year: Considered in Consolidation	Profit/Loss for the year: Not Considered in Consolidation	Proposed Dividend	% of Share holding
1	Career Point Infra Limited	INR	39,790,000	1,532,105,808	1,755,602,705	183,706,897	24,045,741	74,019,210	58,800,673	15,026,700			-	100%
2	Career Point Edutech Limited	INR	5,789,470	2,265,895	12,896,413	4,841,048	-	40,193,801	5,708,805	189,765			-	100%
3	Gyan Eduventure Private Limited	INR	4,42,00,000	(16,131,860)	29,675,593	1,607,454	-	61,595,355	18,763,504	3,719,000			-	100%
4	Career Point Accessories Private Limited	INR	1,000,000	2,219,876	3,368,106	140,100	-	16,036,501	504,362	133,145			-	60%
5	Coupler Enterprises Private Limited	INR	13,400,000	52,659	14,659,094	1,206,435	-	131,500	86,093	-			-	100%
6	Srajan Agritech Private Limited	INR	2,81,00,000	69,615,169	99,983,093	2,267,924	Nil	241,800	47,389	-			-	100%
7	Srajan Capital Limited	INR	63,820,000	173,677,030	1,859,486,772	1,617,419,416	3,694,037	131,310,870	35,546,868	10,346,100			-	100%
8	Career Point Institute of Skill Development Private Limited	INR	1,41,00,000	(6,286,762)	49,915,604	10,609	-	12,600	(4,080,262)	-			-	100%

Part B: Associates

Statement pursuant to Section 129(3) of the Companies Act 2013 related to Associate Companies and Joint Ventures

Name of Associates/ Joint Ventures	Latest Audited Balance Sheet Date	Shares of Associate held by the Company on the year end: No.	Shares of Associate held by the Company on the year end: Amount of Investment in Associates/ Joint Venture	Shares of Associate held by the Company on the year end: Extend of Holding %	Description of how there is significant influence	Reason why the associate/ joint venture is not consolidated	Net worth attributable to shareholding as per latest audited Balance Sheet	Profit/Loss for the year: Considered in Consolidation	Profit/Loss for the year: Not Considered in Consolidation
Imperial Infin Private Limited	31/03/2018	34,000	34,00,000	42.74%	Voting Power	Not Applicable	88,29,123	-4,150	-5,56,200
Study Board Education Private Limited	31/03/2018	1,17,494	11,74,940	50.00%	Voting Power	Not Applicable	6,28,723.5	-3,50,845	-3,50,845

This Form is to be certified in the same manner in which the Balance Sheet is to be certified.

Annexure - 5

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:

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.	Srajan Capital Limited	Wholly owned subsidiary company	Loans and Advances	One year	Rs. 1,548,438,125	Approval of Board is taken on 24th August 2017.	NA
2.	Gopi Bai Foundation	Enterprises under same management	Loans and Advances	One year	Rs. 1,98,658,037	Approval of Board is taken on 24th August 2017.	NA

Annexure 6

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.

Name of Directors/Key Managerial Personnel	Remuneration	% increase in Remuneration	Ratio of Director's Remuneration to Median Remuneration
Non Executive Directors*			
Mr. Pawan Kumar Lalpuria	15000	Nil	0.08:1
Mr. Pritam Kumar Goswami	20000	Nil	0.10:1
Mr. RS Chaudhary	20000	Nil	0.01:1
Mr. Vishal Jain	5000	Nil	0.03:1
Mr. Mahesh Gupta	5000	Nil	0.03:1
Mrs. Neelima Maheshwari	20000	Nil	0.10:1
Mr. Jagdish Prasad Sarda	5000	Nil	0.03:1
Executive Directors and Key Managerial Personnel			
Mr. Pramod Maheshwari	3300000	Nil	17.19:1
Mr. Om Prakash Maheshwari	3300000	Nil	17.19:1
Mr. Nawal Kishore Maheshwari	3300000	Nil	17.19:1
Mr. Tarun Kumar Jain, Company Secretary	1134297	Nil	5.91:1

*Remuneration includes sitting fees only

(ii) In FY2017-18, there was an increase of 5% in the median remuneration of employees.

(iii) There were 663 permanent employees on the rolls of Company as on March 31, 2018.

(iv) Average percentage increase made in the salaries of employees, other than managerial personnel in the FY2017-18 was 5% whereas there was no increment in managerial remuneration.

(v) 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 Rs. 60 Lacs per annum or Rs. 5 Lacs per month during FY 2017-18

(a) There are no employees who are employed throughout the year and in receipt of remuneration aggregating Rs. 60 lacs per annum

(b) There are no employees who are employed for part of the year and in receipt of remuneration aggregating Rs. 5 Lacs or more per month

For and on behalf of the Board of Directors

Pramod Maheshwari
Chairman, Managing Director and CEO

Place: Kota
Date: May 16, 2018

Annexure - 7

AS PER THE DISCLOSURE REQUIREMENT SPECIFIED UNDER SEBI (SHARE BASED EMPLOYEE BENEFITS) REGULATIONS, 2014 AND SECTION 62(1)(B) OF THE COMPANIES ACT, 2013 READ WITH RULE 12(9) OF THE COMPANIES (SHARE CAPITAL & DEBENTURES) RULES, 2014, THE FOLLOWING INFORMATION IS DISCLOSED WITH RESPECT TO EMPLOYEE STOCK BENEFIT PLANS:

Details of ESOP	**CPL Stock Option Plan 2013 (ESOP 2013)**
I. Description of each ESOP that existed at any time during the year	
i. Date of shareholder's approval	21st September 2013
ii. Total number of options approved under ESOP	906647
iii. Vesting requirements	As specified by Nomination and Remuneration Committee subject to minimum one year from the date of grant
iv. Exercise price or pricing formula	Exercise Price in respect of the Stock options granted shall be such price being not less then the face value of an equity shares in the Company as on Date of Grant of option
v. Maximum term of options granted (years)	Options granted under ESOP 2013 would vest not earlier than one year and not later than 7 years from the date of grant
vi. Source of shares(Primary, Secondary or combination)	Primary
vii Variation in terms of options	There have been no variations in the terms of the options
II Method used to account for ESOP	
The Company has calculated the employee compensation cost using the Fair value method of accounting for the Options granted.	
III Option Movement during the year:	
i. Number of Options Outstanding	821647
ii. Number of Options Granted during the year	0
iii. Number of Options Forfeited / lapsed during the year	0
iv. Number of Options Vested but not exercised during the year	55,000
v. Number of Options Exercised during the year	30,000
vi. Total number of shares arising as a result of exercise of options	30,000
vii. Money realised by exercise of options	₹ 36,25,000
viii. Number of options Outstanding at the end of the year	55,000
ix. Number of Options exercisable at the end of the year	55,000
IV Weighted average exercise price of Options granted during the year whose:	
i. Exercise price equals market price	Nil
ii. Exercise price is greater than market price	Nil
iii. Exercise price is less than market price	Nil
Weighted average fair value of options granted during the year whose	
i. Exercise price equals market price	Nil
ii. Exercise price is greater than market price	Nil
iii. Exercise price is less than market price	Nil
V Employee-wise detail of options granted during the Financial Year 2017-18:	
i. Senior Managerial personnel.	No grants during the year
ii. Employees who were granted, during any one year, options amounting to 5% or more of the options granted during the year	
iii. Identified employees who were granted options, during any one year, equal to or exceeding 1 per cent of the issued capital (excluding outstanding warrants and conversions) of the Company at the time of grant	
The fair value has been calculated using the Black Scholes Option Pricing model	

The Assumptions used in the model are as follows:	
Particulars	**ESOP**
i. Risk Free Interest Rate	No grants during the year
ii. Expected Life	
iii. Expected Volatility	
iv. Dividend Yield	
v. Price of the underlying share in market at the time of the option grant	
Details of ESOP	**ESOP**
Weighted Average share price of Options exercised during the year : ₹ 122.27	
Exercise price and weighted average remaining contractual life of Outstanding Options	
Scheme Name	
CPL Stock Option Plan 2013 (ESOP 2013)	55,000
Diluted Earnings Per Share(EPS) pursuant to issue of shares on exercise of option calculated in accordance with Indian Accounting	7.16

AUDITORS CERTIFICATE ON CORPORATE GOVERNANCE

To
The Members of
Career Point Limited.

1. We have examined the compliance of the conditions of corporate governance by career Point Limited. ("the Company") for the year ended 31st March, 2018 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 ('Listing Regulations')

Management's Responsibility for the Statement

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.

Auditor's Responsibility

3. Our responsibility is limited to examining the procedures and implementation thereof, adopted by the Company for ensuring 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. We 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. We have carried out an 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. We 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, 2018.
8. We 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.

Lodha & Co.
Chartered Accountants
ICAI Registration No: 301051E

Gaurav Lodha
Partner
Membership No. 507462

Place: New Delhi
Date: May 16, 2018

REPORT ON CORPORATE GOVERNANCE

1) COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE

Corporate governance refers to the framework of rules and practices by which the board of directors ensures accountability, fairness, and transparency in a company's relationship with all its stakeholders.

The Company is committed to run its business in a legal, ethical and transparent manner with dedication throughout the organization. Besides adhering to the prescribed corporate practices as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 [hereinafter referred to as 'Listing Regulations'], it voluntarily governs itself as per highest ethical and responsible standard of business.

The Company believes in good corporate governance. The Company's philosophy envisages the attainment of the highest standards of corporate governance through sound business decisions, prudent financial management, high standards of ethics throughout the organization, transparent accounting policies, responsibility and fairness.

The Company emphasizes the need for full transparency and accountability in all its transactions, in order to protect the interests of its stakeholders. Its Endeavour is to maximize the long term value of the shareholders of the Company.

A report on compliance with the principles of Corporate Governance as prescribed by SEBI in Listing Regulations is given below:

2) POLICIES

In compliance with requirements of Listing Regulations and Companies Act, 2013, Board of Directors of the Company has approved various policies, as detail 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 Whitle 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 www.cpil.in.

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 www.cpil.in.

All board members and senior management group 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 www.cpil.in

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 www.cpil.in

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 www.cpil.in

Mr. Tarun Kumar Jain, 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.

FAMILIARIZATION PROGRAM FOR INDEPENDENT DIRECTORS

With a view to familiarize Independent Directors with the Company`s operations, the Company has conducted 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, fiancé, 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 www.cpil.in

BOARD OF DIRECTORS

i) Composition of Board

The Company's Board is constituted in line with the provisions of Listing Regulations and the Companies Act, 2013. The present strength of the Board is of nine Directors comprising an optimum combination of Executive and Non-Executive Directors. The Board represents an optimal mix of professionalism, knowledge and experience.

ii) The table below gives the composition of the Board during the financial year 2017-18

Name of Director and DIN	Category	Designation
Mr. Pramod Maheshwari (00185711)	Promoter & Executive Director	Chairman, Managing Director &CEO
Mr. Om Prakash Maheshwari (00185677)	Promoter & Executive Director	Executive Director and CFO
Mr. Nawal Kishore Maheshwari (00185762)	Promoter & Executive Director	Executive Director
Mr. Pawan Kumar Lalpuria (02016032)	Non-Executive Independent Director	Director
Mr. Pritam Kumar Goswami (00082224)	Non-Executive Independent Director	Director*
Mr. Ram Swaroop Chaudhary (00711599)	Non-Executive Independent Director	Director
Mr. Vishal Jain (00709250)	Non-Executive Independent Director	Director
Mr. Mahesh Gupta (00132721)	Non-Executive Independent Director	Director
Mrs. Neelima Maheshwari (00194928)	Non-Executive Non- Independent Director	Director
Mr. Jagdish Prasad Sarda(07654623)	Non-Executive Independent Director	Director

*Mr. Pritam Kumar Goswami resigned from the directorship of the company w.e.f. April 01, 2018

Director's attendance record and Directorship in other companies

Name of Director	No. of Board Meetings during the Financial Year 2017-18		No. of Directorship in other Companies including private Ltd. companies and excluding sec.8 companies (as on March 31,2018)	No. of Membership/ Chairmanships of other Board Committees		Whether attended last AGM
	Held	Attended		Membership	Chairmanship	
Mr. Pramod Maheshwari	4	4	12	Nil	Nil	Yes
Mr. Om Prakash Maheshwari	4	4	16	3	Nil	Yes
Mr. Nawal Kishore Maheshwari	4	3	14	Nil	Nil	Yes
Mr. Pawan Kumar Lalpuria	4	3	1	Nil	Nil	Yes
Mr. Pritam Kumar Goswami	4	4	1	Nil	Nil	Yes
Mr. Ram Swaroop Chaudhary	4	4	1	Nil	Nil	Yes
Mr. Vishal Jain	4	1	3	Nil	Nil	Yes
Mr. Mahesh Gupta	4	1	1	Nil	NIl	Yes
Mrs. Neelima Maheshwari	4	4	2	2	Nil	Yes
Mr. Jagdish Prasad Sarda	4	1	-	Nil	Nil	Yes

Mr. Pramod Maheshwari, Chairman, Managing Director & CEO, Mr. Om Prakash Maheshwari, Executive Director & CFO and Mr. Nawal Kishore Maheshwari, Executive Director are relative in terms of the definition of 'relative' given under the Companies Act, 2013. Mrs. Neelima Maheshwari, Non-Executive Non-Independent Director is relative of Mr. Om Prakash Maheshwari, Executive Director & CFO in terms of the definition of 'relative' given under the Companies Act, 2013.

The number of Directorships, Committee Membership(s)/ Chairmanship(s) of all Directors is within respective limits prescribed under the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as Listing Regulations).

Board Meetings:

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 four months. The notice of 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 Executive 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 Four Board Meetings were held on May 16, 2017, August 24, 2017, November 24, 2017 and February 12, 2018.

Independent Directors Meetings:

During the year under review, the Independent Directors met on 28 March, 2018, without the attendance of Non-Independent Directors and members of the management, inter alia, to discuss on the following:

- To review the performance of the Non-Independent Directors and the Board as a whole;
- Review the performance of the Chairperson of your Company, taking into account views of Executive / Non- Executive Directors;
- Assess the quality, quantity and timeliness of flow of information between your Company's management and the Board that was necessary for the Board to effectively and reasonably perform their duties.

Maximum tenure of independent directors

The maximum tenure of independent directors is in accordance with the Companies Act, 2013 and regulation 25(2) of the SEBI Listing Regulations, 2015.

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 www.cpil.in

Board Evaluation

In terms of the requirements of the Act and Listing Regulations, During the year, the Board carried out the annual performance evaluation of the Board as a whole, Board Committees and the Directors. The Evaluation process focused on various aspects of the functioning of the Board and Committees such as composition of the Board and Committees, experience and competencies, performance of specific duties and obligations etc.

The results of the Evaluation were shared with the Board, Chairman of respective Committees and individual Directors. Based on the outcome of the Evaluation, the Board and Committees have agreed on an action to further improve the effectiveness and functioning of the Board and Committees.

Board Diversity Policy

In compliance with the provisions of the SEBI Listing Regulations, 2015, the Board through its Nomination and Remuneration Committee has devised a Policy on Board Diversity.

Review of legal compliance reports

During the year, the Board periodically reviewed compliance reports with respect to the various laws applicable to the Company, as prepared and placed before it by the Management.

3) BOARD COMMITTEES

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 Committees
iv. Corporate Social Responsibility Committee
v. Risk Management Committee

(i) Audit Committee

In line with the statutory provisions of Listing Regulations and as a measure of good Corporate Governance with a view to provide assistance to the Board in fulfilling its oversight responsibilities, an Audit Committee of the Directors was constituted. Majority of the Members of the Committee are Independent Directors and every Member has sound experience in the financial sector. The Company Secretary acts as Secretary to the Committee.

The composition of the Audit Committee of the Board which complies with the requirements of Section 177 of the Companies Act, 2013 read with Rule 6 of the Companies (Meeting of Board and its Powers) Rules, 2014 and Listing Regulations are as under:

Chairperson: Mr. Pawan Kumar Lalpuria (Non-Executive Independent Director)

Members:

Mr. Mahesh Gupta (Non-Executive Independent Director) and

Mr. Om Prakash Maheshwari (Executive Director & Chief Financial Officer)

Mr. Ram Swaroop Chaudhary (Non-Executive Independent Director)

Mr. Jagdish Prasad Sarda (Non-Executive Independent Director)

Functions and Terms of Reference

The term of reference of Audit Committee are as per Listing Regulations and includes such other functions as may be assigned to it by the Board from time to time. Further, the term of reference of the Audit Committee has been aligned with the requirements of the Companies Act, 2013.

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

- Recommendation for appointment, remuneration and terms of appointment of auditors of the Company;
- Review and monitor the auditor`s independence and performance, and effectiveness of audit process;
- Approval/ Ratification of other services as may be required to be availed from auditors of the Company;
- Examination of the financial statement and auditors` report thereon;
- Approval or any subsequent modification of transaction of the company with related parties;
- Scrutiny of inter-corporate loans and investments, if any;
- Valuation of undertakings or assets of the Company, wherever it is necessary;
- Evaluation of internal financial controls and risk management systems;
- Monitoring the end use of fund raised through public offers and related matters
- Such other functions/areas/term as desired/referred by the Board from time to time or required under applicable law/Listing Regulations for time being in force

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 particulars of the meetings attended by the Members of the Audit Committee and the dated of the meetings held during the financial year 2017-18 are given below:

Sr. No	Name of Members	No. of Meetings during the Financial Year 2017-18		Dates of Meetings
		Held	Attended	
1	Mr. Pawan Kumar Lalpuria	4	3	May13, 2017 August 24, 2017, November 24, 2017 February 07, 2018
2	Mr. Pritam Kumar Goswami	4	4	
3	Mr. Om Prakash Maheshwari	4	4	
4	Mr. Mahesh Gupta	4	1	
5	Mr. Ram Swaroop Chaudhary	4	4	
6	Mr. Jagdish Prasad Sarda	4	1	

Mr. Tarun Kumar Jain, Company Secretary acts as the Secretary of the Committee.
*Mr. Pritam Kumar Goswami resigned from the directorship of the company w.e.f. April 01, 2018

Audit Committee Meetings are generally attended by the Chief Executive Officer, Chief Financial Officer and representative of the Statutory Auditors of the Company. Internal Auditors have attended Audit Committee Meeting wherein the Internal Audit Reports were considered by the Committees.

(ii) NOMINATION AND REMUNERATION COMMITTEE

Composition of the Nomination and Remuneration Committee is in compliance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 19 of the 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 of the following Independent Directors:

Chairman: Mr. Jagdish Prasad Sarda (Non-Executive Independent Director)

Members:

Mr. Pawan Kumar Lalpuria (Non-Executive Independent Director) and

Mr. Ram Swaroop Chaudhary (Non-Executive Independent Director)

Functions and Terms of Reference

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

- To identify persons who are qualified to become directors and who may be appointed in senior management in accordance with the

criteria laid down, recommend to the Board their appointment and removal;

- To carry out evaluation of every directors performance;
- To formulate the criteria for determining qualifications, positive attribute 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. The Committee while formulating the policy shall ensure that:
- Ensure the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate directors of the quality required to run the Company successfully
- Ensure that relationship of remuneration to performance is clear and meets appropriate performance benchmark
- Formulate policy with regard to 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 the company and its goals.
- To recommend the Board, the remuneration (including any modification therein) payable to the Managing Director or Whole-time Director or Manager of the Company
- Such other functions/area/term as desired/referred by the Board from time to time or required under applicable law /listing agreement, for time being in force.

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 2017-2018 is given below:

Sr. No	Name of Members	No. of Meetings during the Financial Year 2017-18		Dates of Meetings
		Held	Attended	
1	Mr. Pawan Kumar Lalpuria	2	2	May16, 2017 August 24, 2017
2	Mr. Pritam Kumar Goswami	2	2	
3	Mr. Ram Swaroop Chaudhary	2	2	

Mr. Tarun Kumar Jain, Company Secretary acts as the Secretary of the Committee.
*Mr. Pritam Kumar Goswami resigned from the directorship of the company w.e.f. April 01, 2018

Remuneration Policy

The Nomination and Remuneration Committee has the powers to determine and recommend to the Board the amount of remuneration payable to Directors, Senior Management and other employees. The recommendations of the Committee are based on the evaluation of the performance and other criteria, as laid down and as per the Company's Rules/Policies. In terms of the guidelines, the Company ensures that the remuneration payable to Managing Director and Whole-time Directors by way of salary including other allowances and monetary value of perquisites should be within the overall limit as specified under the Companies Act, 2013 and approved by the Shareholders.

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. An extract of Remuneration Policy approved by the Nomination and Remuneration Committee of the Board has been included as part of this Annual Report. The copy of the Policy has been uploaded on the Company`s website www.cpil.in.

Detail of Remuneration to all the Directors during the year ended March 31, 2018.

Name of Director	Salary (Rs.)	Benefits /Allowances /perquisites (Rs.)	Bonuses (Rs.)	Sitting fees (Rs.)	Details of fixed Component and performances incentives (Rs.)	Total (Rs.)	Stock Option details, if any	Service contract, notice period, serverance fee/pension
Mr.Pramod Maheshwari	1500000	1800000	-	-	-	3300000	-	*
Mr. Om Prakash Maheshwari	1500000	1800000	-	-	-	3300000	-	**
Mr. Nawal Kishore Maheshwari	1500000	1800000	-	-	-	3300000	-	***
Mr. Pritam Kumar Goswami	-	-	-	20000	-	20000	-	****
Mr. Ram Swaroop Chaudhary	-	-	-	20000	-	20000	-	****
Mr.Pawan Kumar Lalpuria	-	-	-	15000	-	15000	-	****
Mr.Vishal Jain	-	-	-	5000	-	5000	-	****
Mr. Mahesh Gupta	-	-	-	5000	-	5000	-	****
Mrs.Neelima Maheshwari	-	-	-	20000	-	20000	-	Retire by rotation
Mr. Jagdish Prasad Sarda	-	-	-	5000	-	5000	-	*****

*5 years with effect from July 01, 2017/notice period 2 months or 2 months' salary in lieu of the notice

**5 years with effect from April 01, 2014/notice period 2 months or 2 months' salary in lieu of the notice

***5 years with effect from April 01, 2014/notice period 2 months or 2 months' salary in lieu of the notice

****5 years with effect from September 26, 2014/written notice as per letter of appointment

*****5 years with effect from 12 November, 2016 written notice as per letter of appointment.

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 were granted to Directors under CPL Employees Stock Option Plan 2013 (ESOP 2013) during the financial year ended March 31, 2018.

Disclosures regarding re-appointment of Directors

The resume of the Directors who are being reappointed are provided in the Notice to 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 composition of the Stakeholder Relationship Committee is in compliance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 20 of the Listing Regulations. As a measure of good Corporate Governance and focusing on strengthening the relation with the stakeholders, the Board has formed Stakeholders Relationship Committee. The Stakeholders Relationship Committee ensures that all commitment to security holders and investors are met and thus strengthen their relationship with the Company. The composition of the Stakeholders Relationship Committee is as below:

Chairman: Mr. Ram Swaroop Chaudhary (Non-Executive Independent Director)

Members:

Mr. Pawan Kumar Lalpuria (Non-Executive Independent Director) and

Mr. Jagdish Prasad Sarda (Non-Executive Independent Director)

Mr. Tarun Kumar Jain, Company Secretary acts as the Secretary of the Committee.

Functions and Terms of Reference

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

- to consider and resolve the grievances of security holders of the Company
- to review important circulars issued by SEBI/Stock Exchanges.
- To take note of the Compliance of Corporate Governance during the quarter/year

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, 2018.

The Company has appointed M/s. Link Intime India Private Limited as Share Transfer Agent, to look after the Shareholders correspondence, share transfers, transmissions, transpositions, to prepare shareholding pattern, 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 2017-18 are given below: Mr. Tarun Kumar Jain, Company Secretary of the Company is the Compliance Officer of the Company.

Sr. No	Name of Members	No. of Meetings during the Financial Year 2017-18		Dates of Meetings
		Held	Attended	
1	Mr. Pawan Kumar Lalpuria	4	3	May16, 2017 August 24, 2017, November 24, 2017 February 12,, 2018
2	Mr. Pritam Kumar Goswami	4	4	
3	Mr. Ram Swaroop Chaudhary	4	4	

*w.e.f. April 01, 2018 Mr. Pritam Kumar Goswami resigned from the company.

Details of complaints received/resolved during the financial year 2017-18:

Nature of Complaints	Received	Resolved	Pending
Investor Grievances	NIL	NIL	NIL

(iv) CORPORATE SOCIAL RESPONSIBILITY (CSR) COMMITTEE

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. Mahesh Gupta as Chairman, and Mr. Ram Swaroop Chaudhary and Mr. Nawal Kishore Maheshwari 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.

Sr. No	Name of Members	No. of Meetings during the Financial Year 2017-18		Dates of Meetings
		Held	Attended	
1	Mr. Nawal Kishore Maheshwari	1	1	May16, 2017
2	Mr. Ram Swaroop Chaudhary	1	1	
3	Mr. Mahesh Gupta	1	1	

Mr. Tarun Kumar Jain, Company Secretary acts as the Secretary of the Committee.

(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. Om Prakash Maheshwari as Chairman, and Mr. Pramod Maheshwari and Mr. Mahesh Gupta as other members.

Chairman: Mr. Om Prakash Maheshwari

Members: Mr. Pramod Maheshwari and Mr. Mahesh Gupta

Sr. No	Name of Members	No. of Meetings during the Financial Year 2017-18		Dates of Meetings
		Held	Attended	
1	Mr. Om Prakash Maheshwari	1	1	May 16, 2017
2	Mr. Pramod Maheshwari	1	1	
3	Mr. Mahesh Gupta	1	1	

Mr. Tarun Kumar Jain, Company Secretary acts as the Secretary of the Committee.

4) GENERAL BODY MEETINGS

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

Year	AGM/ EGM	Date	Time	Venue	No. of special resolution
2016-2017	17th AGM	September 26,2017	4.00 p.m	CP Tower-2 Road No. 1,IPIA, Kota-324005	1
2015-2016	16th AGM	September 26,2016	4.00 p.m	CP Tower-2 Road No. 1,IPIA, Kota-324005	3
2014-2015	15th AGM	September 26,2015	4.00 p.m.	CP Tower-1Road No. 1,IPIA, Kota-324005	6

AGM=Annual General Meeting, EGM=Extra-ordinary General Meeting.
Note : During the year Company has not passed any resolution by circulation or by Postal Ballot.

5) Chief Investor Relationship Officer/Compliance Officer

Mr. Tarun Kumar Jain,

Compliance Secretary and Compliance Officer, Career Point Limited

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

Tel: +91 744 3040000; Fax: +91 744 3040050; Email: tarun.jain@cpil.in

6) DISCLOSURES

i. Related Party Transactions

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 2017-18 with Related Parties were on arm's length basis and the same are reported under notes to 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/sLodha & Co, Chartered Accountants, the

statutory auditors of the Company and the same is attached to this Report.

v. Details of Compliance with Non-Mandatory requirements 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 Statements / 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.

7 Means of Communication

a) In compliance with Regulation 46 of the Listing Regulations, a separate dedicated section under "Investor Relations" on the Company's website gives information on various announcements made by the Company, status of unclaimed dividend, Annual Report, Quarterly/Half yearly/ Nine-months and Annual financial results along with the applicable policies of the Company. Your Company's official news releases and presentations made to the institutional investors and analysts are also available on the Company's website.

b) The quarterly, half-yearly and annual results during the year were published in National English “Mint“ “Hindustan Times” and Hindi Newspapers "Nafa Nuksan" and displayed on the Company's website www.cpilcpil.in along with official news releases, financial results and presentations etc are also displayed at the Company`s website.

c) The Company had quarterly Investors teleconferences for Investors of the Company immediately after the declaration of quarterly/annual results. Detailed presentations are made to institutional investors and financial analysts on the Company`s unaudited quarterly as well as audited annual financial results. These presentations are also uploaded on the Company`s website.

d) All the periodic compliance filing to National Stock Exchange of India Limited (NSE) and Bombay Stock Exchange Limited (BSE) like shareholding pattern, corporate governance report, Report on Reconciliation of Share Capital, financial results, other Corporate Announcements among others are filed electronically on NEAPS (NSE Electronic Application Processing Systems) and BSE Listing Centre (BSE Corporate Compliance & Listing Centre) respectively.

e) The investor complaints (if any) are processed in a centralized web based complaint system SEBI Complaint Redress System (SCORES).

8. General Information for Shareholders

i) Annual General Meeting

Date	Wednesday, September 26, 2018
Venue	CP Tower 2, IPIA, Road No. 1, Kota, 324005, Rajasthan, India
Time	4.00 p.m
Financial Year	2017-18

Book Closure Date – From September 19, 2018 to September 26, 2018 (both days inclusive)

ii) Tentative Financial Calendar (For FY 2018-19)

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

June Quarter Ending Results	Within 45 days from end of quarter.
September Quarter Ending Results	Within 45 days from end of quarter.
December Quarter Ending Results	Within 45 days from 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	533260
National Stock Exchange of India Limited	CAREERP

The listing fee for the financial year 2018-19 to BSE & NSE has been duly paid.

iiv) 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.

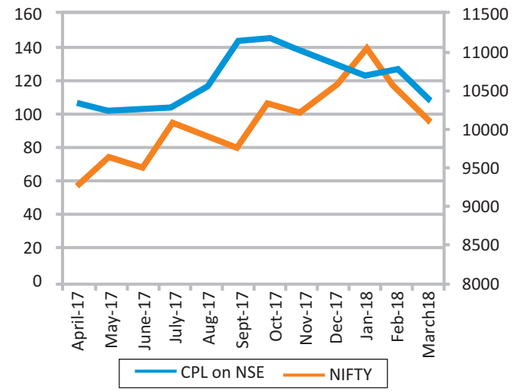
S.No.	Financial Year	Type of Dividend	Dividend per equity share (INR)	Date of declaration	Due date of Transfer
1	2014-15	Interim Dividend	1.00	12-Aug-14	After seven years from the date of declaration

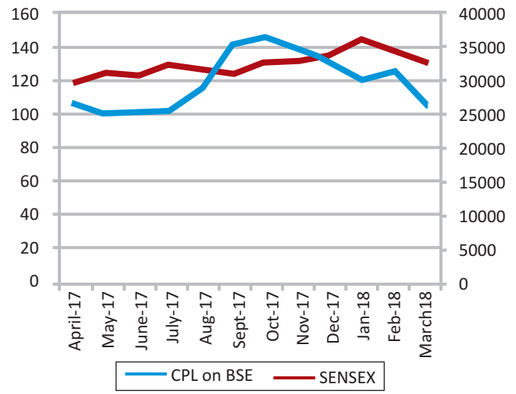
iii) Market Price Data

a. Share Price movement for the Financial Year 2017-18

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
Apr-17	114.55	106.50	106.75	29918.40	115.00	106.45	106.95	9304.05
May-17	116.85	102.15	102.50	31145.80	116.50	102.00	102.45	9621.25
Jun-17	111.15	93.70	103.00	30921.61	112.00	94.00	103.65	9520.90
Jul-17	109.00	85.20	104.20	32514.94	109.45	97.60	105.00	10077.10
Aug-17	124.00	92.55	116.25	31730.49	124.40	92.35	116.15	9917.90
Sep-17	162.35	113.90	142.25	31283.72	162.95	113.00	142.70	9788.60
Oct-17	167.00	138.45	145.35	33213.12	166.70	138.00	144.75	10335.30
Nov-17	163.10	127.10	137.90	33149.35	163.40	127.10	137.35	10226.55
Dec-17	144.15	114.80	131.45	34056.83	143.80	115.00	131.15	10530.77
Jan-18	152.00	120.00	122.20	35965.02	152.25	121.00	122.85	11027.70
Feb-18	138.35	100.00	126.55	34184.04	138.60	110.00	126.50	10492.85
Mar-18	128.00	104.00	107.50	32968.68	128.50	104.10	109.65	10113.70

STOCK PERFORMANCE V/S NIFTY & SENSEX





a. Shareholding Distribution as on March 31, 2018

Shareholding of Shares	Number of Shareholders	Percentage of Total Shareholders	Total no of Shares	Percentage of Total Shares
1-5000	13606	90.45	1164004	6.41
5001-10000	704	4.68	584083	3.22
10001-20000	336	2.23	516103	2.84
20001-30000	124	0.82	322771	1.78
30001-40000	68	0.45	245122	1.35
40001-50000	54	0.36	263304	1.45
50001-100000	84	0.56	641945	3.53
100001- above	67	0.44	14425607	79.42
Total	**15043**	**100.00**	**18162939**	**100.00**

c. Shareholding Pattern as on March 31, 2018

Category	No. of shares held	% Shareholding
Company Promoter/Promoter Group	11138879	61.33
Mutual Funds /UTI	339081	1.87
Financial Institutions /Banks	72156	0.40
Foreign Institutional Investors	10661	0.06
NRIs(Repatriate)	71709	0.39
NRIs (Non -Repatriate)	31812	0.17
Trusts	20	0.00
Bodies Corporate	2088847	11.50
General Public*	4210811	23.18
Clearing Members	198963	1.09
TOTAL	**18162939**	**100.00**

*General public includes 1 physical shareholders

xvi) Registrar for Dematerialisation 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. Link Intime India Private Limited
Unit: Career Point Limited
C-101, 247 Park,
L.B.S. Marg, Vikhroli (West)
Mumbai - 400 083
Contact Person: Mr. Mahesh Masurkar
Telephone No. : 022-49186000
Fax No. : 022-49186060
Email id: rnt.helpdesk@linkintime.co.in

xvii) 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 Company Secretary in Practice half-yearly certificates of compliance with the share transfer formalities as required under Regulation 40(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and files a copy of the certificate with the Stock Exchanges.

xviii) Dematerialization of Shares and Liquidity

The shares of the Company are compulsorily traded in dematerialised 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, 2018 100% percent of the shares (except one share) of the Company were held in a

dematerialized form. The International Securities Identification Number (ISIN) allotted to the Company for Dematerialization of Shares is INE521J01018.

xix) 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.

xx) GDRs/ADRs: There are no outstanding GDRs / ADRs / Warrants or any convertible instruments.

xxi) Plant Location: Not Applicable

xxii) Address for Correspondence

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

M/s. Link Intime India Private Limited
Unit: Career Point Limited
C-101, 247 Park,
L.B.S. Marg, Vikhroli (West)
Mumbai - 400 083
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Email id: rnt.helpdesk@linkintime.co.in

Investors may also write to or contact
Company Secretary
CAREER POINT LIMITED
Registered Office: CP Tower-1, Road No. 1,
IPIA, Kota - 324 005, Rajasthan, India
Tel: +91 744 3040000;
Fax: +91 744 3040050
For any other queries: email: investors@cpil.in

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Email id: rnt.helpdesk@linkintime.co.in

Investors may also write to or contact
Company Secretary
CAREER POINT LIMITED
Registered Office: CP Tower-1, Road No. 1,
IPIA, Kota - 324 005, Rajasthan, India
Tel: +91 744 3040000;
Fax: +91 744 3040050
For any other queries: email: investors@cpil.in

xxiii) Designated exclusive email-id

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

xxiv) 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 please furnish copy of PAN card to the Company`s RTA for registration of transfer of shares in their name.

xxv) Consolidate 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.

xxvi) Proceeds from the public issue/right issue/preferential issue:

There was no fresh public issue/rightssue/preferential issue etc during the financial year 2017-18.

xxvii) Inter-se relationships between directors

Mr. Pramod Maheshwari, Chairman, Managing Director & CEO, Mr. Om Prakash Maheshwari, Executive Director & CFO and Mr. Nawal Kishore Maheshwari, Executive Director are relative in terms of the definition of 'relative' given under the Companies Act, 2013. Mrs. Neelima Maheshwari, Non-Executive Non-Independent Director is relative of Mr. Om Prakash Maheshwari, Executive Director & CFO in terms of the definition of 'relative' given under the Companies Act, 2013.

xxviii) Company Registration Details

The Company is registered in the State of Rajasthan. The Corporate Identity Number (CIN) allotted to the Company by the MCA is L72200RJ2000PLC016272.

xxix) 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 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) 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 twenty 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 Career Point Infra Limited as "material non-listed Indian subsidiary".

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 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 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 2017-18. The Company has been regularly submitting the quarterly compliance report to the stock exchanges as required under regulation 27 of the SEBI Listing Regulations, 2015.

14) Auditors' certificate on corporate governance:

The Company has obtained the certificate from its statutory auditors regarding compliance with the provisions relating to corporate governance laid down in Part E of Schedule V to the SEBI Listing Regulations, 2015. This certificate is annexed to the Directors' Report and will be sent to the stock exchanges, along with the Annual Report to be filed by the Company.

The Corporate Governance Report was adopted by the Board of Directors at their meeting held on May,16 2018

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 Limited

Kota

We have reviewed the Stand-alone and Consolidated Financial Statements and the cash flow statement of Career Point Limited (the Company) for the Financial Year ended 31 March 2018, 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 and regulations.

(b) To the best of our knowledge and belief, there are no transactions entered into by the Company during the year 2017-18, 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, eficiencies 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 2017-18, 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 havingva significant role in the Company's internal control systems with respect to financial reporting.

Place : Kota
Date : May 16, 2018

Pramod Maheshwari
Chairman, Managing Director & CEO
DIN : 00185711

Om Prakash Maheshwari
Executive Director & CFO
DIN : 00185677

CERTIFICATE ON COMPLIANCE WITH CODE OF CONDUCT

I hereby confirm that the Company has obtained from all the members of the Board and Management Personnel, affirmation that they have complied with the 'Code of Conduct' and 'Our Code' for the financial year 2017-18

Place : Kota
Date : May 16, 2018

For Career Point Limited
Pramod Maheshwari
Chairman, Managing Director & CEO
DIN : 00185711

Independent Auditor's Report

To the Members of Career Point Limited

Report on the Standalone Ind AS Financial Statements

We have audited the accompanying standalone Ind AS financial statements of **CAREER POINT LIMITED** ('the Company'), which comprise the Balance Sheet as at 31st March, 2018, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "standalone Ind AS financial statements").

Management's Responsibility for the Standalone Ind AS 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 of these standalone Ind AS financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone Ind AS financial statements based on our audit. In conducting our audit, we have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit of the standalone Ind AS financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the standalone Ind AS financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the standalone Ind AS financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone Ind AS financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the standalone Ind AS financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the standalone Ind AS financial statements.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone Ind AS financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the financial position of the Company as at 31st March, 2018, its financial performance including other comprehensive income, the changes in equity and its cash flows for the year ended on that date.

Other Matters

The comparative financial information of the Company for the year ended 31st March, 2017 and the transition date opening balance sheet as at 1stApril, 2016 included in these standalone Ind AS financial statements, are based on the previously issued statutory financial statements prepared in accordance with the Companies (Accounting Standards) Rules, 2006 audited by the predecessor auditor whose report for the year ended 31st March, 2016 and 31st March, 2017 dated 4th August, 2016 and 29th July, 2017 respectively expressed an unmodified opinion on those standalone financial statements, as adjusted for the differences in the accounting principles adopted by the Company on transition to the Ind AS, which have been audited by us.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the "Annexure A", a statement on the matters specified in the paragraph 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, based on our audit, we report that:
   (a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
   (b) in our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
   (c) the Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.

   (d) in our opinion, the aforesaid standalone Ind AS financial statements comply with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder.
   (e) on the basis of the written representations received from the directors of the Company as on 31st March, 2018 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2018 from being appointed as a director in terms of Section 164 (2) of the Act.
   (f) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
   (g) 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 Ind AS financial statements - Refer Note no 38 to the standalone Ind AS financial statements.
      ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
      iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Lodha & Co.
Chartered Accountants
Firm Registration No. 301051E

Gaurav Lodha
Partner
(Membership No. 507462)

Place: New Delhi
Date: May 16, 2018

ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT
(Referred to in paragraph 1 of our report of even date)

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

(i) (a) The Company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets.

(b) As explained to us, these fixed assets have been physically verified by the management in accordance with a phased programme of verification, which in our opinion is reasonable, considering the size of the Company and nature of its assets. The frequency of physical verification is reasonable and no material discrepancies were noticed on such verification.

(c) As per the records and information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of the immovable properties are held in the name of the Company.

(ii) As explained to us, inventories have been physically verified by the management during the year at reasonable intervals. In our opinion, the frequency of such verification is reasonable. The discrepancies noticed on such physical verification of inventory were not material and have been properly dealt with in the books of accounts.

(iii) According to the information and explanations given to us, the Company has granted unsecured loans of Rs. 19408.30 Lacs (Previous Year 11541.4 Lacs) @ 9%-9.75% to companies/other parties covered in the register maintained under Section 189 of the Act. The total unsecured loans outstanding as on 31st March, 2018 amount to Rs 10024.37 Lacs (Previous Year Rs 5458.45 Lacs). Further,

(a) in respect of the aforesaid loans, the terms and conditions under which such loans were granted are not prejudicial to the Company's interest;

(b) in respect of the aforesaid loans, the schedule of repayment of principal and payment of interest loans been stipulated, and the parties are repaying the principal amounts, as stipulated, and are also regular in payment of interest as applicable.

(c) in respect of aforesaid loans, there is no amount which is overdue for more than ninety days.

(iv) According to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of loans, investments, guarantees and security- Refer Note no 48 of standalone Ind AS financial statements.

(v) In our opinion and according to the information and explanations given to us, the Company has not accepted deposits from public within the provision of section 73 to 76 of the Act or any other relevant provisions of the Act and the rules framed there under (to the extent applicable). We have been informed that no order has been passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any Court or other Tribunal in this regard.

(vi) We have broadly reviewed the books of account maintained by the Company in respect of products where the maintenance of cost records has been specified by the Central Government under sub-section (1) of Section 148 of the Act and the rules framed there under and we are of the opinion that prima facie, the prescribed accounts and records have been made and maintained. We have not, however, made a detailed examination of the records with a view to determine whether they are accurate or complete.

(vii) According to the records of the company and information and explanations given 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, Sales Tax, Service Tax, Goods and Service Tax, Value Added Tax, Custom Duty, Excise 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, 2018 which were outstanding for a period of more than six months from the date they become payable.

(b) According to the information and explanations given to us, there are no dues in respect of Income Tax, Sales Tax, Service Tax, Goods and Service Tax, Excise Duty and Value Added Tax which have not been deposited with the appropriate authorities, to the extent applicable, on account of any dispute, except as mentioned below:

Name of the Statute	Nature of the dues	Period to which the amount relates	Amount (₹ in Lakhs*)	Forum where disputes are pending
The Rajasthan Value Added Tax Act, 2003	Vat demand on Royalty, Application forms, Study Material etc.	2006-07 to 2012-13	357.53 *	Rajasthan Tax Board
Service Tax under the Finance Act, 1994#	Discount and Refund treated as Scholarship by Department	2012-13 and 2013-14	185.43 #	CESTAT
	Cenvat Credit on Advertisements	2012-13	4.33	Additional Commissioner Excise, Udaipur
	Cenvat Credit on Advertisements	2013-14 & 2014-15	8.30	Additional Commissioner Excise, Udaipur

* Net of ₹ 193.96 Lacs paid under protest
\# Net of ₹ 27.92 Lacs paid under protest

(viii) According to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings to financial institutions, banks or Government. The Company has not issued any debentures. Accordingly, the Paragraph 3 (viii) of the Order is not applicable to the Company.

(ix) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments)and hence reporting under Clause 3 (ix) of the Order is not applicable to the Company.

(x) Based on the audit procedure performed and according to the information and explanations given to us by the management, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.

(xi) According to the information and explanations given to us, the managerial remuneration has been paid and provided in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V to the Act.

(xii) The Company is not a Nidhi company and hence reporting under clause 3(xii) of the Order is not applicable to the Company.

(xiii) According to the information and explanations given to us, all the transactions with the related parties are in compliance with Sections 177 and 188 of the Act and the relevant details have been disclosed in the Financial Statements as required by the applicable accounting standards.

(xiv) The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures and hence reporting under Clause 3(xiv) of the Order is not applicable to the Company.

(xv) In our opinion and according to the information and explanations given to us, during the year, the Company has not entered into non-cash transactions with its Directors or persons connected to its directors and hence provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.

(xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

Lodha & Co.
Chartered Accountants
Firm Registration No. 301051E

Gaurav Lodha
Partner
(Membership No. 507462)

Place: New Delhi
Date: May 16, 2018

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT
(Referred to in paragraph 2(f) of our report of even date)

(Referred to in paragraph 2(f)under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

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

We have audited the internal financial controls over financial reporting of **CAREER POINT LIMITED** ("the Company") as of 31st March, 2018 in conjunction with our audit of the standalone Ind AS 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. 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 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 Company's internal financial controls over financial reporting 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") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

Meaning of Internal Financial Controls Over Financial Reporting

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, to the best of our information and according to the explanations given to us, we report that the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March,2018, 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.

Lodha & Co.
Chartered Accountants
Firm Registration No. 301051E

Gaurav Lodha
Partner
(Membership No. 507462)

Place: New Delhi
Date: May 16, 2018

Career Point Limited
Standalone IND AS Balance Sheet as at 31.03.2018
CIN - L72200RJ2000PLC016272

₹ in Lacs

Particulars	Note No.	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
ASSETS				
(1) Non-current Assets				
(a) Property, plant and equipment	5	11,612.75	11,150.78	11,313.65
(b) Capital work-in-progress	5	14.76	654.89	111.35
(c) Investment Property	6	2,384.37	2,064.36	1,415.87
(d) Intangible assets	7	0.44	1.27	3.05
(e) Financial Assets				
(i) Investments	8	17,878.23	18,084.29	14,595.10
(ii) Other Financial Assets	9	133.30	57.33	45.63
(f) Other non-current assets	10	238.47	241.94	688.27
Total Non Current Assets		**32,262.32**	**32,254.86**	**28,172.92**
(2) Current Assets				
(a) Inventories	11	132.71	108.64	167.92
(b) Financial Assets				
(i) Investments	8	4,506.29	3,872.77	3,669.62
(ii) Trade receivables	12	638.71	153.62	342.85
(iii) Cash and Cash Equivalents	13	293.77	248.17	90.33
(iv) Bank Balances other than (iii) above	14	1.73	55.92	1.48
(v) Loans	15	10,024.37	5,458.49	6,619.98
(vi) Others	16	0.15	0.15	-
(c) Other current assets	17	8.47	17.65	35.16
Total Current Assets		**15,606.20**	**9,915.41**	**10,927.34**
TOTAL ASSETS		**47,868.52**	**42,170.27**	**39,100.26**
EQUITY AND LIABILITIES				
(1) EQUITY:				
(a) Equity Share Capital	18	1,816.29	1,813.29	1,813.29
(b) Other Equity	19	36,692.60	35,354.12	33,535.21
Total Equity		**38,508.89**	**37,167.41**	**35,348.50**
LIABILITIES:				
(2) Non-current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	20	2,541.91	578.81	457.43
(b) Provisions	21	67.97	53.53	56.10
(c) Deferred Tax Liabilities(Net)	22	760.11	639.95	499.43
(d) Other non Current Liabilities	23	121.35	59.67	-
Total Non Current Liabilities		**3,491.34**	**1,331.96**	**1,012.96**
(3) Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	24	3,719.05	1,823.24	853.35
(ii) Trade payables	25	12.35	29.16	19.77
(iii) Other Financial liabilities	26	1,411.06	970.16	863.50
(b) Other Current Laibilities	27	640.27	821.59	860.67
(c) Provisions	28	4.62	3.37	22.07
(d) Current Tax Liabilites (Net)	29	80.94	23.38	119.44
Total Current Liabilities		**5,868.29**	**3,670.90**	**2,738.80**
TOTAL EQUITY AND LIABILITIES		**47,868.52**	**42,170.27**	**39,100.26**

Company Overview, Basis of preparation and Significant accounting policies (1-4)
The accompanying notes are an integral part of the financial statements

As per our report of even date
LODHA & CO.
Chartered Accountants
ICAI Firm Registration No: 301051E

Gaurav Lodha
Partner
Membership No: 507462

Place: New Delhi
Date: 16/05/2018

For and on behalf of the Board of Directors

Pramod Maheshwari
Managing Director & CEO
DIN : 00185711

Om Prakash Maheshwari
Executive Director & CFO
DIN : 00185677

Tarun Kumar Jain
GM (Corporate and Legal Affairs)
and Company Secretary
Membership No: F6584

Place: Kota
Date: 16/05/2018

Career Point Limited
Standalone Statement of Profit & Loss for the year ended on 31.03.2018
CIN - L72200RJ2000PLC016272

₹ in Lacs

Particulars	Note No.	For the year ended 31.03.2018	For the Year ended 31.03.2017
INCOME			
Revenue from operations	30	7,108.89	7,278.91
Other income	31	1,009.04	1,083.79
TOTAL REVENUE		**8,117.93**	**8,362.70**
EXPENSES			
Cost of materials consumed	32	409.20	148.90
Changes in inventories of finished goods, work in progress & Trading goods	33	(48.59)	65.65
Employee benefits expenses	34	3,365.57	3,503.09
Finance costs	35	303.41	167.86
Depreciation and amortization expense	36	428.73	489.05
Other expenses	37	1,802.90	1,539.67
TOTAL EXPENSES		**6,261.22**	**5,914.22**
Profit/(Loss) before exceptional items and tax		**1,856.71**	**2,448.48**
Exceptional items - Gain/(Loss)		-	-
Profit/ (Loss) before tax		**1,856.71**	**2,448.48**
Tax expense:			
Current Tax		447.29	665.00
MAT Credit Entitlement / Reversal		(21.19)	(58.66)
Deferred Tax		139.60	36.98
Previous Year Taxation Adjustment		(7.71)	2.41
Profit/(Loss) for the Year		**1,298.72**	**1,802.75**
Other Comprehensive Income			
(a) (i) Items that will not be reclassified to profit or loss - Remeasurement benefit of defined benefit plans		5.73	7.07
(ii) Income tax expense on items that will not be reclasified to profit or loss		(1.98)	(2.45)
(b) (i) Items that will be reclassified to profit or loss		-	-
(ii) Income tax expense on items that will be reclasified to profit or loss		-	-
Total Other Comprehensive Income for the year		**3.75**	**4.62**
Total Comprehensive Income for the year		**1,302.47**	**1,807.37**
Earnings per share (in Rs.)			
Basic		**7.16**	**9.94**
Diluted		**7.16**	**9.94**

Company Overview, Basis of preparation and Significant accounting policies (1-4)
The accompanying notes are an integral part of the financial statements

As per our report of even date
LODHA & CO.
Chartered Accountants
ICAI Firm Registration No: 301051E

Gaurav Lodha
Partner
Membership No: 507462

Place: New Delhi
Date: 16/05/2018

For and on behalf of the Board of Directors

Pramod Maheshwari
Managing Director & CEO
DIN : 00185711

Om Prakash Maheshwari
Executive Director & CFO
DIN : 00185677

Tarun Kumar Jain
GM (Corporate and Legal Affairs)
and Company Secretary
Membership No: F6584

Place: Kota
Date: 16/05/2018

Career Point Limited
Cash Flow Statement for the Period Ended 31.03.2018
CIN - L72200RJ2000PLC016272

₹ in Lacs

Particulars			For the year ended 31.03.2018		For the Year ended 31.03.2017
A.	**Cash Flows from Operating Activities**				
	Profit/(Loss) Before Taxation		1,856.71		2,448.48
	Adjustments for:				
	Depreciation and Ammortization Expenses	428.73		489.05	
	Short/Long Term Capital Gain on shares/assets	(317.99)		(363.31)	
	Interest Income	(654.45)		(650.15)	
	Interest expense	303.41		167.86	
	Profit on sale of Property, Plant & Equipments	(0.34)		(0.29)	
	Bad debts written off	0.79		2.34	
	Provisions for employee stock option schemes and other non-current employee benefit	2.76		11.54	
	Provision for Doubtful Debts	0.03		8.81	
	Provision for Gratuity	25.14		21.05	
			(211.92)		(313.10)
	Operating Profit before Working Capital Changes		**1,644.79**		**2,135.38**
	(Increase)/Decrease in Trade Receivables	(485.90)		178.09	
	(Increase)/Decrease in Inventories	(24.07)		59.28	
	(Increase)/Decrease in others Assets	(0.55)		85.17	
	Increase/(Decrease) in Liabilities	(84.00)		(54.23)	
			(594.52)		268.31
	Cash generated from operations		**1,050.27**		**2,403.69**
	Direct taxes paid		(382.26)		(667.41)
	Net Cash from Operating Activities		**668.01**		**1,736.28**
B.	**Cash Flow from Investing Activities**				
	Sale of Property, Plant & Equipment, Investment	1.29		0.34	
	Property and Intangible assets Interest & Dividend Received	654.45		650.15	
	Purchase of Property, Plant & Equipment, Investment	(570.69)		(1,516.48)	
	Property & Intangible assets (including CWIP)				
	Loans Given to related party	(4,565.88)		1,633.61	
	Sale/(Purchase) of Mutual Funds (net)	20.02		(1,432.02)	
	Sale/(Purchase) of share of subsidiaries (net)	(129.50)		(1,897.00)	
	Net Cash (used in)/ from Investing Activities		(4,590.31)		(2,561.40)
C.	**Cash Flows from Financing Activities**				
	Proceeds from equity shares issue	36.25		-	
	Proceeds/(Repayment) of Long Term Borrowings	2,332.73		121.81	
	Proceeds/(Repayment) of Short Term Borrowings	1,895.80		1,029.73	
	Interest paid	(296.88)		(168.58)	
	Net Cash from Financing Activities		**3,967.90**		**982.96**
	Net increase/(decrease) in cash and cash equivalents (A + B + C)		**45.60**		**157.84**
	Cash & Cash Equivalents at beginning of the period		**248.17**		**90.33**
	Cash & Cash Equivalents at end of the period (Refer Note No. 13)		**293.77**		**248.17**

Note:

1. Changes in Liabilities arising from financing activities

₹ in Lacs

Particulars	Balance as at 31st March 2017	Cash Flow Changes	Non Cash Flow Changes	Balance as at 31st March 2018
Long Term Borrowing	578.81	1,963.10		2,541.91
Short Term Borrowing	1,823.24	1,895.81		3,719.05
Total	**2,402.05**	**3,858.91**	-	**6,260.96**

2. Cash flow statement has been prepared under the indirect method as set out in the Indian Accounting Standard (INDAS) 7 : "Statements of Cash Flow" issued by the Institute of Chartered Accountants of India.

As per our report of even date
LODHA & CO.
Chartered Accountants
ICAI Firm Registration No: 301051E

Gaurav Lodha
Partner
Membership No: 507462

Place: New Delhi
Date: 16/05/2018

For and on behalf of the Board of Directors

Pramod Maheshwari
Managing Director & CEO
DIN : 00185711

Om Prakash Maheshwari
Executive Director & CFO
DIN : 00185677

Tarun Kumar Jain
GM (Corporate and Legal Affairs)
and Company Secretary
Membership No: F6584

Place: Kota
Date: 16/05/2018

Career Point Limited
Standalone Statement of Changes in Equity as at 31.03.2018
CIN: L72200RJ2000PLC016272

EQUITY SHARE CAPITAL ₹ in Lacs

Particulars	As at 1st April, 2016	Changes during year	As at 31st March, 2017	Changes during year	As at 31st March, 2018
Issued, Subscribed and paid up					
1,81,62,939 (at 31st March, 2017 = 1,81,32,939 and at 1st April,2016 = 1,81,32,939) Equity Shares of ₹10 each	1,813.29	-	1,813.29	3.00	1,816.29
Total	**1,813.29**	**-**	**1,813.29**	**3.00**	**1,816.29**

STATEMENT OF CHANGE IN EQUITY ₹ in Lacs

Particulars	Share Option outstanding account	Share Premium	General Reserve	Retained Earning	Other Comprehensive Income that will not be reclassified to Profit & Loss	Total
Balance as at 01.04.2016	**6.73**	**17,155.01**	**86.58**	**16,286.89**	**-**	**33,535.21**
Profit for the period	-	-	-	1,802.75		1,802.75
Remeasurement of Net defined Benefit Plans (Net of Taxes)	-	-	-	-	4.62	4.62
Amount Recorded on Grants/modifications/ cancellations of ESOP during the year	11.54	-	-	-	-	11.54
Balance as at 31.03.2017	**18.27**	**17,155.01**	**86.58**	**18,089.64**	**4.62**	**35,354.12**
Profit for the period	-	-	-	1,298.72	-	1,298.72
Share Premium on Issue of equity share (ESOP) during the Year	(8.58)	41.83	-	-	-	33.25
Amount Recorded on Grants/modifications/ cancellations of ESOP during the year	2.76	-	-	-	-	2.76
Remeasurement of Net defined Benefit Plans	-	-	-	-	3.75	3.75
Balance as at 31.03.2018	**12.45**	**17,196.84**	**86.58**	**19,388.36**	**8.37**	**36,692.60**

The accompanying notes are intergal part of these financials statements.

As per our report of even date
LODHA & CO.
Chartered Accountants
ICAI Firm Registration No: 301051E

For and on behalf of the Board of Directors

Pramod Maheshwari
Managing Director & CEO
DIN : 00185711

Om Prakash Maheshwari
Executive Director & CFO
DIN : 00185677

Gaurav Lodha
Partner
Membership No: 507462

Tarun Kumar Jain
GM (Corporate and Legal Affairs)
and Company Secretary
Membership No: F6584

Place: New Delhi
Date: 16/05/2018

Place: Kota
Date: 16/05/2018

NOTES TO THE STANDALONE FINANCIAL STATEMENT

for the year ended March 31, 2018

1 The Company overview

Career Point Limited is engaged in providing Education Service which inter alia include Education Consultancy, Management Services, Tutorial Services and Residential Hostel Services.

Career Point Limited (The Company), is a public limited Company domiciled in India and is incorporated under the provisions of the Companies Act applicable in India. Career Point Limited has its listing with BSE Limited and National Stock Exchange of India. The registered office of the Company is situated at CP Tower 1, Road No 1, IPIA, Kota -324005, Rajasthan, India. The financial statement of the Company for the year ended March 31, 2018 are approved for issue by the Company's Board of Directors on May 16, 2018.

2 Basis of preparation of financial statements

(i) Statement of compliance

In accordance with the notification issued by the Ministry of Corporate Affairs, the Company is required to prepare its financial statements as per the Indian accounting standards (IND AS) prescribed under section 133 of Companies Act 2013 (the act) read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as Amended by the Companies (Indian Accounting Standards) amendment rules, 2016 with effect from 1st April, 2017.

Accordingly, the company has prepared these financial statements which comprises the balance sheet as at 31.03.2018, the statement of profit & loss, (including other Comprehensive Income) the statement of cash flows & the statement of changes in equity for the year ended 31.03.2018 and a summary of the significant accounting policies and other explanatory information (together herein after referred to as "financial statements"). The financials for the year ended March 31, 2018 of the company are the first financial statements prepared in compliance with IND AS. The date of transition to Ind AS is April 1, 2016. The financial statements upto the year ended March 31, 2017, were prepared in accordance with the accounting standards notified under the Companies (Accounting Standards) Rules, 2006 ("I-GAAP or previous GAAP") and other relevant provisions of the Act. The figures for the year ended March 31, 2017 have now been reinstated as per IND AS to provide Comparability. The reconciliation of effects of the transition from Indian GAAP to IND AS is disclosed in Note no 56 to these financial statements.

(ii) Basis of Measurement

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

The standalone financial statements are presented in Indian Rupees (₹), which is the Company's functional and presentation currency and all amounts are rounded to the nearest lacs (₹ 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 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. 4 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.

3 Significant Accounting policies

(i) Lease

"Lease is classified as Operating Lease, when substantial risks and rewards of ownership are not transferred - rentals thereon are recognised as expense over the lease term.

Leases under which, the Company assumes substantially all the risks and rewards of ownership are classified as finance leases. When acquired, such assets are capitalised at fair value or present value of the minimum lease payments at the inception of the lease, whichever is lower. Lease payments are apportioned between finance charges and reduction of the lease liability, so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised in finance costs in the statement of profit and loss."

(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

Financial assets include cash and cash equivalent, trade and other receivables, investments in securities and other eligible current and non-current assets.

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) Property, Plant and Equipment

(a) Recognition and measurement

A. On transition to Ind AS, the Company has elected to continue with the carrying value of all of its property, plant and equipment recognised as at April 1, 2016, measured as per the Previous GAAP, and use that carrying value as the deemed cost of such property, plant and equipment.

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

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

D. 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.

F. 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

The Assets' residual values, useful lives and method of depreciation are reviewed at each financial year end and adjusted prospectively, if appropriate. Depreciation on Property, Plant 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 & equipment	Useful Life
Building	60 Years
Plant & Machinery	8 Years
Furniture & Fixtures/Office Equipments	8 Years
Computer	3 Years
Vehicle	8-10 years

(v) 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 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.

On transition to Ind AS, the Company has elected to continue with the carrying value of all of its investment property recognised as at April 1, 2016, measured as per the Previous GAAP and use that carrying value as the deemed cost of such investment property."

(vi) Intangible Assets

On transition to Ind AS, the Company has elected to continue with the carrying value of all of its intangible assets recognised as at April 1, 2016, measured as per the Previous GAAP, and use that carrying value as the deemed cost of such intangible assets.

Identifiable intangible assets are recognised 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.

Computer softwares are capitalised 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.

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

(vii) 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.

(viii) Impairment of Assets

At each Balance Sheet date, the carrying amount of assets is tested for impairment so as to determine the provision for impairment loss required, if any, or the reversal required of impairment loss recognized in previous periods, if any.

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

Recoverable amount is determined:

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

(ix) 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.

(x) 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.

(xi) Provisions, Contingent Liabilities and Contingent Assets

(i) Provisions

Provisions are recognised 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."

(xii) Revenue Recognition

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 with the franchisee.

Revenue in respect of franchise (startup fees) is recognised over a period of time as per the agreed terms of franchise agreement.

Hostel revenue is recognized on accrual basis i.e. income is booked on month to month basis.

Revenue from sale of Books

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.

(xiii) 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.

(xiv) 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) Dividend

Dividend income is recognized when the right to receive dividend is established.

(xv) 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.

(xvi) 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.

4 Critical accounting estimates, assumptions and judgements:

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

i) 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.

Note 5: PROPERTY, PLANT AND EQUIPMENT ₹ in Lacs

	Land (leasehold)	Building	Plant & Machinery	Furniture & fixtures	Computer	Vehicle	Total
Gross carrying value:							
As at 01.04.2016*	**1,539.44**	**8,873.55**	**5.10**	**821.84**	**18.83**	**54.89**	**11,313.65**
Additions	-	186.20	-	124.34	1.98	-	312.52
Disposal/ adjustments	-	-	-	2.47	8.71	-	11.18
As at 31.03.2017	**1,539.44**	**9,059.75**	**5.10**	**943.71**	**12.10**	**54.89**	**11,614.99**
Additions	-	807.60	-	56.72	8.18	7.93	880.43
Disposal/ adjustments	-	-	-	3.57	-	-	3.57
As at 31.03.2018	**1,539.44**	**9,867.35**	**5.10**	**996.86**	**20.28**	**62.82**	**12,491.85**
Accumulated depreciation/ impairment:							
As at 01.04.2016	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Depreciation	20.87	173.24	4.82	251.41	10.63	14.37	475.34
Disposal/ adjustments	-	-	-	2.42	8.71	-	11.13
As at 31.03.2017	**20.87**	**173.24**	**4.82**	**248.99**	**1.92**	**14.37**	**464.21**
Depreciation	20.87	186.32	0.28	189.34	8.39	12.31	417.51
Disposal/ adjustments	-	-	-	2.62	-	-	2.62
As at 31.03.2018	**41.74**	**359.56**	**5.10**	**435.71**	**10.31**	**26.68**	**879.10**
Net carrying value							
As at 01.04.2016	1,539.44	8,873.55	5.10	821.84	18.83	54.89	11,313.65
As at 31.03.2017	1,518.57	8,886.51	0.28	694.72	10.18	40.52	11,150.78
As at 31.03.2018	1,497.70	9,507.79	-	561.15	9.97	36.14	11,612.75
Capital work-in-progress							
As at 01.04.2016							111.35
As at 31.03.2017							654.89
As at 31.03.2018							14.76

*The Company has elected to measure the items of Property, Plant & Equipment at their Previous GAAP carrying value at the date of transition to IND AS.

Building and CWIP include Building and CWIP on Leasehold Land.

The management of the company has reviewed the existing assets working conditions and utility as at the balance sheet date and are of the opinion that there exists no indication that an asset has been impaired and hence no impairment has been carried out

Include Built on land owned by related party. Gross Block of ₹ 7,829.72 Lacs Net Block 7,420.29 Lacs

Note 6: INVESTMENT PROPERTIES ₹ in Lacs

	Land (Freehold)	Land (Leasehold)	Total
Gross carrying value:			
As at 01.04.2016*	**467.75**	**948.12**	**1,415.87**
Additions	644.60	15.36	659.96
As at 31.03.2017	**1,112.35**	**963.48**	**2,075.83**
Additions	330.40	-	330.40
As at 31.03.2018	**1,442.75**	**963.48**	**2,406.23**
Accumulated depreciation:			
As at 01.04.2016	**-**	**-**	**-**
Depreciation	-	11.47	11.47
As at 31.03.2017	**-**	**11.47**	**11.47**
Depreciation	-	10.39	10.39
As at 31.03.2018	**-**	**21.86**	**21.86**
Net carrying value			
As at 01.04.2016	467.75	948.12	1,415.87
As at 31.03.2017	1,112.35	952.01	2,064.36
As at 31.03.2018	1,442.75	941.62	2,384.37

*The Company has elected to measure the items of Investment Properties at their Previous GAAP carrying value at the date of transition to IND AS.

Fair Value	Amount
at 1st April, 2016	3,038.92
at 31st March, 2017	3,681.03
at 31st March, 2018	3,947.45

Note 7: OTHER INTANGIBLE ASSETS ₹ in Lacs

	Trademark	Software	Total
Gross carrying value:			
As at 01.04.2016*	**0.19**	**2.86**	**3.05**
Additions	-	0.46	0.46
Disposal/ adjustment	-	-	-
As at 31.03.2017	**0.19**	**3.32**	**3.51**
Additions			-
Disposal / Adjustment			-
As at 31.03.2018	**0.19**	**3.32**	**3.51**
Accumulated amortization and impairment:			
As at 01.04.2016	**-**	**-**	**-**
Amortization	-	2.24	2.24
Disposal/ adjustment	-	-	-
As at 31.03.2017	**-**	**2.24**	**2.24**
Amortization		0.83	0.83
Disposal/ adjustment			-
As at 31.03.2018	**-**	**3.07**	**3.07**
Net carrying value			
As at 01.04.2016	0.19	2.86	3.05
As at 31.03.2017	0.19	1.08	1.27
As at 31.03.2018	0.19	0.25	0.44

*The Company has elected to measure the items of Other Intangible Assets at their Previous GAAP carrying value at the date of transition to IND AS.

Note 8: INVESTMENTS ₹ in Lacs

	No. of Shares /unit end of current reporting period	As at 31st March 2018	No. of Shares /unit end of current reporting period	As at 31st March 2017	No. of Shares /unit end of current reporting period	As at 1st April 2016
NON CURRENT INVESTMENTS						
Investment in Subsidiary Companies						
Unquoted - Equity / Ordinary Shares (At Cost less Provision)						
(Fully Paid up unless otherwise stated)						
Career Point Edutech Limited (Face Value of ₹10 Each Fully Paid)	578,947	57.89	578,947	57.89	578,947	57.89
Career Point Infra Limited (Face Value of ₹10 Each Fully Paid)	3,978,994	13,495.00	3,978,994	13,495.00	3,978,994	13,495.00
Gyan Eduventure Private Limited (Face Value of ₹10 Each Fully Paid)	419,999	48.50	419,999	48.50	252,000	46.50
Career Point Accessories Private Limited (Face Value of ₹10 Each Fully Paid)	60,000	6.00	60,000	6.00	60,000	6.00
Srajan Capital Limited (Face Value of ₹10 Each Fully Paid)	5,527,000	1,108.00	5,410,000	991.00	4,910,000	491.00
Career Point Institute of Skill Development Private Limited! (Face Value of ₹10 Each Fully Paid)	1,409,999	141.00	1,409,999	141.00	9,999	1.00
Unquoted - (10% Optionally convertible non-cumulative redeemable preference shares)						
(Fully Paid up unless otherwise stated)						
Srajan Capital Limited (Face Value of ₹10 Each Fully Paid)	855,000	855.00	855,000	855.00	-	-
Gyan Eduventure Private Limited (Face Value of ₹10 Each Fully Paid)	4,000,000	400.00	4,000,000	400.00	-	-
Investment in Joint Venture Unquoted-Equity Shares (At cost less provision) Study Board Education Private Limited! (Face Value of ₹10 Each Fully Paid)	117,494	23.00	55,000	10.50	55,000	10.50
Investment in Associates Unquoted-Equity Shares (At cost less provision) Imperial Infin Private Limited	34,000	34.00	34,000	34.00	34,000	34.00
TOTAL (a)		**16,168.39**		**16,038.89**		**14,141.89**
Investment in Mutual Fund- Classified as FVTPL (Quoted)						
UTI FIXED TERM INCOME FUND	-	-	3,000,000	301.13	-	-
BIRLA SUNLIFE DYNAMIC BOND FUND	-	-	38,089,564	1,106.07	-	-
DSP BLACK ROCK INCOME OPPORTUNITIES FUND %@	1,949,934	557.90	1,949,934	524.10	-	-
UTI FTIF SERIES XXIII-II (1100 DAYS)$	1,000,000	122.78	1,000,000	114.10	1,000,000	103.78
UTI FTIF SERIES XXVIII-X (1153 DAYS)	3,000,000	302.52	-	-		-
UTI FTIF SERIES XXVIII-XIII (1134 DAYS)	4,000,000	401.25	-	-		-
UTI FTIF SERIES XXVI-V (1160 DAYS)*	3,000,000	325.39	-	-		-
UTI FIXED TERM INCOME FUND SERIES XIX-III (368 Days) GROWTH	-	-	-	-	3,000,000	349.43
TOTAL (b)		**1,709.84**		**2,045.40**		**453.21**
TOTAL (a+b)		**17,878.23**		**18,084.29**		**14,595.10**

INVESTMENTS ₹ in Lacs

	No. of Shares /unit send of current reporting period	As at 31st March 2018	No. of Shares /unit send of current reporting period	As at 31st March 2017	No. of Shares /unit send of current reporting period	As at 1st April 2016
CURRENT INVESTMENTS - Classified as FVTPL (Quoted)						
BIRLA SUNLIFE DYNAMIC BOND FUND %	38,089,564	1,142.20	-	-	-	-
UTI TRANSPORTATION AND LOGISTICS FUND	-	-	2,037	2.10	-	-
UTI FIXED TERM INCOME FUND SERIES XIX-III (368 Days) GROWTH(2)	-	-	3,000,000	378.62	-	-
RELIANCE FIXED HORIZON FUND SERIES 11 #	8,900,000	1,301.75	8,900,000	1,218.13	8,900,000	1,129.86
UTI FTIF SERIES XV-VIII (368 DAYS) GROWTH	-	-	-	-	3,897,037	495.24
SBI DYNAMIC BOND FUND REGULAR PLAN GROWTH	-	-	2,726,329	561.57	2,726,329	494.25
ICICI PRUDENTIAL DYNAMIC BOND FUND GROWTH	-	-	2,358,329	443.15	2,358,420	398.82
RELIANCE DYNAMIC BOND FUND GROWTH*	3,843,616	890.95	3,843,616	859.44	3,843,616	771.18
HDFC FMP 371 D JULY 2013 SERIES 26 GR		-	3,000,000	409.76	3,000,000	380.27
ICICI PRUDENTIAL BANKING & PSU DEBT FUND*	4,340,695	867.18	-	-	-	-
RELIANCE FIXED HORIZON FUND XXXVI SERIES 2	3,000,000	304.21	-	-	-	-
Total		**4,506.29**		**3,872.77**		**3,669.62**

Pledged against Loan taken from Barclays investment & Loan (India) Private Limited. Refer Sub Note No. 24(c)

% 5,15,685.49 units pledged against Deutsche Bank Overdraft Facility. Refer Sub Note No. 24(a)

$ Pledged against ICICI Bank Overdraft Facility. Refer Sub Note No. 24(b)

@ 14,34,248.51 Units pledged against borrowing availed by Career Point Infra Limited (Related Party)

* Pledged against borrowing availed by Career Point Infra Limited (Related Party)

! No provision for diminution in the value of certain long term 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 investments.

Subnote: ₹ in Lacs

Particulars (Current + Non-Current)	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Aggregate Carrying amount of unquoted Investments (Cost)	16,168.39	16,038.89	14,141.89
Aggregate Market value of quoted Investments	6,216.13	5,918.17	4,122.83

Note: 9 OTHER NON CURRENT FINANCIAL ASSETS ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Security Deposits	67.11	57.33	45.63
Bank deposits with remaining maturity of more than 12 months*	66.19	-	-
Total	**133.30**	**57.33**	**45.63**

* ₹54.22 Lacs in Favour of guarntee given to DDU-GKY & Balance for others

Note: 10 OTHER NON CURRENT ASSETS ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Capital Advances	-	15.16	481.00
Deposits with Authorities	238.47	226.78	207.27
Total	**238.47**	**241.94**	**688.27**

Note: 11 INVENTORIES
(Valued at lower of cost an Net realisable value unless otherwise stated) ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Raw Material (A)			
Paper	10.57	35.09	28.72
Finished Goods (B)			
(a) Student Kit & Material	43.27	13.16	7.11
(b) Study Material (Books)	78.87	60.39	132.09
Total	**132.71**	**108.64**	**167.92**

Sub Note:

(a) Classification of Inventories as required by IND AS-2 "Inventories" :-
Raw Material and Finished Goods contains Publication Material (Paper) and 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.

Note: 12 TRADE RECEIVABLES ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Unsecured			
Considered Good*	638.71	153.62	342.85
Considered Doubtful	0.70	38.74	36.75
Less: Provision for doubtful Receivable	0.70	38.74	36.75
Total	**638.71**	**153.62**	**342.85**

***Note:** Amount Including Trade Receivables from Related Parties (31.03.2018 = 51.28 lacs, 01.04.2017 = 101.76 lacs, 01.04.2016 = 0)

Note: 13 CASH & CASH EQUIVALENT ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Cash & Bank balances			
Cash on hand	42.60	24.08	31.83
Balances with Banks	251.17	224.09	58.50
Total	**293.77**	**248.17**	**90.33**

Note: 14 OTHER BANK BALANCES ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Fixed Deposits with Banks*	66.44	54.44	-
Less: Amount disclosed under Other Financial Assets (Refer Note No. 9)	66.19	-	-
Total (a)	**0.25**	**54.44**	**-**
Earmarked Balances with Banks			
Unclaimed dividend accounts	1.48	1.48	1.48
Total (b)	**1.48**	**1.48**	**1.48**
Total (a+b)	**1.73**	**55.92**	**1.48**

* Against Margin money for bank guarantee

Note: 15 CURRENT FINANCIAL ASSETS - LOANS ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
(Unsecured, considered good unless otherwise stated)			
Loans to Related Parties (Refer Note No.54)	10,024.37	5,458.45	5,994.21
Loans to Others	-	0.04	625.77
Total	**10,024.37**	**5,458.49**	**6,619.98**

Note: 16 CURRENT FINANCIAL ASSETS - OTHER ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Interest Accrued*	0.15	0.15	0.00
Total	**0.15**	**0.15**	**0.00**

*As at 1.04.2016 ₹57/-

Note: 17 OTHER CURRENT ASSETS ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Deposit with Govt. Authorities	3.39	7.28	14.40
Advances to Employees	4.44	2.88	3.49
Others Advances	0.64	7.49	17.27
Total	**8.47**	**17.65**	**35.16**

Note: 18 SHARE CAPITAL ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
2,50,00,000 (at 31st March, 2017 = 2,50,00,000 and at 1st April,2016 = 2,50,00,000) Equity Shares of Rs.10 each	2,500.00	2,500.00	2,500.00
Issued, Subscribed and Fully Paid-up			
1,81,62,939 (at 31st March, 2017 = 1,81,32,939 and at 1st April,2016 = 1,81,32,939) Equity Shares of Rs.10 each	1,816.29	1,813.29	1,813.29
TOTAL	**1,816.29**	**1,813.29**	**1,813.29**

Sub Note:

a) RECONCILIATION OF NUMBER OF SHARES ₹ in Lacs

Particulars	No. of shares as at As at 31.03.2018	No. of shares as at As at 31.03.2017	No. of shares as at As at 1.04.2016
Opening number of equity shares	18,132,939	18,132,939	18,132,939
Additions during the year*	30,000	-	-
Closing number of equity shares	18,162,939	18,132,939	18,132,939

*During the year pursuant to ESOP plan, 5000 & 25,000 equity shares of the company were allotted at ₹100 & ₹ 125 Per equity share respectively.

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) SHAREHOLDERS HOLDING MORE THAN 5% SHARES ₹ in Lacs

Particulars	As at 31.03.2018		As at 31.03.2017		As at 01.04.2016	
	No. of shares at the end of current reporting period	% Held	No. of shares at the end of current reporting period	% Held	No. of Shares the end of current reporting period	% Held
Mr. Pramod Kumar Maheshwari	1,669,279	9.19	1,568,253	8.65	1,527,813	8.43
Mr. Om Prakash Maheshwari	1,386,300	7.63	1,386,300	7.65	1,386,300	7.65
Mr. Nawal Kishore Maheshwari	1,385,800	7.63	1,385,800	7.64	1,385,800	7.64
Mr. Gulab Chand Maheshwari	1,339,500	7.37	1,339,500	7.39	1,339,500	7.39
Mrs. Kailash Bai	1,339,500	7.37	1,339,500	7.39	1,339,500	7.39
Mrs. Shilpa Maheshwari	1,339,500	7.37	1,339,500	7.39	1,339,500	7.39
Mrs. Rekha Maheshwari	1,339,500	7.37	1,339,500	7.39	1,339,500	7.39
Mrs. Neelima Maheshwari	1,339,500	7.37	1,339,500	7.39	1,339,500	7.39

d) Aggregate number of shares issued for consideration other than cash during the period of five years immediately preceding the reporting date

The Company has issued 30,000 equity shares of ₹10 /- each fully paid up during the year on exercise of option granted under the employee stock option plan wherein part consideration was received in form of employee services.

e) No class of shares have been bought back by the Company during the period of five years immediately preceding the reporting date

Note: 19 OTHER EQUITY ₹ in Lacs

Particulars	Share option outstanding account	Securities premium	General Reserve	Retained Earnings	Other Comprehensive Income that will not be reclassified to Profit & Loss	Total
Balance as at 01.04.2016	**6.73**	**17,155.01**	**86.58**	**16,286.89**	**-**	**33,535.21**
Profit for the period	-	-	-	1,802.75	-	1,802.75
Remeasurement of Net defined Benefit Plans (Net of Taxes)	-	-	-	-	4.62	4.62
Amount Recorded on Grants/modifications /cancellations of ESOP during the year	11.54	-	-	-	-	11.54
Balance as at 31.03.2017	**18.27**	**17,155.01**	**86.58**	**18,089.64**	**4.62**	**35,354.12**
Profit for the period	-	-	-	1,298.72	-	1,298.72
Security Premium on Issue of equity share (ESOP) during the Year	(8.58)	41.83	-	-	-	33.25
Amount Recorded on Grants/modifications /cancellations of ESOP during the year	2.76	-	-	-	-	2.76
Remeasurement of Net defined Benefit Plans (Net of Taxes)	-	-	-	-	3.75	3.75
Balance as at 31.03.2018	**12.45**	**17,196.84**	**86.58**	**19,388.36**	**8.37**	**36,692.60**

Nature of Reserves

1. General Reserve amount transferred /apportioned represents is in accordance with Indian Corporate law (The Companies Act, 1956) wherein a portion of profit is apportioned to general reserve, before a company can declare dividend.
2. Other Comprehensive Income Reserve represent the balance in equity for item to be accounted in Other Comprehensive Income. OCI is classified into
   i) Items that will not be reclassified to profit & loss
   ii) item that will be reclassified to profit & loss.
3. The balance consists of surplus retained from earned profits after payment of dividend and taxes thereon.
4. 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.
5. Balance of Security Premium Reserve consists of premium on issue of shares over its face value. The balance will be utilised for issue of fully paid bonus shares, buy-back of Company's own share as per the provisions of the Companies Act 2013.
6. The Company has an equity-settled share-based payment plans for certain categories of employees of the Company, Refer Note No. 42 of standalone financial Statements

Note: 20 BORROWINGS ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Secured Loan			
From Banks*	3,071.90	740.00	557.27
Total (a)	**3,071.90**	**740.00**	**557.27**
Current Maturity of Long term borrowings (Refer Note No. 26)	529.99	161.19	99.84
Total (b)	**529.99**	**161.19**	**99.84**
TOTAL (a - b)	**2,541.91**	**578.81**	**457.43**

*Net of Processing Fees

Sub Note:

(a) Working Capital Term Loan(@ 8.60% p.a.) of ₹342.86 Lacs and ₹ 231.47 Lacs payable in equitable monthly installment by October, 2020 and November, 2021 respectively. Both the loans are secured against the primary security having first charge on current assets(Present and future) and having Collateral Security on Plot No.23, Shubham Enclave, C-Scheme, Jaipur and Plot No. 49, Shree Nath Puram, Sector-B, Kota. Personal guarantee given by Om Prakash Maheshari, Nawal Kishore Maheshwari, Neelima Maheshwari and Pramod Maheshwari.

(b) Term Loan (Indusind Bank) of ₹2500 Lacs (@ 8.60% p.a.) payable by March 2024 . The loan is secured against the security on Plot No. E-8 (I) Road No. 1, IPIA, Kota. Loan is repayable in 24 quarterly installments starting from June 2018, 4 Installments of 62.5 Lacs, 4 installments of 75 Lacs, 4 installments of 87.5 Lacs, 4 installments of 100 Lacs, 4 installments of 125 Lacs and 4 installments of 175 Lacs

Note: 21 PROVISIONS ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Provision for Employee Benefits			
Gratuity	67.97	53.53	56.10
Total	**67.97**	**53.53**	**56.10**

Note: 22 DEFERRED TAX LIABILITIES (NET) ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Deferred Tax Asset			
Disallowance as per Income Tax Act	49.63	42.15	38.22
Others	42.79	31.72	4.61
Gross Deferred Tax Assets	**92.42**	**73.87**	**42.83**
Deferred Tax Liability			
Disallowance on account of Depreciation and others	904.24	744.11	611.01
Fair Valuation of Financial Instruments	110.89	110.59	173.22
Others	0.60	0.89	0.89
Gross Deferred Tax Liability	**1,015.73**	**855.59**	**785.12**
MAT Credit Entitlement	(163.20)	(141.77)	(242.86)
Total	**760.11**	**639.95**	**499.43**

Note: 23 OTHER NON CURRENT LIABILITIES ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Income received in advance	121.35	59.67	-
Total	**121.35**	**59.67**	**-**

Note: 24 SHORT TERM BORRWINGS ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Secured loans (Overdraft Facility)			
From Bank	3,406.07	838.24	68.35
From others	301.89	985.00	785.00
Unsecured			
Loans & Advances from Related Parties	11.09	-	-
Total	**3,719.05**	**1,823.24**	**853.35**

Sub Note:

a) Overdraft facility from Bank of ₹ 1,004.15 Lacs @ 8.20% p.a against the security of FMP of ₹ 1,282.23/- Lacs (Market Value ₹1,289.75 Lacs as on 31st March, 2018). Refer Foot note to Note no. 8

b) Overdraft facility from Bank of ₹ 174.31 Lacs @ 9% p.a are against the security of FMP of ₹ 100/- Lacs (Market Value ₹122 lacs as on 31st March, 2018). Refer Foot note to Note no. 8

c) Demand Credit Facility of ₹ 301.89 Lacs @ 8.25% p.a. from Others are secured against the security of Mutual Funds of ₹ 890 Lacs (Market Value ₹1301.75 Lacs) and personal guarantee by Mr. Promod Maheshwari (Promotor). Refer Foot note to Note no. 8

d) Overdraft facility from Bank of ₹ 9,99.97 Lacs @8.60% p.a against the security plot No. E 8 (I) Road No. 1, IPIA, Kota.

e) Overdraft facility from Bank of ₹ 1,227.64 Lacs @9.15% p.a are secured against the security of Plot no. E-8 (II) Road No. 1, IPIA, Kota.

f) Loan from related party @ 9% p.a

Note: 25 TRADE PAYABLES ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Payable to Micro Enterprises and small enterprisies	-	-	-
Payable to others	12.35	29.16	19.77
Total	**12.35**	**29.16**	**19.77**

Sub Note:

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

The management is of the opinion that there are no parties which can be classified as Micro, Small & Medium Enterprises to whom the company owes any sum. The Auditors have accepted the representations of the management in this regard. Refer Note No. 52 of the financial statements

Note: 26 OTHER FINANCIAL LIABILITIES ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Current maturities of Long Term Borrowings (Refer Note No. 20)	529.99	161.19	99.84
Accrued Salaries and benefits			
-Salaries and benefits	269.87	238.77	210.63
Other liabilities			
- Security deposits	423.48	378.14	399.17
- Others Payable	185.30	183.11	145.07
- Interest accured but not due	0.94	7.47	7.31
- Unpaid Dividend@	1.48	1.48	1.48
Total	**1,411.06**	**970.16**	**863.50**

@ on due will be transferred to Investor Education & Protection Fund.

Note: 27 OTHER CURRENT LIABILITIES ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Income received in advance	469.60	579.76	795.77
Government and Other dues	141.89	61.11	64.90
Advance against DDU-GKY	28.78	180.72	-
Total	**640.27**	**821.59**	**860.67**

Note: 28 SHORT TERM PROVISIONS ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Provision for Employee Benefits			
Gratuity	4.62	3.37	3.71
Leave Encashment	-	-	6.41
Provision for Wealth Tax (Net of Advance tax)	-	-	11.95
Total	**4.62**	**3.37**	**22.07**

Note: 29 CURRENT TAX LIABILITES (NET) ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Provision for Income Tax (Net of Advance tax)	80.94	23.38	119.44
Total	**80.94**	**23.38**	**119.44**

Note: 30 REVENUE FROM OPERATIONS ₹ in Lacs

Particulars	For the Year ended 31.03.2018	For the Year Ended 31.03.2017
(a) Revenue from Services		
- Education and other related activities	6,684.27	7,199.81
(b) Sale of Study Material		
- Domestic	424.61	79.10
REVENUE FROM OPERATIONS (NET)	**7,108.88**	**7,278.91**

Note: 31 OTHER INCOME ₹ in Lacs

Particulars	For the Year ended 31.03.2018	For the Year Ended 31.03.2017
a) Lease Rent	3.00	12.00
b) Interest Income	654.45	650.15
c) Net gain on fair value/sale of :		
- Current/Non Current Investments	317.99	363.31
d) Other Income :		
(i) Profit on sale of Property,Plant & Equipment (net)	0.34	0.29
(ii) Miscellaneous Income	33.26	58.04
TOTAL - OTHER INCOME	**1,009.04**	**1,083.79**

Note: 32 COST OF MATERIAL CONSUMED ₹ in Lacs

Particulars	For the Year ended 31.03.2018	For the Year Ended 31.03.2017
Opening stock	35.09	28.72
Add: Purchases during the period	384.68	155.27
Less: Closing stock	10.57	35.09
TOTAL COST OF MATERIAL CONSUMED	**409.20**	**148.90**

Note: 33 CHANGES IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS AND TRADING GOODS ₹ in Lacs

Particulars	For the Year ended 31.03.2018	For the Year Ended 31.03.2017
Opening stock	73.55	139.20
Closing stock	122.14	73.55
(Increase)/Decrease in Inventory	(48.59)	65.65

Note: 34 EMPLOYEE BENEFITS EXPENSES ₹ in Lacs

Particulars	For the Year ended 31.03.2018	For the Year Ended 31.03.2017
Salaries, Wages and Bonus to		
-Teaching staff	2,271.90	2,426.17
-Non Teaching Staff	988.23	992.44
Expense on ESOP Scheme	2.76	11.54
Contribution to provident and other funds	70.28	50.98
Staff Welfare	32.40	21.96
TOTAL - EMPLOYEE BENEFITS EXPENSES	**3,365.57**	**3,503.09**

Note: 35 FINANCE COSTS

₹ in Lacs

Particulars	For the Year ended 31.03.2018	For the Year Ended 31.03.2017
a) Interest Expense	277.58	167.18
b) Other borrowing cost	25.83	0.68
TOTAL - FINANCE COSTS	**303.41**	**167.86**

Note: 36 DEPRECIATION AND AMORTIZATION EXPENSES

₹ in Lacs

Particulars	For the Year ended 31.03.2018	For the Year Ended 31.03.2017
Depreciation on Property,Plant & Equipments	417.51	475.35
Amortization of Intangible assets	0.83	2.24
Depreciation on Investment Property	10.39	11.47
TOTAL - DEPRECIATION AND AMORTIZATION EXPENSES	**428.73**	**489.05**

Note: 37 OTHER EXPENSES

₹ in Lacs

Particulars	For the Year ended 31.03.2018	For the Year Ended 31.03.2017
Advertisement Expenses	385.99	317.02
Hostel & Mess Expenditure	360.29	168.77
Legal and professional charges	59.39	68.64
Repairs - Buildings	61.67	45.78
Repairs - Computers	10.83	9.53
Repairs - others	78.39	63.25
Rent	88.86	119.79
Insurance	1.08	1.97
Travelling & Conveyance	102.84	71.30
Payments to Auditors(Refer Note No. 45)	5.96	5.79
Bad debts and Advances written off	0.78	2.34
Provision / Allowances for doubtful debts and advances	0.03	8.81
Directors' Fees	1.31	1.45
Bank charges	2.27	3.80
Telephone, Postage & Telegram	43.99	37.99
Printing and Stationery Expenses	30.44	30.91
Security Charges	66.95	71.93
Gifts, Awards & Prizes	15.86	16.60
Electricity & Water Expenses	244.26	233.15
Conference, Seminars & Business Promotion Expenses	30.05	14.92
Institute Expenses	173.42	173.58
CSR Expenses	13.63	9.16
Service Tax Expense	12.20	23.78
Interest, Penalty & Fine Charges	3.52	6.39
Student Kit and Examination Expenses	8.89	33.02
TOTAL - OTHER EXPENSES	**1,802.90**	**1,539.67**

@A defamation case filed against the company has not been considered in above.

38. Contingent Liabilities Not Provided for (As Certified by the Management):-

In respect of:-

₹ in Lacs

Particulars	For the Year ended 31.03.2018	For the Year Ended 31.03.2017
Service tax liability / GST Liability	315.05	845.90
Claims against the Company not acknowledged as debts @	83.70	47.22
Income Tax Liability	2.85	NIL
Value added tax liability	551.49	551.49
Total	**953.09**	**1,444.61**
Corporate Guarantee on behalf of Loan facility availed by Related party	3,500	3,500

@A defamation case filed against the company has not been considered in above.

39. Estimated amount of contracts remaining to be executed on capital account (net of advances NIL (Previous Year ₹ 15.16 lacs)) ₹ 69.20 Lacs (Previous Year ₹ 65.45 Lacs).

40. Rajasthan Skill and Livelihoods Development Corporation (RSLDC) has accorded approval to sanction a project of skilling for 1500 rural poor youth under Deen Dayal Upadhyaya Grameen Kaushalya Yojana (DDU-GKY) of Ministry of Rural Development, Government of India to the Company under various categories for example Tourism & Hospital, Front office cum receptionist etc. Duration of the project is 36 months and the place of training will be at Kota, Baran, Bundi, Jhalawar and Jaipur. The sanctioned total Project cost including welfare cost is ₹ 893.10 Lacs. On 3 February, 2017, Company received ₹ 212.56 Lacs, after issuing bank guarantee of ₹54.22 lacs. As per records of Company, they have spent ₹ 183.78 Lacs and the remaining balance ₹ 28.78 lacs is shown as Advance against DDU-GKY in Note-27. The Company is of the opinion that this project will not result in any profit or loss and therefore has not routed any Income and Expenditure through Profit and loss account.

41. 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 ₹ 34.25 lacs and ₹24.95 Lacs towards CSR activities during the year ended 31st March 2018 and 31st March 2017 respectively. The CSR Committee has been examining and evaluating suitable proposals for deployment of funds towards CSR initiatives. However, the committee expects finalization of such proposals in due course. During the year, Company has contributed the following sums towards CSR initiatives.

Particulars	Year ended 31.03.2018	Year ended 31.03.2017
(i) Construction/Acquisition of any assets	-	-
(ii) On Purpose other than (i) above	13.63	9.16

42. CPL Employee Stock Option Plan 2013:

Pursuant to the resolution passed by the members in the AGM held on 21st Sept 2013, the company has introduced CPL Employee Stock Option Plan 2013, which provides for issue of not more than 9,06,647 equity shares of face value of Rs.10 each fully paid up shares.

The Company has granted 5,000 employee stock options under the scheme. Each option so granted shall carry a right to subscribe one equity share of the company upon vesting and payment of exercise price of ₹ 100 per option. The said Stock Option vested on 2nd July, 2015 and entitled to exercise the options up to a period of 4 years from the date of vesting. These 5000 options have been exercised during 2017-18.

Further, the Company has granted 70,000 employee stock options under the scheme. Each option so granted shall carry a right to subscribe one equity share of the company upon vesting and payment of exercise price of ₹ 125 per option. Out of the above 40,000 stock option vested on 30th November, 2016 and 30,000 stock option shall be vested over a period of 2 years from the date of grant, 30th November, 2015 and same is entitled to be exercised up to a period of 4 years from the date of vesting. Out of these 70,000 options, 25000 options have been exercised during 2017-18.

During the year 16-17, Company has granted 10,000 employee stock options under the scheme. Each option so granted shall carry a right to subscribe one equity share of the company upon vesting and payment of exercise price of ₹ 110 per option. Out of the above 5,000 stock option granted shall be vested over a period of one year and 5,000 stock option over a period of 2 years from the date of grant, 30th March, 2017 and same is entitled to be exercised up to a period of 4 years from the date of vesting.

No options were granted during the year.

The Number of Share Options under the share option plan are as follows

Particulars	Year ended March 31, 2018		Year ended March 31, 2017	
	Number of options	Weighted Average exercise price per share option	Number of options	Weighted Average exercise price per share option
Options outstanding at beginning of period:	85,000	121.76	75,000	123.33
Add: Options Granted	-		10,000	110.00
Less: Options Exercised	30,000	120.83	-	
Options outstanding at the end of period:	55,000	122.27	85,000	121.76

43. Fees received by the company's franchisee are deposited in the franchise wise bank account of the company. However, company is recording in its books of account only the amount which company is entitled to receive as royalty as per agreement entered into with the franchisee.

44. The disclosures required under IND AS 19 "Employee Benefits"0020as 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 Lacs

Particulars	Year ended March 31, 2018	Year ended March 31, 2017
Company's contribution to provident fund	6.86	6.40
Company's contribution to ESI	15.57	13.68

B) Defined Benefit Plan:

The employees' gratuity fund defined benefit plan. The present value of obligation is determined based on actuarial valuation using by projected unit credit method in case of gratuity.

a) Reconciliation of opening and closing Balance of Defined Benefit Obligation ₹ in Lacs

Particulars	Gratuity Funded 31.03.2018	Gratuity Funded 31.03.2017
Present value of obligation at the beginning of the year	56.91	59.81
Current service cost	20.73	16.56
Interest cost	4.41	4.49
Benefits paid	(3.73)	(16.88)
Actuarial loss/(gain)	(5.73)	(7.07)
Present value of obligation at the end of year	72.59	56.91

The components of the gratuity are as follows:

b) Expenses recognized statement of profit & loss account ₹ in Lacs

Particulars	Gratuity 31.03.2018	Gratuity 31.03.2017
Current service cost	20.73	16.56
Interest cost	4.41	4.49
Defined benefit cost recognized in statement of Profit or loss.	**25.14**	**21.05**

c) Recognized in Other Comprehensive Income ₹ in Lacs

Particulars	Gratuity 31.03.2018	Gratuity 31.03.2017
Actuarial loss/ (gain)- Obligation	(5.73)	(7.07)
Actuarial loss/ (gain)- Plan Assets	-	-
Component of defined benefit costs recognized in other comprehensive income	**(5.73)**	**(7.07)**

d) The principal actuarial assumptions used for estimating the Company's defined benefit obligations for gratuity and leave encashment are set out below:

₹ in Lacs

Actuarial assumptions	As at March 31, 2018	As at March 31, 2017
Discount Rate	7.75%	7.50%
Expected Rate of increase in salary	5.00%	5.00%
Withdrawal rate	5.00%	5.00%
Mortality	IALM 2006-08 Ultimate	IALM 2006-08 Ultimate

The principal assumptions are the discount rate & salary growth rate. The discount rate is generally based upon the market yields available on Government bonds. The estimate of rate of escalation in salary considered in actuarial valuation, taken into account inflation, seniority, promotion and other relevant factors including supply and demand in the employment market.

e) Sensitivity Analysis: ₹ in Lacs

Particulars	Change in Assumptions	Increase/(decrease) in Gratuity Obligations 31.03.2018	Increase/(decrease) in Gratuity Obligations 31.03.2018
Discount rate	+1%	(6.61)	(5.06)
	-1%	7.78	5.94
Salary Growth rate	+1%	7.92	6.03
	-1%	(6.83)	(5.21)
Withdrawal Rate	+1%	1.07	0.67
	-1%	(1.36)	(0.85)

The above sensitivity analysis is based on change in an assumption while holding all other assumption constant in practice, this is unlikely to occur, and change in some of the assumption may be correlated. When calculating the sensitivity of the defined benefit obligation to significant actuarial assumption the same method [projected unit credit method] has been applied as when calculating the defined benefit obligation recognized within the balance sheet.

f) Estimate of expected benefit payments ₹ in Lacs

Particulars	Gratuity
01 Apr 2018 to 31 Mar 2019	4.92
01 Apr 2019 to 31 Mar 2020	4.22
01 Apr 2020 to 31 Mar 2021	3.84
01 Apr 2021 to 31 Mar 2022	5.60
01 Apr 2022 to 31 Mar 2023	5.30
01 Apr 2023 Onwards	79.53

The company is depositing P.F contribution only for eligible employees within statutory limits. The employees whose income is above thestatutory limits have opted not to subscribe and accordingly, the company is not required to make the contribution.

45 AUDIT FEES (EXCLUSIVE OF APPLICABLE TAXES) ₹ in Lacs

Particulars	Year ended March 31, 2018	Year Ended March 31, 2017
As Auditors	5.00	5.00
Out of Pocket Expenses	0.96	0.79
Total	**5.96**	**5.79**

46 EARNINGS PER SHARE (EPS)

₹ in Lacs

Particulars	Year ended March 31, 2018	Year Ended March 31, 2017
Net profit/ (loss) for the year attributable to equity shareholders (` in Lacs)	1,298.72	1,802.75
Weighted average number of equity shares outstanding	1,81,46,500	1,81,32,939
Basic and diluted earnings per share (face value of ₹ 10 each)	7.16	9.94

47. Segment Reporting

The Management has opined hostel and mess activities are very much incidental part of its main activity i.e. Coaching/Education. Therefore, whole business of the company is considered by the management as a single segment.

48. The Company has given a Loan of ₹ 47.81 Lacs (Previous Year ₹130.25 Lacs during the year and balance outstanding as at year end is `NIL (Previous Year ₹ 61.40 Lacs) to a Subsidiary Company (60% Voting right) in which directors of the Company hold 40% Voting Power. The main business activity of the said Company is to supply accessories for example uniform, books etc. to the students. The management of the Company is of the opinion that the loan has been given in the ordinary course of business and the interest has been charged at the rate not less than Bank rate declared by Reserve Bank of India(RBI). Furthermore, in the opinion of the Management as well as of an expert the given loan is in compliance of section 185 and 186 under Companies Act, 2013.

49. During the year the Company has given a loan of ₹16,047.07 Lacs (Previous Year ₹ 5167.23 Lacs) and balance outstanding at the year end is ₹ 9,966.55 (Previous Year ₹ 3,330.63 Lacs) (Maximum Outstanding Balance during the year ₹ 9,966.55 (Previous Year ₹ 5,096.85 Lacs) at the rate of 9.75% to a wholly owned NBFC Subsidiary. Loan was given to meet the day to day expenses. The interest has been charged at the rate not less than Bank rate declared by Reserve Bank of India(RBI).Furthermore Management is also of the opinion that the given loan is in compliance of section 185 and section 186 under Companies Act, 2013.

50. 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 a 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 following table demonstrates the sensitivity to a reasonable possible change in interest rate on financial assets affected. With all other variable held constant, the company's profit before tax is affected through the impact on finance cost with respect to our borrowing, as follows:

A change in 25 basis points in interest rates would have following impact on profit after tax

₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Change in basis point	+25	+25	+25
Effect on profit after tax	(10.24)	(3.93)	(2.14)
Change in basis point	-25	-25	-25
Effect on profit after tax	10.24	3.93	2.14

(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.

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 receivable (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 other factors.

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

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

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

₹ in Lacs

Particulars	Due Ageing			
	Upto 6 Months	6 - 12 Months	Above 12 Months	Total
Trade Receivables				
As at 31st March, 2018				
Unsecured	636.37	2.34	0.70	639.41
Gross Total	**636.37**	**2.34**	**0.70**	**639.41**
Provision/Allowance for Doubtful Receivable	-	-	0.70	0.70
Net Total	**636.37**	**2.34**	**-**	**638.71**
As at 31st March, 2017				
Unsecured	140.98	12.64	38.74	192.36
Gross Total	**140.98**	**12.64**	**38.74**	**192.36**
Provision/Allowance for Doubtful Receivable	-	-	38.74	38.74
Net Total	**140.98**	**12.64**	**-**	**153.62**

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 undiscountedpayments: -

₹ in Lacs

Particulars	As at March 31, 2018			
	Carrying Amount	< 1 Year/On Demand	1-4 Years	Total
Interest bearing borrowings	6,790.95	4,249.04	2,541.91	6,790.95
Trade Payable	12.35	12.35	-	12.35
Other Liabilities	881.07	881.07	-	881.07
Total	**7,684.37**	**5,142.46**	**2,541.91**	**7,684.37**
	As at March 31, 2017			
Interest bearing borrowings	2,563.24	1984.43	578.81	2,563.24
Trade Payable	29.16	29.16	-	29.16
Other Liabilities	808.97	808.97	-	808.97
Total	**3,401.37**	**2,822.56**	**578.81**	**3,401.37**

51. 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 Lacs

Particulars	As at March 31, 2018	As at March 31, 2017	As at April 01, 2016
Borrowings	6,790.95	2.563.24	1,410.62
Less: Cash and Cash equivalents	293.77	90.33	90.33
Net debt	**6,497.18**	**2,315.07**	**1,320.29**
Equity Share Capital	1,816.29	1.813.29	1,813.29
Other Equity	36,692.60	35,354.12	33,535.21
Total Capital	**38,508.89**	**37,167.41**	**35,348.50**
Capital and net debt	**45,006.07**	**39,482.48**	**36,668.79**
Gearing ratio	**14.44%**	**5.86%**	**3.60%**

52. As required by section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 the following information is disclosed:

₹ in Lacs

Particulars	2017-18	2016-17
Principal and interest amount due and remaining unpaid at the end of the accounting year	-	-
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.

53. 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 31.03.2018		As at 31.03.2017		As at 01.04.2016	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
(i) Financial Assets						
(a) At fair value through profit & Loss						
- Non-Current Investment in Mutual Fund	1,709.84	1,709.84	2045.40	2,045.40	453.21	453.21
- Current Investment in Mutual Fund	4,506.29	4,506.29	3,872.77	3,872.77	3,669.62	3,669.62
(b) At Amortized Cost						
Investment in Subsidiaries & joint venture	16,168.39	16,168.39	16.038.89	16.038.89	14,141.89	14,141.89
Trade Receivable	638.71	638.71	153.62	153.62	342.85	342.85
Others	10,453.32	10,453.32	5,820.06	5,820.06	6,757.42	6,757.42
Total	33,476.55	33,476.55	27,930.74	27,930.74	25,364.99	25,364.99
(ii) Financial Liabilities						
(a) At Fair value through Profit & Loss	-	-	-	-	-	-
(b) At Amortized Cost						
- Borrowing	6,790.95	6,790.95	2,563.24	2,563.24	1,410.62	1,410.62
- Trade payable	12.35	12.35	29.16	29.16	19.77	19.77
-Others	881.07	881.07	808.97	808.97	763.66	763.66
Total	**7,684.37**	**7,684.37**	**3,401.37**	**3,401.37**	**2,194.05**	**2,194.05**

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

1) Fair value of cash and deposits, trade receivables, trade payables, and other current financial assets and liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.
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 - Inputs other than quoted prices included within Level 1 that are observable, either directly or indirectly.

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 31stMarch, 2018, 31st March 2017 and 1st April 2016:

₹ in Lacs

Assets / Liabilities measured at fair value (Accounted)	As at March 31,2018		
	Level 1	Level 2	Level 3
Financial assets			
Investment in Mutual Funds	6,216.13	-	-
Financial liabilities	-	-	-

₹ in Lacs

Assets / Liabilities measured at fair value (Accounted)	As at March 31,2017		
	Level 1	Level 2	Level 3
Financial assets			
Investment in Mutual Funds	5,918.17	-	-
Financial liabilities	-	-	-

₹ in Lacs

Assets / Liabilities measured at fair value (Accounted)	As at April 01, 2016		
	Level 1	Level 2	Level 3
Financial assets			
Investment in Mutual Funds	4,122.83	-	-
Financial liabilities	-	-	-

During the year ended March 31, 2018 and March 31, 2017, 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. There is no transaction / balance under level 3.

54. 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 Edutech Limited
Career Point Infra Limited
Srajan Agritech Private Limited
Srajan Capital Limited
Coupler Enterprises Private Limited
Career Point Institute of Skill Development Pvt. Ltd.
Gyan Eduventure Private Limited
Career Point Accessories Private Limited

Associate:
Imperial Infin Pvt. Ltd.

Joint Venture:
StudyBoard Education Pvt. Ltd.

Key Management Personnel:
Mr. Pramod Maheshwari (Chairman & Managing Director)
Mr. Om Prakash Maheshwari (CFO & Whole time Director)
Mr. Nawal Kishore Maheshwari (Whole time Director)
Mr. Pawan Kumar Lalpuria (Independent Director)
Mr. Pritam Kumar Goswami (Independent Director)
Mr. RS Chaudhary (Independent Director)
Mr. Vishal Jain (Independent Director)
Mr. Mahesh Gupta (Independent Director)
Mr. Jagdish Prasad Sarda (Independent Director)
Mrs. Neelima Maheshwari (Non Executive Director)

Relative of Key Management Personnel:
Smt. Shilpa Maheshwari (Wife of Director)
Smt. Neelima Maheshwari (Wife of Director)

Enterprise under same Management:
Diamond Business Solutions Private Ltd.
Swastika Polyolefines pvt. Ltd.
Om Prakash Maheshwari (HUF)
Wellwin Technosoft Private Ltd.
Gopi Bai Foundation
Career Point University, Kota
Career Point University, Hamirpur

Table showing transactions with related parties: ₹ in Lacs

Particulars	For the Year ended 31.03.2018	For the Year Ended 31.03.2017
Services Rendered **Enterprises under same Management:**		
Career Point University, Hamirpur	145.11	252.00
Career Point University, Kota	-	206.00
Sale of Study material & Student Kit		
Subsidiary:		
Career Point Edutech Limited	95.55	3.28
Career Point Accessories Private Limited	8.33	15.34
Gyan Eduventure Private Limited	211.29	-
Enterprises under same Management:		
Gopi Bai Foundation	1.29	-
Purchases of Study Material & Student Kit		
Career Point Accessories Private Limited	42.15	-
Gyan Eduventure Private Limited	46.25	-

Interest Income on Loan from : **Subsidiaries/Joint Venture(JV):**		
Career Point Edutech Limited	0.43	2.02
Gyan Eduventure Private Limited	4.47	25.34
Career Point Accessories Private Limited	2.77	2.87
Srajan Agritech Private Limited	1.86	71.12
Coupler Enterprises Private Limited	0.38	8.06
Srajan Capital Limited	562.69	397.07
StudyBoard Education Private Limited(JV)	0.90	0.92
Career Point Institute of Skill Development Pvt. Ltd.	0.68	1.02
Career Point Infra Limited	2.21	-
Enterprises under same Management:		
Gopi Bai Foundation	58.05	36.62
Career Point University, Kota	12.36	14.67
Career Point University, Hamirpur	3.39	49.54
Miscellaneous Income(Rent) :		
Career Point Infra Limited	0.03	0.50
Gyan Eduventure Private Limited	0.03	0.10
Career Point Accessories Private Limited	0.03	0.50
Career Point Edutech Limited	-	0.60
Swastika Polyolefines pvt. Ltd.	0.03	-
Rent paid **Key Management Personnel:**		
Mr. Pramod Maheshwari	2.40	2.40
Smt. Neelima Maheshwari	0.60	0.60
Relative of Key Management Personnel:		
Smt. Shilpa Maheshwari	3.00	3.00
Enterprises under same Management:		
Diamond Business Solutions Private Ltd.	12.00	12.00
Wellwin Technosoft Private Ltd.	-	1.00
Gopi Bai Foundation	5.50	22.00
Om Prakash Maheshwari HUF	3.00	3.00
Online Test Service purchased under Institute Expenditure		
Career Point Edutech Limited	-	7.50
Loan & Advances received		
Gyan Eduventure Pvt. Ltd.	11.09	-
Director Remuneration		
Mr. Pramod Maheshwari (Chairman & Managing Director)	33.00	33.00
Mr. Om Prakash Maheshwari (CFO & Whole time Director)	33.00	33.00
Mr. Nawal Kishore Maheshwari (Whole time Director)	33.00	33.00
Director Sitting Fees	**1.31**	**1.45**
Shares Purchased: **Subsidiaries:**		
(i) Career Point Institute of Skill Development Private Limited (Equity)	-	140.00
(ii)Gyan Eduventure Pvt. Ltd. (Preference)	-	400.00

(iv) Srajan Capital Ltd. (Preference)	-	855.00
(v) Srajan Capital Ltd. (Equity)^	117.00	500.00
Joint Venture:		
(i) Study Board Education Private Limited (Equity)*	12.48	-
^ shares acquired during the year were at premium of ₹ 90 per share.		
* shares acquired during the year were at premium of ₹ 10 per share.		
Corporate Guarantee Given on Loan Facility availed		
Career Point University, Kota	-	3,500.00
Outstanding Balances:		
Receivables:		
Career Point University, Hamirpur	50.00	45.00
Career Point University, Kota	-	56.70
Career Point Edutech Ltd.	-	0.06
Global Public School a unit of Gopi Bai Foundation	1.28	-
Loan & Advances Payables:		
Gyan Eduventure Pvt. Ltd.	11.09	-
Corporate Gurantee Given for Loan Facility Availed by Related Party *	-	3,500.00
Carrer Point University, Kota	3,500.00	3,500.00

*The Company has given Corporate Guarantee to Bank for the Working Facility availed by Related party

₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017
Outstanding Balances: **Receivables:**		
Career Point University, Hamirpur	50.00	45.00
Career Point University, Kota	-	56.70
Career Point Edutech Ltd.	-	0.06
Global Public School a unit of Gopi Bai Foundation	1.28	-
Loan & Advances Payables:		
Gyan Eduventure Pvt. Ltd.	11.09	-

Table showing transactions with related parties:

Particulars	Loans Given		Loans Recovered		Balance Outstanding		Maximum Balance	
	During the year ended 31.03.2018	During the year ended 31.03.2017	During the year ended 31.03.2018	During the year ended 31.03.2017	As at 31.03.2018	As at 31.03.2017	During the year ended 31.03.2018	During the year ended 31.03.2017
Subsidiaries/Joint Venture(JV):								
(i) Career Point Edutech Limited	314.12	49.80	290.75	96.75	23.37	-	230.56	52.64
(ii) Gyan Eduventre Pvt. Ltd.	369.48	47.41	369.48	416.91	-	-	211.18	408.01
(iii) Career Point Accessories Pvt. Ltd.	47.81	130.26	109.22	90.54	-	61.40	70.33	66.49
(iv) Srajan Agritech Private Limited	2.13	70.05	0.19	1,205.25	22.52	20.58	22.52	1,120.20
(v) Srajan Capital Limited	16,047.07	5,167.23	9,411.16	5,478.20	9,966.55	3,330.64	9,966.55	5,096.86
(vi) Career Point Institute of Skill Development Private Limited	20.30	20.87	20.30	25.79	-	-	17.41	25.34
(vii) StudyBoard Eduication Private Ltd	4.51	14.19	21.95	-	-	17.43	21.43	17.43
(viii) Coupler Enterprises Private Ltd	11.97	2.28	0.04	128.44	11.93	-	11.93	128.44
(ix) Career Point Infra Ltd	112.30	-	112.30	-	-	-	89.57	-
Enterprises under same Management:	-	-	-	-	-	-	-	-
(i) Gopi Bai Foundation	2,044.63	3,827.09	3,628.04	2,352.75	-	1,583.41	1,586.41	1,626.62
(ii) Career Point University, Kota	317.04	1,610.71	637.59	1,562.87	-	320.55	506.74	411.34
(iii) Career Point University, Hamirpur	116.93	601.51	241.37	1,268.00	-	124.44	208.84	1,123.46
Total	**19,408.30**	**11,541.40**	**14,842.38**	**12,625.50**	**10,024.37**	**5,458.45**	**12,943.47**	**10,076.85**

Terms and Conditions of Loan given to related parties:

Loans given by the Company to related parties are unsecured and repayable on demand i.e. the borrower agrees to repay the loan as and when demanded by the company. Further the borrower other than Srajan Capital ltd shall pay interest @ 9% (Srajan capital ltd @ 9.75%) 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 ordinary course of business.

The company has pledged its mutual funds for loan taken by subsidiary company. Refer foot note no. 8

55. Income Tax:

A) Amounts recognized in Statement of Profit and Loss ₹ in Lacs

Particulars	2017-18	2016-17
Current Income Tax		
- Current year	447.29	665.00
- Adjustment in respect of current income tax of earlier year	(7.71)	2.41
MAT (Credit) Entitlement	(21.19)	(58.66)
Deferred Tax- Relating to origination and reversal of temporary differences	139.60	36.98
Income tax expense reported in the statement of profit & loss	**557.99**	**645.73**

(B) Income Tax recognized in other comprehensive Income ₹ in Lacs

Particulars	2017-18	2016-17
Current Income Tax on Re-measurement losses on defined benefit plans	1.98	2.45
Total	**1.98**	**2.45**

C) Reconciliation of effective tax rate ₹ in Lacs

Particulars	2017-18	2016-17
Accounting profit/(loss) before tax	1,856.71	2,448.48
At Statutory Income Tax Rate	642.57	847.37
Fair Valuation/Sale of Financial Assets and others	(93.93)	(208.55)
Non-deductible expenses	9.35	6.91
Accounting profit/(loss) after tax	**1,298.72**	**1,802.75**

56. Principal differences between Ind AS and Indian GAAP

These financial statements, for the year ended 31 March 2018, have been prepared in accordance with Ind AS, for the purposes of transition to Ind AS, the company has followed the guidance prescribed in Ind AS 101- First time adoption of Indian Accounting Standards, with April 01, 2016 as the transition date and IGAAP as the previous GAAP.

Accordingly, the Company has prepared financial statements which comply with Ind AS applicable for periods ending on 31 March 2018, together with the comparative period data as at and for the year ended 31 March 2017, as described in the summary of significant accounting policies. In preparing these financial statements, the Company opening balance sheet was prepared as at 1 April 2016, the date of transition to Ind AS. This note explains the principal adjustments made by the Company in restating its Indian GAAP financial statements, including the balance sheet as at 1 April 2016 and the financial statements as at and for the year ended 31 March 2017.

The following reconciliations provide a quantification of the effect of significant differences arising from the transition from Previous GAAP to Ind AS in accordance with Ind AS 101:

- Equity as at 1st April, 2016;
- Equity as at 31st March, 2017;
- Balance Sheet as at 1st April, 2016
- Balance Sheet as at 31st March, 2017
- Total comprehensive income for the year ended 31st March, 2017.

NOTES TO THE STANDALONE FINANCIAL STATEMENT

for the year ended March 31, 2018

Equity Reconciliation ₹ in Lacs

Particulars	Footnotes	31 March, 2017	01 April, 2016
Equity Under Previous GAAP		34,432.18	32,858.45
Financial Assets(investment) are measured at Fair Value	a)	1,090.08	857.03
Deferment of Franchise Income	b)	(91.67)	(13.34)
Others	c)	3.28	2.56
Deferred Tax on above adjustments	d)	(79.75)	(169.49)
Other Equity as per Ind-AS		**35,354.12**	**33,535.21**

Reconciliation of Profit & Loss ₹ in Lacs

Particulars	Footnotes	Year Ended 31 March, 2017
Profit/ (Loss) after tax reported in previous GAAP		**1,562.20**
Financial Assets(investment) are measured at Fair Value	a)	233.05
Deferment of Franchise Income	b)	(78.34)
Others	c) & e)	(6.35)
Deferred Tax on above adjustments	d)	92.19
Profit/ (Loss) after tax as per Ind-AS		**1,802.75**
Other	e)	4.62
Total Comprehensive income as per Ind-AS		**1,807.37**

Career Point Limited
Reconciliation of Balance Sheet as at 1.04.2016
CIN - L72200RJ2000PLC016272

₹ in Lacs

Particulars	Reference	As Per IGAAP as at 01.04.2016	Ind AS Adjustments	As Per Ind AS as at 01.04.2016
ASSETS				
(1) Non-current Assets				
(a) Property, plant and equipment		11,313.65	-	11,313.65
(b) Capital work-in-progress		111.35	-	111.35
(c) Investment Property		1,415.87	-	1,415.87
(d) Intangible assets		3.05	-	3.05
(e) Financial Assets			-	-
(i) Investments	a)	14,541.89	53.21	14,595.10
(ii) Other Financial Assets		45.63	-	45.63
(f) Other non-current assets		688.27	-	688.27
Total Non Current Assets		**28,119.71**	**53.21**	**28,172.92**
(2) Current Assets				
(a) Inventories		167.92	-	167.92
(b) Financial Assets			-	-
(i) Investments	a)	2,865.80	803.82	3,669.62
(ii) Trade receivables		342.85	-	342.85
(iii) Cash and Cash Equivalents		90.33	-	90.33
(iv) Bank Balances other than (iii) above		1.48	-	1.48
(v) Loans		6,619.98	-	6,619.98
(c) Current Tax Assets(Net)	d)	242.86	(242.86)	-
(d) Other current assets		35.16	-	35.16
Total Current Assets		**10,366.38**	**560.96**	**10,927.34**
TOTAL ASSETS		**38,486.09**	**614.17**	**39,100.26**
EQUITY AND LIABILITIES				
EQUITY:				
(a) Equity Share Capital		1,813.29	-	1,813.29
(b) Other Equity		32,858.45	676.76	33,535.21
Total Equity		**34,671.74**	**676.76**	**35,348.50**
LIABILITIES:				
(1) Non-current Liabilities				
(a) Financial Liabilities				
Borrowings	c)	459.43	(2.00)	457.43
(b) Provisions		56.10	-	56.10
(c) Deferred Tax Liabilities(Net)	d)	572.80	(73.37)	499.43
Total Non Current Liabilities		**1,088.33**	**(75.37)**	**1,012.96**
(2) Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	c)	853.91	(0.56)	853.35
(ii) Trade payables		19.77	-	19.77
(iii) Other Financial liabilities		863.50	-	863.50
(b) Other Current Liabilities	b)	847.33	13.34	860.67
(c) Provisions		22.07	-	22.07
(d) Current Tax Liabilities (Net)		119.44	-	119.44
Total Current Liabilities		**2,726.02**	**12.78**	**2,738.80**
TOTAL EQUITY AND LIABILITIES		**38,486.09**	**614.17**	**39,100.26**

Career Point Limited
Reconciliation of Balance Sheet as at 31.03.2017
CIN - L72200RJ2000PLC016272

₹ in Lacs

Particulars	Reference	As Per IGAAP as at 31.03.2017	Ind AS Adjustments	As Per Ind AS as at 31.03.2017
ASSETS				
(1) Non-current Assets				
(a) Property, plant and equipment		11,150.78	-	11,150.78
(b) Capital work-in-progress		654.89	-	654.89
(c) Investment Property		2,064.36	-	2,064.36
(d) Intangible assets		1.27	-	1.27
(e) Financial Assets			-	-
(i) Investments	a)	18,088.90	(4.61)	18,084.29
(ii) Other Financial Assets		57.33	-	57.33
(f) Other non-current assets		241.94	-	241.94
Total Non Current Assets		**32,259.47**	**(4.61)**	**32,254.86**
(2) Current Assets				
(a) Inventories		108.64	-	108.64
(b) Financial Assets				
(i) Investments	a)	2,778.08	1,094.69	3,872.77
(ii) Trade receivables		153.62	-	153.62
(iii) Cash and Cash Equivalents		246.38	1.79	248.17
(iv) Bank Balances other than (iii) above		55.92	-	55.92
(v) Loans		5,458.49	-	5,458.49
(vi) Others		0.15	-	0.15
(c) Current Tax Assets(Net)	d)	141.77	(141.77)	
(d) Other current assets		17.65	-	17.65
Total Current Assets		**8,960.70**	**954.71**	**9,915.41**
TOTAL ASSETS		**41,220.17**	**950.10**	**42,170.27**
EQUITY AND LIABILITIES				
EQUITY:				
(a) Equity Share Capital		1,813.29	-	1,813.29
(b) Other Equity		34,432.19	921.93	35,354.12
Total Equity		**36,245.48**	**921.93**	**37,167.41**
LIABILITIES:				
(1) Non-current Liabilities				
(a) Financial Liabilities				
Borrowings	c)	581.25	(2.44)	578.81
(b) Provisions		53.53	-	53.53
(c) Deferred Tax Liabilities(Net)	d)	701.97	(62.02)	639.95
(d) Other non Current Liabilities	b)	-	59.67	59.67
Total Non Current Liabilities		**1,336.75**	**(4.79)**	**1,331.96**
(2) Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	c)	1,824.07	(0.83)	1,823.24
(ii) Trade payables		29.16	-	29.16
(iii) Other Financial liabilities		968.37	1.79	970.16
(b) Other Current Liabilities	b)	789.59	32.00	821.59
(c) Provisions		3.37	-	3.37
(d) Current Tax Liabilities (Net)		23.38	-	23.38
Total Current Liabilities		**3,637.94**	**32.96**	**3,670.90**
TOTAL EQUITY AND LIABILITIES		**41,220.17**	**950.10**	**42,170.27**

Career Point Limited
Reconciliation of Statement of Profit & Loss for the year ended on 31.03.2017
CIN - L72200RJ2000PLC016272

₹ in Lacs

Particulars	Reference	For the Year ended 31.03.2017 (IGAAP)	Ind AS Adjustments	For the Year ended 31.03.2017 IND (AS)
INCOME				
Revenue from operations	b)	7,357.25	(78.34)	7,278.91
Other income	a)	850.74	233.05	1,083.79
TOTAL REVENUE		**8,207.99**	**154.71**	**8,362.70**
EXPENSES:				
Cost of materials consumed		148.90	-	148.90
Changes in inventories of finished goods, work in progress and Trading goods		65.65	-	65.65
Employee benefits expenses	e)	3,496.02	7.07	3,503.09
Finance costs	c)	168.58	(0.72)	167.86
Depreciation and amortization expense		489.05	-	489.05
Other expenses		1,539.67	-	1,539.67
TOTAL EXPENSES		**5,907.87**	**6.35**	**5,914.22**
Profit/(Loss) before exceptional items and tax		**2,300.12**	**148.36**	**2,448.48**
Exceptional items - Gain/(Loss)		-	-	-
Profit/ (Loss) before tax		**2,300.12**	**148.36**	**2,448.48**
Tax expense:				
Current Tax		665.00	-	665.00
MAT Credit Entitlement / Reversal		(58.66)	-	(58.66)
Deferred Tax	d)	129.17	(92.19)	36.98
Previous Year Taxation Adjustment		2.41	-	2.41
Profit/(Loss) for the Year		**1,562.20**	**240.55**	**1,802.75**
Other Comprehensive Income				
(a) (i) Items that will not be reclassified to profit or loss	e)	-	7.07	7.07
(ii) Income tax expense on items that will not be reclasified to profit or loss	e)	-	(2.45)	(2.45)
(b) (i) Items that will be reclassified to profit or loss		-	-	-
(ii) Income tax expense on items that will be reclasified to profit or loss		-	-	-
Total Other Comprehensive Income for the year		**-**	**4.62**	**4.62**
Total Comprehensive Income for the year		**1,562.20**	**245.17**	**1,807.37**

NOTES TO THE STANDALONE FINANCIAL STATEMENT

for the year ended March 31, 2018

In preparing these financial statements, the company has availed certain exemptions and exceptions from retrospective application of certain requirements under Ind AS, as explained below.

1) Ind AS optional Exemptions

i) Deemed cost:

Ind AS 101 permits a first-time adopter to elect to continue with the carrying value for all of its property, plant and equipment as recognized in the financial statements as at the date of transition to Ind AS, measured as per the previous GAAP and use that as its deemed cost as at the date of transition. This exemption can also be used for intangible assets covered by Ind AS 38 Intangible Assets and investment property covered by Ind AS 40 Investment Properties. Accordingly, the Company has elected to measure all of its property, plant and equipment, intangible assets and investment property at their previous GAAP carrying value.

ii) Investments in subsidiaries and joint ventures:

On the transition date, the Company has opted to carry investments in subsidiaries and associates at their deemed cost, i.e. previous GAAP carrying amount.

iii) Leases:

For arrangements entered into prior to 1st April, 2016, the Company has assessed all arrangements for Embedded Leases based on conditions prevailing as at the date of transition (i.e. 1st April, 2016).

2) Ind AS Mandatory Exceptions

Estimates:

The estimate at 1st April 2016 and ended 31st March 2017 are consistent with those made for the same dates in accordance with Indian GAAP (after adjustment to reflect any differences if any, in accounting policies) apart from the items where application of Indian GAAP did not require estimation. The estimates used by the company to present these amounts in accordance with Ind AS reflect conditions as at the transition date and as of 31st March 2017.

Footnotes:

Measurement and recognition difference as on April 1, 2016 and for the year ended March 31, 2017

a) Investments others than investment in subsidiary, associate and joint venture

Under Indian GAAP non-current investments other than investment in subsidiary, associate and joint venture arrangement are measured at cost less any permanent diminution in value of investment. Difference between the cost and market price is recognized in profit and loss.

Under IND AS investments are designated as fair value through profit and loss (FVTPL).

b) Deferment of Franchise Income

AS 9 recognizes both completed contract method and proportionate completion method for recognition of revenue arising from rendering of services. It provides that where the performance of the service requires execution of more than one act, revenue is recognized proportionately by reference to the performance of each act. But as per IND AS when the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction should be recognized by reference to the stage of completion of the transaction at the balance sheet date.

c) Cost of borrowing

Borrowing designated and carried at amortized cost are accounted on EIR method. The upfront fee or cost of borrowing incurred is deferred and accounted on EIR. Borrowings are shown as net of unamortized amount of upfront fee incurred.

d) Deferred Tax

The Company has accounted for deferred tax on the various adjustments between Indian GAAP and IND AS at the tax rate at which they are expected to be reversed.

MAT entitlement credit being of the nature of deferred tax, on transition to IND AS MAT credit entitlement of ₹ 242.86 Lacs and ₹141.17 Lacs for April 1, 2016 and March 31, 2017 respectively has been regrouped under deferred tax liability from Current tax assets (net).

e) Defined benefit obligations-

The impact of change in actuarial assumption and experience adjustments for defined benefit obligation towards gratuity liability is accounted in the Statement of Other Comprehensive Income and corresponding tax impact on the same. Due to this, ₹4.62 Lacs (Net of deferred tax) for the period ended March 31, 2017, tax credit there on is shown in OCI and reversal in Statement of Profit and loss.

f) Statement of Cash Flow-

The impact of transition from Indian GAAP to IND AS on the Statement of Cash Flows is due to various reclassification adjustments recorded under IND AS in Balance Sheet, Statement of Profit & Loss.

57. Figures for the previous year have been regrouped/reclassified wherever necessary

As per our report of even date
LODHA & CO.
Chartered Accountants
ICAI Firm Registration No: 301051E

Gaurav Lodha
Partner
Membership No: 507462

Place: New Delhi
Date: 16/05/2018

For and on behalf of the Board of Directors

Pramod Maheshwari
Managing Director & CEO
DIN : 00185711

Om Prakash Maheshwari
Executive Director & CFO
DIN : 00185677

Tarun Kumar Jain
GM (Corporate and Legal Affairs)
and Company Secretary
Membership No: F6584

Place: Kota
Date: 16/05/2018

INDEPENDENT AUDITORS' REPORT

To the Members of Career Point Limited

Report on the Consolidated Ind AS Financial Statements

We have audited the accompanying consolidated Ind AS financial statements of **CAREER POINT LIMITED** (hereinafter referred to as "the Holding Company") and its subsidiaries(the Holding Company & its subsidiaries together referred to as "the Group"), joint venture and associate, comprising of the Consolidated Balance Sheet as at 31st March, 2018, 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 for the year then ended and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated Ind AS financial statements").

Management's Responsibility for the Consolidated Ind AS Financial Statements

The Holding Company's Board of Directors is responsible for the preparation of these consolidated Ind AS financial statements in terms of the requirements of the Companies Act, 2013 (hereinafter referred to as "the Act") 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 and including its joint venture and associate in accordance with the accounting principles generally accepted in India, including the Accounting Standards (Ind AS) prescribed under Section 133 of the Act read with relevant rules issued there under. The respective Board of Directors of the companies included in the Group and its joint venture and associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and its joint venture and associate and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated Ind AS 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 Ind AS financial statements by the Directors of the Holding Company, as aforesaid.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated Ind AS financial statements based on our audit. While conducting the audit, we have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated Ind AS financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated Ind AS financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated Ind AS financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Holding Company's preparation of the consolidated Ind AS financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Holding Company's Board of Directors, as well as evaluating the overall presentation of the consolidated Ind AS financial statements.

We believe that the audit evidence obtained by us and audit evidence obtained by the other auditors in term of their reports refer to in subparagraph (a) of the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the consolidated Ind AS financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the financial position of the Company as at 31st March, 2018, its financial performance including other comprehensive income, its consolidated cash flows and the consolidated changes in equity for the year ended.

Other Matters

a. We did not audit the financial statements of the eight (8) subsidiaries, whose financial statements reflect total assets as at 31st March, 2018 of Rs. 37,141.32 lacs, net assets as at 31st March, 2018 of Rs. 18,562.62 lacs, total revenue of Rs. 3,235.42 lacs, net cash inflow of Rs. 150.95 Lacs, total profit after tax of Rs.928.40 lacs and total comprehensive income of Rs. 928.40 lacs for the year ended 31st March, 2018, as considered in the consolidated financial statement. The consolidated financial statements also include the group share of total comprehensive income (comprising of profit/(loss) and other comprehensive income) of Rs. 8.38 lacs for the year ended 31st March, 2018 as considered in the consolidated financial statements in respect of a joint venture and an associate. These financial statements have been audited by other auditors whose reports have been furnished to us by the management and our report on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries/ joint venture / associate is based solely on the report of other auditors.

b. The comparative consolidated financial statements of the Company for the year ended 31stMarch, 2017 and the transition date opening balance sheet as at April 1, 2016 included in these consolidated Ind AS financial statements, are based on the previously issued statutory financial statements prepared in accordance with the Companies (Accounting Standards) Rules, 2006 audited by the predecessor auditor whose report for the year ended 31st March, 2016 and 31st March, 2017 dated 4th August, 2016 and 16th May, 2017 respectively expressed an unmodified opinion on those annual consolidated financial statements, as adjusted for the differences in the accounting principles adopted by the Company on transition to the Ind AS, which have been audited by us.

Our above opinion on the consolidated financial statement 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 financial statement/financial information certified by the Managements and the reports of the other auditors.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit, 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 of the aforesaid consolidated Ind AS 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;
   (c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Cash Flow Statement and 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 Ind AS financial statements.
   (d) in our opinion, the aforesaid Consolidated Ind AS financial statement comply with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under.
   (e) On the basis of the written representations received from the directors of the Holding Company as on 31st March, 2018 taken on record by the Board of Directors of the Holding Company and the reports of statutory auditors of the subsidiary companies, Joint venture and associate company, none of the directors of the Group companies, its Joint venture and associate company is disqualified as on 31st March, 2018 from being appointed as a director in terms of Section 164 (2) of the Act;
   (f) With respect to the adequacy of the internal financial controls over financial reporting of the Group companies, its Joint venture and associate company and the operating effectiveness of such controls, refer to our separate report in Annexure 'A'.
   (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
      i. The consolidated Ind AS financial statements disclose the impact of pending litigations on the consolidated financial position of the Group and its joint venture and associate - refer note no. of 46 of the Consolidated Financial Statements.
      ii. The Group companies, its Joint venture and associate did not have any material foreseeable losses.
      iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Group companies, its Joint venture and associate during the year ended 31st March,2018.

Lodha & Co.
Chartered Accountants
Firm's Registration No.301051E

Gaurav Lodha
Partner
(Membership No. 507462)

Place: New Delhi
Date: May 16, 2018

ANNEXURE `A'TO THE INDEPENDENT AUDITOR'S REPORT
(Referred to in paragraph 1(f) of our report of even date)

(Referred to in paragraph 2(f)under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting 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 Ind AS financial statements of the Company as of and for the year ended 31 March 2018, we have audited the internal financial control over financial reporting of Career Point Limited ("the Holding Company") and its subsidiaries (the Holding company and its subsidiaries together referred to as "the Group"), joint venture and an associate which are companies incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding Company, its subsidiary companies, its joint venture and its associate are 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 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, its subsidiary companies, its joint venture and its associate, which are companies incorporated in India, internal financial controls over financial reporting 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") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

We believe that the audit evidence, we have obtained and the audit evidence obtained by the other auditors in term of their reports referred to in the other matters paragraph below is sufficient and appropriate to provide a basis for our audit opinion on the group's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March,2018, 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.

Other Matter

Our aforesaid reports under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls over financial reporting insofar as it relates to the 8 subsidiaries Companies, a joint venture and an associate company, is based on the corresponding reports of the auditors of such companies incorporated in India.

Lodha & Co.
Chartered Accountants
Firm's Registration No.301051E

Gaurav Lodha
Partner
(Membership No. 507462)

Place: New Delhi
Date: May 16, 2018

Career Point Limited
Consolidated Balance Sheet as at 31.03.2018
CIN - L72200RJ2000PLC016272

₹ in Lacs

Particulars	Note No.	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
ASSETS				
(1) Non-current Assets				
(a) Property, plant and equipment	2	11,367.94	10,619.98	10,802.33
(b) Capital work-in-progress		210.34	812.41	268.87
(c) Investment Property	2A	6,899.32	6,976.55	5,534.23
(d) Other intangible assets	2B	2.93	3.76	1.61
(e) Financial Assets				
(i) Investments	3	1,804.42	2,119.09	1,578.41
(ii) Loans	4	7,356.03	1,614.11	6,504.60
(iii) Other Financial Assets	5	133.30	76.03	64.33
(f) Deferred tax assets(Net)	6	165.51	-	-
(g) Other non-current assets	7	378.26	426.06	961.67
(h) Non-current Tax Assets (Net)	8	-	-	128.71
Total Non Current Assets		**28,318.05**	**22,647.99**	**25,844.76**
(2) Current Assets				
(a) Inventories	9	345.26	7,641.37	198.97
(b) Financial Assets				
(i) Investments	3	4,783.69	5,444.08	4,184.04
(ii) Trade receivables	10	4,521.06	4,002.35	8,082.10
(iii) Cash and Cash Equivalents	11	1,040.26	832.02	246.26
(iv) Bank Balances Other than (iii) above	12	1.73	55.92	1.48
(v) Loans	13	13,062.63	12,754.02	4,368.65
(vi) Others	14	1.99	124.77	5.91
(c) Other current assets	15	18.93	29.82	21.95
(d) current tax assets	16	-	-	2.15
Total Current Assets		**23,775.55**	**30,884.35**	**17,111.51**
TOTAL ASSETS		**52,093.60**	**53,532.34**	**42,956.27**
EQUITY AND LIABILITIES				
(1) EQUITY				
(a) Equity Share Capital	17	1,816.29	1,813.29	1,813.29
(b) Other Equity	18	38,576.26	36,302.87	34,181.71
Total Equity		**40,392.55**	**38,116.16**	**35,995.00**
NON CONTROLING INTEREST		**12.88**	**11.00**	**10.19**
LIABILITIES				
(2) Non-current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	19	2,961.91	998.81	457.43
(b) Provisions	20	113.67	74.97	67.46
(c) Deferred Tax Liabilities(Net)	21	722.34	528.66	254.44
(d) Other non current liabilities	22	121.35	32.00	-
Total Non Current Liabilities		**3,919.27**	**1,634.44**	**779.33**
(3) Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	23	5,498.40	11,738.85	4,175.39
(ii) Trade payables	24	34.03	30.42	10.56
(iii) Other Financial liabilities	25	1,411.96	1,071.00	951.75
(b) Other Current Laibilities	26	725.28	875.26	874.35
(c) Provisions	27	4.62	3.38	24.49
(d) Current Tax Liabilites (Net)	28	94.61	51.83	135.21
Total Current Liabilities		**7,768.90**	**13,770.74**	**6,171.75**
TOTAL EQUITY AND LIABILITIES		**52,093.60**	**53,532.34**	**42,956.27**
Company Overview, Basis of preparation and significant accounting policies	1			

The accompanying notes are an integral part of the financial statements.

As per our report of even date
Lodha & Co.
Chartered Accountants
ICAI Firm Registration No: 301051E

Gaurav Lodha
Partner
Membership No: 507462

Place: New Delhi
Date: 16/05/2018

For and on behalf of the Board of Directors

Pramod Maheshwari
Managing Director & CEO
DIN : 00185711

Om Prakash Maheshwari
Executive Director & CFO
DIN : 00185677

Tarun Kumar Jain
GM (Corporate and Legal Affairs and Company Secretary)
Membership No: F6584

Place: Kota
Date: 16/05/2018

Career Point Limited
Consolidated Statement of Profit and Loss for the period ended on 31.03.2018
CIN: L72200RJ2000PLC016272

₹ in Lacs

Particulars	Note No.	For the Period Ended 31.03.2018	For the Period Ended 31.03.2017
REVENUE			
Revenue from operations	29, 30	8,959.22	8,295.72
Other Income	31	1,069.87	1,235.70
Total Revenue		**10,029.09**	**9,531.42**
EXPENSES			
Cost of materials consumed	32	744.73	264.85
Change in Inventories	33	-183.38	18.94
Employee benefits expense	34	3,431.34	3,557.86
Finance costs	35	654.96	586.92
Depreciation and amortization expense	36	460.41	524.91
Other expenses	37	1,910.53	1,593.75
		7,018.59	**6,547.23**
Profit/(Loss) before share of profit/(loss) of an associate/ joint venture		**3,010.50**	**2,984.19**
Share of profit/(loss) of an associate or joint venture		-6.25	-8.40
Profit before exceptional items and tax		**3,004.25**	**2,975.79**
Exceptional items		-	
Profit before tax		**3,004.25**	**2,975.79**
Tax expense:			
(1) Current tax		750.42	790.23
(2) MAT Credit		-60.79	-58.80
(3) Deferred tax liability / (asset)		107.47	135.54
(4) Earlier Years Tax		-13.72	12.09
Total Tax		**783.38**	**879.06**
Profit/ (Loss) after tax for the period		**2,220.87**	**2,096.73**
Net Profit/(loss) attributable to			
(a) Owner of the Parent		2,219.00	2,095.94
(b) Non controlling interests		1.87	0.79
Profit carried to Balance Sheet		**2,219.00**	**2,095.94**
Other Comprehensive Income			
Items that will not be reclassified to P & L Account		20.37	5.52
Income tax related to items not classified to P & L account		-1.98	-2.45
Items that will be classified to P & L Account		-	-
Income tax related to items that will be classified to P & L account		-	-
Total Other Comprehensive Income		**18.39**	**3.07**
Total Comprehensive Income for the period		**2,239.26**	**2,099.80**
Other Comprehensive Income attributable to			
(a) Owners of the Parent		18.39	3.07
(b) Non Controlling interest		-	-
Total Comprehensive Income attributable to			
(a) Owners of the Parent		2,237.39	2,099.01
(b) Non Controlling interest		1.87	0.79
Earnings per equity share before extraordinary items:			
(1) Basic		12.23	11.56
(2) Diluted		12.23	11.56

Company Overview, Basis of preparation and significant accounting policies — 1

The accompanying notes are an integral part of the financial statements.

As per our report of even date
Lodha & Co.
Chartered Accountants
ICAI Firm Registration No: 301051E

Gaurav Lodha
Partner
Membership No: 507462

Place: New Delhi
Date: 16/05/2018

For and on behalf of the Board of Directors

Pramod Maheshwari
Managing Director & CEO
DIN : 00185711

Om Prakash Maheshwari
Executive Director & CFO
DIN : 00185677

Tarun Kumar Jain
GM (Corporate and Legal Affairs and Company Secretary)
Membership No: F6584

Place: Kota
Date: 16/05/2018

Career Point Limited
Cash Flow Statement for the Period Ended March 31, 2018
CIN - L72200RJ2000PLC016272

₹ in Lacs

Particulars			For the year ended March 31, 2018		For the Year ended March 31, 2017
A.	**Cash Flows from Operating Activities**				
	Profit/(Loss) Before Taxation		3,004.25		2,975.79
	Adjustments for:				
	Depreciation and Amortisation Expenses	460.41		524.91	
	Short/Long Term Capital Gain on shares/assets	(348.63)		(493.88)	
	Interest Income	(623.22)		(654.87)	
	Interest expense	654.96		586.92	
	Profit on sale of Property, Plant & Equipments	(56.31)		(17.38)	
	Provisions for employee stock option schemes and other non-current employee benefit	2.77		11.54	
	Provision for Doubtful Advances	0.03		8.81	
	Contingent Provision for Substandard Assets	24.26		10.09	
	Bad debts written off	0.78		3.53	
	Provision for Gratuity	25.14	140.19	21.05	0.72
	Operating Profit before Working Capital Changes		**3,144.44**		**2,976.51**
	(Increase)/Decrease in Trade Receivables	(518.71)		4,079.75	
	(Increase)/Decrease in Inventories	7,296.11		(7,442.40)	
	(Increase)/Decrease in others Assets	153.32		110.10	
	Increase/(Decrease) in Liabilities	364.39	7,295.11	736.01	(2,516.54)
	Cash generated from operations		**10,439.55**		**459.97**
	Direct taxes paid		(693.92)		(883.55)
	Net Cash from Operating Activities		**9,745.63**		**(423.58)**
B.	**Cash Flow from Investing Activities**				
	Sale of Property Plant & Equipment, Investment Property and Intangible assets	150.81		28.94	
	Interest & Dividend Received	623.22		654.87	
	Purchase of Property Plant & Equipment, Investment Property and Intangible assets (including CWIP)	(622.75)		(2,331.52)	
	Loans given	(6,050.52)		(3,494.88)	
	Sale/(Purchase) of Mutual Funds (net)	1,323.69		(1,306.84)	
	Net Cash (used in)/ from Investing Activities		**(4,575.55)**		**(6,449.43)**
C.	**Cash Flows from Financing Activities**				
	Proceeds from equity shares issue	36.25		-	
	Proceeds/(Repayment) of Long Term Borrowings	1,963.10		541.38	
	Proceeds/(Repayment) of Short Term Borrowings	(6,240.45)		7,563.46	
	Interest paid	(720.74)		(646.33)	
	Net Cash from Financing Activities		**(4,961.84)**		**7,458.51**
	Net increase/(decrease) in cash and cash equivalents (A + B + C)		**208.24**		**585.50**
	Cash & Cash Equivalents at beginning of the period		**832.02**		**246.52**
	Cash and Cash Equivalents at end of the period (Refer Note No. 11)		**1,040.26**		**832.02**

Sub Note:

1. Changes in Liabilities arising from financing activities

Particulars	Balance as at 31st March 2017	Cash Flow Changes	Non Cash Flow Changes	Balance as at 31st March 2018
Long Term Borrowing	998.81	1,963.10		2,961.91
Short Term Borrowing	11,738.85	-6,240.45		5,498.40
Total	**12,737.66**	**-4,277.35**	**-**	**8,460.31**

2. Cash flow statement has been prepared under the indirect method as set out in the Indian Accounting Standard (INDAS) 7 : "Statements of Cash Flow" issued by the Institute of Chartered Accountants of India.

The accompanying notes are an integral part of the financial statements.

As per our report of even date
Lodha & Co.
Chartered Accountants
ICAI Firm Registration No: 301051E

For and on behalf of the Board of Directors

Pramod Maheshwari
Managing Director & CEO
DIN : 00185711

Om Prakash Maheshwari
Executive Director & CFO
DIN : 00185677

Gaurav Lodha
Partner
Membership No: 507462

Tarun Kumar Jain
GM (Corporate and Legal Affairs and Company Secretary)
Membership No: F6584

Place: New Delhi
Date: 16/05/2018

Place: Kota
Date: 16/05/2018

Career Point Limited
Consolidated Statement of changes in Equity as at 31.03.2018
CIN: L72200RJ2000PLC016272

EQUITY SHARE CAPITAL ₹ in Lacs

Particulars	Balance As at 1st April, 2016	Changes during year 2016-17	Balance As at 31st March, 2017	Changes during year 2017-18	Balance As at 31st March, 2018
ISSUED, SUBSCRIBED AND PAID UP					
18,162,939 Equity Shares of ₹ 10/- each fully paid up	1,813.29	-	1,813.29	3.00	1,816.29
Total	**1,813.29**	**-**	**1,813.29**	**3.00**	**1,816.29**

STATEMENT OF CHANGE IN EQUITY ₹ in Lacs

Particulars	RESERVE & SURPLUS							
	Share Option outstanding account	Capital Reserve	Securities Premium Reserve	General Reserve	Statutory Earning	Retained earnings	Other Comprehensive Income that will not be reclassified to profit or loss	Remark
Balance as at 01.04.2016	**6.73**	**0.60**	**17,154.32**	**86.58**	**18.55**	**16,912.98**	**1.95**	**34,181.71**
Additions	11.54	-	-	-	-	-	-	11.54
Profit / (Loss) for the year	-	-	-	-	-	2,095.94	-	2,095.94
Re-measurement of the net defined benefit Plans (net of tax)	-	-	-	-	-	-	4.62	4.62
Transfer to Statutory Reserve	-	-	-	-	12.84	(12.84)	-	-
Less : Depreciation of Fixed Assets	-	-	-	-	-	10.61	-	10.61
Share of Associate OCI	-	-	-	-	-	-	(1.55)	(1.55)
Balance as at 31.03.2017	**18.27**	**0.60**	**17,154.32**	**86.58**	**31.39**	**19,006.69**	**5.02**	**36,302.87**
Profit during the Year	-	-	-	-	-	2,219.00	-	2,219.00
Security Premium on Issue of equity share (ESOP) during the Year	(8.58)	-	41.83	-	-	-	-	33.25
Amount Recorded on Grants/ modifications/cancellations of ESOP during the year	2.75	-	-	-			-	2.75
Transfer to Statutory Reserve					50.44	(50.44)		-
Remeasurement of Net defined Benefit Plans (Net of Taxes)		-	-	-	-	-	3.75	3.75
Share of Associate OCI							14.64	14.64
Balance as at 31.03.2018	**12.44**	**0.60**	**17,196.15**	**86.58**	**81.83**	**21,175.25**	**23.41**	**38,576.26**

The accompanying notes are intergal part of these financials statements.

As per our report of even date
Lodha & Co.
Chartered Accountants
ICAI Firm Registration No: 301051E

For and on behalf of the Board of Directors

Pramod Maheshwari
Managing Director & CEO
DIN : 00185711

Om Prakash Maheshwari
Executive Director & CFO
DIN : 00185677

Gaurav Lodha
Partner
Membership No: 507462

Tarun Kumar Jain
GM (Corporate and Legal Affairs and Company Secretary)
Membership No: F6584

Place: New Delhi
Date: 16/05/2018

Place: Kota
Date: 16/05/2018

Career Point Limited
Consolidated Statement of changes in Equity as at 31.03.2018
CIN: L72200RJ2000PLC016272

Note: 1 GROUP OVERVIEW, BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

1.1. Group Overview

The Group, Career Point Limited (Parent) and its subsidiaries, an associate and Joint venture, is engaged in providing Education service which inter alia include education consultancy, Management services, Tutorial services & Residential Hostel services and leasing, providing educational and non- educational loans.

These Consolidated financial statements were approved and adopted by board of directors of the Company in their meeting held on May 16, 2018.

1.2. Statement of compliance:

The Consolidated financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and relevant provisions of the Companies Act, 2013.

Up to the year ended March 31, 2017, the Group has prepared its consolidated financial statements in accordance with the requirement of Indian Generally Accepted Accounting Principles (GAAP), which includes Standards notified under the Companies (Accounting Standards) Rules, 2006 and considered as "Previous GAAP". These consolidated financial statements are the Group`s first Ind AS consolidated financial statements. The figures for the previous period have been restated, regrouped and reclassified wherever required to comply with the requirement of Ind AS and Schedule III.

These consolidated financial statements are the Group`s first Ind AS consolidated financial statements. The figures for the previous period have been restated, regrouped and reclassified wherever required to comply with the requirement of Ind AS and Schedule III. The reconciliation of effects of the transition from Indian GAAP to IND AS is disclosed in Note no 51 to these financial statements.

1.3. Principles 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 Statements' notified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015 as amended 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 Associates'. 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 the 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 Limited (CPL) and its following Subsidiaries, associates and Joint Venture as on March 31, 2018.

Name of the Company	Nature	Country of Incorporation	% of Shareholding & Voting Power
Career Point Infra Limited#	Subsidiary	India	100.00%
Career Point Edutech Limited#	Subsidiary	India	100.00%
Gyan Eduventure Pvt. Limited#	Subsidiary	India	100.00%
Career Point Accessories Pvt. Ltd.	Subsidiary	India	60.00%
Srajan Capital Ltd.#	Subsidiary	India	100.00%
Career Point Institute of Skill Development Pvt. Ltd.#	Subsidiary	India	100.00%
Imperial Infin Pvt. Ltd.	Associate	India	42.74%
Study Board Education Pvt. Ltd.	Joint Venture	India	50.00%

Including 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.

Note: 2 PROPERTY, PLANT AND EQUIPMENT ₹ in Lacs

Particulars	Land (leasehold)	Building	Plant & Machinery	Furniture & Fixtures	Computer	Vehicle	Total
Gross carrying value:							
As at 01.04.2016*	**1,037.07**	**8,844.55**	**5.10**	**824.45**	**18.83**	**72.33**	**10,802.33**
Additions	-	158.98	-	135.19	1.98	-	296.15
Disposal/ adjustments	-	-	-	2.47	8.71	-	11.18
As at 31.03.2017	**1,037.07**	**9,003.53**	**5.10**	**957.17**	**12.10**	**72.33**	**11,087.30**
Additions	290.05	807.60	-	56.78	8.18	7.93	1,170.54
Disposal/ adjustments	-	-	-	3.57	-	-	3.57
As at 31.03.2018	**1,327.12**	**9,811.13**	**5.10**	**1,010.38**	**20.28**	**80.26**	**12,254.27**
Accumulated depreciation/ impairment:							
As at 01.04.2016	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Depreciation	20.87	173.23	4.82	252.29	10.63	16.61	478.45
Disposal/ adjustments	-	-	-	2.42	8.71	-	11.13
As at 31.03.2017	**20.87**	**173.23**	**4.82**	**249.87**	**1.92**	**16.61**	**467.32**
Depreciation	20.87	186.32	0.28	191.21	8.39	14.56	421.63
Disposal/ adjustments	-		-	2.62	-	-	2.62
As at 31.03.2018	**41.74**	**359.55**	**5.10**	**438.46**	**10.31**	**31.17**	**886.33**
Net carrying value							
As at 01.04.2016	1,037.07	8,844.55	5.10	824.45	18.83	72.33	10,802.33
As at 31.03.2017	1,016.20	8,830.30	0.28	707.30	10.18	55.72	10,619.98
As at 31.03.2018	1,285.38	9,451.58	-	571.92	9.97	49.09	11,367.94
Capital work-in-progress							
As at 01.04.2016							268.87
As at 31.03.2017							812.41
As at 31.03.2018							210.34

Foot Notes
*The Company has elected to measure the items of Property, Plant & Equipment at their Previous GAAP carrying value at the date of transition to IND AS.
Building and CWIP include Building and CWIP on Leasehold Land
The management of the company has reviewed the existing assets working conditions and utility as at the balance sheet date and are of the opinion that there exists no indication that an asset has been impaired and hence no impairment has been carried out.
Include Built on land owned by related party. Gross Block of ₹ 7,829.72 Lacs Net Block 7,420.29 Lacs

Note: 2A INVESTMENT PROPERTIES ₹ in Lacs

Particulars	Building	Land (Freehold)	Land (Leasehold)	Total
Gross carrying value:				
As at 01.04.2016*	**676.59**	**2,177.24**	**2,680.40**	**5,534.23**
Additions	27.20	864.80	648.65	1540.67
Disposal/ adjustments	-	-	62.81	62.81
As at 31.03.2017	**703.79**	**3,042.04**	**3,266.24**	**7,012.09**
Additions	-	22.97	31.31	54.28
Disposal/ adjustments	-	-	93.56	93.56
As at 31.03.2018	**703.79**	**3,065.01**	**3,203.99**	**6,972.81**
Accumulated depreciation:				
As at 01.04.2016				**-**
Depreciation	10.05	-	25.49	35.54
As at 31.03.2017	**10.05**	**-**	**25.49**	**35.54**
Depreciation	10.05	-	27.90	37.95
As at 31.03.2018	**20.10**	**-**	**53.39**	**73.49**
Net carrying value				
As at 01.04.2016	676.59	2,177.24	2,680.40	5,534.23
As at 31.03.2017	693.74	3,042.04	3,240.75	6,976.55
As at 31.03.2018	683.69	3,065.01	3,150.60	6,899.32

*The Company has elected to measure the items of Investment Properties at their Previous GAAP carrying value at the date of transition to IND AS.

Fair Value	Amount
at 1st April, 2016	10,088.32
at 31st March, 2017	11,521.17
at 31st March, 2018	11,997.30

Note: 2B OTHER INTANGIBLE ASSETS ₹ in Lacs

Particulars	Trademark	Software	Total
Gross carrying value:			
As at 01.04.2016*	**0.21**	**1.40**	**1.61**
Additions	-	13.07	13.07
Disposal/ adjustment	-	-	-
As at 31.03.2017	**0.21**	**14.47**	**14.68**
Additions	-	-	-
Disposal/ adjustment	-	-	-
As at 31.03.2018	**0.21**	**14.47**	**14.68**
Accumulated amortization and impairment:			
As at 01.04.2016	**-**	**-**	**-**
Amortization	-	10.92	10.92
Disposal/ adjustment	-	-	-
As at 31.03.2017	**-**	**10.92**	**10.92**
Amortization	-	0.83	0.83
Disposal/ adjustment	-	-	-
As at 31.03.2018	**-**	**11.75**	**11.75**
Net carrying value			
As at 01.04.2016	0.21	1.40	1.61
As at 31.03.2017	0.21	3.55	3.76
As at 31.03.2018	0.21	2.72	2.93

*The Company has elected to measure the items of Other Intangible Assets at their Previous GAAP carrying value at the date of transition to IND AS.

Note: 3 NON CURRENT INVESTMENTS ₹ in Lacs

Particulars	No. of Shares/units end of current reporting period	As at 31.03.2018	No. of Shares/units end of current reporting period	As at 31.03.2017	No. of Shares/units end of current reporting period	As at 01.04.2016
A. Trade Investments						
1. Investment in Equity Instruments						
a) Joint-Venture						
117,494 shares of ₹ 10 each fully paid up in Study Board Education Pvt. Ltd.	117,494	6.29	55,000	-	55,000	7.61
b) Associate						
Equity Shares of Imperial Infin Private Ltd. (Unquoted) 34,000 shares of ₹ 100/- each	34,000	88.30	34000	73.7	34000	76.03
TOTAL (a)		**94.59**		**73.70**		**83.64**
Investment in Mutual Fund- Classified as FVTPL (Quoted)						
UTI Fixed Term Income Fund (XXVI-V) 1160days*	3,000,000	325.38	3,000,000	301.13	-	-
UTI Fixed Term Income Fund (XXVIII-XIII) 1134days	4,000,000	401.25	-	-	-	-
UTI Fixed Term Income Fund (XXVIII-X) 1153days	3,000,000	302.52	-	-	-	-
DSP Blackrock Income Opportunity Fund%@	1,949,934	557.90	1,949,934	524.10	-	-
UTI FTIF Series XXIII-II (1100 days)$	1,000,000	122.78	1,000,000	114.10	1,000,000	103.78
TATA INCOME FUND APPRECIATION OPTION-BONUS	-	-	-	-	1,500,000	210.39
Birla Sunlife Dynamic Bond Fund	-	-	38,089,564	1,106.06	-	-
ICICI Prudential FMP Series 74 $	-	-	-	-	1,000,000	1,180.60
TOTAL(b)		**1,709.83**		**2,045.39**		**1,494.77**
TOTAL(a+b)		**1,804.42**		**2,119.09**		**1,578.41**

Note: 3 CURRENT INVESTMENTS ₹ in Lacs

Particulars	No. of Shares/units end of current reporting period	As at 31.03.2018	No. of Shares/units end of current reporting period	As at 31.03.2017	No. of Shares/units end of current reporting period	As at 01.04.2016
CURRENT INVESTMENTS						
Classified as FVTPL(Quoted)						
Tata Income Fund Appreciation Option- Bonus ^	458,823	240.46	1,500,000	230.96	-	-
ICICI Prudential FMP Series-74		-	1,000,000	1,275.40	-	-
Reliance Fixed Horizon Fund Series 11#	8,900,000	1,301.75	8,900,000	1,218.13	8900000	1,129.86
Reliance Fixed Horizon Fund XXXVI SERIES 2	3,000,000	304.21		-		-
SBI Dynamic Bond Fund Regular Plan Growth	-	-	2,726,329	561.57	2,726,329	494.25
HDFC FMP 371 D July 2013 Series 26 GR	-	-	3,000,000	409.76	3,000,000	380.27
ICICI Prudential Banking & PSU Debt Fund		-		-		-
ICICI Prudential Dynamic Bond Fund Growth	-	-	2,358,329	443.61	2,358,420	398.82
Reliance Dynamic Bond Fund Growth*	3,843,616	890.95	3,843,616	859.44	3,843,616	771.18
UTI FTIF SERIES XV-VIII (368 DAYS) GROWTH	-	-	-	-	3,897,037.00	495.24
UTI Fixed Term Income Fund Series XIX-III (368 days)	-	-	3,000,000	378.62	3,000,000	349.43
Birla Sunlife Balanced Fund 95	3,138.34	11.44	3,821	27.18	-	-
UTI Transportation & Logistic Fund	24,501.34	14.04	29,797	31.93	-	-
ICICI Prudential Banking & PSU Debt Fund*	4,340,695	867.18	-	-	-	-
Birla Sunlife Dynamic Bond Fund%	38,089,564	1,142.20	-	-	-	-
ICICI Pruential Balanced Fund	13,054.82	11.46	6,954	7.48		-
Others						
Shri Bitthal Traders	-	-	-	-	-	164.99
Total		**4,783.69**		**5,444.08**		**4,184.04**

Pledged against Loan taken from Barclays investment & Loan (India) Private Limited. Refer Sub Note No. 23(c)
% 5,15,685.49 units pledged against Deutsche Bank Overdraft Facility. Refer Sub Note No. 23(a)
$ Pledged against ICICI Bank Overdraft Facility. Refer Sub Note No. 23(b)
* Pledged against borrowings availed by Career Point Infra Limited. Refer Sub Note No. 23(f)
^458822.52 Units are pledged against loan taken by Career Point Infra Limited. Refer Sub Note No. 23(f)
'@ 14,34,248.51 Units pledged against borrowings availed by Carrer Point Infra Limited.Refer Sub Note No. 23(f)

Subnote:
(Current + Non-Current)

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Aggregate Carrying amount of unquoted Investments and others	94.59	73.70	248.63
Aggregate Market value of quoted Investments	6,493.52	7,489.47	5,513.82

Note: 4 NON CURRENT LOANS ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Unsecured and considered good:			
Deposits with Govt. Authorities	86.64	8.72	-
Loans to Others*	7,269.39	1,605.39	6,504.60
Total	**7,356.03**	**1,614.11**	**6,504.60**

* including Loans to Related Party (Refer Note No.46)

Note: 5 OTHER FINANCIAL ASSETS ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Security Deposits*	67.11	76.03	64.33
Bank Deposits with remaining maturity of more than 12 months (Against margin money for bank guarantee)	66.19	-	-
Total	**133.30**	**76.03**	**64.33**

* ₹54.22 Lacs in Favour of guarantee given to DDU-GKY & Balance for others

Note: 6 DEFERRED TAX ASSETS ₹ in Lacs

Particulars	As at 31.03.2018*	As at 31.03.2017	As at 01.04.2016
Deferred Tax Assets			
Disallowance as per Income Tax Act	83.05	-	-
Gross Deferred Tax Assets	83.05	-	-
Deferred Tax Liability			
Disallowance on account of Depreciation and others	74.83	-	-
Others	5.92	-	-
Gross Deferred Tax Liabilities	80.75	-	-
MAT Credit Entitlement	163.21	-	-
Total	**165.51**	**-**	**-**

*Deferred Tax Assets (Net) in respect of Subsidiaries

Note: 7 OTHER NON CURRENT ASSETS ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Capital Advances	110.70	43.16	704.27
Balance with Authorities	267.56	382.90	257.41
Total	**378.26**	**426.06**	**961.67**

Note: 8 NON CURRENT TAX ASSETS (NET) ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Advance payment of Income tax (including TDS) (net of provision)	-	-	128.71
Total	**-**	**-**	**128.71**

Note: 9 INVENTORIES ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
i) Raw Material	10.57	35.09	28.72
ii)Finished Goods	334.69	151.31	170.25
iii)Securities (Mutual Funds and Bonds)	-	7,454.97	-
Total	**345.26**	**7,641.37**	**198.97**

Sub note:

(a) Classification of Inventories as required by IND AS-2 "Inventories" :-
Raw Material and Finished Goods contains Publication Material (Paper), and 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.

Note: 10 TRADE RECEIVABLES ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
- Unsecured			
Considered good*	4,521.06	4,002.35	8,082.10
Considered Doubtful	0.70	38.74	36.75
Less: Provision/Allowance for doubtful Receivables	0.70	38.74	36.75
Total	**4,521.06**	**4,002.35**	**8,082.10**

* including Trade Receivables from Related Party (Refer Note No.46)

Note: 11 CASH AND CASH EQUIVALENTS ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Cash and Bank Balances			
Cash on Hand	48.97	29.60	39.680
Balances with Banks	991.29	802.42	206.580
Total	**1,040.26**	**832.02**	**246.26**

Note: 12 OTHER BANK BALANCES ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Fixed Deposits (Lien with Banks)*	66.44	54.44	-
Less: Amount disclosed under Other Non Current Assets	(66.19)	-	-
Total (a)	**0.25**	**54.44**	**-**
Earmarked Balances with Banks			
Unclaimed Dividend	1.48	1.48	1.48
Total (b)	**1.48**	**1.48**	**1.48**
Total (a+b)	**1.73**	**55.92**	**1.48**

* Against Margin money for bank guarantee

Note: 13 CURRENT LOANS ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Unsecured, considered good:			
Balance with revenue authority	0.07	-	-
Loans*	13,062.56	12,754.02	4,368.65
Total	**13,062.63**	**12,754.02**	**4,368.65**

* including Loans to Related Party (Refer Note No.46)

Note: 14 OTHER FINANCIAL ASSETS ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Interest Accured	0.15	123.03	0.01
Security Deposits	1.84	1.74	5.90
Total	**1.99**	**124.77**	**5.91**

Note: 15 OTHER CURRENT ASSETS ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Deposit with Authorities	5.22	7.58	14.86
Advance given against expenses	0.65	0.36	-
Advances to Employees	4.44	2.88	7.07
Advance given to parties	8.62	11.46	0.02
Other Loans & Advances	-	7.54	-
Total	**18.93**	**29.82**	**21.95**

Note: 16 CURRENT TAX ASSETS (Net) ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Current Tax Assets	-	-	2.15
Total	**-**	**-**	**2.15**

Note: 17 SHARE CAPITAL ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Authorised: 2,50,00,000 (at 31st March, 2017 = 2,50,00,000 and at 1st April,2016 = 2,50,00,000) Equity Shares of ₹10 each	2,500.00	2,500.00	2,500.00
Issued, Subscribed and Paid up: 1,81,62,939 (at 31st March, 2017 = 1,81,32,939 and at 1st April,2016 = 1,81,32,939) Equity Shares of ₹ 10 each	1,816.29	1,813.29	1,813.29
Total	**1,816.29**	**1,813.29**	**1,813.29**

Sub Note:
(a) Reconciliation of Number of Shares

Particulars	No of Shares As at 31.03.2018	No of Shares As at 31.03.2017	No of Shares As at 01.04.2016
Opening number of equity shares	18,132,939	18,132,939	18,132,939
Additions during the year	30,000	-	-
Closing number of equity shares	18,162,939	18,132,939	18,132,939

(b) Rights, preferences and restrictions attached to shares:

The company has only one class of equity shares having par value of Rs. 10/- per share. Equity shareholder is having equal voting rights as well as right to dividend declared /distributed by the company.

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

	As at 31.03.2018		As at 31.03.2017		As at 01.04.2016	
Name of shareholder	No. of shares	% held	No. of shares	% held	No. of shares	% held
Mr. Pramod Kumar Maheshwari	1,669,279	9.19	1,568,253	8.65	1,527,813	8.43
Mr. Om Prakash Maheshwari	1,386,300	7.65	1,386,300	7.65	1,386,300	7.65
Mr. Nawal Kishore Maheshwari	1,385,800	7.64	1,385,800	7.64	1,385,800	7.64
Mr. Gulab Chand Maheshwari	1,339,500	7.39	1,339,500	7.39	1,339,500	7.39
Mrs. Kailash Bai	1,339,500	7.39	1,339,500	7.39	1,339,500	7.39
Mrs. Shilpa Maheshwari	1,339,500	7.39	1,339,500	7.39	1,339,500	7.39
Mrs. Rekha Maheshwari	1,339,500	7.39	1,339,500	7.39	1,339,500	7.39
Mrs. Neelima Maheshwari	1,339,500	7.39	1,339,500	7.39	1,339,500	7.39

(d) Aggregate number of shares issued for consideration other than cash during the period of five years immediately preeceding the reporting period.

(e) No Class of shares have been bought by the company during the period of five years immediately preeceding the reporting period.

Note: 18 OTHER EQUITY ₹ in Lacs

Particulars	Share Option outstanding account	Capital Reserve	Securities Premium	General Reserve	Statutory Reserve	Retained earnings	Other Comprehensive Income that will not be reclassified to profit or loss	Remark
Balance as at 01.04.2016	**6.73**	**0.60**	**17,154.32**	**86.58**	**18.55**	**16,912.98**	**1.95**	**34,181.71**
Additions	11.54	-	-	-	-	-	-	11.54
Profit / (Loss) for the year	-	-	-	-	-	2,095.94	-	2,095.94
Re-measurement of the net defined benefit Plans (net of tax)	-	-	-	-	-	-	4.62	4.62
Transfer to Statutory Reserve	-	-	-	-	12.84	-12.80	-	-
Less : Depreciation of Fixed Assets	-	-	-	-	-	10.61	-	10.61
Share of Associate OCI	-	-	-	-	-	-	-1.55	-1.55
Balance as at 31.03.2017	**18.27**	**0.60**	**17,154.32**	**86.58**	**31.39**	**19,006.69**	**5.02**	**36,302.87**
Profit during the Year	-	-	-	-	-	2,219.00	-	2,219.00
Security Premium on Issue of equity share (ESOP) during the Year	-8.58	-	41.83	-	-	-	-	33.25
Grants/modifications/ cancellations of ESOP during the year	2.75	-	-	-			-	2.75
Transfer to Statutory Reserve	-	-	-	-	50.44	-50.44		-
Remeasurement of Net defined Benefit Plans (Net of Taxes)		-	-	-	-	-	3.75	3.75
Share of Associate OCI	-	-	-	-	-	-	14.64	14.64
Balance as at 31.03.2018	**12.44**	**0.60**	**17,196.15**	**86.58**	**81.83**	**21,175.25**	**23.41**	**38,576.26**

Nature of Reserves

General Reserve amount transferred /apportioned represents is in accordance with Indian Corporate law (The Companies Act,1956) wherein a portion of profit is apportioned to general reserve, before a company can declare dividend.

Other Comprehensive Income Reserve represent the balance in equity for item to be accounted in Other Comprehensive Income. OCI is classified into i) Items that will not be reclassified to profit & loss ii) item that will be reclassified to profit & loss.

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.

Balance of Security Premium Reserve consists of premium on issue of shares over its face value. The balance will be utilised for issue of fully paid bonus shares, buy-back of Company's own share as per the provisions of the Companies Act 2013.

The company has an equity-settled share-based payment plans for certain category of employees of the company, Refer Note No.40 of consolidated financial statements

Note: 19 NON-CURRENT BORROWINGS ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Secured Loan			
From Banks*	3,071.90	740.00	557.27
Total (a)	**3,071.90**	**740.00**	**557.27**
Current maturity of long term borrowings (Refer Note No. 23)	529.99	161.19	99.84
Total (b)	**529.99**	**161.19**	**99.84**
Total (a-b)	**2,541.91**	**578.81**	**457.43**
Loan from others	420.00	420.00	-
Total	**2,961.91**	**998.81**	**457.43**

*Net of Processing Fee

(a) Working Capital Term Loan(@ 8.60% p.a.) of ₹342.86 Lacs and ₹ 231.47 Lacs payable in equitable monthly installment by October, 2020 and November, 2021 respectively. Both the loans are secured against the primary security having subservient charge on current assets(Present and future) and having Collateral Security on Plot No.23, Shubham Enclave, C-Scheme, Jaipur and Plot No. 49, Shree Nath Puram, Sector-B, Kota. Personal guarantee given by Om Prakash Maheshari, Nawal Kishore Maheshwari, Neelima Maheshwari, Pramod Maheshwari.

(b) Term Loan (Indusind Bank) of ₹ 2500 Lacs (@ 8.60% p.a.) payable by March 2024 . The loan is secured against the security on Plot No. E-8 (I) Road No. 1, IPIA, Kota. Loan is repayable in 24 quarterly installments starting from June 2018, 4 Installments of 62.5 Lacs, 4 installments of 75 Lacs, 4 installments of 87.5 Lacs, 4 installments of 100 Lacs, 4 installments of 125 Lacs, 4 installments of 175 Lacs.

Note: 20 PROVISIONS ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Employees Benefits			
- Gratuity	67.97	53.52	56.10
Contingent provision against standard assets	45.70	21.45	11.36
Total	**113.67**	**74.97**	**67.46**

Note: 21 DEFERRED TAX LIABILITY ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Deferred Tax Asset			
Disallowance as per Income Tax Act	49.63	189.91	209.42
Others	42.79	31.72	170.00
Gross Deferred Tax Assets	**92.42**	**221.63**	**379.42**
Deferred Tax Liability			
Disallowance on account of Depreciation and others	904.49	824.75	687.16
Fair Valuation of Financial Instruments	110.88	208.69	235.96
Others	0.61	-	130.12
Gross Deferred Tax Liability	**1,015.98**	**1,033.44**	**1,053.24**
MAT Credit Entitlement	201.22	283.15	419.38
Total	**722.34**	**528.66**	**254.44**

Note: 22 OTHER NON CURRENT LIABILITIES ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Income Received in advance	121.35	32.00	-
Total	**121.35**	**32.00**	**-**

Note: 23 SHORT TERM BORROWINGS ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Secured loan repayable (Overdraft / Working Capital Loan)			
From Bank	3,406.07	836.45	68.35
From Others	2,071.33	10,902.40	4,107.04
Unsecured Loans	21.03	-	-
Total	**5,498.40**	**11,738.85**	**4,175.39**

(a) Overdraft facility from Bank of ₹ 1,004.15 Lacs @ 8.20% p.a against the security of FMP of ₹ 1,282.23/- Lacs (Market Value ₹ 1,289.75 Lacs as on 31st March, 2018). Refer Foot note to Note no. 3

(b) Overdraft facility from Bank of ₹ 174.31 Lacs @ 9% p.a are against the security of FMP of ` 100/- Lacs (Market Value ₹ 122 lacs as on 31st March, 2018). Refer Foot note of Note no.3

(c) Demand Credit Facility of ₹ 301.89 Lacs @ 8.25% p.a. from Others are secured against the security of Mutual Funds of ₹ 890 Lacs (Market Value ₹ 1301.75 Lacs) and personal guarantee by Mr. Promod Maheshwari (Promotor). Refer Foot note to Note no. 3

(d) Overdraft facility from Bank of ₹ 9,99.97 Lacs @8.60% p.a against the security plot No. E 8 (I) Road No. 1, IPIA, Kota.

(e) Overdraft facility from Bank of ₹ 1,227.64 Lacs @9.15% p.a are secured against the security of Plot no. E-8 (II) Road No. 1, IPIA, Kota.

(f) Loan Facility from others of ₹ 1,769.41 Lacs are secured against the security of Mutual Funds of FMP of ₹ 2,255 Lacs (Market Value ₹ 2734.32 Lacs on 31st March 2018).

Note: 24 TRADE PAYABLES ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Payable to Micro, Medium and Small Enterprises	-	-	-
Payable to Othes	34.03	30.42	10.56
Total	**34.03**	**30.42**	**10.56**

Sub Note:

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

i) The management is of the opinion that there are no parties which can be classified as Micro, Small & Medium Enterprises to whom the company owes any sum. The Auditors have accepted the representations of the management in this regard.

Note: 25 OTHER FINANCIAL LIABILITIES ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Current maturities of long term borrowings	529.99	162.19	99.84
Accrued Salaries and benefits			
- Salaries and benefits	274.47	243.63	224.90
Other liabilities		-	
- Security deposits (Including retention)	429.76	386.85	452.81
- Interest accrued but not due	0.94	66.72	7.31
- Others payables	175.32	211.13	165.41
- Unpaid Dividend@	1.48	1.48	1.48
Total	**1,411.96**	**1,071.00**	**951.75**

@ on due will be transferred to Investor Education & Protection Fund.

Note: 26 OTHER CURRENT LIABILITIES ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Income received in advance	469.60	614.28	795.77
Withholding and other taxes	169.30	80.26	78.58
Advance Against Sale of Land	56.60	-	-
Advance Agriculture Income	1.00	-	-
Advance Against DDU GKY	28.78	180.72	-
Total	**725.28**	**875.26**	**874.35**

Note: 27 SHORT TERM PROVISIONS ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Employee benefits (Gratuity)	4.62	3.38	3.77
Tax (wealth tax)	-	-	14.31
Leave Encashment Exp.	-	-	6.41
Total	**4.62**	**3.38**	**24.49**

Note: 28 CURRENT TAX LIABLITIES ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Provision For Income Tax (Net)	94.61	51.83	135.21
Total	**94.61**	**51.83**	**135.21**

Note: 29 REVENUE FROM OPERATION ₹ in Lacs

Particulars	For the period ended As at 31.03.2018	For the period ended As at 31.03.2017
Revenue from Services		
(i) Income from Education and Related Activities	7,075.84	7,331.01
(ii) Interest Income and Financial Charges	1,366.98	896.19
(iii)Agriculture Income	2.42	-
(iv) Lease rent Income	15.00	15.00
Sale	-	-
(i) Study Material and others	564.26	160.11
(ii) Sale of securities (See Sub- Note 1)	(64.37)	(103.46)
Income from F & O	(0.91)	(3.13)
Total	**8,959.22**	**8,295.72**

Note 30 - Sub Note (1) of Note 29 ₹ in Lacs

Particulars	For the period ended As at 31.03.2018	For the period ended As at 31.03.2017
Sales of Securities*	15,746.54	8,203.92
Less : Purchase of Securities	8,355.93	15,762.35
Less : Change in Inventory	7,454.98	(7,454.97)
Net Revenue from Bonds and Securities	**(64.37)**	**(103.46)**

'*Sales is net of interest accrued on Bonds. Interest accrued on Bonds of ₹ 157.24 Lacs (P.Y. 122.88 Lacs) is included in "Interest Income"

Note: 31 OTHER INCOME ₹ in Lacs

Particulars	For the period ended As at 31.03.2018	For the period ended As at 31.03.2017
a) Lease Rent	3.00	12.00-
b) Interest Income :	623.22	654.87
c) Net gain on sale/ Changes in Fair market value of:		
- Investments	348.63	493.88
d) Other Income :		
(i) Profit on sale of fixed assets (net)	56.31	17.38
(ii) Agriculture Income	4.76	4.96
(iii) Rent Income	-	-
(iv) Miscellaneous Income	33.95	52.61
Total	**1,069.87**	**1,235.70**

Note: 32 COST OF MATERIAL CONSUMED ₹ in Lacs

Particulars	For the period ended As at 31.03.2018	For the period ended As at 31.03.2017
Cost of materials consumed		
Opening stock	7,490.07	28.72
Securities disclosed in Sub Note 1 above	7,454.98	
Add: Purchases during the period	720.21	7,726.20
Sub Total	**755.30**	**7,754.92**
Less: Closing stock	10.57	7,490.07
Total	**744.73**	**264.85**

Note: 33 CHANGE IN INVENTORY OF FINISHED GOODS ₹ in Lacs

Particulars	For the period ended As at 31.03.2018	For the period ended As at 31.03.2017
Opening stock	151.31	170.25
Closing stock	334.69	151.31
(Increase)/Decrease in Finished Goods	**(183.38)**	**18.94**

Note: 34 EMPLOYEE BENEFITS EXPENSES ₹ in Lacs

Particulars	For the period ended As at 31.03.2018	For the period ended As at 31.03.2017
Salaries, Wages and Bonus to		
-Teaching staff	2,271.90	2,426.17
-Non Teaching Staff	1,054.01	1,047.21
Expense on ESOP Scheme	2.75	11.54
Contribution to provident and other funds	45.12	29.93
Gratuity	25.14	21.05
Staff Welfare	32.42	21.96
Total	**3,431.34**	**3,557.86**

Note: 35 FINANCE COST ₹ in Lacs

Particulars	For the period ended As at 31.03.2018	For the period ended As at 31.03.2017
a) Interest Expenses	629.14	585.53
b) Other borrowing cost	25.82	1.39
Total	**654.96**	**586.92**

Note: 36 DEPRECIATION AND AMMORTIZATION EXPENSE ₹ in Lacs

Particulars	For the period ended As at 31.03.2018	For the period ended As at 31.03.2017
Depreciation on Fixed Assets	421.63	478.45
Amortization of Intangible assets	0.83	10.92
Depreciation on Investment Property	37.95	35.54
Total	**460.41**	**524.91**

Note: 37. OTHER EXPENSES ₹ in Lacs

Particulars	For the period ended As at 31.03.2018	For the period ended As at 31.03.2017
Advertisement Expenses	390.21	317.29
Legal and professional charges	78.50	90.04
Repairs - Buildings	61.67	48.78
Repairs - Computers	10.83	0.09
Rent	94.62	124.27
Repairs - others	78.41	72.88
Insurance	1.44	2.09
Travelling & Conveyance	104.78	66.25
Payments to Auditors	6.88	6.81
Transportation & Packing Material Expenses	42.63	5.82
Bad debts & advances written off	0.78	3.53
Provision for doubtful debts and advances	0.03	8.81
Directors' fees	1.31	1.45
Bank charges	2.69	4.21
Telephone, postage & telegram	44.05	37.99
Printing and stationery expenses	31.28	31.61
Security charges	66.95	71.93
Gifts, Awards & Prizes	15.86	16.60
Electricity & Water Expenses	244.26	233.15
Conference, Seminars & Business promotion expenses	33.14	22.21
Institute Expenses	169.34	166.34
Miscellaneous expenses	0.70	0.07
Membership Fees	-	1.27
Interest, Penalty & Fine Charges	4.70	6.46
Scholarship, student kit and examination expenses	8.89	33.02
Books periodicals and subscriptions	-	1.68
Hostel & Mess Expenditure	360.29	168.77
Service Tax Expense	12.20	23.78
Corporate Social Responsibility	13.63	9.16
Contigent Provision For Standard Assets	24.26	10.09
Commission Expenses	6.20	6.48
Preliminary expenses written off.	-	0.82
Total	**1,910.53**	**1,593.75**

Note: 38 CONTINGENT LIABILITIES NOT PROVIDED FOR (As Certificate by the management):- ₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017
Service tax liability / GST Liability	315.05	845.90
Claims against the Company not acknowledged as debts @	83.70	47.22
Income Tax Liability	129.30	7.74
Value added tax liability	551.49	551.49
Total	**1,079.54**	**1,452.35**
Corporate Guarantee on behalf of loan facility availed by related party	3,500.00	3,500.00

@A defamation case filed against the company has not been considered in above.

39. Estimated amount of contracts remaining to be executed on capital account (net of advances Nil(Previous Year ₹ 15.16 Lacs)) ₹ 69.20 Lacs(Previous Year ₹ 65.45 lacs).

40. CPL Employee Stock Option Plan 2013:

Pursuant to the resolution passed by the members in the AGM held on 21st Sept 2013, the company has introduced CPL Employee Stock Option Plan 2013, which provides for issue of not more than 9,06,647 equity shares of face value of ₹10 each fully paid up shares.

The Company has granted 5,000 employee stock options under the scheme. Each option so granted shall carry a right to subscribe one equity share of the company upon vesting and payment of exercise price of ₹ 100 per option. The said Stock Option vested on 2nd July, 2015 and entitled to exercise the options up to a period of 4 years from the date of vesting. These 5000 options have been exercised during 2017-18.

Further, the Company has granted 70,000 employee stock options under the scheme. Each option so granted shall carry a right to subscribe one equity share of the company upon vesting and payment of exercise price of ₹ 125 per option. Out of the above 40,000 stock option vested on 30th November, 2016 and 30,000 stock option shall be vested over a period of 2 years from the date of grant, 30th November, 2015 and same is entitled to be exercised up to a period of 4 years from the date of vesting. Out of these 70,000 options, 25000 options have been exercised during 2017-18.

During the year 16-17, Company has granted 10,000 employee stock options under the scheme. Each option so granted shall carry a right to subscribe one equity share of the company upon vesting and payment of exercise price of ₹ 110 per option. Out of the above 5,000 stock option granted shall be vested over a period of one year and 5,000 stock option over a period of 2 years from the date of grant, 30th March, 2017 and same is entitled to be exercised up to a period of 4 years from the date of vesting.

No options were granted during the year.

The Number of Share Options under the share option plan are as follows

₹ in Lacs

Particulars	Year ended March 31, 2018		Year ended March 31, 2017	
	Number of options	Weighted Average exercise price per share option	Number of options	Weighted Average exercise price per share option
Options outstanding at beginning of period:	**85,000**	**121.76**	**75,000**	**123.33**
Add: Options Granted			10,000	110
Less: Options Exercised	30,000	120.83		
Options outstanding at the end of period:	**55,000**	**122.27**	**85,000**	**121.76**

41. Fees received by the company's franchisee are deposited in the franchise wise bank account of the company. However, company is recording in its books of account only the amount which company is entitled to receive as royalty as per agreement entered into with the franchisee

42.Earnings per share (EPS)

Particulars	Year ended March 31, 2018	Year ended March 31, 2017
Net profit/ (loss) for the year attributable to equity shareholders (₹ in Lacs)	2,219.00	2,095.94
Weighted average number of equity shares outstanding	1,81,47,076	1,81,32,939
Basic and diluted earnings per share (face value of ₹ 10 each)	**12.33**	**11.56**

43. 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 a 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 following table demonstrates the sensitivity to a reasonable possible change in interest rate on financial assets affected. With all other variable held constant, the company's profit before tax is affected through the impact on finance cost with respect to our borrowing, as follows:

A change in 25 basis points in interest rates would have following impact on profit after tax

₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Change in basis point	+25	+25	+25
Effect on profit after tax	(13.83)	(20.82)	(7.57)
Change in basis point	-25	-25	-25
Effect on profit after tax	**13.83**	**20.82**	**7.57**

(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.

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 receivable (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 other factors.

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

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

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

₹ in Lacs

Particulars	Due Ageing			Total
	Upto 6 Months	6 - 12 Months	Above 12 Months	
Trade Receivables				
As at 31st March, 2018				
Unsecured*	677.99	8.95	3,834.82	4,521.76
Gross Total	**677.99**	**8.95**	**3,834.82**	
Provision/Allowance for Doubtful Receivable	-	-	0.70	4,521.76
Net Total	**677.99**	**8.95**	**3,834.12**	**4,521.06**
As at 31st March, 2017				
Unsecured	153.64	23.62	3,863.83	4,041.09
Gross Total	**153.64**	**23.62**	**3,863.83**	**4,041.09**
Provision/Allowance for Doubtful Receivable	-	-	38.74	38.74
Net Total	**153.64**	**23.62**	**3,825.09**	**4,002.35**

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 Lacs

Particulars	As at March 31, 2018			
	Carrying Amount	< 1 Year/On Demand	1-4 Years	Total
Interest bearing borrowings	8,990.30	6558.38	2,431.92	8,990.30
Trade Payable	34.03	34.03		34.03
Other Liabilities	881.96	881.96		881.96
Total	**9,906.29**	**7,474.37**	**2,431.92**	**9,906.29**
Particulars	**As at March 31, 2017**			
Interest bearing borrowings	12,898.85	11,900.04	998.81	12,898.85
Trade Payable	30.42	30.42	-	30.42
Other Liabilities	909.81	909.81	-	909.81
Total	**13,839.08**	**12,840.23**	**998.81**	**13,839.08**

44. 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 Lacs

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
Borrowings	8,990.31	12,899.68	4,732.66
Less: Cash and Cash equivalents	1,040.26	832.02	246.26
Net debt	**7,950.04**	**12,066.83**	**4,486.40**
Equity Share Capital	1,816.29	1,813.29	1,813.29
Other Equity	38,576.26	3,6302.87	34,181.71
Total Capital	**40,392.55**	**38,116.16**	**35,995.00**
Capital and net debt	**48,342.59**	**50,183.82**	**40,481.40**
Gearing ratio	**16.45%**	**24.04%**	**11.08%**

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.

₹ in Lacs

Particulars	As at 31.03.2018		As at 31.03.2017		As at 01.04.2016	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
(i) Financial Assets						
(a) At fair value through profit &Loss						
- Non - Current Investment in Mutual Fund	1,709.83	1,709.83	2,045.39	2,045.39	1,494.77	1,494.77
- Current Investment in Mutual Fund	4,783.69	4,783.69	5,444.08	5,444.08	4,184.04	4,184.04
(b) At Amortized Cost						
Investment in Associates & Joint Venture	94.59	94.59	73.70	73.70	83.64	83.64
Trade Receivable	4,521.06	4,521.06	4,002.35	4,002.35	8,082.10	8,082.10
Others	21,595.94	21,595.94	15,456.87	15,456.87	11,191.23	11,191.23
Total	**32,705.11**	**32,705.11**	**27,022.39**	**27,022.39**	**25,035.78**	**25,035.78**
(ii) Financial Liabilities						
(a) At Fair value through Profit & Loss	-	-	-	-	-	-
(b) At Amortized Cost						
- Borrowing	8,990.31	8,990.31	12,898.85	12,898.85	4,732.66	4,732.66
-Trade payable	34.03	34.03	30.42	30.42	10.56	10.56
Others	881.96	881.96	909.81	909.81	851.91	851.91
Total	**9,906.30**	**9,906.30**	**13,839.08**	**13,839.08**	**5,595.13**	**5,595.13**

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

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

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 - Inputs other than quoted prices included within Level 1 that are observable, either directly or indirectly.

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 31stMarch, 2018, 31st March 2017 and 1st April 2016:

₹ in Lacs

Assets / Liabilities measured at fair value (Accounted)	As at March 31,2018		
	Level 1	Level 2	Level 3
Financial assets			
Investment in Mutual Funds & Others	6,493.52	-	-
Financial liabilities	**-**	**-**	**-**

₹ in Lacs

Assets / Liabilities measured at fair value (Accounted)	As at March 31,2017		
	Level 1	Level 2	Level 3
Financial assets			
Investment in Mutual Funds & Others	7,489.47	-	-
Financial liabilities	**-**	**-**	**-**

₹ in Lacs

Assets / Liabilities measured at fair value (Accounted)	As at April 01,2016		
	Level 1	Level 2	Level 3
Financial assets			
Investment in Mutual Funds & Others	5,678.81	-	-
Financial liabilities	**-**	**-**	**-**

During the year ended March 31, 2018 and March 31, 2017, 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. There is no transaction / balance under level 3.

Note No. 46 Related party relationships and transactions
Name of the related parties with whom transactions were carried out during the period and description of relationship:-

Key Management Personnel:
Mr. Pramod Maheshwari (Chairman & Managing Director)
Mr. Om Prakash Maheshwari (CFO & Whole time Director)
Mr. Nawal Kishore Maheshwari (Whole time Director)
Mr. Pawan Kumar Lalpuria (Independent Director)
Mr. Pritam Kumar Goswami (Independent Director)
Mr. RS Choudhary (Independent Director)
Mr. Vishal Jain (Independent Director)
Mr. Mahesh Gupta (Independent Director)
Mr. Jagdish Prasad Sarda (Independent Director)
Mrs. Neelima Maheshwari (Non Executive Director)

Relative of Key Management Personnel:
Smt. Shilpa Maheshwari (Wife of Director)
Smt. Neelima Maheshwari (Wife of Director)

Joint venture
Study Board Education Private Limited

Associate
Imperial Infin Private Limited

Enterprise under same Mangement:
Diamond Business Solutions Private Limited
Swastika Polyolefines Private Limited
Om Prakash Maheshwari (HUF)
Wellwin Technosoft Private Ltd
Gopi Bai Foundation
Career Point University, Kota
Career Point University, Hamirpur
Proseed Foundation
Maheshwari Trading company
Om Prakash Maheshwari (HUF)
Aadharsh foundation
Sarthak Foundation
Shakti Foundation
Progresive Foundation

Table showing transactions carried out during the period with related party:-

₹ in Lacs

Particulars	For the Year ended March 31, 2018	For the Year ended March 31, 2017
Services Rendered		
Enterprises under same Management:		
Career Point University, Hamirpur	145.11	252.00
Career Point University, Kota	-	206.00
Sale of Study material & Student Kit		
Enterprises under same Management:		
Gopi Bai Foundation	1.29	-
Proseed Foundation	2.16	-
Career Point University, Hamirpur	215.10	-
Purchases		
Maheshwari Trading company	231.72	-

₹ in Lacs

Particulars	For the Year ended March 31, 2018	For the Year ended March 31, 2017
Interest Income on Loan from : **Enterprises under same Management/Joint Venture(JV):**		
Global Public School	2.06	-
Proseed Foundation	313.94	235.78
Maheshwari Trading company	52.11	-
Aadharsh foundation	0.12	0.14
Sarthak Foundation	0.02	0.02
Shakti Foundation	24.78	21.23
Gopi Bai Foundation	176.75	168.32
Career Point University, Kota	89.91	44.67
Career Point University, Hamirpur	86.42	69.54
Progressive Foundation	24.04	22.23
Study Board Education Private Limited	0.90	0.92
Miscellaneous Income(Rent) :		
Swastika Polyolefines pvt. Ltd.	0.03	-
Rent Paid		
Key Management Personnel:		
Mr. Pramod Maheshwari	3.00	3.00
Smt. Neelima Maheshwari	0.60	0.60
Relative of Key Management Personnel		
Smt. Shilpa Maheshwari	3.00	3.00
Enterprises under same Management:		
Diamond Business Solutions Private Ltd.	12.00	12.00
Wellwin Technosoft Private Ltd.	-	1.00
Gopi Bai Foundation	5.50	22.00
Om Prakash Maheshwari HUF	3.00	3.00
Director Remuneration		
Mr. Pramod Maheshwari (Chairman & Managing Director)	33.00	33.00
Mr. Om Prakash Maheshwari (CFO & Whole time Director)	33.00	33.00
Mr. Nawal Kishore Maheshwari (Whole time Director)	33.00	33.00
Director Sitting Fees	**1.31**	**1.45**

₹ in Lacs

Particulars	For the Year ended March 31, 2018	For the Year ended March 31, 2017
Reimbursement of Expenses		
Mr. Om Prakash Maheshwari	12.45	20.62
Corporate Gurantee Given on Loan Facility availed		
Carrer Point University, Kota	-	3,500.00
Outstanding Balances:	**As at 31.03.2018**	**As at 31.03.2017**
Receivables:		
Career Point University, Hamirpur	2,253.10	2,033.00
Career Point University, Kota	-	56.70
Gopi Bai Foundation	1.29	-
Joint Venture-Study Board Education Private Limited	-	17.43
Corporate Gurantee Given for Loan Facility Availed by Related Party *		
Career Point University, Kota	**3,500.00**	**3,500.00**

*The Company has given Corporate Guarantee to Bank for the Working Facility availed by Related party

Table showing transactions with related parties:

₹ in Lacs

	Loans given		Loans recovered		Balance outstanding	
	During the year ended 31.03.2018	During the year ended 31.03.2017	During the year ended 31.03.2018	During the year ended 31.03.2017	As at 31.03.2018	As at 31.03.2017
Enterprises under same Management:						
(i) Gopi Bai Foundation	3,503.66	6,612.52	6,539.45	4,991.73	-	3,035.78
(ii) Career Point University, Kota	1,844.28	1,639.96	1,320.34	1,598.87	1,144.49	620.55
(iii) Career Point University, Hamirpur	2,210.91	621.01	810.57	1,292.00	1,724.78	324.44
(iv) Global Public School	1,913.85	-	-	-	1,913.85	-
(v) Proseed Foundation	4,220.30	738.69	4,097.16	225.95	3,096.95	2,973.81
(vi) Maheshwari Trading company	2,621.53	-	1,113.15	-	1,508.38	-
(vii) Aadharsh foundation	1.97	0.13	1.97	1.86	-	-
(viii) Sarthak Foundation	0.25	0.02	0.25	0.23	-	-
(ix) Shakti foundation	49.42	30.59	-	-	311.43	262.01
(ix) Progressive Foundation	21.63	20.01	-	-	288.69	267.06
Joint Venture						
(x) Study Board Education Private Limited	4.51	-	21.94	-	-	17.43
Total	**16,392.31**	**9,662.93**	**13,904.83**	**8,110.64**	**9,988.57**	**7,501.08**

Note: 47

The company's operating businesses are reported in a manner that is provided for internal reporting purpose. The company has identified four segments during the year i.e, Education, Financing(NBFC), Infra & others (Other Related activities relating to Education) Division at consolidated level and segment reporting accordingly previous year figures have been reclassified.

Unallocated Items

Income and expenses which relates to the company as a whole and not allocable to segment are included under unallocable expenditure/(income).

The Company provides its services in India only and hence there is no geographical segment.

Segment Wise Revenue, Results, Segment Assets & Segment Liabilities ₹ in Lacs

Particulars	Year ended	
	March 31, 2018	March 31, 2017
1. Segment Revenue (Net Sales Income from Segment)		
Education Division	7,108.89	7,278.90
Financing (NBFC) Division	1,301.70	789.60
Infra Division	17.42	12.19
Other Divisions	1,167.38	284.52
Less: Inter Segment Revenue	(636.17)	(69.49)
Net Sales/Income from Operation	**8,959.22**	**8,295.72**
2. Profit/(Loss) before interest and Tax		
Education Division	1,151.08	1,532.55
Financing (NBFC) Division*	344.06	98.12
Infra Division	(23.85)	(30.76)
Other Divisions	232.75	74.40
Total	**1,704.04**	**1,674.31**
Less: Finance Cost	425.13	189.84
Add: Other Un-allocable income Net of Un-allocable Expenditure	1,725.34	1,491.33
Profit before Tax (Including share of profit/(loss) of Associates & Joint Ventures)	3,004.25	2,975.79
3. Segment Assets		
Education Division	14,952.27	22,178.02
Financing (NBFC) Division	18,594.87	13,848.51
Infra Division	17,587.90	16,895.48
Other Divisions	958.56	610.33
Total	**52,093.60**	**53,532.34**
4. Segment Liabilities		
Education Division	9,321.75	5,002.49
Financing (NBFC) Division	72.72	8,569.13
Infra Division	1,837.36	1,589.90
Other Divisions	456.34	243.66
Total	**11,688.17**	**15,405.18**

* Profit Before Tax

Note: 48 In compliance with Ind As 112 on disclosure of interests in other entities, following disclosure are made in respect of jointly controlled entitiy- Study Board Education Private Limited, in which the company is a joint venture:

₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017
Country of Incorporation	INDIA	
Percentage of share in joint venture	50%	50%
Summarized Balance Sheet of Joint venture		
Current Assets	2.17	0.10
Non-Current Assets	11.04	12.91
Current Liabilities	0.27	18.07
Non-Current Liabilities	0.38	0.35
Revenue	0.08	0.61
Profit/(Loss) for the period	(7.02)	(20.63)
Other Comprehensive Income	-	-
Total Comprehensive Income	(7.02)	(20.63)

₹ in Lacs

Particulars	As at 31.03.2018	As at 31.03.2017
Country of Incorporation	INDIA	
Summarized Balance Sheet of Associate		
Percentage of share in Associate	42.74%	42.74%
Current Assets	2.22	0.73
Non-Current Assets	206.40	172.15
Current Liabilities	2.04	0.46
Non-Current Liabilities	-	-
Revenue	1.33	1.71
Profit/(Loss) for the period	(0.10)	(2.02)
Other Comprehensive Income	34.25	(3.63)
Total Comprehensive Income	34.15	(5.65)
Share in Associate		
Equity Shares of Imperial Infin Private Ltd. (Unquoted) 34,000 shares of ₹ 100/- each	34.00	34.00
Add/(Less) : Accumulated share in profit/(loss)/OCI of associate Company at the beginning of the year	39.70	40.46
Add/(Less) : Share in profit/(loss)(net) of associate company -current year	(0.04)	0.79
Add/(Less) : Share in other comprehensive income of associate company -current year	14.64	(1.55)
Total	**88.30**	**73.70**
Share in Joint Venture		
Equity Shares of Imperial Infin Private Ltd. (Unquoted) 117,494 shares of ₹ 10/- each	23.00	10.50
Add/(Less) : Accumulated share in profit/(loss)/OCI of Joint venture at the beginning of the year	(10.50)	(2.89)
Add/(Less) : Share in profit/(loss)(net) of Joint Venture	(6.21)	(7.61)
Total	**6.29**	**-**

Note: 49

Additional information to consolidated financial statements as at 31 March 2018 (Pursuant to Schedule III to the companies Act , 2013)

₹ in Lacs

Name of the entity	Net assets i.e. Total assets minus total liablities		Share in profit or loss		Share in other comprehensive income		Share in total comprehensive income	
	Amount	As a % of consolidated net asset	Amount	As a % of consolidated profit and loss	Amount	As a % of consolidated comprehensive income	Amount	As a % of consolidated Total comprehensive income
Parent Company								
Career Point Limited	38,414.31	95.07%	1,304.97	58.76%	13.75	75%	1,318.72	58.89%
Subsidiaries :								
Career Point Edutech Limited	80.55	0.20%	48.53	2.19%	0.00	0%	48.53	2.17%
Career Point Infra Limited	15,718.96	38.90%	539.30	24.28%	0.00	0%	539.30	24.08%
Gyan Eduventure Private Limited	280.68	0.69%	125.37	5.65%	0.00	0%	125.37	5.60%
Career Point Accessories Private Limited	32.20	0.08%	4.71	0.21%	0.00	0%	4.71	0.21%
Srajan Capital Limited	2,374.97	5.88%	249.97	11.26%	0.00	0%	249.97	11.16%
Career Point Institute of Skill Development Private Limited	78.13	0.19%	(40.82)	-1.84%	0.00	0%	(40.82)	-1.82%
Sub-Subsidiaries :								
Srajan Agritech Private. Limited	977.15	2.42%	0.47	0.02%	0.00	0%	0.47	0.02%
Coupler Enterprises Pvt. Limited	134.53	0.33%	0.86	0.04%	0.00	0%	0.86	0.04%
Associates:								
Imperial Infin Private Limited	88.29	0.22%	(0.04)	0.00%	4.64	25%	4.60	0.21%
Joint Venture:								
Study Board Education Private Limited	6.29	0.02%	(6.21)	-0.28%	0.00	0%	(6.21)	-0.28%
Consolidation Adjustments/Elimination	(17,780.63)	-44.01%	(6.24)	-0.28%	0.00	0%	(6.24)	-0.28%
Total	**40,405.43**	**100.00%**	**2,220.87**	**100.00%**	**18.39**	**100.00%**	**2,239.26**	**100.00%**

50. Income Tax:

(A) Amounts recognized in Statement of Profit and Loss

₹ in Lacs

Particulars	2017-18	2016-17
Current Income Tax		
- Current year	750.42	790.23
- Adjustment in respect of current income tax of earlier year	(13.72)	12.09
MAT (Credit) Entitlement	(60.79)	(58.80)
Deferred Tax- Relating to origination and reversal of temporary differences	107.47	135.54
Income tax expense reported in the statement of profit & loss	**783.38**	**879.06**

(B) Income Tax recognized in other comprehensive Income

₹ in Lacs

Particulars	2017-18	2016-17
Current Income Tax on Re-measurement losses on defined benefit plans	1.98	2.45
Total	**1.98**	**2.45**

(C) Reconciliation of effective tax rate

₹ in Lacs

Particulars	2017-18	2016-17
Accounting profit/(loss) before tax	3,004.25	2,975.79
At Statutory Income Tax Rate	1,039.71	1,029.86
Fair Valuation/Sale of Financial Assets and others / Non-deductable expenses & others	256.33	150.80
Accounting profit/(loss) after tax	**2,220.87**	**2,096.73**

51. Principal differences between Ind AS and Indian GAAP

These financial statements, for the year ended 31 March 2018, have been prepared in accordance with Ind AS, for the purposes of transition to Ind AS, the company has followed the guidance prescribed in Ind AS 101- First time adoption of Indian Accounting Standards, with April 01, 2016 as the transition date and IGAAP as the previous GAAP.

Accordingly, the Company has prepared financial statements which comply with Ind AS applicable for periods ending on 31 March 2018, together with the comparative period data as at and for the year ended 31 March 2017, as described in the summary of significant accounting policies. In preparing these financial statements, the Company opening balance sheet was prepared as at 1 April 2016, the date of transition to Ind AS. This note explains the principal adjustments made by the Company in restating its Indian GAAP financial statements, including the balance sheet as at 1 April 2016 and the financial statements as at and for the year ended 31 March 2017.

The following reconciliations provide a quantification of the effect of significant differences arising from the transition from Previous GAAP to Ind AS in accordance with Ind AS 101:

– Equity as at 1st April, 2016;

– Equity as at 31st March, 2017;

– Balance Sheet as at 1st April, 2016

– Balance Sheet as at 31st March, 2017

– Total comprehensive income for the year ended 31st March, 2017.

Equity Reconciliation

₹ in Lacs

Particulars	Footnotes	March 31st, 2017	April 01th, 2016
Equity Under Previous GAAP		**35,249.49**	**33,459.57**
Financial Assets(investment) are measured at Fair Value	a)	1,443.71	857.03
Deferment of Franchise Income	b)	(91.67)	(13.33)
Others	c)	8.44	2.56
Deferred Tax on above adjustments	d)	(307.10)	(361.54)
Other Equity as per Ind-AS		**36,302.87**	**34,181.71**

Reconciliation of Profit & Loss

₹ in Lacs

Particulars	Footnotes	Year ended 31st March, 2017
Profit/ (Loss) after tax reported in previous GAAP		**1,767.77**
Financial Assets(investment) are measured at Fair Value		
- Mutual Funds at Fair Value	a) (i)	350 .77
Joint Venture through equity method	(ii)	2.70
Deferment of Franchise Income	b)	(78.33)
Others	c)& e)	(3.08)
Deferred Tax on above adjustments	d)	56.90
Profit/ (Loss) after tax as per Ind-AS		**2,096.73**
Other Comprehensive Income (Net of deferred Tax)	e)	3.07
Total Comprehensive income as per Ind-AS		**2,099.80**

Career Point Limited
Reconciliation of consolidated Balance Sheet as at 1st April 2016
CIN - L72200RJ2000PLC016272

₹ in Lacs

Particulars	Reference	IGAAP As at 01.04.2016	Ind AS Adjustments	Ind AS as at 01.04.2016
ASSETS				
(1) Non-current Assets				
(a) Property, plant and equipment		10,802.33	-	10,802.33
(b) Capital work-in-progress		268.87	-	268.87
(c) Investment Property		5,534.23	-	5,534.23
(d) Other intangible assets		1.61	-	1.61
(e) Financial Assets				-
(i) Investments	a)(i),a)(ii)	1,332.13	246.28	1,578.41
(ii) Loans		6,504.60	-	6,504.60
(iii) Other Financial Assets		64.33	-	64.33
(f) Other non-current assets		961.67	-	961.67
(h) Non-current Tax Assets (Net)	d)	305.23	(176.52)	128.71
		25,775.00	**69.76**	**25,844.76**
(2) Current Assets				
(a) Inventories		198.97	-	198.97
(b) Financial Assets				
(i) Investments	a)(i)	3,330.79	853.25	4,184.04
(ii) Trade receivables		8,082.10	-	8,082.10
(iii) Cash and Cash Equivalents	a)(ii)	246.52	(0.26)	246.26
(iv) Other Bank Balances		1.48	-	1.48
(v) Loans	a)(ii)	4,367.45	1.20	4,368.65
(vi) Others		5.91	-	5.91
(d) Other current assets	a)(ii)	28.42	(6.47)	21.95
(c) Current tax assets (Net)	d)	245.01	(242.86)	2.15
		16,506.65	**604.86**	**17,111.51**
TOTAL		**42,281.65**	**674.62**	**42,956.27**
EQUITY AND LIABILITIES				
EQUITY				
(a) Equity Share Capital		1,813.29	-	1,813.29
(b) Other Equity		33,459.57	722.14	34,181.71
		35,272.86	**722.14**	**35,995.00**
Minority Interest		10.19		10.19
LIABILITIES:				
(1) Non-current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	c)	459.43	(2.00)	457.43
(b) Provisions		67.46	-	67.46
(c) Deferred Tax Liabilities(Net)	a)(ii) , d)	312.43	(57.99)	254.44
		839.32	**(59.99)**	**779.33**
(2) Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	c)	4,175.95	(0.56)	4,175.39
(ii) Trade payables	a)(ii)	10.63	(0.07)	10.56
(iii) Other Financial liabilities	a)(ii)	951.83	(0.08)	951.75
(b) Other Current Laibilities	b) & a) (ii)	861.17	13.18	874.35
(c) Provisions		24.49	-	24.49
(d) Current Tax Liabilites (Net)		135.21	-	135.21
		6,159.28	**12.47**	**6,171.75**
TOTAL		**42,281.65**	**674.62**	**42,956.27**

Career Point Limited
'Reconciliation of consolidated Balance Sheet as at 31st March 2017
CIN - L72200RJ2000PLC016272

₹ in Lacs

Particulars	Reference	IGAAP As at 31.03.2017	Ind AS Adjustments	IND AS as at 31.03.2017
ASSETS				
(1) Non-current Assets				
(a) Property, plant and equipment		10,619.98	-	10,619.98
(b) Capital work-in-progress		812.41		812.41
(c) Investment Property		6,976.55	-	6,976.55
(d) Other intangible assets	a)(ii)	7.75	(3.99)	3.76
(e) Financial Assets				-
(i) Investments	a)(i)	2,123.29	(4.20)	2,119.09
(ii) Loans		1,605.40	8.71	1,614.11
(iii) Other Financial Assets		76.03	-	76.03
(f) Other non-current assets	d)	426.06	-	426.06
(g) Non-current Tax Assests (Net)	(d)	130.13	(130.13)	-
		22,777.60	**(129.61)**	**22,647.99**
(2) Current Assets				
(a) Inventories		7,641.37	-	7,641.37
(b) Financial Assets				-
(i) Investments	a) (i)	3,996.17	1,447.91	5,444.08
(ii) Trade receivables		4,002.35	-	4,002.35
(iii) Cash and Cash Equivalents	a) (ii)	832.07	(0.05)	832.02
(iv) Other Bank Balances		55.92	-	55.92
(v) Loans		12,754.02	-	12,754.02
(vi) Others		124.77	-	124.77
(c) Other current assets		29.82	-	29.82
(d) Current tax assets (Net)	d)	153.01	(153.01)	-
		29,589.50	**1,294.85**	**30,884.35**
TOTAL		**52,367.10**	**1,165.24**	**53,532.34**
EQUITY AND LIABILITIES				
EQUITY				
(a) Equity Share Capital		1,813.29	-	1,813.29
(b) Other Equity		35,249.49	1,053.38	36,302.87
		37,062.78	**1,053.38**	**38,116.16**
Minority Interest		11.00		11.00
LIABILITIES:				
(1) Non-current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	c)	1,001.26	(2.45)	998.81
(b) Provisions		74.97	-	74.97
(c) Deferred Tax Liabilities(Net)	a) (ii), d)	504.88	23.78	528.66
(d) Other non current liabilities	b)	-	32.00	32.00
		1,581.11	**53.33**	**1,634.44**
(2) Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	a(ii) & c)	11,739.68	(0.83)	11,738.85
(ii) Trade payables	a(ii)	30.48	(0.06)	30.42
(iii) Other Financial liabilities	a(ii)	1,071.21	(0.21)	1,071.00
(b) Other Current Laibilities	a(ii) & b)	815.63	59.63	875.26
(c) Provisions		3.38	-	3.38
(d) Current Tax Liabilites (Net)		51.83	-	51.83
		13,712.21	**58.53**	**13,770.74**
TOTAL		**52,367.10**	**1,165.24**	**53,532.34**

Career Point Limited
Consolidated Statement of Profit and Loss for the period ended on 31st March, 2017

₹ in Lacs

Particulars	Reference	IGAAP period ended 31.03.2017	IND AS Adjustments	IND AS period ended 31.03.2017
REVENUE				
Revenue from operations	a)(ii) , b)	8,374.36	(78.64)	8,295.72
Other Income	a)(i) , b)	882.24	353.46	1,235.70
Total Revenue		**9,256.60**	**274.82**	**9,531.42**
EXPENSES				
Cost of materials purchased/ consumed		264.85	-	264.85
Change in Inventories		18.94	-	18.94
Employee benefits expense	a)(ii), e)	3,553.00	4.86	3,557.86
Finance costs	a)(ii), c)	588.09	(1.17)	586.92
Depreciation and amortization expense	a)(ii)	525.98	(1.07)	524.91
Other expenses	a)(ii)	1,600.55	(6.80)	1,593.75
Total Expenses		**6,551.41**	**(4.18)**	**6,547.23**
Profit/(Loss) before share of profit/(loss) of an associate / joint venture		**2,705.19**	**279.00**	**2,984.19**
Share of Profit / (Loss) in an associate or joint venture	a)(ii)	(0.66)	(7.74)	(8.40)
Profit before tax		**2,704.53**	**271.26**	**2,975.79**
Tax expense:				
(1) Current tax		790.23	-	790.23
(2) MAT Credit		(58.80)	-	(58.80)
(3) Deferred tax liability / (asset)	a)(ii), d)	192.44	(56.90)	135.54
(4) Earlier Years		12.09	-	12.09
Total Tax		**935.96**	**(56.90)**	**879.06**
Profit/ (Loss) after tax		**1,768.57**	**328.16**	**2,096.73**
Other Comprehensive Income				
(i) Items that will not be reclassified to profit or loss	e)	-	5.52	5.52
(ii) Income tax expense on Items that will not be reclassified to profit or loss	e)	-	(2.45)	(2.45)
(ii) 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 period		**-**	**3.07**	**3.07**
Total Comprehensive Income for the period		**1,768.57**	**331.23**	**2,099.80**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT

for the year ended March 31, 2018

In preparing these financial statements, the company has availed certain exemptions and exceptions from retrospective application of certain requirements under Ind AS, as explained below.

1) Ind AS optional Exemptions

i) Deemed cost:

Ind AS 101 permits a first-time adopter to elect to continue with the carrying value for all of its property, plant and equipment as recognized in the financial statements as at the date of transition to Ind AS, measured as per the previous GAAP and use that as its deemed cost as at the date of transition. This exemption can also be used for intangible assets covered by Ind AS 38 Intangible Assets and investment property covered by Ind AS 40 Investment Properties. Accordingly, the Company has elected to measure all of its property, plant and equipment, intangible assets and investment property at their previous GAAP carrying value.

ii) Leases:

For arrangements entered into prior to 1st April, 2016, the Company has assessed all arrangements for Embedded Leases based on conditions prevailing as at the date of transition (i.e. 1st April, 2016).

2) Ind AS Mandatory Exceptions

Estimates:

The estimate at 1st April 2016 and ended 31st March 2017 are consistent with those made for the same dates in accordance with Indian GAAP (after adjustment to reflect any differences if any, in accounting policies) apart from the items where application of Indian GAAP did not require estimation. The estimates used by the company to present these amounts in accordance with Ind AS reflect conditions as at the transition date and as of 31st March 2017.

Footnotes:

Measurement and recognition difference as on April 1, 2016 and for the year ended March 31, 2017

a) Investments others than investment in subsidiary, joint venture& associate

Under Indian GAAP Investments are at cost less any diminution in value of investment. Difference between the cost and market price is recognized in profit and loss.

Under IND AS investments are designated as fair value through profit and loss (FVTPL).

(ii) Investments in joint venture.

Joint venture is accounted on equity method instead of proportionate consolidation as per previous GAAP. As per equity method, if interest in joint venture is reduced to zero, additional losses are not provided for. Therefore, profit for the year have been increased by ₹ 2.70 Lakhs.

b) Deferment of Franchise Income

AS 9 recognizes both completed contract method and proportionate completion method for recognition of revenue arising from rendering of services. It provides that where the performance of the service requires execution of more than one act, revenue is recognized proportionately by reference to the performance of each act. But as per IND AS when the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction should be recognized by reference to the stage of completion of the transaction at the balance sheet date.

c) Cost of borrowing

Borrowing designated and carried at amortized cost are accounted on EIR method. The upfront fee or cost of borrowing incurred is deferred and accounted on EIR. Borrowings are shown as net of unamortized amount of upfront fee incurred.

d) Deferred Tax

The Company has accounted for deferred tax on the various adjustments between Indian GAAP and IND AS at the tax rate at which they are expected to be reversed.

MAT entitlement credit being of the nature of deferred tax, on transition to IND AS MAT credit entitlement has been regrouped under deferred tax liability from Non Current / Current tax assets (net).

e) Other Comprehensive Income

The impact of change in actuarial assumption and experience adjustments for defined benefit obligation towards gratuity liability is accounted in the Statement of Other Comprehensive Income and corresponding tax impact on the same. Due to this, ₹ 4.62 Lacs (Net of deferred tax) for the period ended March 31, 2017, tax credit there on is shown in OCI and reversal in Statement of Profit and loss.

Under Indian GAAP, Equity instruments are at cost less any diminution in value of investment. Under IND AS equity instruments are designated as fair value through Other Comprehensive Income. Due to this, Other Comprehensive Income is increased by ` 1.95 Lacs and ` .40 Lacs as at 1st April, 2016 and 31st March, 2017 respectively.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT

for the year ended March 31, 2018

f) Statement of Cash Flow-

The impact of transition from Indian GAAP to IND AS on the Statement of Cash Flows is due to various reclassification adjustments recorded under IND AS in Balance Sheet, Statement of Profit & Loss.

52. Figures for the previous year have been regrouped/reclassified wherever necessary

As per our report of even date
Lodha & CO.
Chartered Accountants
ICAI Firm Registration No: 301051E

For and on behalf of the Board of Directors

Pramod Maheshwari
Managing Director & CEO
DIN : 00185711

Om Prakash Maheshwari
Executive Director & CFO
DIN : 00185677

Gaurav Lodha
Partner
Membership No: 507462

Tarun Kumar Jain
GM (Corporate and Legal Affairs
and Company Secretary)
Membership No: F6584

Place: New Delhi
Date: 16/05/2018

Place: Kota
Date: 16/05/2018

NOTICE OF THE ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT THE EIGHTEENTH ANNUAL GENERAL MEETING (AGM) OF THE MEMBERS OF CAREER POINT LIMITED (CINL72200RJ2000PLC016272) WILL BE HELD ON WEDNESDAY, 26TH DAY OF SEPTEMBER, 2018 AT 4.00 P.M. AT CP TOWER 2, IPIA, ROAD NO.1, KOTA, RAJASTHAN 324 005 TO TRANSACT THE FOLLOWING BUSINESSES:

ORDINARY BUSINESS

1. To consider and adopt (a) the audited financial statement of the Company for the Financial Year ended 31st March 2018 and the reports of the Board of Directors and the Auditors thereon and (b) the audited consolidated financial statement of the Company for the financial year 31st March, 2018 and the report of Auditors thereon and in this regard, pass the following resolutions as **Ordinary Resolutions**:

   (a) **RESOLVED THAT** the audited financial statement of the Company for the financial year ended 31st March, 2018 and the reports of the Board of Directors and Auditors thereon laid before this meeting, be and are hereby considered & adopted.

   (b) **RESOLVED THAT** the audited consolidated financial statement of the Company for the financial year ended 31st March, 2018 and the report of the Auditors thereon laid before this meeting, be and are hereby considered & adopted.

2. To appoint a Director Mr. Pramod Maheshwari (DIN: 00185711), 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. Pramod Maheshwari (DIN: 00185711), who retires by rotation at this meeting be and is hereby appointed as a Director of the Company, liable to retire by rotation.

3. To appoint a Director Mrs. Neelima Maheshwari (DIN: 00194928), 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, Mrs. Neelima Maheshwari (DIN: 00194928), who retires by rotation at this meeting be and is hereby appointed as a Director of the Company, liable to retire by rotation.

4. To ratify the appointment of M/s. Lodha & Co., Chartered Accountants (Firm Registration No. 301051E), as the Statutory Auditors of the Company and to fix their remuneration and in this regard to consider and, if thought fit, pass the following resolution as an **Ordinary Resolution**:

   RESOLVED THAT pursuant to the provisions of Section 139 and 142 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof, for the time being in force), the Company hereby ratifies the appointment of M/s. Lodha & Co., Chartered Accountants, (Firm Registration No. 301051E), as the Statutory Auditors of the Company from the conclusion of this Annual General Meeting until the conclusion of the Nineteenth Annual General Meeting of the Company, at such remuneration as may be mutually agreed to, between the Board of Directors and the Statutory Auditors.

   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.

SPECIAL BUSINESS

5. **RE-APPOINTMENT OF MR. RAM SWAROOP CHAUDHARY AS AN INDEPENDENT DIRECTOR**

   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 Sections 149, 150, 152 and any other applicable provisions of the Companies Act, 2013 ("Act") and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force) read with Schedule IV to the Act and Regulation 16(1)(b) and Regulation 17 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and in accordance with the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018, or any amendment thereto or modification thereof, Mr. Ram Swaroop Chaudhary (DIN:00711599), Independent Non-Executive Director of the Company who has submitted a declaration that he meets the criteria for independence as provided in Section 149(6) of the Act be and is hereby re-appointed as an Independent Non-Executive Director of the Company to hold office for another term of five consecutive years with effect from 1st April, 2019 to 31st March, 2024.

   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.

6. **RE-APPOINTMENT OF MR. PAWAN KUMAR LALPURIA AS AN INDEPENDENT DIRECTOR**

   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 Sections 149, 150, 152 and any other applicable provisions of the Companies Act, 2013 ("Act") and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force) read with Schedule IV to the Act and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Mr. Pawan Kumar Lalpuria (DIN:02016032), Independent Non-Executive Director of the Company who has submitted a declaration that he meets the criteria for independence as provided in Section 149(6) of the Act and who is eligible for reappointment, be and is hereby re-appointed as an Independent Non-Executive Director of the Company to hold office for another term of five consecutive years with effect from 1st April, 2019 to 31st March, 2024.

   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.

7. RE-APPOINTMENT OF MR. VISHAL JAIN AS AN INDEPENDENT DIRECTOR

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 Sections 149, 150, 152 and any other applicable provisions of the Companies Act, 2013 ("Act") and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force) read with Schedule IV to the Act and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Mr. Vishal Jain (DIN:00709250), Independent Non-Executive Director of the Company who has submitted a declaration that he meets the criteria for independence as provided in Section 149(6) of the Act and who is eligible for reappointment, be and is hereby re-appointed as an Independent Non-Executive Director of the Company to hold office for another term of five consecutive years with effect from 1st April, 2019 to 31st March, 2024.

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.

8. RE-APPOINTMENT OF MR. MAHESH GUPTA AS AN INDEPENDENT DIRECTOR

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 Sections 149, 150, 152 and any other applicable provisions of the Companies Act, 2013 ("Act") and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force) read with Schedule IV to the Act and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Mr. Mahesh Gupta (DIN:00132721), Independent Non-Executive Director of the Company who has submitted a declaration that he meets the criteria for independence as provided in Section 149(6) of the Act and who is eligible for reappointment, be and is hereby re-appointed as an Independent Non-Executive Director of the Company to hold office for another term of five consecutive years with effect from 1st April, 2019 to 31st March, 2024.

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.

9. 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 authorised:

-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 o f 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 loansare utilised by the borrowing Company for its principal business activities and in particular to the such Companies (as mention 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 authorised to finalise, 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.

10. APPROVAL FOR MATERIAL RELATED PARTY TRANSACTION, UNDER SECTION 188 OF THE COMPANIES ACT, 2013

To consider and, if thought fit, to pass, with or without modifications, the following resolution as an **Ordinary Resolution**:

RESOLVED THAT pursuant to the provisions of Section 188 of the Companies Act,2013, Rule 15 (3) of the Companies (Meetings of Board and its Powers) Rules, 2014 and Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR") and other applicable provisions, if any, including any reenactment, modification, amendment thereof, consent of the members be and is hereby accorded to enter into material related party transactions to be entered into and carried out in ordinary course of business and at arm's length price with related Party/related Parties as set out in the Statement annexed to this Notice on such terms and conditions and in such manners may be mutually acceptable for the period up to the next Annual General meeting of the Company or such further period of time as may be decided by the Board of Directors, for an aggregate amount, which may exceed the threshold limit of 10 percent of annual consolidated turnover of the Company as per the Company's last audited financial statements or any materiality threshold as may be applicable from time to time under the applicable law.

RESOLVED FURTHER THAT the Members of the Company do hereby accord their approval to the Board of Directors of the Company to sign and execute all such documents, deeds and writings including agreements, memorandum and other documents with such modifications as may be required from time to time and to do all such acts, deeds, matters and things as may be deemed necessary, expedient and incidental thereto and to delegate all or any of its powers herein conferred to any Committee of Directors and/ or director(s) and/ or officer(s) of the Company to give effect to this resolution and to the aforesaid transaction(s) in the best interest of the Company.

RESOLVED FURTHER THAT the Board of Directors be and are hereby authorized to do all such acts, deeds or things, as may be necessary and expedient, to give effect to the aforesaid resolutions.

11. RE-APPOINTMENT OF MR. OM PRAKASH MAHESHWARI AS WHOLE TIME DIRECTOR & CFO OF THE COMPANY

To consider and if thought fit, to pass, the following resolution with or without modification(s), if any, as **Special Resolution**: -

RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198, Schedule V and other applicable provisions, if any, of the Companies Act, 2013, (including any amendment / modification thereof) and the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014, the consent of the Members of the Company be and is hereby accorded to re-appoint Mr. Om Prakash Maheshwari (DIN 00185677) as Whole-Time Director and Chief Financial Officer designated as 'Executive Director & Chief Financial Officer', liable to retire by rotation, for a period of 5 years w.e.f. April 1, 2019 on the terms and remuneration as mentioned in the statement annexed hereto;

RESOLVED FURTHER THAT the term of Mr. Om Prakash Maheshwari as Whole Time Director & CFO of the Company shall be on continued basis on his reappointment at the Annual General Meeting, when he retires by rotation;

RESOLVED FURTHER THAT the Board of Directors be and are hereby authorized to increase, vary or amend the remuneration including salary, allowances, perquisites and benefits, remuneration and other terms of his appointment, from time to time, as deemed expedient or necessary;

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.

12. RE-APPOINTMENT OF MR. NAWAL KISHORE MAHESHWARI AS WHOLE TIME DIRECTOR OF THE COMPANY

To consider and if thought fit, to pass, the following resolution with or without modification(s), if any, as **Special Resolution**: -

RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198, Schedule V and other applicable provisions, if any, of the Companies Act, 2013 , (including any amendment/modification thereof) and the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014, the consent of the Members of the Company be and is hereby accorded to re-appoint Mr. Nawal Kishore Maheshwari (DIN 00185762) as a Whole-Time Director designated as 'Executive Director', liable to retire by rotation, for a period of 5 years w.e.f. April 1, 2019 on the terms and remuneration as mentioned in the statement annexed hereto;

RESOLVED FURTHER THAT the term of Mr. Nawal Kishore Maheshwari as Whole Time Director of the Company shall be on continued basis on his reappointment at the Annual General Meeting, when he retires by rotation.

RESOLVED FURTHER THAT the Board of Directors be and are hereby authorized to increase, vary or amend the remuneration including salary, allowances, perquisites and benefits, remuneration and other terms of his appointment, from time to time, as deemed expedient or necessary;

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.

13. RE-APPOINTMENT OF MRS. NEELIMA MAHESHWARI AS A NON EXECUTIVE AND NON INDEPENDENT DIRECTOR OF THE COMPANY

To consider and if thought fit, to pass, the following resolution with or without modification(s), if any, as **Special Resolution**:-

RESOLVED THAT pursuant to the provisions of Sections 149, 152 and any other applicable provisions of the Companies Act, 2013 ("Act") and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force) read with Schedule IV to the Act and Regulation 17(1)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Mrs. Neelima Maheshwari (DIN:00194928), Non-Executive Non-Independent Director of the Company in respect of whom the Company has received a notice in writing from a member proposing her candidature for the office of Director, be and is hereby re-appointed as a Director of the Company for a period of five years from the date of this Annual General Meeting whose period of office shall be liable to determination by retirement of directors by rotation;

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.

By Order of the Board
For **CAREER POINT LIMITED**

Kota, August 11, 2018
Registered Office:
CP Tower 1, Road No. 1,
IPIA, Kota, Rajasthan 324005

Tarun Kumar Jain
GM (Corporate & Legal Affairs)
& Company Secretary
ICSI Membership No. F6584

Notes:

1. The Statement pursuant to Section 102(1) of the Companies Act, 2013, in respect of Special Business as set out above to be transacted at the Meeting is annexed hereto and forms part of this Notice.

2. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY/ PROXIES TO ATTEND AND VOTE INSTEAD OF HIMSELF/ HERSELF. SUCH A PROXY/ PROXIES NEED NOT BE A MEMBER OF THE COMPANY.**

   The instrument of Proxy in order to be effective, should be deposited at the Registered Office of the Company, duly completed and signed, not less than FORTY-EIGHT HOURS before the commencement of AGM. A Proxy Form is sent herewith. Proxies submitted on behalf of the companies, societies etc., must be supported by an appropriate resolutions/ authority, as applicable.

   A person can act as proxy on behalf of Members not exceeding fifty (50) and holding in the aggregate not more than 10% of the total share capital of the Company. In case a proxy is proposed to be appointed by a Member holding more than 10% of the total share capital of the Company carrying voting rights, then such proxy shall not act as a proxy for any other person or Member.

3. **The Register of Members and Share Transfer Books of the Company shall remain closed during the Book Closure period, i.e., from September 19, 2018 to September 26, 2018, both days inclusive.**

4. While Members holding shares in physical form may write to the Company for any change in their address and bank mandates, Members having shares in electronic form may inform any change in address and bank details to their depository participant(s) immediately.

5. 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.

6. Route-map of the AGM venue, pursuant to the Secretarial Standard on General Meetings, is also annexed.

7. As per the provisions of Section 72 of the Act, 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. Members holding shares in physical form may submit the same to the Company. Members holding shares in electronic form may submit the same to their respective depository participant.

8. In case of joint holders attending the AGM, the Member 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.

9. 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.

10. 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 atleast 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.

11. Electronic copy of the Notice of the 18th Annual General Meeting of the Company inter-alia indicating the process and manner of e-voting along with Attendance Slip and Proxy Form is being sent to all the members whose email IDs are registered with the Company/Depository Participants(s) for communication purposes unless any member has requested for a hard copy of the same. For members who have not registered their email address, physical copies of the aforesaid documents are being sent by the permitted mode.

12. 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.

13. The Annual Report of the Company for the Financial Year 2017-18, circulated to the members of the Company, is also uploaded on the Company's website www.cpil.in n the 'Investor Relations' Section.

14. 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 dematerialised 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 dematerialised form.

15. The Company has decided to e-mail Annual Report through electronic mode to all the shareholders whose e-mail addresses has been registered/updated in the record of Company/ Registrar/ Depositories pursuant to the 'Green Initiative in Corporate Governance' initiated by The Ministry of Corporate Affairs, Government of India vide its Circular Nos. 17/2011 and 18/2011 dated 21.04.2011 and 29.04.2011 respectively. Further, in support to this green initiative, the company has already sent a communication to all the shareholders that various documents/ notices meant for them will be sent electronically on their e-mail addresses as obtained from the Depositories/ other sources, unless specifically requested to be sent in physical form. 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.

16. 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.

17. THE COMPANY WHOLE-HEARTEDLY WELCOMES MEMBERS/ PROXIES AT THE ANNUAL GENERAL MEETING OF THE COMPANY. THE MEMBERS /PROXIES MAY PLEASE NOTE THAT NO GIFTS / GIFT COUPONS WILL BE DISTRIBUTED AT THE ANNUAL GENERAL MEETING.

18. During the Financial Year 2014-15, Career Point Limited declared Interim Dividend. Members are informed that the list of unclaimed dividend for the year ended 31st March 2018 has been updated on Company`s website www.cpil.in. If shareholders does not claim the said dividend within 7 years from the date of declaration the unclaimed dividend shal be transferred to the Investor Education and Protection Fund established by the Central Government in terms of Section 205C(2)(a) of the Companies Act, 1956 on the expiry of 7 years from the date of declaration.

19. 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:

Name of Director	Mr. Pawan Kumar Lalpuria	Mr. Vishal Jain	Mr. Mahesh Gupta	Mrs. Neelima Maheshwari
Designation	Independent Director	Independent Director	Independent Director	Non-Independent & non-Executive Director
Date of Birth	July 15, 1967	June 14, 1973	March 19, 1977	March 19, 1971
Date of Appointment	Nov. 1, 2007	January 27, 2011	Feb. 7, 2012	August 12, 2014
Expertise in specific functional areas	Over 26 years of experience in the field of income tax, corporate finance and company law matters.	Over 20 years of experience in the field of Wealth Management & investments.	Over 18 years of experience in the field of taxation, project finance and consultancy.	Over 14 Years of experience in formal education
Educational Qualifications	F.C.A., A.C.S.	B.E. (Electronics & Communication Eng.) from Eng College, Kota, D.B.F. from ICFAI Hyderabad & MBA (Finance) from National University of Singapore	B.Com, F.C.A., DISA(ICA)	M. Pharma
Details of Shares held in the Company	Nil	20 equity shares	Nil	1339500 equity shares
List of Companies (other than Career Point Ltd) in which Directorships held as on 31.03.2018 (excluding Pvt. Ltd. Companies)	Nil	Josts Engineering Company Limited (Listed Company)	Career Point Infra Ltd.	Shricon Industries Limited (Listed Company)
Chairman / Member of the Committees of Co. (other than Career Point Ltd.) on which he is a Director as on 31.03.2018	Nil	Nil	Nil	2
Disclosure of relationships between directors inter-se	None	None	None	Relative of Mr. Om Prakash Maheshwari, Executive Director & CFO

Name of Director	Mr. Om Prakash Maheshwari	Mr. Nawal Kishore Maheshwari	Mr. Ram Swaroop Chaudhary
Designation	Executive Director and CFO	Executive Director	Independent Director
Date of Birth	Sept. 12, 1968	Feb. 5, 1975	Nov. 2, 1942
Date of Appointment	March 31, 2000	March 31, 2000	Nov. 1, 2007
Expertise in specific functional areas	Over 24 years of experience in the field of Finance & Legal matters.	Over 22 years of experience in the field of Administration.	He has experience of working with the Department of Atomic Energy as a 'Scientific Engineer'. During his tenure, he held senior positions like, Engineer Superintendent Maintenance Superintendent and Additional Chief Engineer.
Educational Qualifications	B.E. (Mechanical Engineering) from University of Rajasthan	B.COM. from MDS University, Ajmer	Bachelor's Degree in Mechanical Engineering from Vikram University, Ujjain
Details of Shares held in the Company	1386300 equity shares	1385800 equity shares	20 equity shares
List of Companies (other than Career Point Ltd) in which Directorships held as on 31.03.2018 (excluding Pvt. Ltd. Companies)	1. Wellwin Technosoft Limited 2. Career Point Infra Ltd. 3. Shricon Industries Ltd. (Listed Company) 4. Srajan Capital Ltd. 5. Longway Business Solution Ltd.	1. Career Point Edutech Ltd. 2. Career Point Infra Ltd. 3. Wellwin Technosoft Ltd. 4. Srajan Capital Ltd.	Nil
Chairman / Member of the Committees of Co. (other than Career Point Ltd.) on which he is a Director as on 31.03.2018	3	Nil	Nil
Disclosure of relationships between directors inter-se	Relative of Mr. Pramod Maheshwari, Managing Director & Mr. Nawal Kishore Maheshwari Executive Director, Mrs. Neelima Maheshwari, Non-Exec. Director	Relative of Mr. Pramod Maheshwari Managing Director and Mr. Om Prakash Maheshwari, Executive Director & CFO	None

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.

20. 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:

a. The voting period begins on Sunday, the 23rd day of September, 2018 at 9.00 a.m. and will end on Tuesday, the 25 day of September, 2018 at 5.00 p.m. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of the 18th day of September, 2018, may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

b. The shareholders should log on to the e-voting website www.evotingindia.com during the voting period

c. Click on "Shareholders" tab.

d. Now, select the "CAREER POINT LIMITED" from the drop down menu and click on "SUBMIT"

e. Now Enter your User ID

   a). For CDSL: 16 digits beneficiary ID,

   b). For NSDL: 8 Character DP ID followed by 8 Digits Client ID,

   c). Members holding shares in Physical Form should enter Folio Number registered with the Company.

f. Next enter the Image Verification as displayed and Click on Login.

g. If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier voting of any company, then your existing password is to be used.

h. If you are a first time user follow the steps given below:

i. For Members holding shares in Demat Form and Physical Form

PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) - Members who have not updated their PAN with the Company/Depository Participant are requested to use the first two letters of their name and the 8 digits of the sequence number in the PAN field. -In case the sequence number is less than 8 digits enter the applicable number of 0's before the number after the first two characters of the name in CAPITAL letters. Eg. If your name is Ramesh Kumar with sequence number 1 then enter RA00000001 in the PAN field.
DOB	Enter the Date of Birth as recorded in your demat account or in the company records for the said demat account or folio in dd/mm/yyyy format.
Bank detail	Enter the Bank Details as recorded in your demat account or in the company records for the said demat account or folio. Please enter the DOB or Dividend Bank Details in order to login. If the details are not recorded with the depository or company please enter the member id / folio number in the Dividend Bank details field as mentioned in instruction (v).

(ii) Members holding shares in physical form will then directly reach the Company selection screen. However, members holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(iii) For Members holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(iv) Click on the EVSN along with 'Career Point Limited' on which you choose to vote.

(v) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(vi) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

(vii) After selecting the resolution you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

(viii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

(ix) You can also take out print of the voting done by you by clicking on "Click here to print" option on the Voting page.

(x) If Demat account holder has forgotten the same password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xi) Note for Institutional Shareholders

- Institutional shareholders (i.e. other than Individuals, HUF, NRI etc.) are required to log on to https://www.evotingindia.co.in and register themselves as Corporates.

- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details they have to create a compliance user should be created using the admin login and password. The Compliance user would be able to link the account(s) for which they wish to vote on.
- The list of account should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.
- A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.

(XII) In case you have any queries or issues regarding e-voting, you may refer the Frequently Asked Questions ("FAQs") and e-voting manual available at www.evotingindia.co.in under help section or write an email to helpdesk.evoting@cdslindia.com or investors@cpil.in

- The Board of Directors has appointed Advocate Amit Gupta, (Bar Council Registration No. 1550/2005) as a Scrutinizer to scrutinize the process of remote e-voting and voting at the venue of the meeting in a fair and transparent manner.
- The Scrutinizer shall, immediately after the conclusion of voting at the AGM, count the votes cast at the Meeting, thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company and make, not later than three days of conclusion of the Meeting, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or a person authorised by him in writing who shall countersign the same.
- The result declared along with the Scrutinizer's Report shall be placed on the Company's website www.cpil.in and on the website of CDSL immediately. The Company shall simultaneously forward the results to National Stock Exchange of India Limited and BSE Limited, where the shares of the Company are listed.

1. The facility for voting, either through electronic voting system or polling paper shall also be made available at the AGM and the Members attending the meeting who have not already cast their vote by remote e-voting shall be able to exercise their right to vote at the AGM.
2. The Members who have cast their vote by remote e-voting prior to the AGM may also attend the AGM but shall not be entitled to cast their vote again.

By Order of the Board
For **CAREER POINT LIMITED**

Kota, August 11, 2018
Registered Office:
CP Tower 1, Road No. 1,
IPIA, Kota, Rajasthan 324005

Tarun Kumar Jain
GM (Corporate & Legal Affairs)
& Company Secretary
ICSI Membership No. F6584

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

Item No.5 to 8

Mr. Pawan Kumar Lalpuria, Mr. Ram Swaroop Chaudhary, Mr. Vishal Jain and Mr. Mahesh Gupta are Independent Non-Executive Director of the Company. Pursuant to the Act, all these Independent Non-

Executive Director were appointed to hold office for five consecutive years, by the Members of the Company in the 14th AGM held on 26th September, 2014

As per Section 149(10) of the Act, an Independent Director shall hold office for a term of upto five consecutive years on the Board of a Company, but shall be eligible for re-appointment on passing a special resolution by the Company for another term of upto five consecutive years on the Board of a Company.

In terms of the recently notified Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018, consent of the Members by way of Special Resolution is also required for continuation of a Non-Executive Director beyond the age of seventy five years. Mr. Chaudhary has attended the age of seventy five years on 2nd November 2017. This Special Resolution, once passed, shall also be deemed as your approval under the aforesaid Regulations, for continuation of Mr. RS Chaudhary as an Independent Director beyond the age of seventy five years.

The Nomination & Remuneration Committee and the Board of Directors of the Company ('the Board') are of the view that in order to take advantage of Mr. RS Chaudhary's knowledge, experience and performance, it would be appropriate that he continues to serve on the Board till the completion of his present term of appointment as already approved by the Members. Declaration has been received from Mr. RS Chaudhary that he meets the criteria of Independence prescribed under Section 149 of the Act read with the Companies (Appointment and Qualification of Directors) Rules, 2014 and Regulation 16 of the Listing Regulations 2015. In the opinion of the Board, Mr. RS Chaudhary fulfils the conditions specified in the Act, the Rules thereunder and the Listing Regulations 2015 for re-appointment as an Independent Director and that he is independent of the management of the Company.

Consent of the Members by way of Special Resolution is required for re-appointment of Mr. RS Chaudhary, in terms of Section 149 of the Act.

Based on recommendation of Nomination and Remuneration Committee and in terms of the provisions of Sections 149, 150, 152 read with Schedule IV and any other applicable provisions of the Act and the Listing Regulations, Mr. Pawan Kumar Lalpuria, Mr. Ram Swaroop Chaudhary, Mr. Vishal Jain and Mr. Mahesh Gupta being eligible for re-appointment as an Independent Director and offering themselves for re-appointment, is proposed to be re-appointed as an Independent Director for another term of five consecutive years from 1st April, 2019 upto 31st March, 2024.

All these Directors do not hold by themselves or for any other person on a beneficial basis, any shares in the Company. In the opinion of the Board, they fulfils the conditions specified under the Act, the Companies (Appointment and Qualification of Directors) Rules, 2014 and Regulation 16(1)(b) of the Listing Regulations for their re-appointment as an Independent Non-Executive Director of the Company and is independent of the management.

Copy of the draft letters for appointment as an Independent Non-Executive Director setting out terms and conditions would be available for inspection without any fee by the members at the Registered Office of the Company during normal business hours on any working day, upto and including the date of AGM of the Company.

The Board considers that their continued association would be of immense benefit to the Company and it is desirable to continue to avail services of these Directors as an Independent Director.

Accordingly, the Board recommends Special Resolution in relation to eligibility and re-appointment of the Directors as an Independent Director for another term of five consecutive years with effect from 1st April, 2019 to 31st March, 2024, for the approval by the shareholders of the Company.

Except being an appointee, none of the Directors and Key Managerial Personnel of the Company and their relatives are concerned or interested, financially or otherwise, in the resolution set out at Item No. 6 to 8 of the accompanying Notice of the AGM.

These Directors are not related to any Director of the Company.

This Explanatory Statement together with the accompanying Notice of the AGM may also be regarded as a disclosure under Regulation 36(3) of the Listing Regulations and Secretarial Standard on General Meetings (SS-2) of ICSI.

Brief Profile and other details of Mr. Ram Swaroop Chaudhary, Mr. Pawan Kumar Lalpuria, Mr. Vishal Jain and Mr. Mahesh Gupta have been given in the annexure attached to the Notice.

Item No.9

The Company proposes to advance Inter-Corporate Deposits/Loans to (a) Career Point University, Kota: Amount not exceeding of Rs. 35 Crores (b) Career Point University, Hamirpur: Amount not exceeding of Rs. 35 Crores (c) Sankalp Capital Private Limited: Amount not exceeding of Rs. 10 Crores (d) StudyBoard Education Private Limited: Amount not exceeding of Rs. 1 Crore for the purpose of meeting their day to day working capital requirements as and when necessary and deemed if fit

Name of the Company/Body Corporate	Interested Director
Career Point University, Kota	Mr. Pramod Maheshwari, Mr. Om Prakash Maheswhari and Mr. Nawal Kishore Maheshwari-Member of Board of Management
Career Point University, Hamirpur	Mr. Pramod Maheshwari, Mr. Om Prakash Maheswhari and Mr. Nawal Kishore Maheshwari-Member of Board of Management
Sankalp Capital Private Limited	Mr. Pramod Maheshwari, Mr. Om Prakash Maheswhari and Mr. Nawal Kishore Maheshwari-Common Directorship and hold more than 2% of paid up share Capital of the Company
StudyBoard Education Private Limited	Mr. Pramod Maheshwari, Mr. Om Prakash Maheswhari -Common Directorship

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 of the Shareholders is passed. The required particulars as per proviso to a of 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
Career Point University, Kota	Rs. 35 Crores	To meet day to day working capital requirements of the Company
Career Point University, Hamirpur	Rs. 35 Crores	To meet day to day working capital requirements of the Company
Sankalp Capital Private Limited	Rs. 10 Crores	To meet day to day working capital requirements of the Company
StudyBoard Education Private Limited	Rs. 10 Crores	To meet day to day working capital requirements of the Company

Except Mr. Pramod Maheshwari and his relatives, Mr. Om Prakash Maheshwari, Mr. Naval Kishor Maheshwari, and Mrs. Neelima Maheshwari none of the other Directors, Key Managerial Personnel of the Company and their relatives are concerned or interested, monetarily or otherwise in proposed Special Resolution.

The Resolution at Item No. 9 of the Notice is recommended by the Board to be passed as a Special Resolution

Item No.10

Pursuant to provisions of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015, all Material Related Party Transactions will require approval of the Members through an Ordinary Resolution. A transaction with a related party shall be considered material under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, if A transaction with a related party shall be considered material if the transaction(s) to be entered into individually or taken together with previous transactions during a Financial Year, exceeds ten percent of the annual consolidated turnover of the listed entity as per the last audited Financial Statements of the listed entity. The Company's transactions in the Financial Year 2018-19 with Related Parties are expected to exceed the prescribed threshold limits under the LODR Regulation so as to qualify as material related party transactions thereunder. The Company now proposes to obtain approval of the members for giving further approval to the Board of Directors (hereinafter referred to as the "Board", which include any Committee duly constituted/empowered by the Board) for carrying out and/or continuing with arrangements and transactions with Related Parties, whether by way of fresh transaction, continuation, renewal(s) or extension(s) or modification(s) of earlier arrangements/transactions. The Audit Committee and the Board of Directors have reviewed major terms & conditions of these transactions and recommend to the members for their approval by way of an Ordinary Resolution. The major details/terms and conditions of the material related party transactions are given herein below:

S.No.	Type of Transaction	Name of the Related Parties	Nature of Relationship	Maximum Limit (Rs. In Crores)
1	Sale or Supply of Goods & Material	Career Point Accessories Private Limited	Subsidiary	20
2	Availing/Rendering of any services	Gopi Bai Foundation Trust	Trust under same management	25
		Career Point Accessories Private Limited	Subsidiary	20
		Career Point University, Kota	Institution sponsored by Gopi Bai Foundation Trust & established by Act no. 13/2012 Govt. of Rajasthan	35
		Career Point University, Hamirpur	Institution sponsored by Gopi Bai Foundation Trust & established by Act no. 12/2012 Govt. of H.P	35

The value of transactions stated above would be for the period up to next Annual General Meeting of the Company. The value of the transactions proposed is estimated on the basis of the Company's current transactions and future business projections.

Mr. Pramod Maheshwari, Mr. Om Prakash Maheshwari, Mr. Nawal Kishore Maheshwari and Mrs. Neelima Maheshwari being Director and shareholder of Career Point Limited may be concerned or interested in the resolution. The above transactions are in the ordinary course of business of the Company and on an arm's length basis.

The Board accordingly recommends the resolution set forth in item no.10 for approval of the members.

Item No.11

Mr. Om Prakash Maheshwari was re appointed as whole time Director of the Company w.e.f. 1st April 2014 for a period of 5 years. The present term of will expire on March 31, 2019. The Board of Directors of the Company at its meeting held on August 11, 2018 has re-appointed him as a Whole time Director designated as Executive Director and Chief Financial Officer of the Company for the period of five years with effect from April 1, 2019 as per the terms and conditions recommended by the Nomination and Remuneration Committee and subject to the approval of Members at the General Meeting. The terms and conditions of his re-appointment are as under:

Period: Five years with effect from April 1, 2019 to March 31, 2024.

Remuneration:

a. **Basic Salary:** ₹ 125,000 per month
b. **House rent allowance:** ₹ 80,000 per month.
c. **Other Allowances:** ₹ 70,000 per month (including Medical reimbursement, Allowance on purchase of books/Journal/ Periodicals, Transport allowance or such other allowance, by whatever name called, as decided by the Board of Directors from time to time).
d. Leave travel allowance upto one month's salary, which can be availed once in two years.
e. **Gratuity:** not exceeding on half month's salary for each completed years of service.
f. **Bonus:** as per rules of the Company not exceeding 20% of salary.
g. **Superannuation fund:** superannuation or annuity funds benefits in accordance with any such scheme adopted by the Company.
h. **Reimbursement of expenses:** Reimbursement of travelling & other expenses incurred by him during the course of business of the Company.
i. **Club Membership:** Admission and subscription fees for 2 clubs.
j. Reimbursement of Mobile phone bill for use on Company's business.
k. Free use of the Company's car, fuel and reimbursement of Salary of driver for use on the Company's business as well as for own use.
l. **Washing and Uniform Allowance:** ₹ 5000 per month
m. Insurance Premium of Insurance Policies as defined under the Income Tax Act, 1961

Other Privileges: Such other privileges, facilities, perquisites and amenities as may be applicable from time to time to the Executives of the Company

Mr. Om Prakash Maheshwari is interested in the resolution as it relates to his own re appointment. Mrs. Neelima Maheshwari, Director, Mr. Pramod Maheshwari, Chairman, Managing Director & Chief Executive Officer and Mr. Nawal Kishore Maheshwari, Executive Director being relatives of Mr. Om Prakash Maheshwari are also concerned or interested in the Resolution.

The Board accordingly recommends the resolution set forth in item no. 11 for approval of the members.

Item No. 12

Mr. Nawal Kishore Maheshwari was re appointed as whole time Director of the Company w.e.f. 1st April 2014 for a period of 5 years. The present term of will expire on March 31, 2019. The Board of Directors of the Company at its meeting held on August 11, 2018has re-appointed him as a Whole time Director designated as Executive Director of the Company for the period of five years with effect from April 1, 2019 as per the terms and conditions recommended by the Nomination and Remuneration Committee and subject to the approval of Members at the General Meeting. The terms and conditions of his re-appointment are as under:

Period: Five years with effect from April 1, 2019 to March 31, 2024.

Remuneration:

a. **Basic Salary:** ₹ 1,25,000 per month
b. **House rent allowance:** ₹ 80,000 per month.
c. **Other Allowances:** ₹ 70,000 per month (including Medical reimbursement, Allowance on purchase of books/Journal/ Periodicals, Transport allowance or such other allowance, by whatever name called , as decided by the Board of Directors from time to time).
d. Leave travel allowance upto one month's salary, which can be availed once in two years.
e. **Gratuity:** not exceeding on half month's salary for each completed years of service.
f. **Bonus:** as per rules of the Company not exceeding 20% of salary.
g. **Superannuation fund:** superannuation or annuity funds benefits in accordance with any such scheme adopted by the Company.
h. **Reimbursement of expenses:** Reimbursement of travelling & other expenses incurred by him during the course of business of the Company.
i. **Club Membership:** Admission and subscription fees for 2 clubs.
j. Reimbursement of Mobile phone bill for use on Company's business.
k. Free use of the Company's car, fuel and reimbursement of Salary of driver for use on the Company's business as well as for own use.
l. Washing and Uniform Allowance: ₹ 5000 per month
m. Insurance Premium of Insurance Policies as defined under the Income Tax Act, 1961

Other Privileges: Such other privileges, facilities, perquisites and amenities as may be applicable from time to time to the Executives of the Company

Mr. Nawal Kishore Maheshwari is concerned or interested in the terms and conditions as above for his re-appointment as Executive Director of the Company. Mr. Om Prakash Maheshwari, Executive Director & Chief Financial Officer and Pramod Maheshwari, Chairman, Managing Director & Chief Executive Officer of the Company being

relatives of Mr. Nawal Kishore Maheshwari are also concerned or interested in the Resolution.

The Board accordingly recommends the resolution set forth in item no. 12 for approval of the members.

Item No. 13

Mrs. Neelima Maheshwari (DIN:00194928), has been associated as an Non Executive Non Independent Director of the Company since 12 August 2014 and whose term of office shall expire on 26th September 2019. Keeping in view of her experience and expertise the Board, on the recommendation of Nomination and Remuneration Committee, desires to continue Mrs. Neelima Maheshwari as Non-executive and Non-Independent Director pursuant to applicable provisions of the Companies Act, 2013. A resolution to this effect has been adopted by the Board at its Meeting held on 11th August 2018 wherein Mrs. Neelima Maheshwari has been re-appointed as Director in the capacity of Non- Executive and Non-Independent Director. Also, the Company has received a notice in writing from a member under Section 160 of the Companies Act, 2013 proposing the candidature of Mrs. Neelima Maheshwari (DIN:00194928), for the office of Director of the Company. Considering the aforesaid, it is proposed to appoint Mrs. Neelima Maheshwari (DIN:00194928), as Non-Executive and Non-Independent Director of the Company, whose office shall be liable to be retire by rotation.

Mrs. Neelima Maheshwari is not disqualified from being appointed as a Director in terms of Section 164 of the Act and has given her consent to act as a Director. She holds 1339500 equity shares in the Company. Brief Profile and other details of Mrs. Neelima Maheshwari have been given in the annexure attached to the Notice.

Mrs. Neelima Maheshwari is interested in the resolution as it relates to her own appointment and shareholder of the Company. Mrs. Om Prakash Maheshwari, Executive Director & CFO being relative of Mrs. Neelima Maheshwari also concerned or interested in the Resolution.

The Board accordingly recommends the resolution set forth in itemno. 13 for approval of the members.

By Order of the Board
For **CAREER POINT LIMITED**

Kota, August 11, 2018
Registered Office:
CP Tower 1, Road No. 1,
IPIA, Kota, Rajasthan 324005

Tarun Kumar Jain
GM (Corporate & Legal Affairs)
& Company Secretary
ICSI Membership No. F6584

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 2011, 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.careerpointgogreen@linkintime.co.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 Limited

Tarun Kumar Jain

GM (Corporate & Legal Affairs) & Company Secretary

CAREER POINT LIMITED

(CIN: L72200RJ2000PLC016272)
Registered & Corporate Office: CP Tower 1, Road No. 1, IPIA, Kota – 324 005, Rajasthan, India

[Form No. MGT-11]

PROXY FORM

(Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014)

Name of the member (s): _____E-mail Id:_____
Registered address: _____
Folio/Client Id:_____DP ID:_____

I/We, being the member (s) of_____ Shares of the above named company, hereby appoint:

1) _____ of _____having e-mail id_____or failing him

2) _____ of _____having e-mail id_____or failing him

3) _____ of _____having e-mail id_____

and whose signature(s) are appended below, as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 18th Annual General Meeting of the Company, to be held on Wednesday the 26th day of September, 2018 at 4.00 P.M. at CP Tower 2, Indraprastha Industrial Area, Road No.1, Kota-324005, Rajasthan India and at any adjournment thereof in respect of such resolutions as are indicated below:

S.No.	Resolutions
	Ordinary Business
1.	Adoption of Audited Financial Statements for the year ended 31st March, 2018
2.	Re-appointment of Mr. Pramod Maheshwari, who retires by rotation.
3.	Re-appointment of Mrs. Neelima Maheshwari, who retires by rotation.
4.	To ratify the appointment of M/s Lodha & Co., Chartered Accountants the Statutory Auditor of the Company
	Special Business
5.	To Re-appoint Mr. Ram Swaroop Chaudhary as an Independent Director of the Company
6.	To Re-appoint Mr. Pawan Kumar Lalapuria as an Independent Director of the Company
7.	To Re-appoint Mr. Vishal Jain as an Independent Director of the Company
8.	To Re-appoint Mr. Mahesh Gupta as an Independent Director of the Company
9	Approval of loans, investments, guarantee or security under section 185 of companies act, 2013
10	Approval for material related party transaction, under section 188 of the companies act , 2013
11	To Re-appoint Mr. Om Prakash Maheshwari as a Whole Time Director & CFO of the company
12	To Re-appoint Mr. Naval Kishore Maheshwari as a Whole Time Director of the company
13.	To Re-appoint Mrs. Neelima Maheshwari as a Non-Executive and Non-Independent Director of the company

₹1 Revenue Stamp here

Signed this _____ day of _____2018

Signature of Shareholder **Signature of Proxy Holder**

Note : 1. A Proxy need not be a member of the Company.

2. This form of proxy, in order to be effective, should be duly completed and deposited at the Registered Office of the Company not less than 48 hours before the commencement of the meeting.

3. A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than 10% of the total share capital of the Company carrying voting rights. A member holding more than 10% of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.

4. Corporate members intending to send their authorized representative(s) to attend the meeting are requested to send a Certified

NOTES

CAREER POINT

CAREER POINT LIMITED

(CIN: L72200RJ2000PLC016272)

Registered & Corporate Office: CP Tower 1, Road No. 1, IPIA, Kota – 324 005, Rajasthan, India

ATTENDANCE SHEET

(This attendance sheet duly filled in, to be handed over at the meeting)

Regd. Folio No/Client ID _____ DP-ID No._____

Name and Address of First Sole Shareholder _____

_____

No. of Shares held: _____

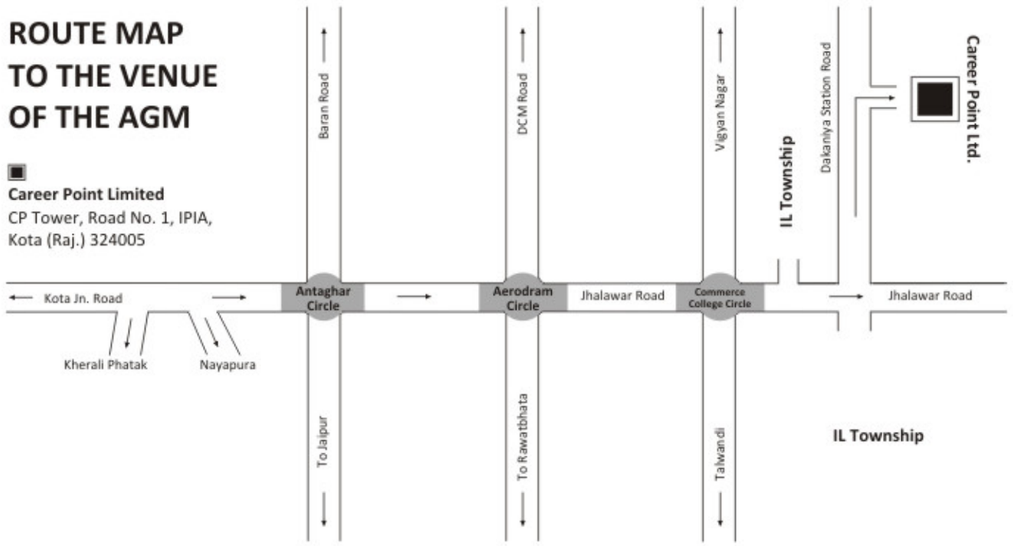
I hereby record my presence at the 18th Annual General Meeting of the Members of CAREER POINT LIMITED to be held on Wednesday, the 26th day of September, 2018 at 4.00 P.M. at CP Tower 2, Indraprastha Industrial Area, Road No.1, Kota-324005, Rajasthan India.

Signature of the Member / Proxy

Note : 1. Only Member / Proxy can attend the meeting.
2. Member / Proxy who wish to attend the meeting must bring this attendance slip to the meeting and hand it over at the entrance of the meeting hall.
3. Member / Proxy should bring his / her copy of the Annual Report for reference at the meeting.

ROUTE MAP TO THE VENUE OF THE AGM

Career Point Limited
CP Tower, Road No. 1, IPIA,
Kota (Raj.) 324005



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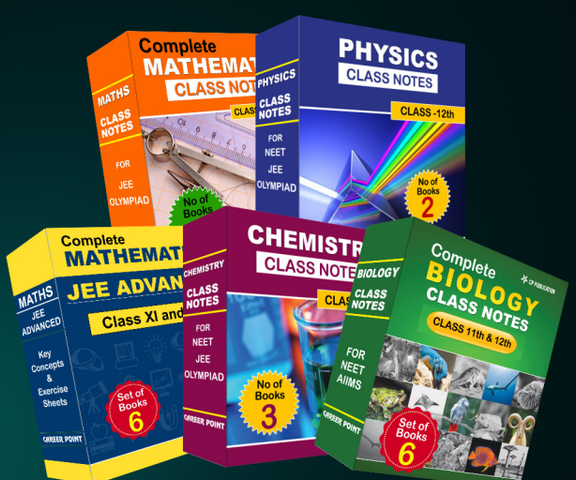
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May 16, 2018

'Statement on Impact of Audit Qualifications'

We hereby declare that LODHA & CO., Chartered Accountants, New Delhi, Statutory Auditor of the Company have issued Auditors' Report with unmodified opinion for Consolidated and Standalone Financial Results for the quarter and year ended 31 March, 2018.

For Career Point Limited

Pramod Maheshwari
Managing Director

Corporate Office: Career Point Limited, CP Tower, Road No-1, IPIA, Kota (Raj.)-324005 Ph: +91-744-3040000, 5151200, Fax: +91-744-3040050
Corporate Identification Number (CIN) : L72200RJ2000PLC016272
Website: www.careerpoint.ac.in | E-mail: info@cpil.in