

Regd. Office: 1C/13, Basement, Rajnigandha Building, New Rohtak Road, New Delhi - 110005
Tel No: [011-28762142](tel:011-28762142); E-mail id: capfinindia ltd@yahoo.co.in; Website: www.capfinindia.com

Date: 14th August, 2024

To,
The Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers Dalal Street
28th Floor, Dalal Street, Mumbai- 400001

Company Symbol: CAPFIN
Script Code: 539198

Subject: Outcome of the Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirement Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on Today i.e., Wednesday, 14th August, 2024 at the registered office of the Company situated at 1C/13, Basement, New Rohtak Road Delhi, North West Delhi ,110005 India has inter alia considered and approved the following items.

1. The Unaudited Financial Results (Standalone) of the Company for the quarter ended on 30th June, 2024.

We enclose herewith a copy of the said financial results along with the Limited Review Report by the Statutory Auditors of the company.

The meeting of the Board of Directors commenced at 11:45 A.M. and concluded at 04:00 P.M.

This is for your information and record.

Thanking you,
Yours Faithfully

For & On Behalf of
Capfin India Limited

Rachita Mantry
Wholetime Director & CFO
DIN: 03414391

Sr. No.	Particulars	(Rs in Lakhs except for Earnings Per Share)			
		30-Jun-24 Unaudited	Quarter ended 31-Mar-24 Audited	30-Jun-23 Unaudited	Year ended 31-Mar-24 Audited
1	Income				
	Revenue From Operations				
(i)	Sales				
(ii)	Interest Income	1.24	13.11	-	13.11
(iii)	Dividend Income	4.83	4.76	1.85	11.86
(iv)	Net gain on fair value changes	-	-	-	0.18
	Total revenue from operations	-	-	-	(2.58)
	Other Income	6.07	17.87	1.85	22.57
	Total Revenue	6.07	17.87	9.94	1.35
2	Expenses				
(a)	Cost of materials consumed	-	-	-	-
(b)	Purchases of stock-in-trade	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.58	2.17	-	21.63
(d)	Employee Benefits Expenses	(0.21)	2.11	-	(17.35)
(e)	Fees and commission expenses	0.70	1.20	1.20	4.80
(f)	Impairment of financial Instruments	3.95	-	-	7.84
(g)	Other expenses	0.16	71.47	-	71.47
	Total expense	0.30	0.52	7.45	2.17
3	Profit / (Loss) before exceptional items and tax (1-2)	5.48	77.47	8.65	90.56
4	Exceptional Items	0.59	(59.60)	3.14	(66.64)
5	Profit / (Loss) before tax (3-4)	-	-	-	-
		0.59	(59.60)	3.14	(66.64)
	Tax Expenses				
(a)	Current Tax	-	-	-	-
(b)	Tax for earlier years	-	0.05	-	0.05
(c)	Deferred Tax	-	-	-	-
6	Total Tax Expenses	-	(20.42)	-	(20.42)
7	Profit/ (Loss) for the period (5-6)	-	(20.37)	-	(20.37)
8	Other Comprehensive Income/(Loss)	0.59	(39.23)	3.14	(46.27)
	(A.)(i) Amount of Items that will not to be reclassified to profit or loss	-	(0.96)	-	(0.96)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	(B.)(i) Amount of Items that will be reclassified to Profit or Loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Total other comprehensive income/(loss)	-	(0.96)	-	(0.96)
	Total Comprehensive income for the period (comprising profit/(Loss) and other comprehensive income for the period) (7+8)	0.59	(40.19)	3.14	(47.23)
10	Paid up Equity Share Capital (Face Value of Rs 10/- each)	286.47	286.47	286.47	286.47
11	Reserves/other equity (excluding forfeited shares)	-	-	-	(27.12)
12	Earning Per Share (For continuing operations)				
(a)	Basic in Rs.	0.02	(1.40)	0.11	(1.65)
(b)	Diluted in Rs.	0.02	(1.40)	0.11	(1.65)

- The above statements were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14 August 2024. There are no qualifications in the review report issued for the quarter ended 30 June 2024.
- This Statement has been prepared in accordance with the recognition and measurement principles laid down in India Accounting Standard 34, Interim Financial Reporting ('Ind As 34') notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), as prescribed under Section 133 of the Companies Act, 2013.
- In compliance with regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligation and Disclosure Requirements) Regulations, 2015, a limited review of financial results for the quarter and half year ended 30 September 2023 has been carried out by the statutory auditors of the Company
- As per the Income Recognition and Asset Classification (IRAC) norms issued by the Reserve Bank of India (RBI), as on 30 June 2024, the company has not made certain provisions as required by the regulatory guidelines. Management has determined that, based on its assessment of the credit risk and recoverability of assets, the provisions deemed necessary under IRAC norms and company will assess the same in future periods.
- The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified and the final rules / interpretation have not yet been issued. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective
- In accordance with Ind AS 108, 'Operating Segments', segment information has been disclosed in the consolidated financial results of the Company, and therefore, no separate disclosure on segment information is given in the standalone financial results
- Figures of the previous period / year have been regrouped/rearranged, wherever considered necessary.

Independent Auditor's Review Report on Unaudited Quarterly Financial Results of Capfin India Limited pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report To,
The Board of Directors
Capfin India Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Capfin India Limited ("the Company") for the quarter ended June 2024 together with the notes thereon (the "Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").
2. This statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting standard 34 "Interim financial reporting" ("Ind As 34"), prescribed under section 133 of the Companies Act 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of the company personnel and analytical procedures applied to financial data, thus providing less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. We draw attention to Note 4 in the financial results, which describes the non-compliance with the Income Recognition and Asset Classification (IRAC) guidelines. Our opinion is not modified in respect of this matter.
5. Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed or that it contains material misstatement.

For Mehra Goel & Co.
Chartered Accountants
Firm Registration No: 000517N


Roshan Daultani
Partner
Membership no: 137405

UDIN: 24137405BKDLPW8034

Place: Pune

Date: 14th August 2024

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