

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 November, 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,

In 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., Thursday, 14th November, 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 and half year ended on 30th September, 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 06:15 P.M. and concluded at 06:45 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

Independent Auditor's Review Report on Standalone Unaudited Quarterly and Year to Date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended)

To,
The Board of Directors
Capfin India Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of **Capfin India Limited** ('the Company') for the quarter ended September 30, 2024 and the year to date results for the period April 01, 2024 to September 30, 2024, together with notes thereon (the "Statement"), being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended) ('Listing 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. A review of making inquiries, primarily of person responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the 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. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in 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 any material misstatement.

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


Roshan Daultani
Partner
Membership no: 137405
UDIN: 24137405BKDLRW7718
Place: Pune
Date: 14th November 2024



New Delhi:

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Dubai:

R-3035, Reef Tower,
Cluster O,
Jumeriah Lake Tower,
Dubai, UAE.

CAPFIN INDIA LIMITED
(CIN: L74999DL1992PLC048032)

Address: 1C/13, Basement, New Rohtak Road, North West, Delhi 110005

Statement of Standalone Financial Result for the Quarter and Half Year ended on 30-09-2024

Rs. in Lakhs

Sr No.	Particulars	Quarter Ended			Half year ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31 March 2024
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
	Income						
I	Revenue From Operations	66.71	1.24	-	67.95	-	13.11
II	Other Income	6.01	4.83	5.33	10.84	17.12	10.80
III	Total Income	72.73	6.07	5.33	78.80	17.12	23.91
	Expenses						
IV	Employee Benefit Expenses	-	0.70	1.20	0.70	2.40	4.80
	Purchases of Stock-in-Trade	2.66	0.58	-	3.24	-	21.63
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	17.56	-0.21	-	17.35	-	-17.36
	Fees & Commission Expenses	-	3.95	-	3.95	-	7.85
	Impairment of financial Instruments	-	0.16	-	0.16	-	71.47
	Other expenses	0.49	0.30	2.87	0.79	10.32	2.17
	Total expenses	20.71	5.48	4.07	26.19	12.72	90.56
V	Profit/(loss) before exceptional item and tax (III - IV)	52.02	0.59	1.26	52.61	4.40	-66.64
VI	Exceptional Item	-	-	-	-	-	-
VII	Profit/(loss) before tax (V - VI)	52.02	0.59	1.26	52.61	4.40	-66.65
VIII	Tax expense						
	Current tax	10.21	-	-	10.21	-	0.05
	Deferred Tax	-	-	-	-	-	-20.42
	Total Tax expense	10.21	-	-	10.21	-	-20.37
IX	Profit/(loss) after tax for the period	41.81	0.59	1.26	42.40	4.40	-46.28
X	Other Comprehensive Income						
	Amount of Items that will not to be reclassified to profit or loss	-	-	-	-	-	-0.96
	Total Other Comprehensive Income	-	-	-	-	-	-0.96
XI	Total Comprehensive Income for the period	41.81	0.59	1.26	42.40	4.40	-47.24
XII	Paid up equity share capital (face value of equity share Rs 10/- each)	286.47	286.47	286.47	286.47	286.47	286.47
XIII	Other Equity excluding revaluation reserve						-27.12
XIV	Earnings per equity share						
	Basic	1.46	0.02	0.04	1.48	0.15	-1.65
	Diluted	1.46	0.02	0.04	1.48	0.15	-1.65

For Capfin India Limited


Abhishek Narbaria
Managing Director
DIN: 01873087
Date: 14th November, 2024
Place: Pune

CAPFIN INDIA LIMITED
(CIN: L74999DL1992PLC048032)

Address: 1C/13, Basement, New Rohtak Road, North West, Delhi 110005

Statement of Standalone Financial Result for the Quarter and Half Year ended on 30-09-2024

Particulars	As at Sept 30, 2024	As at March 31, 2024
ASSETS		
Financial assets		
Stock in trade		17.36
Cash and cash equivalents	2.34	6.24
Bank Balance other than cash and cash equivalents	17.82	-
Loans	250.72	161.02
Investments	46.73	54.58
Other financial assets	-	0.04
	317.61	239.24
Non- financial assets		
Current tax assets (Net)	-	1.51
Deferred tax assets (Net)	17.99	18.00
Investment property	-	-
Property, plant and equipment	0.02	0.02
Other non- financial assets	-	0.80
	18.01	20.32
Total assets	335.62	259.57
EQUITY and LIABILITIES		
LIABILITIES		
Financial liabilities		
Payables		
a) Trade payables	-	-
b) Other payables	-	-
Other payables	0.12	0.22
Borrowings	26.00	-
	26.12	0.22
Non-financial liabilities		
Provisions	-	-
Income tax liabilities (net)	7.75	-
Deferred tax liability (Net)	-	-
Equity		
Equity share capital	286.47	286.47
Other equity	15.28	-27.12
	309.50	259.35
Total Equity and Liabilities	335.62	259.57

For Capfin India Limited


Abhishesk Narbaria

Managing Director

DIN: 01873087

Date: 14th November, 2024

Place: Pune



CAPFIN INDIA LIMITED

(CIN: L74999DL1992PLC048032)

Address: 1C/13, Basement, New Rohtak Road, North West, Delhi 110005

Rs. in Lakhs (Unless stated otherwise)

Sr No	Particulars	For the half year ended September 30, 2024	For the half year ended September 30, 2023
I.	Cash Flow from Operating Activities		
	Profit / (loss) before tax	52.61	4.40
	Depreciation and amortisation	-	-
	Operating Profit before Working Capital changes	52.61	4.40
	Movements in working capital :		
	Increase/(Decrease) in Non Current Assets	-	-6.40
	Increase/(Decrease) in Other payables	(0.10)	
	Decrease / (Increase) in Non Financial assets	2.32	(0.27)
	(Increase)/Decrease in Interest Income	-	(3.50)
	(Increase)/Decrease in Inventories	17.37	-
	Decrease / (Increase) in Loans (Assets)	(89.70)	
	Decrease / (Increase) in Other Financial Assets, Current	0.04	
	Decrease / (Increase) in Other Financial Liabilities, Current		0.53
	Cash Generated From Operations	(17.47)	(5.24)
	Less : Direct Tax paid (net of refunds)	-	-
	Net Cash Flow from (Used in) Operations	(17.47)	(5.24)
	Interest Received	-	3.50
	Net Cash Flow from Operating Activities	(17.47)	(1.74)
II.	Cash Flow from Investing Activities:		
	Proceeds from sale of other long term assets	-	166.51
	Purchase of other long term assets	-	(183.32)
	Sale of investments	7.85	-
	Net cash flow (used in) investing activities	7.85	(16.81)
III.	Net Cash Flow From Financing Activities:		
	Proceeds from Borrowings	26.00	-
	Repayments from Borrowings	-	11.82
III.	Net cash flow (used in) financing activities	26.00	11.82
IV.	Net (decrease) / In cash and cash equivalents (I+II+III)	16.38	(6.72)
	Cash and cash equivalents (Opening)	6.24	14.89
	Cash and cash equivalents (Closing)	22.62	8.17

For Capfin India Limited


 Abhishesk Narbaria
 Managing Director
 DIN: 01873087
 Date: 14th November, 2024
 Place: Pune



CAPFIN INDIA LIMITED

CIN: L74999DL1992PLC048032

Address: 1C/13, Basement, New Rohtak Road, North West, Delhi 110005

Sr no.

Notes to the Financial Results

- 1 The above statements were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 14, 2024. There are no qualifications in the review report issued for the quarter and half year ended 30 September 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.
- 2 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
- 3 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.
- 4 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
- 5 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
- 6 Figures of the previous period / year have been regrouped/rearranged, wherever considered necessary.
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