



KAPIL RAJ FINANCE LIMITED

CIN : L65929DL1985PLC022788

May 30, 2018

To,

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai- 400 001
Scrip code: 539679

Metropolitan Stock Exchange of India,
(Formerly known as MCX Stock Exchange
Limited)
4th Floor, Vibgyor Tower,
Bandra Kurta Complex,
Bandra (E), Mumbai – 400 098
Symbol: KAPILRAJ

Subject: Re-submission Audited Financial Results for the financial year ended March 31, 2018 as per Regulation 33 of SEBI (Listing obligation Disclosure Requirement) Regulation 2015.

Dear Sir/Madam,

Kindly note that the audited financials for the quarter and year ended March 31, 2018 of our company Kapil Raj Finance Limited were submitted and published through the Exchange platform by us on May 30, 2018.

After submission we realized that at the time of printing the results, due to a technical error, the financial figures for year ended March 31, 2018 were erroneously replicated as it is, under the financial figures for quarter ended March 31, 2018. We are thereby re-submitting the audited financials for quarter & year ended March 31, 2018 with the correct figures.

We kindly request you to consider the same and acknowledge our re-submission.

Thanking You

For Kapil Raj Finance Limited
KAPIL RAJ FINANCE LIMITED

S. Singh

MANAGING DIRECTOR

Mr. Shyam Singh
DIN: 07798831
Managing Director



VINODCHANDRA R. SHAH & CO.
Chartered Accountants

PARTNERS
UDAY V. SHAH F.C.A.
NAYANTIKA D. SHAH F.C.A.
GAURAV J. PAREKH A.C.A.

INDEPENDENT AUDITORS REPORT

To,

The Board of Directors,
Kapil Raj Finance Limited,
8/33, III Floor,
Satbhava School Marg,
W.E.A., Karol Bagh,
Delhi – 110005

We have audited the financial results of **KAPIL RAJ FINANCE LIMITED** ("the Company") for the quarter and year ended 31st March ,2018 ("the Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the annual Ind AS financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such annual Ind AS financial statements, which have been prepared in accordance with the Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; as applicable and other accounting principles generally accepted in India.

We conducted our audit of the Statement in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements. An audit includes examining on a test basis, evidence supporting the amounts disclosed in financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

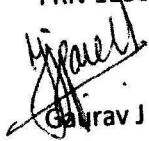


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- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit/ loss and other financial information for the quarter ended 31st March, 2018 as well as the year to date results for the period from 1st April, 2017 to 31st March, 2018.

For Vinodchandra R Shah & Co.
Chartered Accountants
FRN 115394W


Gaurav J Parekh
Partner
M. No. 140694



Mumbai, dated 30th May, 2018

KAPIL RAJ FINANCE LIMITED

8/33, III Floor, Satbhava School Marg,
W.E.A, Karol Bagh, Delhi-110005
CIN No-L65929DL1985PLC022788
Email Id: kapilrajfin@gmail.com
Web: www.kapilrajfinance.com

AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH, 2018

Part I		Rs. In Lakhs				
Sr.No.	Particulars	Standalone				
		Quarter ended			Year ended	
		31st March, 2018	31st December, 2017	31st March, 2017	31st March, 2018	31st March, 2017
		Audited	Audited	Audited	Audited	Audited
1	Revenue from operations	32.66	32.24	151.43	136.52	174.50
2	Other income	13.61	12.88	5.00	50.49	29.32
3	Total Revenue (1 + 2)	46.27	45.12	156.43	187.01	203.82
4	Expenses:					
	Cost of materials consumed	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-	-
	Employee benefits expense	22.73	22.14	8.26	77.00	17.97
	Finance Costs	0.54	0.57	87.22	3.25	87.22
	Depreciation and amortisation expense	0.05	0.06	0.10	0.26	0.50
	Professional fees	51.97	0.39	47.83	54.20	48.25
	Other expenses	10.59	1.95	14.93	17.78	21.32
	Total expenses	85.88	25.11	158.34	152.49	175.26
5	Profit before exceptional and extraordinary items and tax (3 - 4)	(39.60)	20.00	(1.91)	34.53	28.56
6	Exceptional Items	-	-	-	-	-
7	Profit before extraordinary items and tax (5 - 6)	(39.60)	20.00	(1.91)	34.53	28.56
8	Extraordinary items	-	-	-	-	-
9	Profit before tax (7- 8)	(39.60)	20.00	(1.91)	34.53	28.56
10	Tax expenses					
	(1) Current tax	(12.68)	6.18	3.22	10.22	12.60
	(2) Deferred tax	(0.03)	-	-	(0.03)	0.03
11	Net Profit / (Loss) for the period (11+14)	(26.89)	13.82	(5.13)	24.34	15.94
12	Other Comprehensive Income					
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
13	Paid-up equity share capital (Face Value of the Share Rs.10 each)	514.00	514.00	514.00	514.00	514.00
14	Other equity (excluding Revaluation Reserves)	-	-	-	63.44	39.10
15	Earning per equity share					
	(1) Basic	(0.52)	0.27	(0.10)	0.47	0.31
	(2) Diluted	(0.52)	0.27	(0.10)	0.47	0.31

Notes :-

- The above results have been reviewed by Audit Committee and approved and taken on record by the Board of Directors of the Company in their meeting held on 30th May, 2018.
- The figures for the corresponding previous period have been regrouped/rearranged wherever necessary, to confirm the current year classification.
- The Company adopted Indian Accounting Standards ("Ind AS") from April 1, 2017 and accordingly above standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.

The Ind AS compliant standalone financial results for the previous year ended 31st March, 2017 not been subject to limited review or audit. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- A Reconciliation between financial results as previously reported (referred to as 'Previous GAAP' and IND AS for the quarter ended 31st March, 2017.

	(Rs. in Lakhs)
	31st March, 2017
Net Profit for the quarter ended 31st March, 2017 (as per previous Indian GAAP)	(5.13)
Net Profit as per IND AS	(5.13)
Other comprehensive income	-
Total comprehensive income under IND AS	(5.13)

This reconciliation statement has been provided in accordance with circular CIR/CFD/FAC/62/2016 issued by SEBI dated July 5, 2016 on account of implementation of Ind AS by Listed Companies.

- The auditors of the company have carried out audit of the financial results for the Year ended 31st March, 2018 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 and have expressed their unqualified opinion.



STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2018		
Particulars	Standalone As at	
	Audited 31.03.2018	Audited 31.03.2017
A ASSETS		
1 Non-current assets	0.26	0.52
(a) Property, Plant and Equipment	-	-
(b) Capital work-in-progress	45.52	72.64
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible assets	-	-
(f) Intangible assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financial Assets:	-	-
(i) Investments	-	-
(ii) Trade receivables	665.20	264.54
(iii) Loans	-	-
(iv) Deferred tax assets (net)	-	-
(v) Other non-current assets	-	-
Sub-total - non-current assets	710.98	337.70
2 Current assets		0.10
(a) Inventories	-	-
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Cash and cash equivalents	1.54	3.74
(iv) Bank balances other than (iii) above	-	-
(v) Loans	-	-
(vi) Others (to be specified)	-	-
(c) Current Tax Assets (Net)	0.36	806.37
(d) Other current assets	1.90	810.21
Sub-total - current assets	1.90	810.21
TOTAL - ASSETS	712.88	1,147.91
B EQUITY AND LIABILITIES		
1 EQUITY		
(a) Equity Share capital	514.00	514.00
(b) Other Equity	63.44	39.10
	577.44	553.10
2 LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities	-	-
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
(b) Provisions	0.01	0.04
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
Current liabilities		
(a) Financial Liabilities	4.00	527.73
(i) Borrowings	47.02	0.72
(ii) Trade payables	-	-
(iii) Other financial liabilities (other than those specified in item (c))	-	66.33
(b) Other current liabilities	-	-
(c) Provisions	84.42	-
(d) Current Tax Liabilities (Net)	135.44	594.80
Sub-total - current liabilities	135.44	594.80
TOTAL EQUITY AND LIABILITIES	712.88	1,147.91

For KAPIL RAJ FINANCE LIMITED
KAPIL RAJ FINANCE LIMITED

Mr. Shyam Singh
DIN : 07798831
Managing Director

DIRECTOR

Place : Delhi

Dated : 30th May, 2018

