

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

To,  
The Secretary,  
Listing department  
BSE Limited  
PhirozeJeejeebhoy Towers,  
Dalal Street  
Mumbai-400001  
Scrip Code: **539198**

Date: 14.11.2022

Dear Sir/ Madam

**Sub: Submission of Document under clause 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 for the quarter and the half year ended on September, 2022**

In terms of Clause 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. Please find enclosed herewith copy of unaudited results and Limited Review Report for the quarter and the half year ended on 30<sup>th</sup> September, 2022 and the same has been uploaded on the company website [www.capfinindia.com](http://www.capfinindia.com)

This is for your information and record.

Thanking You,

Yours faithfully,

For CAPFIN INDIA LIMITED  
For Capfin India Limited

  
Rachita Mantry Director  
(Whole Time Director)

CAPPIN INDIA LIMITED

REGISTERED OFFICE: 1C/13, Basement, Rajnigandha Building, New Rohtak Road, New Delhi - 110005

Part-1

(Rs. in Lacs)

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30th September 2022

S.No.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to Date figures for the current year ended	Previous Year Ended
		30-09-2022 Unaudited	30-06-2022 Unaudited	30-09-2022 Refer Note-5	31-03-2022 Audited	31-03-2021 Audited
1	<b>Income from operations</b>					
	(a) Net sales / Income from Operations (Net of Excise Duty)	2.60	2.76	44.30	12.72	13.84
	(b) Other operating income	5.01	188.63	1.24	5.15	1.16
	<b>Total income from operations (net)</b>	<b>7.61</b>	<b>191.39</b>	<b>45.54</b>	<b>17.87</b>	<b>15.00</b>
2	<b>Expenses</b>					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchase of stock in trade	2.51	187.00	50.97	-	-
	(c) Changes in inventories of finished goods, work -in-progress and stock-in-trade	-	-	(11.74)	-	-
	(d) Employee benefits expense	1.20	1.20	1.05	5.45	3.82
	(e) Depreciation and Amortisation expense	-	-	-	0.44	0.45
	(f) Other expenses	0.21	5.94	0.87	7.38	6.37
	<b>Total expenses</b>	<b>3.92</b>	<b>194.14</b>	<b>41.15</b>	<b>13.27</b>	<b>10.64</b>
3	<b>Profit/(Loss) from operations before other income, finance costs and exceptional items(1-2)</b>	<b>3.69</b>	<b>(2.75)</b>	<b>4.39</b>	<b>4.60</b>	<b>4.36</b>
4	other income	-	-	-	-	-
5	<b>Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+/-4)</b>	<b>3.69</b>	<b>(2.75)</b>	<b>4.39</b>	<b>4.60</b>	<b>4.36</b>
6	Finance costs	-	-	-	-	-
7	<b>Profit/(Loss) form ordinary activities after finance costs but before exceptional items (5+/-6)</b>	<b>3.69</b>	<b>(2.75)</b>	<b>4.39</b>	<b>4.60</b>	<b>4.36</b>
8	Exceptional items	-	-	-	-	-
9	<b>Profit/ (Loss) form ordinary activities before tax (7+/-8)</b>	<b>3.69</b>	<b>(2.75)</b>	<b>4.39</b>	<b>4.60</b>	<b>4.36</b>

10	Tax expense including Deferred Tax	-	-	-	-	-	-	-	-
11	<b>Net Profit/(Loss) from ordinary activities after tax (9+/-10)</b>	3.69	(2.75)	4.39	0.90	0.49			
12	Extraordinary items (net of tax expense)				3.70	3.87			
13	<b>Net Profit/(Loss) for the period (11+/-12)</b>								
14	Share of Profit/(Loss) of associates*	3.69	(2.75)	4.39	3.70	3.87			
15	Minority Interest*	-	-	-	-	-			
16	<b>Net profit/ (Loss) after taxes , Minority interest and share of profit/(Loss) of associates (13+ _14+ _15)*</b>	3.69	(2.75)	4.39	3.70	3.87			
17	<b>Other Comprehensive Income</b>								
	<b>1 (a) Items that will not be reclassified to profit or Loss</b>								
	(b) Income Tax relating to items that will not be reclassified to profit or Loss								
	<b>2 (a) Items that will be reclassified to profit or loss</b>								
	(b) Income Tax relating to items that will be reclassified to profit or Loss				(16.14)	(34.74)			
	©Prior Period								
	<b>Total Comprehensive Income for the period</b>								
18	Paid-up equity share Capital (Face value of Rs 10/- each)	(12.44)	(15.91)	-	(12.44)	(30.87)			
19	Reserve excluding Revaluation Reserve as per balance sheet of previous accounting year	286.47	286.47	286.47	286.47	286.47			
20.i	<b>Earnings per share (before extraordinary items) (of face value Rs 10/- each) not annualised:</b>	1.95	1.95	14.40	1.95	14.40			
	(a) Basic								
	(b) Diluted	0.13	(0.10)	0.15	0.13	0.14			
20.ii	<b>Earnings per share (after extraordinary items)(of face value Rs 10/- each) not annualised:</b>	0.13	(0.10)	0.15	0.13	0.14			
	(a) Basic								
	(b) Diluted	0.13	(0.10)	0.15	0.13	0.14			

Notes:

1. The above financial results have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 14th November, 2022 and Statutory Auditors have carried out limited review.

2. These financial results have been prepared in accordance with Indian Accounting Standard ("IND-AS) notified under section 133 of the Companies Act, 2013 read with relevant rules there under and in terms of Regulation 33 of SEBI ( Listing Obligations and Disclosure Requirements ) Regulations, 2015 and SEBI circulars dated 5th July, 2016.

3. The format for quarterly results as prescribed in SEBI's circular CIR.CFD/CMD/15-2015, dated 30th November, 2015, has been modified to comply with requirements of SEBI's circulars dated 5th July, 2016.
4. The above results pertain to the Financial Segment which is the only business segment of the Company in terms of IND AS 108 on " Operating Segment".
5. Expenses are recognised in Statement of Profit & Loss using a classification based on the nature of expense method as per para 99 of IND AS-1, presentation of financial statements.
6. Previous year's figures have been regrouped wherever necessary to conform to current period classification.

Place : Delhi

Date : 14.11.2022

**For Carfaxia India Limited**



**Rachita Mody**

(Whole Time Director)

Capfin India Limited  
Unaudited Financial Statements as on 30th September, 2022

Particulars	Notes	As at 30th Sept, 2022	As at 31st March, 2022
		Unaudited	Audited
<b>ASSETS</b>			
<b>Financial assets</b>			
Cash and cash equivalents	1	2.76	1.19
Loans	2	139.67	150.70
Investments	3	104.33	91.71
Other financial assets	4	16.61	17.87
Inventory	5	-	-
Trade Receivables	6	-	-
		<b>263.37</b>	<b>261.47</b>
<b>Non- financial assets</b>			
Current Tax Assets (Net)		-	1.50
Deferred Tax Assets (Net)	7	1.01	1.01
Property, plant and equipment	8	0.02	0.02
Investment Property	9	24.29	23.99
Other non- financial assets	10	2.56	1.70
		<b>27.88</b>	<b>28.22</b>
		<b>291.25</b>	<b>289.69</b>
<b>Total assets</b>			
<b>LIABILITIES AND EQUITY</b>			
<b>LIABILITIES</b>			
<b>Financial liabilities</b>			
Payables	11		
a) Trade payables			
i) total outstanding dues of micro enterprises		0.00	0.00
ii) total outstanding dues of creditors other		0.00	0.00
Other payables	12	1.18	1.27
Borrowings (Other than debt securities)	13	0.00	0.00
		<b>1.18</b>	<b>1.27</b>
<b>Non financial liabilities</b>			
Provisions	14	0.00	0.00
Deferred Tax Liability (Net)	15	0.00	0.00
<b>Equity</b>			
Equity share capital	16	286.47	286.47
Other equity	17	3.60	1.95
		<b>290.07</b>	<b>288.42</b>
<b>Total Liabilities and Equity</b>		<b>291.25</b>	<b>289.69</b>

For Capfin India Limited

  
 Rachita M. Director  
 (Whole Time Director)

Place : Delhi

Date : 14.11.2022

Cash flow statement, indirect		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2022
B	Date of end of reporting period	30-09-2022
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory.</b>	
<b>Statement of cash flows</b>		
Whether cash flow statement is applicable on company		
<b>Cash flows from used in operating activities</b>		
Profit before tax		1.650
<b>Adjustments for reconcile profit (loss)</b>		
Adjustments for finance costs		0.000
Adjustments for decrease (increase) in inventories		0.000
Adjustments for decrease (increase) in trade receivables, current		0.000
Adjustments for decrease (increase) in trade receivables, non-current		0.000
Adjustments for decrease (increase) in other current assets		0.000
Adjustments for decrease (increase) in other non-current assets		0.000
Adjustments for other financial assets, non-current		1.260
Adjustments for other financial assets, current		-0.860
Adjustments for other bank balances		0.000
Adjustments for increase (decrease) in trade payables, current		0.000
Adjustments for increase (decrease) in trade payables, non-current		0.000
Adjustments for increase (decrease) in other current liabilities		0.000
Adjustments for increase (decrease) in other non-current liabilities		0.000
Adjustments for depreciation and amortisation expense		0.000
Adjustments for impairment loss reversal of impairment loss recognised in profit or		0.000
Adjustments for provisions, current		0.000
Adjustments for provisions, non-current		0.000
Adjustments for other financial liabilities, current		-0.090
Adjustments for other financial liabilities, non-current		0.000
Adjustments for unrealised foreign exchange losses gains		0.000
Adjustments for dividend income		0.000
Adjustments for interest income		0.000
Adjustments for share-based payments		0.000
Adjustments for fair value losses (gains)		0.000
Adjustments for undistributed profits of associates		0.000
Other adjustments for which cash effects are investing or financing cash flow		0.000
Other adjustments to reconcile profit (loss)		0.000
Other adjustments for non-cash items		0.000
Share of profit and loss from partnership firm or association of persons or limited		0.000
<b>Total adjustments for reconcile profit (loss)</b>		<b>0.310</b>
<b>Net cash flows from (used in) operations</b>		<b>1.960</b>
Dividends received		0.000
Interest paid		0.000
Interest received		5.440
Income taxes paid (refund)		0.000
Other inflows (outflows) of cash		-9.020
<b>Net cash flows from (used in) operating activities</b>		<b>-1.620</b>
<b>Cash flows from used in investing activities</b>		
Cash flows from losing control of subsidiaries or other businesses		0.000
Cash flows used in obtaining control of subsidiaries or other businesses		0.000
Other cash receipts from sales of equity or debt instruments of other entities		0.000
Other cash payments to acquire equity or debt instruments of other entities		0.000
Other cash receipts from sales of interests in joint ventures		0.000
Other cash payments to acquire interests in joint ventures		0.000

Cash receipts from share of profits of partnership firm or association of persons or	0.000
Cash payment for investment in partnership firm or association of persons or limited	0.000
Proceeds from sales of property, plant and equipment	0.000
Purchase of property, plant and equipment	0.000
Proceeds from sales of investment property	0.000
Purchase of investment property	0.000
Proceeds from sales of intangible assets	0.000
Purchase of intangible assets	0.000
Proceeds from sales of intangible assets under development	0.000
Purchase of intangible assets under development	0.000
Proceeds from sales of goodwill	0.000
Purchase of goodwill	0.000
Proceeds from biological assets other than bearer plants	0.000
Purchase of biological assets other than bearer plants	0.000
Proceeds from government grants	0.000
Proceeds from sales of other long-term assets	16.270
Purchase of other long-term assets	28.840
Cash advances and loans made to other parties	0.000
Cash receipts from repayment of advances and loans made to other parties	0.000
Cash payments for future contracts, forward contracts, option contracts and swap	0.000
Cash receipts from future contracts, forward contracts, option contracts and swap	0.000
Dividends received	0.020
Interest received	0.000
Income taxes paid (refund)	0.000
Other inflows (outflows) of cash	1.970
<b>Net cash flows from (used in) investing activities</b>	<b>-10.580</b>
<b>Cash flows from used in financing activities</b>	
Proceeds from changes in ownership interests in subsidiaries	0.000
Payments from changes in ownership interests in subsidiaries	0.000
Proceeds from issuing shares	0.000
Proceeds from issuing other equity instruments	0.000
Payments to acquire or redeem entity's shares	0.000
Payments of other equity instruments	0.000
Proceeds from exercise of stock options	0.000
Proceeds from issuing debentures notes bonds etc	0.000
Proceeds from borrowings	13.770
Repayments of borrowings	0.000
Payments of finance lease liabilities	0.000
Payments of lease liabilities	0.000
Dividends paid	0.000
Interest paid	0.000
Income taxes paid (refund)	0.000
Other inflows (outflows) of cash	0.000
<b>Net cash flows from (used in) financing activities</b>	<b>13.770</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate</b>	<b>1.570</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	
Effect of exchange rate changes on cash and cash equivalents	0.000
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>1.570</b>
Cash and cash equivalents cash flow statement at beginning of period	1.190
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>2.760</b>

For CAPFIN INDIA LIMITED

*Rachit*

Director

# **RAG & Associates**

Chartered Accountants

209 Jagdamba Tower, 13 Preet Vihar  
Commercial Complex, Delhi-110092  
Phone- +91 9312238428  
Email:raghvendera@rediffmail.com

## **Independent Auditor's Review Report on quarterly Unaudited Financial Results of Capfin India Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures requirements) Regulations, 2015**

To  
The Board of Directors  
Capfin India Limited

1. We have reviewed the accompanying statements of Unaudited Financial Results of Capfin India Limited ("the Company") for the quarter ended September 30, 2022 ("the Statement"), being submitted by the company pursuant to the requirement of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
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 regulation and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013 read with the relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free from material misstatement. A review is limited primarily to the inquiries the company personnel and analytical procedures applied to the financial data and thus provide less assurance than an audit. We have not performed an audit and thus accordingly, we do not express an audit opinion.





4. Based on our review conducted and procedures performed 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 the aforesaid Indian Accounting standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in the terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, as including the manner in which it is to be disclosed, or that it contains any material misstatement.

For RAG & Associates  
Chartered Accountants



CA Raghendra  
Partner  
Membership No. 089757  
Place: Delhi

Date: November 14, 2022

UDIN: 220897576DAJTTJ8840