

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

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

Date: 30.01.2023

Dear Sir/ Madam

Sub: Submission of Revised Document under clause 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 for the quarter and the nine months ended on December, 2022

In terms of Clause 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. Please find enclosed herewith copy of revised unaudited results and Limited Review Report for the quarter and the nine months ended on 31st December, 2022 and the same has been uploaded on the company website 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)

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

Part-1

(Rs. in Lacs)

QUARTERLY UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED & NINE MONTHS ENDED ON 31ST DECEMBER, 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	Year to Date figures for the current year ended	Previous Year Ended
		31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
	(Refer Note Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations						
	(a) Net sales /Income from Operations (Net of Excise Duty)	2.15	2.60	3.00	7.51	9.76	12.72
	(b) Other operating income	18.75	5.01	22.12	212.08	64.58	5.15
	Total income from operations (net)	20.90	7.61	25.12	219.59	74.34	17.87
2	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchase of stock in trade	18.25	2.51	21.99	207.75	72.96	-
	(c) Changes in inventories of finished goods, work -In-progress and stock-in-trade	-	-	(1.65)	-	(13.39)	-
	(d) Employee benefits expense	1.25	1.20	1.15	3.65	3.35	5.45
	(e) Depreciation and Amortisation expense	-	-	-	-	-	0.44
	(f) Other expenses	0.95	0.21	0.96	6.09	5.46	7.38
	Total expenses	20.45	3.92	22.45	217.49	68.38	13.27
3	Profit/(Loss) from operations before other income, finance costs and exceptional items(1-2)	0.45	3.69	2.67	2.10	5.96	4.60
4	other income	-	-	-	-	-	-
5	Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+/-4)	0.45	3.69	2.67	2.10	5.96	4.60
6	Finance costs	-	-	-	-	-	-
7	Profit/(Loss) form ordinary activities after finance costs but before exceptional items (5+/-6)	0.45	3.69	2.67	2.10	5.96	4.60
8	Exceptional Items	-	-	-	-	-	-
9	Profit/ (Loss) form ordinary activities before tax (7+/-8)	0.45	3.69	2.67	2.10	5.96	4.60
10	Tax expense including Defferd Tax	-	-	-	-	-	0.90
11	Net Profit/(Loss) from ordinary activities after tax (9+/-10)	0.45	3.69	2.67	2.10	5.96	3.70
12	Extraordinary items (net of tax expense)	-	-	-	-	-	-
13	Net Profit/(Loss) for the period (11+/-12)	0.45	3.69	2.67	2.10	5.96	3.70
14	Share of Profit/(Loss) of associates*	-	-	-	-	-	-
15	Minority interest*	-	-	-	-	-	-

16	Net profit/ (Loss) after taxes , Minority interest and share of profit/(Loss) of associates (13+ 14+ 15)*	0.45	3.69	2.67	2.10	5.96	3.70
17	Other Comprehensive Income						
	1 (a) Items that will not be reclassified to profit or Loss	-	-	-	-	-	-
	(b) Income Tax relating to items that will not be reclassified to profit or Loss	(12.44)	-	-	-	-	(16.14)
	2 (a) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(b) Income Tax relating to items that will be reclassified to profit or Loss	-	-	-	-	-	-
	⊖ Prior Period	-	-	-	-	-	-
	Total Comprehensive Income for the period	(11.99)	(12.44)	-	(12.44)	5.96	(12.44)
18	Paid-up equity share capital (Face value of Rs 10/- each)	286.47	286.47	286.47	286.47	286.47	286.47
19	Reserve excluding Revaluation Reserve as per balance sheet of previous accounting year	1.95	1.95	14.40	1.95	14.40	1.95
20. i	Earnings per share (before extraordinary items) (of face value Rs 10/- each) not annualised:						
	(a) Basic	0.02	0.13	0.09	0.07	0.21	0.13
	(b) Diluted	0.02	0.13	0.09	0.07	0.21	0.13
20. ii	Earnings per share (after extraordinary items)(of face value Rs 10/- each) not annualised:						
	(a) Basic	0.02	0.13	0.09	0.07	0.21	0.13
	(b) Diluted	0.02	0.13	0.09	0.07	0.21	0.13

Notes:

- The above financial results have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 11th January, 2023 and Statutory Auditors have carried out limited review.
- 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.
- 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.
- Effective April 1, 2019, the Company has adopted IND AS 116 * Leases", applied to all lease contracts existing on April 1, 2019 using the modified retrospective method with practical expedient. There is no impact on retained earnings, on the date of initial application. Accordingly, comparatives for the year ended 31 March, 2019 have not been retrospectively adjusted. The effect of this adoption did not have a material impact on the results for the quarter ended on Dec 31, 2021.
- 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.
- Previous year's figures have been regrouped wherever necessary to confirm to current period classification.

Place : Delhi
Date : 11.01.2023

FOR CAPFIN INDIA LIMITED
For Capfin India Limited


Rachita Mantry
(Whole Time Director) 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

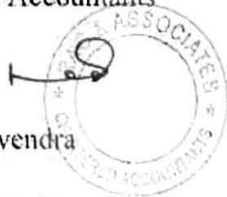
To
The Board of Directors
Capfin India Limited

1. We have reviewed the accompanying statements of Unaudited Financial Results of Capfin India Limited ("the Company") for the quarter ended December 31, 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: January 11, 2023
UDIN: 23089757BGWPLE2649