

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 February, 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., Wednesday, 14th February, 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 nine months ended on 31st December, 2023.

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 03:00 P.M. and concluded at 04:15 P.M.

This is for your information and record.

Thanking you,
Yours Faithfully

For & On Behalf of
Capfin India Limited

RACHITA MANTRY
KABRA

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MANTRY KABRA
Date: 2024.02.14 16:16:59 +05'30'

Rachita Mantry
Wholetime Director & CFO
DIN: 03414391

CAPFIN INDIA LIMITED							
CIN: L74999DL1992PLC048032							
Regd. Off: 1C/13, Basement, New Rohtak Road, Delhi, North West Delhi 110005 India							
A. STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31 DECEMBER 2023							
(₹ in Lakhs, unless other stated)							
S.No.	Particulars	Quarter ended			Nine Months		Year ended
		31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31/03/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from operations						
(i)	Interest Income	3.17	1.65	2.15	6.67	7.51	9.57
(ii)	Dividend Income	-	0.16	-	0.16	-	-
(ix)	Other revenue from operations	-	2.13	18.75	1.35	212.08	24.15
	Total revenue from operations	3.17	3.94	20.90	8.18	219.59	33.72
	Other income	-	-	-	-	-	-
	Total Income	3.17	3.94	20.90	8.18	219.59	33.72
2	Expenses						
	Purchases of stock-in-trade	-	-	18.25	-	207.75	-
	Employee Benefit Expense	1.20	1.20	1.25	3.60	3.65	4.80
	Depreciation, depletion and amortisation expense	-	-	-	-	-	0.42
	other expenses	13.89	1.48	0.95	12.09	6.09	6.83
	Total expenses	15.09	2.68	20.45	15.69	217.49	12.05
3	Profit / (Loss) before exceptional items and tax	- 11.91	1.26	0.45	- 7.51	2.10	21.67
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) before tax	- 11.91	1.26	0.45	- 7.51	2.10	21.67
6	Tax expense						
7	Current tax	-	-	-	-	-	3.21
8	Deferred tax	-	-	-	-	-	0.30
9	Total tax expense	-	-	-	-	-	3.51
10	Profit/(loss) for the period/ year	- 11.91	1.26	0.45	- 7.51	2.10	18.16
11	Other comprehensive income						
	Items that will not be reclassified to profit or loss - net of tax	-	-	-	-	-	-
	(a) Remeasurement of defined employee benefit plans	-	-	-	-	-	-
	Items that will be reclassified to profit or loss - net of tax	-	-	-	-	-	-
	Other comprehensive income	-	-	-	-	-	-
12	Total comprehensive income for the period/year [comprising profit/(loss) and other comprehensive income for the period/year]	- 11.91	1.26	0.45	- 7.51	2.10	18.16
	Paid-up equity share capital						
	(Face value of equity share ₹ 10 each)	286.47	286.47	286.47	286.47	286.47	286.47
	Reserves/other equity (excluding forfeited shares)	20.11	20.11	1.95	20.11	1.95	20.11
	Earnings per equity share:						
	Basic (in ₹.)	-0.42	0.04	0.02	-0.26	0.07	0.63
	Diluted (in ₹.)	-0.42	0.04	0.02	-0.26	0.07	0.63

Date: 14-02-2024
Place : DELHI

For and on behalf of
Capfin India Limited

RACHITA
MANTRY KABRA

Digitally signed by RACHITA
MANTRY KABRA
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Rachita Mantry
Wholetime Director & CFO
DIN: 03414391

Independent Auditor's Review Report on Unaudited Quarterly and Year-to-Date 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 December 2023 and year to date financial result for the period from 01 April 2023 to 31 December 2023 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 6 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: 24137405BKDLNT6536

Place: Pune

Date: 14 February 2024

