

CAPFIN INDIA LIMITED
CAPFIN INDIA LIMITED

Part-1

(Rs. in Lacs)

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30th September 2020

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
		9/30/2020	6/30/2020	9/30/2019	3/31/2020	3/31/2019
	(Refer Note Below)	Unaudited	Unaudited	Refer Note-5	Audited	Audited
1	Income from operations					
	(a) Net sales /Income from Operations (Net of Excise Duty)	3.37	3.50	3.34	13.79	13.82
	(b) Other operating income	0.10	-	-	3.00	1.05
	Total income from operations (net)	3.47	3.50	3.34	16.79	14.87
2	Expenses					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchase of stock in trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work -In-progress and stock-in-trade	-	-	-	-	-
	(d) Employee benefits expense	1.27	0.82	1.38	4.27	4.08
	(e) Depreciation and Amortisation expense	-	-	-	0.46	0.46
	(f) Other expenses	4.05	0.25	0.57	8.73	7.88
	Total expenses	5.32	1.07	1.95	13.46	12.42
3	Profit/(Loss) from operations before other income, finance costs and exceptional items(1-2)	(1.85)	2.43	1.39	3.33	2.45
4	other income	-	-	-	-	-
5	Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+/-4)	(1.85)	2.43	1.39	3.33	2.45
6	Finance costs	-	-	-	-	-
7	Profit/(Loss) form ordinary activities after finance costs but before exceptional items (5+/-6)	(1.85)	2.43	1.39	3.33	2.45
8	Exceptional Items	-	-	-	-	-
9	Profit/ (Loss) form ordinary activities before tax (7+/-8)	(1.85)	2.43	1.39	3.33	2.45

10	Tax expense including Defferd Tax	-	-	-	0.76	1.44
11	Net Profit/(Loss) from ordinary activities after tax (9+/-10)	(1.85)	2.43	1.39	2.57	1.01
12	Extraordinary items (net of tax expense)		-	-	-	-
13	Net Profit/(Loss) for the period (11+/-12)	(1.85)	2.43	1.39	2.57	1.01
14	Share of Profit/(Loss) of associates*	-	-	-	-	-
15	Minority Interest*	-	-	-	-	-
16	Net profit/ (Loss) afer taxes , Minority interest and share of profit/(Loss) of associates (13+_14+_15)*	(1.85)	2.43	1.39	2.57	1.01
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	-	-	-	4.04	0.87
	2 (a) Items that will be reclassifies 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	-	-	-	6.61	1.88
18	Paid-up equity share capital (Face value of Rs 10/- each)	286.47	286.47	286.47	286.47	286.47
19	Reserve excluding Revaluation Reserve as per balance sheet of previous accounting year	45.27	45.27	39.15	45.27	39.95
20.i	Earnings per share (before extraordinary items) (of face value Rs 10/- each) not annualised:					
	(a)Basic	(0.06)	0.08	0.05	0.09	0.04
	(b) Diluted	(0.06)	0.08	0.05	0.09	0.04
20. ii	Earnings per share (after extraordinary items)(of face value Rs 10/- each) not annualised:					
	(a)Basic	(0.06)	0.08	0.05	0.09	0.04
	(b) Diluted	(0.06)	0.08	0.05	0.09	0.04

Notes:

1. The above financial results have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 11th November, 2020 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. 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 June 30, 2019.

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.

For Capfin India Limited

Place : Delhi

Date : 11.11.2020

Rachita Mantry
(Whole Time Director)

Capfin India Limited
Unaudited Financial Statements as on 30th September, 2020

Particulars	Notes	As at 30th Sept, 2020	As at 31st March, 2020
		Unaudited	Audited
<u>ASSETS</u>			
Financial assets			
Cash and cash equivalents	1	19.87	1.37
Loans	2	165.20	181.69
Investments	3	125.61	125.61
Other financial assets	4	0.00	0.00
		310.68	308.67
Non- financial assets			
Deferred Tax Assets (Net)	5	2.09	2.09
Property, plant and equipment	7	0.02	0.02
Investment Property	8	24.88	24.88
Other non- financial assets	6	2.10	1.74
		29.09	28.73
		339.77	337.40
Total assets		339.77	337.40
<u>LIABILITIES AND EQUITY</u>			
LIABILITIES			
Financial liabilities			
Payables	9		
a) Trade payables			
i) total outstanding dues of micro enterprises and		0.00	0.00
ii) total outstanding dues of creditors other than		0.00	0.00
Other payables	10	5.47	4.16
Borrowings (Other than debt securities)	11	1.50	1.50
		6.97	5.66
Non financial liabilities			
Provisions	12	0.00	0.00
Deferred Tax Liability (Net)	5	0.00	0.00
Equity			
Equity share capital	13	286.47	286.47
Other equity	14	46.33	45.27
		332.80	331.74
Total Liabilities and Equity		339.77	337.40