

# KAPIL RAJ FINANCE LIMITED

(CIN-L65929DL1985PLC022788)

Registered Office: 23, II<sup>nd</sup> FLOOR, North West Avenue, Club Road, West Punjab bagh, New Delhi-110026

Admin Office: 204B, Platinum Mall, Jawahar Road, Ghatkopar (East), Mumbai-400077

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Date: 13-01-2023

Metropolitan Stock Exchange of India 4 <sup>th</sup> floor, Vibgyor Tower, Bandra kurla Complex Bandra(E), Mumbai-400098 Symbol: KAPILRAJ	BSE LIMITED P J Tower, Dalal Street Mumbai-400001 Scrip Code: 539679
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Ref: **Unaudited Financial Results for the quarter and Nine Months ended on 31st December, 2022**

**Dear Sir/Mam**

In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are enclosing Unaudited Financial Results along with the Limited Review Report for the quarter and Nine Months ended 31st December, 2022 as approved by Board of Directors of the Company at its meeting held on today Monday, 13<sup>th</sup> February, 2023.

Request you to kindly take this letter on record and acknowledge the receipt.

Thanking You

Yours truly

For Kapil Raj Finance Limited

Santosh Rani  
DIN: 09155303  
Director



**Limited Review Report**

To  
**THE BOARD OF DIRECTORS  
KAPIL RAJ FINANCE LIMITED  
23, IInd Floor, North West Avenue  
Club Road, West Punjabi Bag  
New Delhi-110026**

**Dear Sirs**

**Re: Report on Unaudited Financial Results for the quarter ended 31<sup>th</sup> Dec, 2022.**

We have reviewed the accompanying statement of unaudited financial results of KAPIL RAJ FINANCE LIMITED for the quarter ended 31<sup>th</sup> Dec, 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

This Statement, which is the responsibility of the Company's Management and approved by the Company's 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 as amended, read with 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.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For GAMS & Associates LLP

Chartered Accountants

FRN 0N500094

UDIN: 23088218BGWJTJ1084

*Anil Gupta*

CA Anil Gupta  
(Partner)

M. No. 008218

Place: New Delhi

Date: 13-02-2023



**KAPIL RAJ FINANCE LIMITED**

Regd. Office: 23, IInd Floor, North West Avenue, Club Road, West Punjabi Bagh, New Delhi-110026

CIN: L65929DL1985PLC022788

Website: www.kapilrajfinance.com E-mail: kapilrajfin@gmail.com

**UN-AUDITED FINANCIAL RESULT (PROV.) FOR THE QUARTER ENDED 31.12.2022**

(Rs.In Lakhs)

	Quarter ended			Nine Month Ended		Year ended
	31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Revenue from operations</b>						
Interest income	-	-	3.30	-	-	-
<b>Total revenue from operations</b>	-	-	<b>3.30</b>	-	-	-
<b>OTHER INCOME</b>	-	-	-	-	-	0.01
<b>TOTAL INCOME</b>	-	-	<b>3.30</b>	-	-	<b>0.01</b>
<b>EXPENSES</b>						
Finance Cost	-	-	0.01	-	-	0.01
Impairment on financial instruments	-	-	-	-	-	-
Employee Benefits Expenses	0.56	0.42	1.63	1.55	0.28	0.98
Professional Tax	-	0.76	-	-	-	-
Depreciation and Amortisation Expenses	-	-	-	-	-	-
Other expenses	5.96	0.35	1.33	8.53	1.38	8.69
<b>TOTAL EXPENSES</b>	<b>6.52</b>	<b>1.53</b>	<b>2.97</b>	<b>10.08</b>	<b>1.66</b>	<b>9.68</b>
Profit before exceptional items and tax	(6.52)	(1.53)	0.33	(10.08)	(1.66)	(9.67)
Exceptional items	-	-	-	-	-	-
<b>Profit before tax</b>	<b>(6.52)</b>	<b>(1.53)</b>	<b>0.33</b>	<b>(10.08)</b>	<b>(1.66)</b>	<b>(9.67)</b>
Share of Profit/(Loss) of Associate and Joint Venture	-	-	-	-	-	-
<b>Tax expenses</b>						
Current tax	-	-	0.09	-	-	-
Deferred tax credit/(charge)	-	-	-	-	-	-
<b>PROFIT FOR THE PERIOD (A)</b>	<b>(6.52)</b>	<b>(1.53)</b>	<b>0.24</b>	<b>(10.08)</b>	<b>(1.66)</b>	<b>(9.67)</b>
<b>OTHER COMPREHENSIVE INCOME</b>						
Items that will not be reclassified subsequently to profit or loss	-	-	-	-	-	-
Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
<b>OTHER COMPREHENSIVE INCOME FOR THE PERIOD (B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (A+B)</b>	<b>(6.52)</b>	<b>(1.53)</b>	<b>0.24</b>	<b>(10.08)</b>	<b>(1.66)</b>	<b>(9.67)</b>
<b>Paid up Equity Share Capital (Face value Re. 1 per share)</b>	<b>514.00</b>	<b>514.00</b>	<b>514.00</b>	<b>514.00</b>	<b>514.00</b>	<b>514.00</b>
<b>Other Equity</b>	<b>102.85</b>	<b>115.19</b>	<b>115.19</b>	<b>115.19</b>	<b>115.19</b>	<b>115.19</b>
<b>Earnings per equity share (Face value of Re. 1 each)</b>						
Basic (in Rs.)	0.00	0.00	0.00	0.00	0.00	0.00
Diluted (in Rs.)	0.00	0.00	0.00	0.00	0.00	0.00

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2. This statement has been prepared in accordance with the Company's (Indian Accounting Standards), Rules, 2015 (IND AS), prescribed under section 133 of the Companies Act, 2013 and the recognised accounting practices and policies to the extent applicable. Company has for the 1st time adopted Ind-AS.

3. Segment reporting is not applicable as the company activity falls within a single business segment.

4. Previous period's figures have been regrouped/rearranged wherever necessary.

5. No Shareholder complaints/grievances has been received during the above referred quarter and no complaint/grievance are lying unresolved at the end of the Quarter ended on 31-12.2022

6. The above results are available on the website of Bombay Stock Exchange at www.bseindia.com & www.msei.in and on company website at www.kapilrajfinance.com

For and on behalf of Board of Directors of  
KAPIL RAJ FINANCE LIMITED

Place: New Delhi  
Date : 13-02-2023

SANTOSH RANI  
Director  
DIN: 09155303