

KAPIL RAJ FINANCE LIMITED

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AUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2017

Part I

Rs. In Lakhs

Sr.No.	Particulars	Standalone					
		Quarter ended		Half year ended			Year ended
		30th September, 2017	30th June, 2017	30th September, 2016	30th September, 2017	30th September, 2016	31st March, 2017
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	55.64	15.98	7.81	71.62	17.51	174.50
2	Other income	13.27	10.72	7.72	23.99	16.47	29.32
3	Total Revenue (1 + 2)	68.91	26.70	15.53	95.61	33.98	203.82
4	Expenses:						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-	-	-
	Employee benefits expense	17.28	14.85	3.16	32.13	6.61	17.97
	Finance Costs	0.82	1.32	-	2.14	-	87.22
	Depreciation and amortisation expense	0.07	0.08	0.14	0.15	0.29	0.50
	Professional fees	0.29	1.55	-	1.84	-	48.25
	Other expenses	3.34	1.90	2.83	5.24	4.52	21.32
	Total expenses	21.79	19.70	6.12	41.49	11.41	175.26
5	Profit before exceptional and extraordinary items and tax (3 - 4)	47.12	7.00	9.41	54.12	22.57	28.56
6	Exceptional Items	-	-	-	-	-	-
7	Profit before extraordinary items and tax (5 - 6)	47.12	7.00	9.41	54.12	22.57	28.56
8	Extraordinary items	-	-	-	-	-	-
9	Profit before tax (7- 8)	47.12	7.00	9.41	54.12	22.57	28.56
10	Tax expenses						
	(1) Current tax	14.56	2.16	2.91	16.72	6.97	12.60
	(2) Deferred tax	-	-	-	-	-	0.03
11	Net Profit /(Loss) for the period (11+14)	32.56	4.84	6.50	37.40	15.60	15.94
12	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
13	Paid-up equity share capital (Face Value of the Share Rs.10 each)	514.00	514.00	514.00	514.00	514.00	514.00
14	Other equity (excluding Revaluation Reserves)	-	-	-	-	-	39.10
15	Earning per equity share (for discontinued & continuing operation)						
	(1) Basic	0.63	0.09	0.13	0.73	0.30	0.31
	(2) Diluted	0.63	0.09	0.13	0.73	0.30	0.31



STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2017

Particulars		Standalone As at	
		Unaudited	Audited
		30.09.2017	31.03.2017
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	0.37	0.52
	(b) Capital work-in-progress	-	-
	(c) Investment Property	72.64	72.64
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets:		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	662.17	264.54
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	-	-
	Sub-total - non-current assets	735.18	337.70
2	Current assets		
	(a) Inventories	-	0.10
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Cash and cash equivalents	4.18	3.74
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	-	-
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	3.15	806.37
	Sub-total - current assets	7.33	810.21
	TOTAL - ASSETS	742.50	1,147.91
B	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity Share capital	514.00	514.00
	(b) Other Equity	76.50	39.10
		590.50	553.10
2	LIABILITIES		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	2.54	-
	(c) Deferred tax liabilities (Net)	0.04	0.04
	(d) Other non-current liabilities	-	-
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	30.02	527.73
	(ii) Trade payables	1.31	0.72
	(iii) Other financial liabilities (other than those specified in item (c))	-	-
	(b) Other current liabilities	110.64	66.33



(c) Provisions	7.47	-
(d) Current Tax Liabilities (Net)	-	-
Sub-total - current liabilities	152.00	594.80
TOTAL EQUITY AND LIABILITIES	742.50	1,147.91

Notes :-

- The above results have been reviewed by Audit Committee and approved and taken on record by the Board of Directors of the Company in their meeting held on 14th November, 2017.
- The figures for the corresponding previous period have been regrouped/rearranged wherever necessary, to confirm the current year classification.
- The Company adopted Indian Accounting Standards ("Ind AS") from April 1, 2017 and accordingly above standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.

The Ind AS compliant standalone unaudited financial results for the previous quarter ended September 30, 2017 not been subject to limited review. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- A Reconciliation between financial results as previously reported (referred to as 'Previous GAAP' and IND AS for the quarter ended 30th Sep. 2017.

	(Rs. In Lakhs)
	30-Sep-17
Net Profit for the quarter ended 30th Sept 2017 (as per previous Indian GAAP)	32.56
Net Profit as per IND AS	32.56
Other comprehensive income	-
Total comprehensive income under IND AS	32.56

This reconciliation statement has been provided in accordance with circular CIR/CFD/FAC/62/2016 issued by SEBI dated July 5, 2016 on account of implementation of Ind AS by Listed Companies

- The auditors of the company have carried out a "Limited Review" of the financial results for the Quarter and Six month ended 30 th September, 2017 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 and have expressed their unqualified opinion

KAPIL RAJ FINANCE LIMITED
For KAPIL RAJ FINANCE LIMITED

Atul Doshi
DIRECTOR

Mr. Atul Doshi
DIN : 06826992
Managing Director

Place : Delhi
Dated : 14th November, 2017