KAPIL RAJ FINANCE LIMITED

(**CIN-**L65929DL1985PLC022788)

Registered Office: 23, II''FLOOR, North West Avenue, Club Road, West Punjab bagh, New Delhi-110026

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

Tel. No: - 91-22-6127 5175, **Email: -** kapilrajfin@gmail.com **Website: -**www.kapilrajfinanceltd.com

Date: 14.11.2024

Metropolitan Stock Exchange of India	BSE LIMITED
4th floor, Vibgyor Tower, Bandra kurla Complex Bandra(E), Mumbai-400098 Symbol: KAPILRAJ	P J Tower, Dalal Street Mumbai-400001 Scrip Code: 539679

Ref: **Outcome of the Board Meeting of the company dated 14.11.2024**

Dear Sir/Mam

Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015, we would like to inform your good office that the Board of Directors of the Company at their meeting held today i.e. on 14.11.2024, have approved the following agenda items:

1. The Standalone unaudited Financial Results of the Company for the quarter and half year ended 30.09.2024, prepared in accordance with Ind AS.
2. Limited Review Report on the Standalone unaudited Financial Results for the quarter and half year ended 30.09.2024

The meeting of the Board of Directors commenced at 1.00 P.M and concluded at 4.00 pm
Request you to kindly take this letter on record and acknowledge the receipt.

Yours truly

For Kapil Raj Finance Limited

Santosh Rani

Digitally signed by Santosh Rani
Date: 2024.11.14 16:04:14 +05'30'

Santosh Rani
DIN: 09155303
Director

KAPIL RAJ FINANCE LIMITED
REGD OFFICE 23, 2ND FLOOR, NORTH WEST AVENUE, CLUB ROAD, WEST PUNJABI BAGH-110026
CIN: L65929DL1985PLC022788
Website: www.kapilrajfinanceltd.com E-mail: kapilrajfin@gmail.com

UN-Audited Financial Statement of Assets and Liabilities as at 30.09.24

(Amt. in Lakhs)

	Statement of Assets and Liabilities	UN-Audited As at 30th SEP, 2024	Audited As at 31st March, 2024
A	**ASSETS**		
1	**Financial assets**		
	Cash and cash equivalents	11.32	5.25
	Loans	188.29	-
	Investments	1,156.70	1,156.70
	Total - Financial assets	**1,356.31**	**1,161.95**
2	**Non-financial assets**		
	Current tax assets (net)	-	-
	Deferred tax assets (net)	4.28	4.28
	Property, plant and equipment	-	-
	Stock-in-Hand	-	-
	Other non- financial assets	1.83	190.12
	Total - Non financial assets	**6.11**	**194.40**
	TOTAL - ASSETS	**1,362.42**	**1,356.34**
B	**LIABILITIES AND EQUITY**		
1	**LIABILITIES**		
	Financial liabilities		
	- Trade payables	-	-
	total outstanding dues of micro enterprises and small enterprises	-	-
	total outstanding dues of creditors other than micro enterprises and	0.11	2.09
	Enterprises Borrowings	5.00	-
	- Other financial liabilities	-	-
	Total - Financial liabilities	**5.11**	**2.09**
	Non financial liabilities		
	Current tax liabilities(net)		6.00
	Other non-financial liabilities		-
	Total - Non financial liabilities	**-**	**6.00**
2	**EQUITY**		
	Equity share capital	1,094.00	1,094.00
	Share Warrants Application Money	-	-
	Share Premium A/c	116.00	
	Other equity	147.31	254.25
	Total - Equity	**1,357.31**	**1,348.25**
	TOTAL - LIABILITIES AND EQUITY	**1,362.42**	**1,356.34**
		0	**-**

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

Santosh Rani

Digitally signed by Santosh Rani
Date: 2024.11.14 16:05:40 +05'30'

SANTOSH RANI
Director
DIN: 09155303

Date : 14-11-2024
Place: New Delhi

KAPIL RAJ FINANCE LIMITED

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

CIN: L65929DL1985PLC022788

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

UN-AUDITED FINANCIAL RESULT (PROV.) FOR THE QUARTER AND HALF YEAR ENDED 30.09.2024

(Amt.In Lakhs)

	Quarter ended			Half Year Ended		Year ended
	30-Sep-24	**30-Jun-24**	**30-Sep-23**	**30-Sep-24**	**30-Sep-23**	**31-Mar-24**
	Unaudited	*Unaudited*	*Unaudited*	*Unaudited*	*Unaudited*	*Audited*
Revenue from operations						
Interest income	-	-	-		-	-
Total revenue from operations	**-**	**-**	**-**		**-**	**-**
OTHER INCOME	9.00	9.00	**-**	18.00	**14.70**	14.70
TOTAL INCOME	**9.00**	**9.00**	**-**	**18.00**	**14.70**	**14.70**
EXPENSES						
Finance Cost	-	-	-	-	-	-
Impairment on financial instruments	-	-	-	-	-	-
Employee Benefits Expenses	0.49	0.87	0.87	2.62	1.74	3.53
Professional Tax		-				-
Depreciation and Amortisation Expenses	-	-	-	-	-	-
Other expenses	1.17	6.91	0.88	6.32	8.20	13.42
TOTAL EXPENSES	**1.66**	**7.78**	**1.75**	**8.94**	**9.94**	**16.95**
Profit before exceptional items and tax	**7.34**	**1.22**	**(1.75)**	**9.06**	**4.76**	**(2.25)**
Exceptional items						
Profit before tax	**7.34**	**1.22**	**(1.75)**	**9.06**	**4.76**	**(2.25)**
Share of Profit/(Loss) of Associate and Joint Venture	**-**	**-**	**-**		-	**-**
Tax expenses						
Current tax	-	-	-		-	-
Deferred tax credit/(charge)	-	-	-	-	-	(0.57)
PROFIT FOR THE PERIOD (A)	**7.34**	**1.22**	**(1.75)**	**9.06**	**4.76**	**(1.68)**
OTHER COMPREHENSIVE INCOME						
Items that will not be reclassified subsequently to profit or loss						
Items that will be reclassified subsequently to profit or loss						
OTHER COMPREHENSIVE INCOME FOR THE PERIOD (B)	**-**	**-**	**-**		**-**	**-**
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (A+B)	7.34	1.22	(1.75)	9.06	4.76	(1.68)
Paid up Equity Share Capital (Face value Re. 1 per share)	1094.00	109.40	514.00	1094.00	514.00	1094.00
Other Equity	254.25	0.24	115.19	254.25	115.19	254.25
Earnings per equity share (Face value of Re. 1 each)						
Basic (in Rs.)	0.01	0.01	0.00	0.01	0.01	0.00
Diluted (in Rs.)	0.01	0.01	0.00	0.01	0.01	0.00

1. The Financial Results for the Quarter/Year ended 30.09.2024 were approved and adopted in the meeting of Board of Directors held on **14-11-2024**

2. This statement has been prepared in accordance with the Company's (Indian Accounting Standards),Rules, 2015 (IND AS).

3. Segment reporting is not applicable as the company activity falls within a single buisness segment.
5. No Shareholders complaints/grivances has been received during the above referred period and no complaints are lying as on 30.09.2024

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

KAPIL RAJ FINANCE LIMITED

Santosh Rani

Digitally signed by Santosh Rani
Date: 2024.11.14 16:06:49 +05'30'

Place: New Delhi
Date : 14-11-2024

SANTOSH RANI
Director
DIN: 09155303

KAPIL RAJ FINANCE LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER 2024

(Amount in Lakhs)

Indirect Method Cash Flow Statement	For The Half Period Sep 30, 2024	For The Year Ended March 31, 2024
Cash Flows From Operating Activities		
Net Profit Before Tax	9.06	(2.25)
Adjustments For Non Cash Item		
Depreciation	-	-
Operating Profit/(Loss) Before Working Capital Changes:	**9.06**	**(2.25)**
Changes in Working Capital:		
Adjustments for (Increase)/ Decrease in Operating Assets		
Other Current Assets	-	3.33
Other Non-Financial Assets	188.29	
Adjustments for Increase/(Decrease) in Operating Liabilites:		
Other Current Liabilities	(6.00)	(0.30)
Other Financail Liabilities	-	
Trade Payable	(1.98)	1.07
Current Liabilities (Tax)		(5.38)
Cash generated from Operating Activity	**180.30**	**(1.28)**
Income Tax Paid (Net)	-	-
Net Cash Flow From /(used in) Operating Activities (A)	**189.36**	**(3.53)**
Cash Flow From Investing Activities		
Sale of Investment	-	-
(Increase)/Decrease in Investments in Investment property	-	-
(Increase)/Decrease in Investments	(188.29)	(498.70)
Net cash from/(used in) Investing Activities (B)	**(188.29)**	**(498.70)**
Cash Flow from Financing Activities:		
Issue of Equity Shares		275.25
Share Premium	116.00	116.00
Share Application Pending allotment - share warrant issued		-
Proceeds from borrowings	5.00	-
Repayment of borrowings	(116.00)	(17.00)
Net cash from/(used in) Financing Activities (C)	**5.00**	**374.25**
Net (Decrease)/Increase in Cash and Cash Equivalents(A+B+C)	6.07	(127.98)
Cash and Bank Balances at the beginning of the year	5.25	133.22
Cash and Bank Balances at the end of the year	**11.32**	**5.25**
Closing Cash and Bank Balance shown in Balance sheet	**11.32**	**5.25**
Bank Balance	10.31	4.23
Cash Balance	1.02	1.02

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

Santosh Rani

Digitally signed by Santosh Rani
Date: 2024.11.14 16:08:21 +05'30'

Mr. SANTOSH RANI
Director
DIN: 09155303

Date : 14-11-2024
Place : New Delhi

G A M S & ASSOCIATES LLP
Chartered Accountants

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 and half year ended 30th September, 2024.

We have reviewed the accompanying statement of unaudited financial results of KAPIL RAJ FINANCE LIMITED for the quarter and half year ended 30th September, 2024. 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 **G A M S & Associates LLP**
Chartered Accountants
FRN.: 0N500094
UDIN: 24088218BKAVKT7681

angupta

CA Anil Gupta
(Partner)
M. No. 088218

Place: New Delhi
Date: 14.11.2024