

# BIRLA CAPITAL AND FINANCIAL SERVICES LIMITED

23, Birla Mansion No. 2, 1st Floor, D. D. Sathe Marg, Prathna Samaj, Mumbai - 400 004.  
Tel. : 2386 5816 / 2382 0913 / 2382 8075 • Fax : 2385 8269 • Email : info@birlainternational.net  
CIN : L51900MH1985PLC036156

To,  
Department of Corporate Services,  
**BSE Limited,**  
Floor 25, P.J. Towers,  
Dalal Street,  
Mumbai-400 001

Date: 27th November, 2020

Scrip Code: 512332

Sub: Outcome of the Board Meeting held on 27th November, 2020.

Pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held today considered and approved, inter alia, the following:

Statement of Standalone Un-Audited Financial Results along with Limited Review Report of the Company as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the quarter and half year ended 30th September, 2020.

The Board Meeting commenced at 1.00 p.m. and concluded at 2.05 p.m.

Kindly take the same on your records & oblige.

Thanking you,  
Your faithfully,

For Birla Capital & Financial Services Limited



Ramesh Samrta  
Director

DIN- 08066932

REGD OFFICE :

INDUSTRY HOUSE, 159, CHURCHGATE RECLAMATION, MUMBAI - 400 020. Tel. : 22026340.



### INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

To

**Birla Capital & Financial Services Ltd.**

1. We have reviewed the accompanying statement of unaudited financial results of **Birla Capital & Financial Services Ltd** ("The company") for the Quarter and Six months ended 30th September 2020 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC.'62/2016 dated July 5, 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognitions and measurement principal laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (IND AS-34), prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principal generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Review of Interim financial Information performed by the Independent Auditors 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognitions and measurement principles laid down in applicable Indian Accounting Standards (IND AS) prescribed under section 133 of the Companies Act 2013, read with relevant rules issued there under and other recognized accounting practice and policies, has not disclose the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Agrawal Jain and Gupta**  
**Chartered Accountants**  
**Firm Reg. No. 013538C**  
**UDIN: 20409759AAAADE2269**

**CA Narayan Swami**  
**PARTNER**  
**Membership No. 409759**  
**Place: Mumbai**  
**Dated: 27.11.2020**





**BIRLA CAPITAL & FINANCIAL SERVICE LIMITED**

CIN: L51900MH1985PLC036156

Registered Office : Industry House, 159, Churchgate Reclamation, Mumbai - 400020.

(Rs. in Lakhs)

**STANDALONE STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 30TH SEPTEMBER, 2020**

Sr. No.	Particulars	Quarter ended on			Half Year Ended on		Year ended on
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Revenue from Operations</b>						
(a)	Other Operating Income	-	-	-	-	-	-
(b)	Other Income	1.35	-	-	1.35	-	14.29
	<b>Total Income (a+b)</b>	<b>1.35</b>	<b>-</b>	<b>-</b>	<b>1.35</b>	<b>-</b>	<b>14.29</b>
2	<b>Expenditure</b>						
(a)	Employees benefits expenses	-	1.95	1.34	1.95	3.02	9.33
(b)	Finance Costs	-	-	-	-	-	0.00
(c)	Depreciation, Amortization & Depletion Expenses	0.31	0.21	0.26	0.52	0.52	1.04
(d)	Other Expenses	1.17	1.33	1.01	2.50	4.99	6.32
	<b>Total Expenditure (a to d)</b>	<b>1.48</b>	<b>3.49</b>	<b>2.61</b>	<b>4.97</b>	<b>8.53</b>	<b>16.69</b>
3	<b>Profit / (Loss) before exceptional items and tax(1-2)</b>	<b>-0.13</b>	<b>-3.49</b>	<b>-2.61</b>	<b>-3.62</b>	<b>-8.53</b>	<b>-2.40</b>
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit / (Loss) after exceptional items and tax (3-4)</b>	<b>-0.13</b>	<b>-3.49</b>	<b>-2.61</b>	<b>-3.62</b>	<b>-8.53</b>	<b>-2.40</b>
6	<b>Tax Expense:</b>						
(a)	Current Tax	-	-	-	-	-	-
(b)	Deferred Tax	-	-	-	-	-	-
(C)	Earlier year Tax Adjustments	-	-	-	-	-	-
7	<b>Profit / (Loss) for the period (5-6)</b>	<b>-0.13</b>	<b>-3.49</b>	<b>-2.61</b>	<b>-3.62</b>	<b>-8.53</b>	<b>-2.40</b>
8	<b>Profit/(Loss) from discontinued operations</b>						
9	Tax expenses of discontinuing operations	-	-	-2.61	-3.62	-8.53	-2.40
10	<b>Net profit (loss) from discontinued operation after tax (8-9)</b>						
11	<b>Profit/ (Loss) for the period (7+10)</b>	<b>-0.13</b>	<b>-3.49</b>	<b>-2.61</b>	<b>-3.62</b>	<b>-8.53</b>	<b>-2.40</b>
8	<b>Other Comprehensive Income</b>						
(a)	(i) Items that will not be reclassified to profit	-	-	-	-	-	-
	(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	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total other comprehensive income net of taxes</b>						
9	<b>Total Comprehensive Income for the period/year (7+8) Comprising Profit (Loss) and Other comprehensive Income for the period</b>	<b>-0.13</b>	<b>-3.49</b>	<b>-2.61</b>	<b>-3.62</b>	<b>-8.53</b>	<b>-2.40</b>
10	<b>Paid up Equity Share Capital (face value Rs.2 each, fully paid)</b>	<b>938.31</b>	<b>938.31</b>	<b>938.31</b>	<b>938.31</b>	<b>938.31</b>	<b>938.31</b>
11	<b>Other Equity</b>						
A2	<b>Earning per equity share of Rs.2/- each</b>						
	(1) Basic	(0.00)	(0.01)	(0.01)	(0.01)	(0.02)	(0.01)
	(2) Diluted	(0.00)	(0.01)	(0.01)	(0.01)	(0.02)	(0.01)

See accompanying note to the financial results:

**Notes :**

- The Statement of financial result has been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and the recognised accounting practices and policies to the extent applicable.
- The above statement of financial results has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 27th November, 2020.
- The company operates mainly one segment, accordingly there are no separate reportable segment as per Ind AS-108- Operating
- Income Tax including deferred tax will be determined and provided for at the end of the financial year.
- Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.
- Investors can view the Financial Results of the Company at the Company's website or at the websites of BSE ([www.bseindia.com](http://www.bseindia.com)).





- 7 The outbreak of Covid-19 pandemic across the globe and in India has contributed to a significant decline and volatility in the global and indian financial market and slowdown in economic activities. Reserve Bank of India (RBI) has issued a guideline relating Regulatory package of covid-19 dated 27-March 2020 and 17-April 2020 for moratorium of three month period of Installment of dues (Principal as well as Interest) but Company has not opt in such moratorium. Since company has mainly engaged to lend finance hence there is least impact of covid-19 pandemic.

For and On behalf of Board  
For BIRLA CAPITAL & FINANCIAL SERVICE Ltd.



Ramesh Samria  
Director  
DIN: 08066932

Place: Mumbai  
Date: November 27, 2020

**BIRLA CAPITAL & FINANCIAL SERVICE LIMITED****CIN: L51900MH1985PLC036156****Registered Office : Industry House, 159, Churchgate Reclamation, Mumbai - 400020.****Statement of Assets and Liabilities (Standalone- Ind AS compliant)****(Rs. in Lakhs)**

Particulars	As at September 30, 2020	As at March 31, 2020
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>	4.88	5.40
Property, Plant and Equipment		
<b>Total Non Current assets</b>	<b>4.88</b>	<b>5.40</b>
<b>Current assets</b>		
Trade receivables		-
Cash and cash equivalents	0.33	0.44
Loans	15.18	15.18
<b>Total</b>	<b>15.51</b>	<b>15.62</b>
<b>TOTAL ASSETS</b>	<b>20.38</b>	<b>21.01</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	938.31	938.31
Other equity	-926.13	-922.51
<b>Total</b>	<b>12.18</b>	<b>15.80</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
<b>Financial liabilities</b>		
Trade Payable	2.91	2.04
Other financial Liabilities	1.22	1.09
Other current liabilities	4.07	2.08
<b>Total</b>	<b>8.21</b>	<b>5.21</b>
<b>Total Equity and Liabilities</b>	<b>20.38</b>	<b>21.01</b>
	-0.00	-

For and On behalf of Board  
For Birla Capital & Financial Services Ltd.



**Ramesh Samria**  
**Director**

**DIN: 08066932**

**Place: Mumbai**

**Date: November 27, 2020**



**BIRLA CAPITAL & FINANCIAL SERVICE LIMITED**

CIN: L51900MH1985PLC036156

**Registered Office : Industry House, 159, Churchgate Reclamation, Mumbai - 400020.****Cash Flow Statement for the year ended 30th September, 2020**

(Rs. in Lakhs)

Particulars	For the year ended 30th September, 2020	For the year ended 31st March, 2020
<b>Cash Flow From Operating Activities</b>		
Net Profit /(Loss) Before Taxation & Extra Ordinary Item	-3.62	-2.40
<b>Adjustment For</b>		
Depreciation	0.52	1.04
<b>Operating Profit Before Working Capital Changes</b>	<b>-3.10</b>	<b>-1.36</b>
<b>Adjustment for:</b>		
Decrease / (Increase) in short term loans & advance	0.87	-0.06
Decrease / (Increase) in Trade Payables	0.14	-0.16
Decrease / (Increase) in Other Financial Liabilities	1.99	1.93
Decrease / (Increase) in Other current Liabilities	2.99	1.71
<b>Sub Total of working capital adjustments</b>	<b>-0.11</b>	<b>0.35</b>
<b>Cash Generation From Operations</b>		
Direct Taxes Paid	-	-
<b>Net Cash From Operating Activities</b>	<b>-0.11</b>	<b>0.35</b>
<b>Cash Flow From Investing Activities</b>		
Interest Received	-	-
Long Term Loans	-	-
<b>Net cash from /(in used) in investing activities(B)</b>		
<b>Cash Flow From Financial Activities</b>		
Finance Cost	-	-
Proceeds from Share Capital	-	-
<b>Net cash flow from financing activities ('C)</b>	<b>-0.11</b>	<b>0.35</b>
<b>Net increase in Cash and Cash equivalent (A+B+C)</b>	<b>0.44</b>	<b>0.09</b>
Cash & Cash equivalent at the beginning of the year	0.33	0.44
Cash & Cash equivalent at the end of the year		
<b>Components of Cash and Cash equivalent</b>		
Cash on Hand	0.13	0.21
With Banks-		
On current account	0.19	0.23
On deposit account		-
<b>Total Cash and Cash Equivalent</b>	<b>0.33</b>	<b>0.44</b>

For and On behalf of Board  
For Birla Capital & Financial Services Ltd.



Ramesh Samria  
Director  
DIN: 08066932

Place: Mumbai

Date: November 27, 2020