

Birla Capital And Financial Services Limited

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Prathna Samaj, Mumbai - 4. Tel. : 2386 7498 / 2387 6489
Fax : 2385 8269 • E-mail : info@birlainternational.net
CIN : L51900MH1985PLC 036156

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

Date: 26th June, 2025

Scrip Code: 512332

Sub: Outcome of the Board Meeting held on 14th November, 2023.

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:

1. Statement of Standalone Un-audited Financial Results along with Statutory Auditor's Limited Review Report of the Company as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the quarter ended 30th September, 2023.

The Board Meeting commenced at 03.00 p.m. and concluded at 05.00 p.m.

Kindly take the same on your records & oblige.

Thanking you,
Your faithfully,

For Birla Capital & Financial Services Limited



MINAL UMESH POTE
DIRECTOR
DIN- 07163539



Independent Auditor Review Report on Unaudited Quarterly Standalone Financial Results and Year to Date Results of the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

The Board of Director of **BIRLA CAPITAL & FINANCIAL SERVICES LIMITED.**

1. We have reviewed the accompanying statement of Unaudited financial results of Birla Capital & Financial Services Limited ('the Company') for the quarter and half year ended 30th September, 2023 and year to date results for the period 1st April 2023 to 30th September 2023, being submitted by the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 37"), prescribed under section 133 of the companies Act, 2013 and other accounting principles generally accepted in India and in Compliance with Regulation 33 of Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the statement in accordance with the standard on Review Engagements (SRE) 2410 – "Review of interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountant of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement are free from 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.
4. Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligation and Disclosure Requirements), Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Yours faithfully,

For Agrawal Jain & Gupta
ICAI Registration No.: 013538C
UDIN: 25199969BMNYS9985

SARWAN
KUMAR
PRAJAPATI

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SARWAN KUMAR
PRAJAPATI
Date: 2025.06.27 16:57:50
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Sarwan Kumar Prajapati
Partner:
Membership No.: 199969
Date: 27th June 2025

BIRLA CAPITAL & FINANCIAL SERVICE LIMITED

CIN: L81900MH1985PLC036156

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

[₹ in Lakhs]

STANDALONE STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 30TH SEPTEMBER, 2023

Sr. No.	Particulars	Quarter ended on			Half Year Ended on		Year ended on
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
1	Revenue from Operations						
(a)	Other Operating Income					8.99	12.09
(b)	Other Income	53.30	4.00	-	57.30	-	4.16
	Total Income (a+b)	53.30	4.00	-	57.30	8.99	16.16
2	Expenditure						
(a)	Employees benefits expenses	-	-	-	-	-	9.14
(b)	Finance Costs	-	-	-	-	-	9.01
(c)	Depreciation, Amortization & Depletion Expenses	0.53	-	0.27	0.53	0.53	1.96
(d)	Other Expenses	59.81	4.95	0.96	63.76	5.21	13.32
	Total Expenditure (a to d)	59.34	4.95	1.23	64.29	5.74	14.53
3	Profit / (Loss) before exceptional items and tax (1-2)	(6.04)	(0.95)	(1.23)	(6.99)	3.16	1.63
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) after exceptional items and tax (3-4)	(6.04)	(0.95)	(1.23)	(6.99)	3.16	1.63
6	Tax Expense:	-	-	-	-	-	(9.28)
(a)	Current Tax	-	-	-	-	-	(9.28)
(b)	Deferred Tax	-	-	-	-	-	-
(C)	Earlier year Tax Adjustments	-	-	-	-	-	-
7	Profit / (Loss) for the period (5-6)	(6.04)	(0.95)	(1.23)	(6.99)	3.16	1.91
8	Profit/(Loss) from discontinued operations	-	-	-	-	-	1.91
9	Tax expenses of discontinued operations	-	-	-	-	-	-
10	Net profit (loss) from discontinued operation after tax (8-9)	-	-	-	-	-	-
11	Profit / (Loss) for the period (7+10)	(6.04)	(0.95)	(1.23)	(6.99)	3.16	1.91
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	-	-	-	-	-	-
	Total other comprehensive income net of taxes	-	-	-	-	-	-
9	Total Comprehensive Income for the period/year (7+8) Comprising Profit (Loss) and Other comprehensive Income for the period	(6.04)	(0.95)	(0.90)	(6.99)	0.72	1.91
10	Paid up Equity Share Capital (face value Rs.2 each, fully paid)	938.31	938.31	938.31	938.31	938.31	938.31
11	Other Equity						-
A2	Earning per equity share of Rs.2/- each						
	(1) Basic	(0.01)	(0.00)	(0.00)	(0.01)	0.00	0.00
	(2) Diluted	(0.01)	(0.00)	(0.00)	(0.01)	0.00	0.00

See accompanying note to the financial results:

Statement of Assets and Liabilities (Standalone- Ind AS compliant)

Particulars	(₹ in Lakhs)	
	As at September 30, 2023 (Unaudited)	As at March 31, 2023 (Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	2.12	2.65
Total Non Current assets	2.12	2.65
Deferred Tax Assets	5.54	5.54
Current assets		
Trade receivables	0.10	11.90
Cash and cash equivalents	0.20	0.56
Loans	-	1.35
Other Current Assets	10.53	9.13
Total	16.37	28.48
TOTAL ASSETS	18.49	31.13
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	938.31	938.31
Other equity	(924.60)	(917.61)
Total	13.71	20.70
LIABILITIES		
Current Liabilities		
Financial liabilities		
Trade Payable	1.79	6.79
Other financial Liabilities	1.06	1.60
Other current liabilities	1.93	2.04
Total	4.78	10.43
Total Equity and Liabilities	18.49	31.13

CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER, 2023

Particulars	(* in Lakhs)	
	As at September 30, 2023	As at March 31, 2023
	Amount (Rs)	Amount (Rs)
Cash Flow From Operating Activities		
Net Profit / (Loss) Before Taxation & Extra Ordinary Item		
Adjustment For	(6.99)	1.63
Depreciation	0.53	1.06
Operating Profit Before Working Capital Changes	(6.46)	2.69
Adjustment for:		
(Increase)/Decrease in Trade Receivable	11.80	-10.60
(Increase)/Decrease in Short term Loans & Advance	1.35	-1.35
(Increase)/Decrease in other current Assets	(1.40)	7.95
Increase / (Decrease) In Trade Payables	(5.00)	3.53
Increase / (Decrease) in Other Financial Liabilities	(0.54)	-2.81
Increase / (Decrease) in Current Liabilities	(0.11)	0.10
Sub Total of working capital adjustments	6.10	-3.19
Cash Generation From Operations	(0.36)	-0.51
Direct Taxes Paid	-	-
Net Cash From Operating Activities	(0.36)	-0.51
Cash Flow From Investing Activities		
Purchase of Fixed Assets	-	0.00
Interest Received	-	-
Long Term Loans	-	-
Net cash from / (In used) In Investing activities(B)	-	0.00
Cash Flow From Financial Activities		
Finance Cost	-	-
Proceeds from Share Capital	-	-
Net cash flow from financing activities (C)	-	-
Net increase in Cash and Cash equivalent (A+B+C)	(0.36)	-0.51
Cash & Cash equivalent at the beginning of the year	0.56	1.07
Cash & Cash equivalent at the end of the year	0.20	0.56
Components of Cash and Cash equivalent		
Cash on Hand	0.05	0.05
With Banks-		
On current account	0.14	0.51
On deposit account	-	-
Total Cash and Cash Equivalent	0.20	0.56

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 14th November 2023.
- The company operates mainly one segment, accordingly there are no separate reportable segment as per Ind AS-108- Operating Segment.
- 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 www.birlacaps.com or at the websites of BSE(www.bseindia.com).
- Other income includes recovery of bad debts recovery of Rs 53.30 Lacs and other expenses increase due to BSE reinstatement fees Rs 52.57 Lacs.

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

MINAL UMESH POTE
Director
DIN: - 07163539

Place: Mumbai
Date: November 14th, 2023