

# 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: 26<sup>th</sup> June, 2025

**Scrip Code: 512332**

**Sub: Outcome of the Board Meeting held on 14<sup>th</sup> February, 2025.**

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 31<sup>st</sup> December, 2024.

The Board Meeting commenced at 10.00 a.m. and concluded at 11.30 a.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**



**AGRAWAL JAIN & GUPTA**  
Chartered Accountants

**Registered Office:**

Plot No 5, Girdhar Colony,  
Opp. Soni Manipal Hospital,  
Sikar Road, Jaipur,  
Rajasthan, India  
Website: [www.ajngupta.com](http://www.ajngupta.com)

**Mumbai Office:**

1501 One Lodha Place  
S B Marg, Lower Parel  
Mumbai- 400013, India  
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Contact no 022-46061667

**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 nine months ended 31<sup>st</sup> December, 2024 and year to date results for the period 1<sup>st</sup> April 2024 to 31<sup>st</sup> December 2024, 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: 25199969BMINYP5701

SARWAN  
KUMAR  
PRAJAPATI

Digitally signed by SARWAN  
KUMAR PRAJAPATI  
Date: 2025.06.27 16:45:18  
+05'30'

Sarwan Kumar Prajapati

Partner:

Membership No.: 199969

Date: 27<sup>th</sup> June, 2025

**Birla Capital & Financial Service Limited**

CIN: L51900MH1985PLC036156

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

Tel.: 022 22026340, E-mail: info@birlainternational.net

Standalone Statement Of Unaudited Financial Results For The Quarter & Nine Months Ended 31st December 2024

₹ In Lakhs)

Sr. No.	Particulars	Quarter ended on			Nine months ended		Year ended
		31.12.2024 (Unaudited)	30.09.2024 (Refer to Note 7)	31.12.2023 (Unaudited)	31.12.2024 (Refer to Note 7)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
<b>1</b>	<b>Revenue from Operations</b>						
(a)	Other Operating Income	-	-	-	-	-	9.00
(b)	Other Income	2.00	2.00	1.00	4.50	58.30	56.63
	<b>Total Income (a+b)</b>	<b>2.00</b>	<b>2.00</b>	<b>1.00</b>	<b>4.50</b>	<b>58.30</b>	<b>65.63</b>
<b>2</b>	<b>Expenditure</b>						
(a)	Employees benefits expenses	-	-	-	0.29	-	-
(b)	Finance Costs	-	-	-	-	-	-
(c)	Depreciation, Amortization & Depletion Expenses	0.03	0.03	0.27	0.09	0.80	1.06
(d)	Other Expenses	1.34	2.20	0.97	7.15	64.73	65.75
	<b>Total Expenditure (a to d)</b>	<b>1.37</b>	<b>2.23</b>	<b>1.23</b>	<b>7.53</b>	<b>65.53</b>	<b>66.81</b>
<b>3</b>	<b>Profit / (Loss) before exceptional items and tax(1-2)</b>	<b>0.63</b>	<b>(0.23)</b>	<b>(0.23)</b>	<b>(3.03)</b>	<b>(7.23)</b>	<b>(1.18)</b>
<b>4</b>	<b>Exceptional items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit / (Loss) after exceptional items and tax (3-4)</b>	<b>0.63</b>	<b>(0.23)</b>	<b>(0.23)</b>	<b>(3.03)</b>	<b>(7.23)</b>	<b>(1.18)</b>
<b>6</b>	<b>Tax Expense:</b>						
(a)	Current Tax	-	-	-	-	-	-
(b)	Deferred Tax	-	-	-	-	-	(0.28)
(c)	Earlier year Tax Adjustments	-	-	-	-	-	1.25
	<b>Profit / (Loss) for the period (5-6)</b>	<b>0.63</b>	<b>(0.23)</b>	<b>(0.23)</b>	<b>(3.03)</b>	<b>(7.23)</b>	<b>(2.15)</b>
<b>8</b>	<b>Profit/(Loss) from discontinued operations</b>	-	-	-	-	-	-
9	Tax expenses of discontinuing operations	-	-	-	-	-	-
<b>10</b>	<b>Net profit (loss) from discontinued operation after tax (8-9)</b>	-	-	-	-	-	-
<b>11</b>	<b>Profit/ (Loss) for the period (7+10)</b>	<b>0.63</b>	<b>(0.23)</b>	<b>(0.23)</b>	<b>(3.03)</b>	<b>(7.23)</b>	<b>(2.15)</b>
<b>12</b>	<b>Other Comprehensive Income</b>						
(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	-	-	-	-	-	-
	<b>Total other comprehensive income net of taxes</b>	-	-	-	-	-	-
<b>13</b>	<b>Total Comprehensive Income for the period/year (7+12)</b>						
	<b>Comprising Profit (Loss) and Other comprehensive Income for the period</b>	<b>0.63</b>	<b>(0.23)</b>	<b>(0.23)</b>	<b>(3.03)</b>	<b>(7.23)</b>	<b>(2.15)</b>
<b>14</b>	<b>Paid up Equity Share Capital (face value Rs.10 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>
<b>15</b>	<b>Other Equity</b>						<b>(917.61)</b>
	<b>Earning per equity share of Rs.10/- each</b>						
(1)	Basic	0.00	(0.00)	(0.00)	(0.01)	(0.02)	(0.00)
(2)	Diluted	0.00	(0.00)	(0.00)	(0.01)	(0.02)	(0.00)

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 14th February, 2025.
  - The company operates mainly in the business of lending finance, accordingly there are no separate reportable segment as per Ind AS-108- Operating Segment.
  - Income tax 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](http://www.birlacaps.com) or at the websites of BSE([www.bseindia.com](http://www.bseindia.com))
  - The figures for the quarter ended as on March 31, 2024 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter. Also, the figures up to the third quarter were subject to limited review.

**For and On behalf of Board**  
**Birla Capital & Financial Service Limited**

  
**Minal Umesh Pote**  
Director  
DIN: 07163539

Place: Mumbai  
Date: February 14, 2025