

BIRLA CAPITAL AND FINANCIAL SERVICES LIMITED

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CIN : L51900MH1985PLC 036156

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

Date: 12th August, 2022

Scrip Code: 512332

Sub: Outcome of the Board Meeting held on 12th August, 2022.

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 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 June, 2022.

The Board Meeting commenced at 03:00 PM and concluded at 5.00 PM.

Kindly take the same on your records & oblige.

Thanking you,
Yours faithfully,

For Birla Capital & Financial Services Limited


Minal Pote
Director
DIN: 07163539





Agrawal Jain & Gupta

Chartered Accountants

Independent Auditor's Review report on interim financial results of BIRLA CAPITAL & FINANCIAL SERVICES LIMITED Pursuant to the regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter ended 30th June, 2022

To
Board of Directors
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 ended 30th June 2022 ("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 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 & Gupta
Chartered Accountants

ICAI Firm registration number: 013538C



CA Narayan Prasad Swami
(Partner)

Membership No.: 409759

UDIN: 22409759AOVWLG2689

Mumbai: 12th August 2022

Head Office: Plot No 5, Girdhar Colony, Opp Soni Manipal Hospital, Sikar Road, Jaipur - 302039

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www.ajngupta.com

STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2022

| Sr. No. | Particulars | Quarter ended on | | Year ended | |
|---------|---|---------------------------|-------------------------|---------------------------|-------------------------|
| | | 30.06.2022 (Unaudited) | 31.03.2022 (Audited) | 30.06.2021 (Unaudited) | 31.03.2022 (Audited) |
| 1 | Revenue from Operations | | | | |
| (a) | Other Operating Income | - | 2.59 | 4.00 | 19.00 |
| (b) | Other Income | 8.90 | 0.15 | - | 0.15 |
| | Total Income (a+b) | 8.90 | 2.75 | 4.00 | 19.15 |
| 2 | Expenditure | | | | |
| (a) | Employees benefits expenses | - | 0.04 | 0.72 | 4.50 |
| (b) | Finance Costs | 0.00 | - | 0.00 | 0.01 |
| (c) | Depreciation, Amortization & Depletion Expenses | 0.26 | 0.28 | 0.26 | 1.06 |
| (d) | Other Expenses | 4.25 | 2.34 | 1.39 | 13.15 |
| | Total Expenditure (a to d) | 4.51 | 2.66 | 2.38 | 18.72 |
| 3 | Profit / (Loss) before exceptional items and tax(1-2) | 4.39 | 0.09 | 1.62 | 0.43 |
| 4 | Exceptional items | - | - | - | - |
| 5 | Profit / (Loss) after exceptional items and tax (3-4) | 4.39 | 0.09 | 1.62 | 0.43 |
| 6 | Tax Expense: | | | | (5.26) |
| (a) | Current Tax | - | - | - | - |
| (b) | Deferred Tax | - | - | - | (5.26) |
| (c) | Earlier year Tax Adjustments | - | - | - | - |
| 7 | Profit / (Loss) for the period (5-6) | 4.39 | 0.09 | 1.62 | 5.70 |
| 8 | Profit/(Loss) from discontinued operations | - | - | - | - |
| 9 | Tax expenses of discontinuing operations | - | - | - | - |
| 10 | Net profit (loss) from discontinued operation after tax (8-9) | - | - | - | - |
| 11 | Profit/ (Loss) for the period (7+10) | 4.39 | 0.09 | 1.62 | 5.70 |
| 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 | - | - | - | - |
| 13 | Total Comprehensive Income for the period/year (7+12) Comprising Profit (Loss) and Other comprehensive Income for the period | 4.39 | 0.09 | 1.62 | 5.70 |
| 14 | Paid up Equity Share Capital (face value Rs.10 each, fully paid) | 938.31 | 938.31 | 938.31 | 938.31 |
| 15 | Other Equity | | | | |
| | Earning per equity share of Rs.10/- each | | | | |
| | (1) Basic | 0.01 | 0.00 | 0.00 | 0.01 |
| | (2) Diluted | 0.01 | 0.00 | 0.00 | 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 10th August, 2022.
- 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 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).
- The statement includes the result for the quarters ended June 30, 2022 and June 30, 2021 being balancing figure of the audited figures in respect of full financial year and the published year to date figures upto the third quarter of the respective financial year.

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



M Pote

Minal Umesh Pote
Director
DIN: 07163539