

CAPTIAL FINVEST LIMITED

CIN NO. L67120DL1983PLC016575

1002, ARUNACHAL, 19 BARAKHAMBA ROAD, NEW DELHI 110001

Web : www.capfin.in, Email : capital89@yahoo.com, Phone : 01123718585, 23315050

AUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED 31st MARCH, 2025

(Rs. In lakh, except per share data)

Particulars	QUARTER ENDED			YEAR ENDED	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Audited	Unaudited	Audited	Audited	Audited
Revenue from Operations	-17.65	49.02	10.00	65.60	50.71
Other Income	0.00	0.00	0.00	0.00	0.00
Total Income (A)	-17.65	49.02	10.00	65.60	50.71
Expenses					
Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00
Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	0.00	0.00	0.00	0.00	0.00
Employee Benefits Expense	17.03	16.90	11.05	59.73	41.07
Finance Costs	0.00	0.00	0.00	0.00	0.00
Depreciation/ Amortisation and Depletion Expense	0.03	0.03	0.01	0.09	0.06
Other Expenses	2.52	1.86	2.21	9.20	8.35
Contingent Provision For Standard Assets					
Total Expenses (B)	19.58	18.79	13.27	69.02	49.48
Profit Before Share of Profit/(Loss) of Associates and Joint Ventures, Exceptional Item and Tax (A-B)	-37.23	30.23	-3.27	-3.42	1.23
Profit Before Exceptional Item and Tax	-37.23	30.23	-3.27	-3.42	1.23
Exceptional Item	0.00	0.00	0.00	0.00	0.00
Profit Before Tax	-37.23	30.23	-3.27	-3.42	1.23
Tax Expenses					
Current Tax / Earlier Year's Tax	0.00	0.00	0.00	0.02	1.53
MAT Credit Entitlement	0.00	0.00	0.00	0.00	0.00
Deferred Tax	0.00	0.00	0.00	0.15	-0.18
Profit for the Period	-37.23	30.23	-3.27	-3.55	-0.48
Other Comprehensive Income for the period	0.00	0.00	0.00	0.00	0.00
Total Other Comprehensive Income (Net of Tax)	-37.23	30.23	-3.27	-3.55	-0.48
Earnings per equity share (Face Value of Rs.10/-)					
(a) Basic	-1.86	1.51	-0.16	-0.18	-0.02
(b) Diluted	-1.86	1.51	-0.16	-0.18	-0.02
Paid up Equity Share Capital, Equity Shares of Rs.10/- each.	200.00	200.00	200.00	200.00	200.00



NOTES TO THE STATEMENT


1. Figures of previous year / quarters have been reclassified or regrouped wherever considered necessary to confirm to the current period's classification.
2. Investor complaints for the Quarter Beginning NIL Received NIL Pending NIL
3. The figure of last quarter ended are the balancing figure between the audited figure in respect of full financial year and the year to date figure upto the third quarter of the financial year.
4. Depreciation for the year on fixed assets has been provided on the basis of useful lives prescribed in Schedule II of the Companies Act 2013.
5. The business activities of the company fall in one segment only; hence segment reporting as per AS-108 is not applicable and all the activities being in India, there is no separate reportable geographical segment.
6. The reconciliation of investment as reported under previous GAAP is summarised as under :

Particulars	as at 31/03/24 (end of last period presented under previous gaap)	as at 31/03/25 (end of last period presented under previous gaap)
Investment as reported under previous GAAP	85.09	75.60
OCI	-9.49	0.01
TOTAL	75.60	75.61

7. The above results were reviewed by the Audit Committee and approved by the Board of Directors of the company at their meeting held on 28th May 2025 and the Statutory Auditors of the Company have carried out the audit of the same.

8. The financial statements are in compliance with the provisions of Schedule III of the Companies Act 2013.

Place: New Delhi
Date : 28/05/2025

By Order of the Board

(Rattan Singhania)
Whole Time Director
DIN : 00147685



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Particular	As at 31st March 2025	As at 31st March 2024
ASSETS		
(1) Financial assets		
(a) Cash and cash equivalents	3.27	3.49
(b) Loans	0.67	1.47
(c) Investments	75.61	75.60
(d) Other financial assets	32.16	45.12
(e) Inventories	401.65	391.93
Total financial assets (A)	513.36	517.61
(2) Non-financial assets		
(a) Current tax assets (net)	-	-
(b) Deferred tax assets (net)	0.56	0.72
(c) Tangible Assets	1.83	0.97
Total non-financial assets (B)	2.39	1.69
TOTAL ASSETS (A+B)	515.75	519.30
LIABILITIES AND EQUITY		
LIABILITIES		
(1) Non-financial liabilities		
(a) Provisions	0.54	0.54
Total non-financial liabilities	0.54	0.54
TOTAL LIABILITIES (C)	0.54	0.54
(2) EQUITY		
(a) Equity share capital	200.00	200.00
(b) Other equity	315.21	318.76
TOTAL EQUITY (D)	515.21	518.76
TOTAL LIABILITIES AND EQUITY (C+D)	515.75	519.30



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Particulars	(Rs. In lakh)	
	For the year ended 31-March-2025	For the year ended 31-March-2024
Cash flow from/(used in) operating activities		
Profit / (loss) before tax	(3.42)	1.23
Adjustment for:		
Depreciation	0.09	0.06
Net (gain)/loss arising on investments mandatorily measured at Fair value through profit and loss	(0.01)	9.49
Provision made	-	0.01
Movement in working capital:		
(Increase)/decrease in trade receivables and other financial assets		
(Increase)/decrease in Inventories	(9.72)	(4.49)
(Increase)/decrease in loans	0.80	14.02
(Increase)/decrease in other assets	12.96	(18.19)
Increase/(decrease) in other liabilities		
Cash generated from/(used in) operations	0.70	2.13
Taxes / Deferred Tax (short / excess)	0.04	-1.53
Cash generated from/(used in) operations [A]	0.74	0.60
Cash flow from/(used in) investing activities		
(Increase) / Decrease in Investments	-	-
Payment for acquisition of Property, plant and equipments including capital advances	(0.96)	-
Cash generated from/(used in) investing activities [B]	(0.96)	-
Net increase/(decrease) in cash and cash equivalents [A+B]	(0.22)	0.60
Add: Cash and cash equivalents at the beginning of the year	3.49	2.89
Cash and cash equivalents at the end of the year	3.27	3.49
Net Change (+) Increase / (-) Decrease) in cash and cash equivalents [A+B]	(0.22)	0.60





SUDHIR AGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

508, Arunachal Building, 19, Barakhmaba Road, New Delhi-110001
Tel. :01143592522 Mob. :9811021049
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Independent auditor's report on Standalone Annual Financial Results of the Company for the quarter and year ended March 31, 2025. Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Capital Finvest Limited

1. Opinion

- A. We have audited the accompanying Standalone Financial Result of **Capital Finvest Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2025 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.
- B. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements:
- i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - ii) give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

2. Basis for Opinion

We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Statements.

3 Responsibilities of Management and those charged with Governance for Standalone Annual Financial Results

This Statement has been prepared on the basis of the standalone annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued there under and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making

judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process

4 **Auditor's Responsibilities for the Audit of the Standalone Financial Statements**

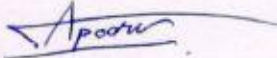
- A. Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Statements.
- B. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- i) Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
 - iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - v) Evaluate the overall presentation, structure and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
- C. Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Statements.

- D. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- E. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
- F. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

5. Other Matters

The Statement includes the financial results for the quarter ended 31 March 2025 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year- to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For: Sudhir Agarwal & Associates
(Chartered Accountants)
FRN. 509930C



CA Apoorv Agarwal
(Partner)

M. No. 571062

UDIN: 25571062BMLXET4656



Place: New Delhi
Dated: 28-05-2025