

VARDHAN CAPITAL & FINANCE LIMITED

VARDHAN CAPITAL AND FINANCE LIMITED

(CIN: L67120MH1995PLC084465)

Balance Sheet as at 30th June, 2024

PARTICULARS		Note	As at 30th June, 2024 (Rs.)	As at 31st March, 2024 (Rs.)	As at 31st March, 2023 (Rs.)
1	ASSETS				
	Financial Assets				
	Cash and cash equivalents	2	137,57,745	7,76,870	12,49,305
	Loans & Advances	3	729,00,386	960,04,386	14088,67,323
	Investments	4	228,49,007	221,32,020	216,33,045
	Other financial assets	5	279,82,121	268,78,394	286,15,854
	Total Financial Assets		1374,89,259	1457,91,670	14603,65,527
2	Non-Financial Assets				
	Other Non financial assets		-	-	-
	Total Non-Financial Assets		-	-	-
	Total Assets		1374,89,259	1457,91,670	14603,65,527
1	EQUITY AND LIABILITIES				
	Equity				
	Equity attributable to Owners of Parent				
	Equity share capital	6A	434,86,000	434,86,000	434,86,000
	Other equity	6B	348,62,043	339,14,031	388,70,564
	Total Equity attributable to Owners of Parent		783,48,043	774,00,031	823,56,564
	Non Controlling Interest		-	-	-
	Total Equity		783,48,043	774,00,031	823,56,564
2	Liabilities				
	Financial Liabilities				
	Borrowings (Other then Debt Securities)	7	356,66,574	456,66,574	13599,05,800
	Other financial liabilities	8	234,74,642	227,25,065	181,03,163
	Total Financial Liabilities		591,41,216	683,91,639	13780,08,963
	Other Non Financial liabilities		-	-	-
	Total Non-Financial Liabilities		-	-	-
	Total Liabilities		591,41,216	683,91,639	13780,08,963
	TOTAL EQUITY AND LIABILITIES		1374,89,259	1457,91,670	14603,65,527
	See accompanying notes to the financial statements	1-28			

PLACE | MUMBAI
DATE | 6th Aug, 2024



For and on behalf of the Board

Akash R. Vardhan

AKASH R. VARDHAN
(DIN : 03043186)
Managing Director

VARDHAN CAPITAL & FINANCE LIMITED


VARDHAN CAPITAL AND FINANCE LIMITED

(CIN: L99999MH1982PLC028556)

Statement of Profit & Loss for the year ended 30th June, 2024

Particulars	Note	As at 30th June, 2024	As at 31st March, 2024	As at 31st March, 2023
		(Rs.)	(Rs.)	(Rs.)
I INCOME				
Interest	9	11,53,116	567,42,403	994,24,881
Dividend		19,729	72,981	66,630
Other Operating Income	10	-	15,119	5,22,413
Total Income		11,72,845	568,30,503	1000,13,923
II EXPENSES				
Employee benefits expense	11	37,500	1,50,000	1,50,000
Finance costs	12	6,65,827	519,78,871	913,72,344
Other expenses	13	1,57,393	27,38,141	28,00,476
Total expenses		8,60,720	548,67,012	943,22,820
III Profit/(loss) before exceptional items and tax (I - II)		3,12,125	19,63,492	56,91,103
IV Exceptional Item		-	-	-
V Profit/(loss) before tax (III - IV)		3,12,125	19,63,492	56,91,103
VI Tax expense:				
(1) Current tax	14	81,100	74,19,000	16,44,460
(2) Deferred tax		-	-	-
VII Profit (Loss) for the period from continuing operations (V - VI)		2,31,025	-54,55,508	40,46,643
VIII Profit/(loss) from discontinued operations				
IX Tax expense of discontinued operations				
X Profit/(loss) from Discontinued operations (after tax) (VIII - IX)				-
XI Profit/(loss) for the period (VII + X)		2,31,025	-54,55,508	40,46,643
XII Other Comprehensive Income/(Expenses)				
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	15	9,29,704	6,47,011	37,70,112
(ii) Income tax relating to items that will be reclassified to profit or loss		-2,12,716	-1,48,036	-8,62,602
Total Comprehensive Income for the period (XI + XII) (Comprising Profit (Loss) and Other Comprehensive Income for the period)		9,48,013	-49,56,533	69,54,153
XIII Earnings per equity share (for continuing operation):				
(1) Basic	16	0.05	-1.25	0.93
(2) Diluted		-	-	-
XV Earnings per equity share (for discontinued operation):				
(1) Basic				
(2) Diluted				
XVI Earnings per equity share (for discontinued & continuing operations)				
(1) Basic		0.05	-1.25	0.93
(2) Diluted				
See accompanying notes to the financial statements	1-28			

For and on behalf of the Board



AKASH R. VARDHAN
(DIN : 03043186)
Managing Director



PLACE : MUMBAI
DATE : 6th Aug, 2024

Corporate Office : 58/64, Hari Chambers, 1st Floor, Shahid Bhagat Singh Marg, Fort, Mumbai - 400 001.

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Regd. Office : 113, Commerce House, 140 N. M. Road, Fort, Mumbai - 400 023.

VARDHAN CAPITAL & FINANCE LIMITED

(CIN : L67120MH1995PLC084465)

Statement of Audited Annual Financial Results for the Quarter ended 30th June 2024

Sr. No.	Particulars	(Rs. In Lakh)					
		Quarter Ended				Year Ended	
		30.06.2024 (Un-Audited)	31.03.2024 (Audited)	31.12.2023 (Audited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
	CONTINUING OPERATION						
	Revenue from Operation						
(i)	Interest Income	11.53	39.89	108.07	994.25	567.42	994.25
(ii)	Dividend Income	0.20	0.23	0.11	0.67	0.73	0.67
(iii)	Net Gain on Fair Value Changes	-	-	-	-	-	-
(iv)	Sale of Shares & Securities	-	-	-	-	-	-
(v)	Other Operating Income	-	-	-	-	-	-
I	Total Revenue from Operation	-	-	-	5.22	0.15	5.22
II	Other Income	-	-	-	-	-	-
III	Total Income (I+II)	11.73	40.13	108.18	1,000.14	568.31	1,000.14
	Expenses						
(i)	Finance Costs	6.66	17.42	115.82	913.72	519.79	913.72
(ii)	Net loss on Fair Value Changes	-	-	-	-	-	-
(iii)	Purchase of Stock-in-Trade	-	-	-	-	-	-
(iv)	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	-	-	-	-	-	-
(v)	Employee Benefits Expenses	0.38	0.38	0.38	1.50	1.50	1.50
(vi)	Impairment of Financial Instruments (Expected Credit Loss)	-	-	-	-	-	-
(vii)	Depreciation and Amortization Expenses	-	-	-	-	-	-
(viii)	Other Expenses	1.57	18.57	1.88	28.00	27.38	28.00
IV	Total Expenses	8.61	36.37	118.07	943.23	548.67	943.23
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	3.12	3.76	-9.89	56.91	19.63	56.91
VI	a) Exceptional Items	-	-	-	-	-	-
VI	b) Share of Profit/(Loss) of Associates (Equity Method)	-	-	-	-	-	-
VII	Profit/(Loss) before Tax (V-VI)	3.12	3.76	-9.89	56.91	19.63	56.91
VIII	Tax Expenses:						
(1)	Current Tax	0.81	65.91	1.79	16.44	74.19	16.44
(2)	Deferred Tax	-	-	-	-	-	-
IX	Profit/(Loss) for the Period from Continuing Operations (VII-VIII)	2.31	-62.15	-11.68	40.47	-54.56	40.47
X	Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-
XI	Tax Expenses of Discontinued Operations	-	-	-	-	-	-
XII	Profit/(Loss) from Discontinued Operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(Loss) for the Period (IX+XII)	2.31	-62.15	-11.68	40.47	-54.56	40.47
XIV	Other Comprehensive Income						
A (i)	Items that will be Reclassified to Profit or Loss	0.00	6.47	36.13	37.70	6.47	37.70
(ii)	Income Tax relating to Items that will be Reclassified to Profit or Loss	-0.00	-1.48	-8.27	-8.63	-1.48	-8.63
B (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	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income for the Period)	2.31	-57.16	16.18	69.54	-49.57	69.54
	Total Income for the period attributable to:						
	Owners of the Company	-	-	-	-	-	-
	Non-Controlling Interest	-	-	-	-	-	-
XVI	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	434.86	434.86	434.86	434.86	434.86	434.86
XVII	Other Equity as per Balance Sheet	-	-	-	-	-	-
XVIII	Earning per Equity Share (for Continuing Operation):						
(1)	Basic	0.05	-1.43	-0.27	0.93	-1.25	0.93
(2)	Diluted	0.05	-1.43	-0.27	0.93	-1.25	0.93



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XIX	Earning per Equity Share (for Discontinued Operation):						
	(1) Basic						
	(2) Diluted						
XX	Earning per Equity Share (for Discontinued & Continuing Operations):						
	(1) Basic	0.05	-1.43		0.93	-1.25	0.93
	(2) Diluted	0.05	-1.43		0.93	-1.25	0.93

NOTES:-

- The above Financial Results for the quarter ended June 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 6th Aug, 2024. The Statutory auditors of the Company had carried out Audit of these results and the results are being published in accordance with regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- This statement has been prepared in accordance with companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The Company is engaged primarily in the business of Financial Services and allied activities, accordingly there are no separate reportable segments dealing with Segment Reporting as per Ind AS 108. The Company's business is not subject to seasonal variation.
The figures for the quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between audited figures in respect of full financial year and the unaudited published year to date figures upto nine months ended December 31, 2023 which were subject to limited review.
- Information on investor complaints for the year ended 31/03/2024

Opening complaints	Recd. during quarter	Disposed during the year	Balance
NIL	NIL	NIL	NIL
- Figure of previous year have been regrouped/rearranged wherever necessary.

Place : Mumbai
Date: 6th Aug, 2024



For Vardhan Capital & Finance Ltd

AKASH RAJESH VARDHAN
Managing Director (DIN: 03043186)