

## VARDHAN CAPITAL AND FINANCE LIMITED

(CIN: L67120MH1995PLC084465 )

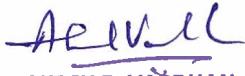
Balance Sheet as at 30th June, 2024

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

PLACE | MUMBAI  
DATE | 6th Aug , 2024



For and on behalf of the Board

  
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
I	INCOME		(Rs.)	(Rs.)	(Rs.)
	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
	<b>Total Income</b>		<b>11,72,845</b>	<b>568,30,503</b>	<b>1000,13,923</b>
II	<b>EXPENSES</b>				
	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
	<b>Total expenses</b>		<b>8,60,720</b>	<b>548,67,012</b>	<b>943,22,820</b>
III	<b>Profit/(loss) before exceptional items and tax (I - II)</b>		<b>3,12,125</b>	<b>19,63,492</b>	<b>56,91,103</b>
IV	<b>Exceptional Item</b>		-	-	-
V	<b>Profit/(loss) before tax (III - IV)</b>		<b>3,12,125</b>	<b>19,63,492</b>	<b>56,91,103</b>
VI	<b>Tax expense:</b>				
	(1) Current tax	14	81,100	74,19,000	16,44,460
	(2) Deferred tax		-	-	-
VII	<b>Profit (Loss) for the period from continuing operations (V - VI)</b>		<b>2,31,025</b>	<b>-54,55,508</b>	<b>40,46,643</b>
VIII	<b>Profit/(loss) from discontinued operations</b>				
IX	<b>Tax expense of discontinued operations</b>				
X	<b>Profit/(loss) from Discontinued operations (after tax) (VIII - IX)</b>				-
XI	<b>Profit/(loss) for the period (VII + X)</b>		<b>2,31,025</b>	<b>-54,55,508</b>	<b>40,46,643</b>
XII	<b>Other Comprehensive Income/(Expenses)</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	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
XIII	<b>Total Comprehensive Income for the period (XI + XII) (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>		<b>9,48,013</b>	<b>-49,56,533</b>	<b>69,54,153</b>
XIV	<b>Earnings per equity share (for continuing operation):</b>				
	(1) Basic	16	0.05	-1.25	0.93
	(2) Diluted		-	-	-
XV	<b>Earnings per equity share (for discontinued operation):</b>				
	(1) Basic				
	(2) Diluted				
XVI	<b>Earnings per equity share(for discontinued &amp; continuing operations)</b>				
	(1) Basic		0.05	-1.25	0.93
	(2) Diluted				
	<b>See accompanying notes to the financial statements</b>	1-28			

For and on behalf of the Board



AKASH R. VARDHAN  
(DIN : 03043186)  
Managing Director



PLACE : MUMBAI  
DATE : 6th Aug, 2024

(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)
	<b>CONTINUING OPERATION</b>						
	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	<b>Total Revenue from Operation</b>	-	-	-	5.22	0.15	5.22
II	Other Income	-	-	-	-	-	-
III	<b>Total Income (I+II)</b>	<b>11.73</b>	<b>40.13</b>	<b>108.18</b>	<b>1,000.14</b>	<b>568.31</b>	<b>1,000.14</b>
	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	<b>Total Expenses</b>	<b>8.61</b>	<b>36.37</b>	<b>118.07</b>	<b>943.23</b>	<b>548.67</b>	<b>943.23</b>
V	<b>Profit/(Loss) before Exceptional Items and Tax (III-IV)</b>	<b>3.12</b>	<b>3.76</b>	<b>-9.89</b>	<b>56.91</b>	<b>19.63</b>	<b>56.91</b>
VI	a) Exceptional Items	-	-	-	-	-	-
VI	b) Share of Profit/(Loss) of Associates (Equity Method)	-	-	-	-	-	-
VII	<b>Profit/(Loss) before Tax (V-VI)</b>	<b>3.12</b>	<b>3.76</b>	<b>-9.89</b>	<b>56.91</b>	<b>19.63</b>	<b>56.91</b>
VIII	Tax Expenses:						
(1)	Current Tax	0.81	65.91	1.79	16.44	74.19	16.44
(2)	Deferred Tax	-	-	-	-	-	-
IX	<b>Profit/(Loss) for the Period from Continuing Operations (VII-VIII)</b>	<b>2.31</b>	<b>-62.15</b>	<b>-11.68</b>	<b>40.47</b>	<b>-54.56</b>	<b>40.47</b>
X	Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-
XI	Tax Expenses of Discontinued Operations	-	-	-	-	-	-
XII	<b>Profit/(Loss) from Discontinued Operations (after tax) (X-XI)</b>	-	-	-	-	-	-
XIII	<b>Profit/(Loss) for the Period (IX+XII)</b>	<b>2.31</b>	<b>-62.15</b>	<b>-11.68</b>	<b>40.47</b>	<b>-54.56</b>	<b>40.47</b>
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	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income for the Period)</b>	<b>2.31</b>	<b>-57.16</b>	<b>16.18</b>	<b>69.54</b>	<b>-49.57</b>	<b>69.54</b>
	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 (2) Diluted	0.05 0.05	-1.43 -1.43		0.93 0.93	-1.25 -1.25	0.93 0.93

**NOTES:-**

- 1 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.
- 2 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.
- 3 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.
- 4 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.
- 5 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
- 6 Figure of previous year have been regrouped/rearranged wherever necessary.

Place : Mumbai  
Date: 6th Aug, 2024



For Vardhman Capital & Finance Ltd

AKASH RAJESH VARDHAN  
Managing Director (DIN: 03043186)