

VARDHAN CAPITAL & FINANCE LIMITED

VARDHAN CAPITAL AND FINANCE LIMITED

(CIN: L67120MH1995PLC084465)

Balance Sheet as at 31st Dec, 2024

(Rs. In Lakh)

PARTICULARS		Note	As at 31st Dec, 2024	As at 30th Sept, 2024	As at 30th June, 2024	As at 31st March, 2024	As at 31st March, 2023	
			(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	
1	ASSETS							
	Financial Assets							
	Cash and cash equivalents		2	2.72	5.12	137.58	7.77	12.49
	Loans & Advances		3	849.72	852.59	729.00	960.04	14088.67
	Investments		4	241.08	243.87	228.49	221.32	216.33
	Other financial assets		5	298.34	290.10	279.82	268.78	286.16
	Total Financial Assets			1391.86	1391.69	1374.89	1457.92	14603.66
	Non-Financial Assets							
	Other Non financial assets							
	Total Non-Financial Assets							
2	Total Assets			1391.86	1391.69	1374.89	1457.92	14603.66
	EQUITY AND LIABILITIES							
	Equity							
	Equity attributable to Owners of Parent		6A	434.86	434.86	434.86	434.86	434.86
	Equity share capital		6B	362.11	363.24	348.62	339.14	388.71
	Other equity			796.97	798.10	783.48	774.00	823.57
	Total Equity attributable to Owners of Parent							
	Non Controlling Interest							
	Total Equity			796.97	798.10	783.48	774.00	823.57
2	Liabilities							
	Financial Liabilities		7	356.67	356.67	356.67	456.67	13599.06
	Borrowings (Other then Debt Securities)		8	238.23	236.92	234.75	227.25	181.03
	Other financial liabilities			594.89	593.58	591.41	683.92	13780.09
	Total Financial Liabilities							
	Other Non Financial Liabilities							
	Total Non-Financial Liabilities							
	Total Liabilities			594.89	593.58	591.41	683.92	13780.09
	TOTAL EQUITY AND LIABILITIES			1391.86	1391.69	1374.89	1457.92	14603.66
	See accompanying notes to the financial statements		1-28					

PLACE | MUMBAI
DATE | 14th Feb, 2025

For and on behalf of the Board


AKASH R. VARDHAN
(DIN : 03043186)
Managing Director

Statement of Profit & Loss for the Quarter Ended 31st December, 2024

(Rs. In Lakh)

Particulars		Note	As at 31st Dec, 2024	As at 30th Sept, 2024	As at 30th June, 2024	As at 31st March, 2024	As at 31st March, 2023
			(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
I INCOME	Interest	9	9.15	9.27	11.53	567.42	994.25
	Dividend		0.13	0.33	0.20	0.73	0.67
	Other Operating Income		-	-	-	0.15	5.22
	Total Income		9.28	9.60	11.73	568.31	1000.14
II EXPENSES	Employee benefits expense	11	0.38	0.38	0.38	1.50	1.50
	Finance costs		5.27	5.27	6.66	519.79	913.72
	Other expenses		2.64	3.91	1.57	27.38	28.00
	Total expenses		8.28	9.55	8.61	548.67	943.23
III Profit/(loss) before exceptional items and tax (I - II)			1.00	0.05	3.12	19.63	56.91
IV Exceptional Item			-	-	-	-	-
V Profit/(loss) before tax (III - IV)			1.00	0.05	3.12	19.63	56.91
VI Tax expense:	(1) Current tax	14	0.81	0.81	0.81	74.19	16.44
	(2) Deferred tax				-	-	-
	Profit (Loss) for the period from continuing operations (V - VI)		0.19	(0.76)	2.31	(54.56)	40.47
	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)			0.19	(0.76)	2.31	(54.56)	40.47
XII Other Comprehensive Income/(Expenses)	A (i) Items that will not be reclassified to profit or loss	15					
	(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		(1.71) 0.39	19.94 (4.56)	9.30 (2.13)	6.47 (1.48)	37.70 (8.63)
XIII Total Comprehensive Income for the period (XI + XII) (Comprising Profit (Loss) and Other Comprehensive Income for the period)			(1.13)	14.62	9.48	(49.57)	69.54
XIV Earnings per equity share (for continuing operation):		16	0.00	-0.02	0.05	-1.25	0.93
(1) Basic			-	-	-	-	-
(2) Diluted							
XV Earnings per equity share (for discontinued operation):							
(1) Basic			-	-	-	-	-
(2) Diluted							
XVI Earnings per equity share(for discontinued & continuing operations)			0.00	-0.02	0.05	-1.25	0.93
(1) Basic							
(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 : 14th Feb, 2025



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VARDHAN CAPITAL & FINANCE LIMITED

M/s Vardhman Capital & Finance Ltd.

(CIN : L67120MH1995PLC084465)

Statement of Un-audited Financial Results for the Quarter Ended 31st December, 2024

Sr. No.	Particulars	As at						(Ru. in Lakh)	
		31.12.2024		30.09.2024		30.06.2024		31.03.2024	31.12.2023
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	Audited	Audited	Audited
	CONTINUING OPERATION								
	Revenue from Operation								
(i)	Interest Income	9.15	9.27	11.53	39.89	108.07	994.25	567.42	994.25
(ii)	Dividend Income	0.13	0.33	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)	9.28	9.60	11.73	40.13	108.16	1,000.14	568.31	1,000.14
	Expenses								
(i)	Finance Costs	5.27	5.27	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	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	2.64	3.91	1.57	18.57	1.88	28.00	27.38	28.00
IV	Total Expenses	8.28	9.55	8.61	36.37	118.07	943.23	548.67	943.23
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	1.00	0.05	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)	1.00	0.05	3.12	3.76	-9.89	56.91	19.63	56.91
VIII	Tax Expenses:								
(1)	Current Tax	0.81	0.81	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)	0.19	-0.76	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)	0.19	-0.76	2.31	-62.15	-11.68	40.47	-54.56	40.47
XIII	Profit/(Loss) for the Period (IX+XII)	0.19	-0.76	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	-1.71	19.94	9.30	6.47	36.13	37.70	6.47	37.70
(ii)	Income Tax relating to Items that will be Reclassified to Profit or Loss	0.39	-4.56	-2.13	-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)	-1.13	14.62	9.48	-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	434.86	434.86
XVII	Other Equity as per Balance Sheet	-	-	-	-	-	-	-	-
XVIII	Earning per Equity Share (for Continuing Operation):								
(1)	Basic	0.00	-0.02	0.05	-1.43	-0.27	0.93	-1.25	0.93
(2)	Diluted	0.00	-0.02	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	-1.43		0.93	-1.25	0.93

NOTES:-

1 The above Financial Results for the quarter ended Dec 31, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 14th February, 2025. The Statutory auditors of the Company had carried out Audit which were subject to limited review 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 three months ended June 30, 2024 which were subject to limited review.

5 Information on investor complaints for the year ended 30/06/2024

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: 14th Feb, 2025



For Vardhan Capital & Finance Ltd

AKASH RAJESH VARDHAN
Managing Director (DIN: 03043186)