

**Birla Capital & Financial Services Limited**

Regd. Office: Industry House, 159, Churchgate Reclamation, Mumbai - 400020

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30<sup>th</sup> September, 2015**

PART - I		QUARTER ENDED			HALF YEAR ENDED		Year ended
SR NO	Particulars	30.09.2015 (Unaudited)	30.06.2015 (Unaudited)	30.09.2014 (Unaudited)	30.09.2015 (Unaudited)	30.09.2014 (Unaudited)	31.03.2015 (Audited)
							(Rs In Lakh)
1	Income from Operations	0.00	0.00	19.95	0.00	62.01	65.56
	Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Income from operations (net)</b>	<b>0.00</b>	<b>0.00</b>	<b>19.95</b>	<b>0.00</b>	<b>62.01</b>	<b>65.56</b>
2	<b>Expenses</b>						
	Employee benefits expense	0.55	0.00	14.83	0.55	31.53	45.57
	Depreciation and Amortisation expense	1.59	1.57	0.82	3.16	1.77	5.20
	Other Expenses	0.47	2.16	24.23	2.63	48.37	77.54
	<b>Total Expenses</b>	<b>2.61</b>	<b>3.73</b>	<b>39.88</b>	<b>6.34</b>	<b>81.67</b>	<b>128.31</b>
3	<b>Profit / (Loss) from Operations before other income, finance costs and exceptional items (1 - 2)</b>	<b>-2.61</b>	<b>(3.73)</b>	<b>(19.93)</b>	<b>(6.34)</b>	<b>(19.65)</b>	<b>(62.75)</b>
4	Other Income	0.00	0.00	13.54	0.00	26.93	54.01
5	<b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)</b>	<b>(2.61)</b>	<b>(3.73)</b>	<b>(6.39)</b>	<b>(6.34)</b>	<b>7.28</b>	<b>(8.74)</b>
6	Finance Costs	0.01	0.06	0.00	0.07	0.07	0.12
7	<b>Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)</b>	<b>(2.62)</b>	<b>(3.79)</b>	<b>(6.38)</b>	<b>(6.41)</b>	<b>7.21</b>	<b>(8.86)</b>
8	Exceptional Items - (Expenditure) / Income	0.00	0.00	0.00	0.00	0.00	0.00
9	<b>Profit / (Loss) from Ordinary Activities before tax (7 ± 8)</b>	<b>(2.62)</b>	<b>(3.79)</b>	<b>(6.38)</b>	<b>(6.41)</b>	<b>7.21</b>	<b>(8.86)</b>
10	Tax Expense	0.00	0.00	0.00	0.00	0.00	3.63
11	<b>Net Profit / (Loss) from Ordinary Activities after tax (9 ± 10)</b>	<b>(2.62)</b>	<b>(3.79)</b>	<b>(6.38)</b>	<b>(6.41)</b>	<b>7.21</b>	<b>(12.49)</b>
12	Extraordinary items (Net of Tax expense Rs Nil)	0.00	0.00	(0.98)	0.00	43.40	43.40
13	<b>Net Profit / (Loss) for the period (11 ± 12)</b>	<b>(2.62)</b>	<b>(3.79)</b>	<b>(5.40)</b>	<b>(6.41)</b>	<b>(36.19)</b>	<b>(55.89)</b>
14	Paid-up Equity Share Capital (Face Value ₹ 2/-)	938.31	938.31	938.31	938.31	938.31	938.31
15	Reserves Excluding Revaluation Reserves as per Balance Sheet						62.53
16	Earning Per Share (before extraordinary items - not annualised)						
	(a) Basic	(0.01)	(0.01)	(0.01)	(0.01)	0.02	(0.03)
	(b) Diluted	(0.01)	(0.01)	(0.01)	(0.01)	0.02	(0.03)
17	Earning Per Share (after extraordinary items - not annualised)						
	(a) Basic	(0.01)	(0.01)	(0.01)	(0.01)	(0.08)	(0.12)
	(b) Diluted	(0.01)	(0.01)	(0.01)	(0.01)	(0.08)	(0.12)

**PART - II**

SR. NO.	Particulars	QUARTER ENDED			HALF YEAR ENDED		Year ended
		30.09.2015 (Unaudited)	30.06.2015 (Unaudited)	30.09.2014 (Unaudited)	30.09.2015 (Unaudited)	30.09.2014 (Unaudited)	31.03.2015 (Audited)
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>						
1	Public Share Holding						
	- Number of Shares	21489351	21488751	21488751	21489351	21488751	21488751
	- Percentage of Shareholding	45.80%	45.80%	45.80%	45.80%	45.80%	45.80%
2	Promoter and Promoter Group Shareholding						
	a) Pledged / Encumbered						
	- Number of Shares	14165900	14165900	8150000	14165900	8150000	14165900
	- Percentage of Shareholding (as a % of the total shareholding of promoter and promoter group)	55.71%	55.71%	32.05%	55.71%	32.05%	55.71%
	- Percentage of Shares (as a % of total share capital of the Company)	30.19%	30.19%	17.37%	30.19%	17.37%	30.19%
	b) Non - Pledged / Encumbered						
	- Number of Shares	11260381	11260981	17276881	11260381	17276881	11260381
	- Percentage of Shares (as a % of total shareholding of promoter and promoters group)	44.29%	44.29%	67.95%	44.29%	67.95%	44.29%
	- Percentage of Shares (as a % of total share capital of the Company)	24.00%	24.00%	36.83%	24.00%	36.83%	24.00%
<b>B</b>	<b>PARTICULARS OF INVESTOR COMPLAINTS</b>						
							<b>3 MONTHS ENDED 30.09.2015</b>
1	Pending at the beginning of the quarter						Nil
2	Received during the year						Nil
3	Disposed of during the quarter						Nil
4	Remaining unresolved at the end of the quarter						Nil

**Notes**

- The above results were taken on record by the Board of Directors at its Meeting held on 5<sup>th</sup> November, 2015.
- The statutory Auditors have carried out a limited review of the above financial results.
- There are no complaint from investors outstanding at the beginning and at the end of the quarter.

Place : Mumbai  
Date : 5<sup>th</sup> November, 2015.



For Birla Capital & Financial Services Limited

Ashish Ramnath Mahendrakar  
(DIN: 03504635)  
(Director)

**Birla Capital & Financial Services Limited**  
 Regd. Office : Industry House, 159, Churchgate Reclamation, Mumbai - 400020.  
**Statement of Assets and Liabilities**

(Amount In Lakh)

Particulars	As at 31/03/15	As at 30/09/2015
	Audited	(Unaudited)
<b>A. EQUITY AND LIABILITIES</b>		
<b>1 Shareholders Fund:</b>		
(a) Share Capital	938.31	938.31
(b) Reserves and Surplus	13.07	6.66
Sub Total - Shareholders funds	<b>951.38</b>	<b>944.97</b>
<b>2 Non-current liabilities</b>		
(a) Deferred tax liabilities (net)	-	-
Sub Total - Non-current liabilities	-	-
<b>3 Current liabilities</b>		
(a) Short-term borrowings	23.62	26.41
(b) Trade payables	2.31	8.66
(c) Other current liabilities	4.14	2.28
(d) Short-term provisions	4.77	3.75
Sub-total - Current liabilities	<b>34.84</b>	<b>41.11</b>
<b>TOTAL -EQUITY AND LIABILITIES</b>	<b>986.23</b>	<b>986.08</b>
<b>B. ASSETS</b>		
<b>1 Non-current assets</b>		
(a) Fixed assets	18.33	15.16
(b) Non-current investments	206.16	206.16
(c) Deferred tax assets (net)	9.58	9.58
(d) Long-term loans and advances	725.91	724.90
Sub-total - Non-current assets	<b>959.98</b>	<b>955.80</b>
<b>2 Current assets</b>		
(a) Trade receivables	-	-
(b) Cash and cash equivalents	0.32	0.60
(c) Short-term loans and advances	-	-
(d) Other current assets	25.92	29.69
Sub-total - Current assets	<b>26.25</b>	<b>30.29</b>
<b>TOTAL - ASSETS</b>	<b>986.23</b>	<b>986.08</b>

For Birla Capital & Financial Services Limited

Place : Mumbai  
 Date: 5th November, 2015



Ashish Ramesh Mahendrakar  
 (DIN:03584695)  
 ( Director)

# GOYAL NITIN AND ASSOCIATES

Chartered Accountants



Head Office :- D-32,33, Kekri House Vivekanand Colony, Outside Chandpole Gate, Jaipur -

302001

## INDEPENDENT AUDITORS' REVIEW REPORT Annexure V to Clause 41

### Review Report to BIRLA CAPITAL AND FINANCIAL SERVICES LIMITED

We have reviewed the accompanying statement of unaudited financial results of **BIRLA CAPITAL AND FINANCIAL SERVICES LIMITED** for the period ended 30.09.2015, being submitted by the Company pursuant to Clause 41 of Listing Agreements with Stock Exchanges, Except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and has not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, engagements to Review of Interim Financial Statements 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 and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the Accounting Standards as per Section 133 of the Companies Act, 2013, read with rule 7 of the Companies (Accounts) Rules, 2014 and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For GOYAL NITIN & ASSOCIATES,  
Chartered Accountants

FRN-016160C  
  
FRN No. 016160C  
A. Nitin Goyal  
Partner  
M.No.-414520

Place: Mumbai  
Date: 05-11-2015