

# BIRLA CAPITAL AND FINANCIAL SERVICES LIMITED

23, Birla Mansion No. 2, 1st Floor, D. D. Sathe Marg, Prathna Samaj, Mumbai - 400 004.  
Tel. : 2386 5816 / 2382 0913 / 2382 8075 • Fax : 2385 8269 • Email : info@birlainternational.net  
CIN : L51900MH1985PLC036156

To,  
The Secretary,  
The Bombay Stock Exchange Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai - 400 001.

Date: 13<sup>th</sup> May, 2019

**Scrip Code: BSE 512332**

**Sub: Outcome of Board Meeting held on 13<sup>th</sup> May, 2019**

Pursuant to the Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that at the meeting of the Board of Directors of the Company held today i.e., on Monday, May 13, 2019, which commenced at 10:30 A.M. and concluded at 12.00 P.M., the Board inter alia, considered and approved the Statement of Standalone Audited Financial Results for the year ended 31<sup>st</sup> March, 2019.

Further, Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith a copy of the Auditor's Reports of the Statutory Auditors of the Company.

Kindly take the same on your records and oblige.

Thanking you,

Yours Faithfully,

For Birla Capital and Financial Services Limited



**Ramesh Samria**  
Director  
DIN: 08066932



REGD OFFICE :

INDUSTRY HOUSE, 159, CHURCHGATE RECLAMATION, MUMBAI - 400 020. Tel. : 22026340.

**Birla Capital & Financial Services Limited**

CIN: L51900MH1985PLC036156

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

**Audited Financial Results for the Quarter and Year Ended on 31st March 2019**

(Amount in Lacs)

Sr. No.	Particulars	QUARTER ENDED			YEAR ENDED	
		31.03.2019 (Audited)	31.12.2018 (Unaudited)	31.03.2018 (Audited)	31.03.2019 (Audited)	31.03.2018 (Audited)
<b>1</b>	<b>Income</b>					
(a)	Revenue from operations	-	-	-	-	-
(b)	Other Income	-	-	-	-	-
	<b>Total Income</b>	-	-	-	-	-
<b>2</b>	<b>Expenses</b>					
(a)	Cost of Materials Consumed	-	-	-	-	-
(b)	Purchases of Stock in Trade	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-	-	-	-	-	-
(d)	Employees benefits expenses	0.32	0.17	1.65	1.33	4.59
(e)	Finance costs	0.01	-	0.01	0.01	0.01
(f)	Depreciation, amortization and depletion expense	0.26	0.26	0.33	1.04	1.29
(g)	Other expenses	671.77	1.26	18.05	673.77	22.15
	<b>Total Expenses</b>	<b>672.36</b>	<b>1.69</b>	<b>20.04</b>	<b>676.15</b>	<b>28.05</b>
<b>3</b>	<b>Total Profit (Loss) before exceptional items and tax</b>	<b>(672.36)</b>	<b>(1.69)</b>	<b>(20.04)</b>	<b>(676.15)</b>	<b>(28.05)</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	-	-
<b>5</b>	<b>Total Profit(Loss) before tax</b>	<b>(672.36)</b>	<b>(1.69)</b>	<b>(20.04)</b>	<b>(676.15)</b>	<b>(28.05)</b>
<b>6</b>	<b>Tax Expense</b>					
(a)	Current Tax	-	-	-	-	-
(b)	Deferred Tax	-	-	3.97	-	3.97
	<b>Total Tax Expenses</b>	-	-	<b>3.97</b>	-	<b>3.97</b>
<b>7</b>	<b>Net Profit(Loss) for the period</b>	<b>(672.36)</b>	<b>(1.69)</b>	<b>(24.01)</b>	<b>(676.15)</b>	<b>(32.02)</b>
<b>8</b>	<b>Other Comprehensive Income</b>					
(a)	Fair value changes of the equity instruments through OCI	-	-	-	-	-
(b)	Income tax relating to Items that will not be reclassified to profit or loss	-	-	-	-	-
(c)	Items that will be reclassified to profit or loss	-	-	-	-	-
(d)	Income tax relating to Items that will be reclassified to profit or loss	-	-	-	-	-
	<b>Total other comprehensive income net of taxes</b>	-	-	-	-	-
<b>9</b>	<b>Total Comprehensive income for the period</b>	<b>(672.36)</b>	<b>(1.69)</b>	<b>(24.01)</b>	<b>(676.15)</b>	<b>(32.02)</b>
<b>10</b>	<b>Paid up Equity Share Capital (Face Value Rs.2/- per share)</b>	<b>938.31</b>	<b>938.31</b>	<b>938.31</b>	<b>938.31</b>	<b>938.31</b>
<b>11</b>	<b>Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year</b>	-	-	-	-	-
<b>12</b>	<b>Earnings Per Share (EPS)</b>					
(a)	Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	-1.43	-0.00	-0.05	-1.44	-0.07
(b)	Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	-1.43	-0.00	-0.05	-1.44	-0.07

**Notes:**

- The above Results have been reviewed by the Audit Committee of the Board of Directors as its meeting held on May 13, 2019. The Statutory Auditors performed a limited review of the Company's above financial results.
- Figures for the previous periods/year are re-classified/ re-arranged/ re-grouped, wherever necessary, to confirm current period classification.
- Statement of Investor Complaints received by the Company (No.s)- Opening as at January 1, 2019 (NIL), received during the quarter (NIL), disposed off during the quarter (NIL), remaining unresolved as at March 31 2019(NIL)
- The Company mainly operates only in one segment and hence segment details are not required to be published.
- Figure of Other expenses includes Provision for Doubtful Advances of Rs 666.18 Lacs.

For Birla Capital & Financial Services Limited



*Ramesh Samria*

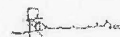
RAMESH SAMRIA  
Din No-08066932  
Director

Place : Mumbai,  
Date : 13.05.2019

8 Statement of Assets and Liabilities (Standalone- Ind AS compliant)

Particulars	(Rs. in Lakh)	
	As at 31.03.2019	As at 31-Mar-18
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	6.44	7.48
Intangible assets	-	-
<b>Financial Assets</b>		
Investments	-	-
Loans	-	-
Deferred tax assets (Gross)	-	-
<b>Total</b>	<b>6.44</b>	<b>7.48</b>
<b>Current assets</b>		
Inventories	-	-
<b>Financial assets</b>		
Trade receivables	-	-
Cash and cash equivalents	0.09	0.37
Bank Balances other than above	-	-
Loans	-	677.41
Other tax assets	-	-
Other current assets	15.18	15.17
<b>Total</b>	<b>15.26</b>	<b>692.95</b>
<b>TOTAL ASSETS</b>	<b>21.70</b>	<b>700.43</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	938.31	938.31
Other equity	(920.10)	(243.95)
<b>Total</b>	<b>18.21</b>	<b>694.36</b>
<b>LIABILITIES</b>		
<b>Non-current Liabilities</b>		
<b>Financial liabilities</b>		
Borrowings	-	-
Trade Payable	-	-
Deferred tax liabilities (Gross)	-	-
(d) Other non-current liabilities	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Current Liabilities</b>		
<b>Financial liabilities</b>		
Borrowings	-	-
Trade Payable	2.10	4.83
Other financial liabilities	1.40	1.22
Other current liabilities	-	0.03
<b>Total</b>	<b>3.50</b>	<b>6.07</b>
<b>Total Equity and Liabilities</b>	<b>21.71</b>	<b>700.43</b>
	(0.00)	(0.00)

For and On behalf of Board  
For BIRLA CAPITAL & FINANCIAL SERVICES LIMITED



RAMESH SAMRIA  
Din No.06066932  
Director

Place: Mumbai  
Date: May 13, 2019





**Chartered Accountants**

Head Office :- F-36, Dwarika Tower, Central Spine, Vidhyadhar Nagar, Jaipur-302023

**Independent Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
Board of Directors of  
Birla Capital & Financial Services Ltd

We have audited the quarterly financial results of **Birla Capital & Financial Services Ltd** for the quarter ended 31<sup>st</sup> March 2019 and the year to date results for the period 01<sup>st</sup> April 2018 to March 2019 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the quarter ended 31<sup>st</sup> March 2019 as well as the year to date results for the period from 01<sup>st</sup> April 2018 to March 2019.
- (iii) *During the quarter company provides Provision for Doubtful Advances (including the accrued interest) of Rs 666.18 Lacs. These advances have been given to the company shareholder, Nireved Traders Private Limited 344.40 Lacs and Shearson Investment and trading company private limited 321.78.*

**For Agrawal Goyal & Jalan**

Chartered Accountants

ICAI Firm registration number: 016160C



Nitin Goyal

(Partner)

No. : 414520

Mumbai,  
13<sup>th</sup> May 2019