

SRAJAN CAPITAL LIMITED
CIN : U65910PB2013PLC050993
Balance Sheet as at 31st March 2022

(Amount in ₹ Lakhs)

Particulars	Notes	As at 31.03.2022	As at 31.03.2021
I ASSETS			
Non-current assets			
(a) Property, plant and equipment	4	3.56	4.30
(b) Investment property	5	200.55	200.55
(c) Financial assets			
(i) Investments	6	22.72	20.69
(ii) Loans	7	14,013.39	9,008.75
(iii) Other non current financial assets			
(d) Deferred tax assets (Net)	8	129.84	114.18
(e) Other non-current assets	9	151.29	16.28
Total non-current assets		14,521.35	9,364.75
Current assets			
(a) Inventories	10	55.62	82.42
(b) Financial assets			
(i) Investments	6	-	250.74
(ii) Cash and cash equivalents	11	557.60	552.34
(iii) Loans	12	11,040.28	16,437.41
(v) Other Financial assets			
(c) Current Tax assets	13	-	-
(d) Other current assets	14	4.94	6.57
Total current assets		11,658.44	17,338.60
Total assets		26,179.79	26,703.35
II EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	15	622.70	622.70
(b) Instruments entirely equity in nature			
(c) Other equity	16	5,063.37	4,282.50
Total equity		5,686.07	4,905.20
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	17	16,100.00	4,536.56
(b) Provisions	18	518.76	505.25
Total non-current liabilities		16,618.76	5,041.81
Current liabilities			
(a) Financial liabilities			
(i) Borrowings	19	3,742.45	16,617.30
(iv) Other financial liabilities	20	19.11	11.23
(b) Other current liabilities	21	40.79	36.46
(c) Provisions	22	72.61	91.35
Total current liabilities		3,874.96	16,756.34
Total liabilities		20,493.72	21,798.15
Total equity and liabilities		26,179.79	26,703.35

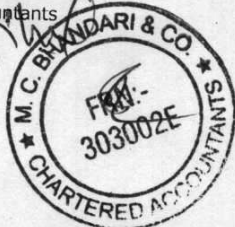
See accompanying notes to the Standalone Financial Statements

Signed in terms of our report of even date annexed

For M.C. Bhandari & Company
Firm's Registration No. 303002E
Chartered Accountants

CA S.K. Mahipal
Partner
M.No 070366

Place : Kota
Dated: 26.05.22



For and on behalf of Board of Directors
Srajan Capital Ltd.

Om Prakash Maheshwari
Director
DIN : 00185677

Nawal Kishore Maheshwari
Director
DIN : 00185762

SRAJAN CAPITAL LIMITED
CIN : U65910PB2013PLC050993

Statement of Profit and Loss for the year ended 31st March 2022

(Amount in ₹ Lakhs)

Particulars	Note No	2021-22	2020-21
Income			
I Revenue from operations	23	2,747.01	2,801.85
II Other Income	24	0.25	1.73
III Total Income		2,747.26	2,803.58
Expenses:			
Employee benefit expense	25	31.07	21.01
Financial costs	26	1,769.80	1,852.79
Depreciation and amortization expense	27	0.74	0.74
Other expenses	28	126.39	504.13
IV Total Expenses		1,928.00	2,378.67
V Profit before exceptional items and tax (III-IV)		819.26	424.91
VI Exceptional item			
VII Profit/(loss) before tax (V-VI)		819.26	424.91
VIII .Tax expense			
(1) Current Income Tax		220.00	375.00
(2) Deferred tax (Assets)Liability		(15.66)	(122.89)
(3) Income Tax Expenses Earlier Years		-	(1.19)
(4) Excess Provision of Tax written back		(165.95)	-
IX Profit/(Loss) for the year from Continuing operations		780.87	173.99
XI Profit for the year		780.87	173.99
XII Other Comprehensive Income			
A i) Items that will not be reclassified to profit or loss			
a) (i) Re-measurements of the defined benefit plans			
(ii) Income tax relating to items that will not be reclassified to profit or loss			
Total (A)			
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			
Total (B)			
Total Other comprehensive income / (loss) (A+B)			
XIII Total comprehensive income / (loss) for the year (XI+XII) Comprising profit(loss) and other comprehensive income for the year		780.87	173.99
Earning per equity share for continuing operations:			
(1) Basic		12.54	3.12
(2) Diluted		11.03	2.70

Significant Accounting Policies and Notes to the financial statements

182

Signed in terms of our report of even date annexed

For M.C. Bhandari & Company
Firm's Registration No. 303002E
Chartered Accountants

CAS K Mahipal
Partner
M.No 070366

Place : Kota
Dated: 26.05.22



For and on behalf of Board of Directors
Srajan Capital Ltd.

Om Prakash Maheshwari
Director
DIN : 00185677

Nawal Kishore Maheshwari
Director
DIN : 00185762

Srajan Capital Limited
Cash Flow Statement
CIN : U65910RJ2013PLC044519

(Amount in ₹ Lakhs)

Particular	For the period ended as on 31.03.2022	For the period ended as on 31.03.2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	819.26	424.91
Adjustments for :		
Depreciation	0.74	0.74
Contingent Provision For Standard Assets	13.51	449.95
Income from valuation of Mutual Fund	(6.59)	(18.52)
Profit on sale of Mutual fund	(0.59)	-
Dividend Income	(0.25)	(1.58)
Operating Profit before Working Capital Changes	826.09	855.50
(Increase)/Decrease in Long Term Loan & Advances	(5,004.64)	(1,238.44)
(Increase)/Decrease in Short Term Loan & Advances	5,397.13	(2,087.47)
(Increase)/Decrease in Other Current Financial Assets	-	237.97
(Increase)/Decrease in Current & Non Current Assets	11.32	12.43
(Increase)/Decrease in Inventories	26.80	12.98
(Increase)/Decrease in Unsecured Loans (Liabilities)	(1,311.42)	1,865.78
Increase/(Decrease) in Current Liabilities	4.33	(6.97)
Increase/(Decrease) in Other Current Financial Liabilities	7.88	-
Cash generated from Operations	(42.51)	(348.22)
Direct taxes paid (including of TDS)	(208.37)	(286.87)
Net Cash flow from Operating Activities	(250.88)	(635.09)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale of Investment	255.30	
Income from sale of Mutual Fund	0.59	
Dividend Income	0.25	1.58
Net Cash flow from / Used in Investing Activities	256.14	1.58
C. CASH FLOW FROM FINANCING ACTIVITIES		
Share Capital Issued including Security Premium	-	700.00
Net Cash flow from / Used in Financing Activities	-	700.00
Net Marchrese / Increase in Cash or Cash Equivalents (A+B+C)	5.26	66.49
Cash and Cash Equivalents at beginning of the period	552.34	485.86
Cash and Cash Equivalents at end of the period	557.60	552.35

1. Cash flow statement has been prepared under the indirect method as set out in the Accounting Standard (AS) 3 : "Cash Flow
2. Cash and cash equivalents represent bank balance and Bank Deposits

As per our report of eve for and on behalf of the Board of Directors of
for M.C. Bhandari & Co.

Chartered Accountants

FRN : 303002E

CA. S. K. Mahipal
Partner

M. No. : 070366

Kota

Dated: 26.05.22



Srajan Capital Limited

Om Prakash Maheshwari

Director

DIN : 00185677

Nawal Kishore Maheshwari

Director

DIN : 00185762