

**Srajan Capital Limited**  
**INDAS Balance Sheet as at 31.03.2021**  
**CIN : U65910RJ2013PLC044519**

(In ₹)

Particulars	Note No.	Ind AS as at 31.03.2021	Ind AS as at 31.03.2020
<b>ASSETS</b>			
<b>(1) Non-current Assets</b>			
(a) Property, plant and equipment	2	4,29,924	5,03,954
(b) Investment Property	2	2,00,55,300	2,00,55,300
(c) Financial Assets			
(i) Investment	3	2,71,42,988	2,33,34,800
(ii) Loans	4	90,08,74,756	77,70,30,481
(d) Deferred tax assets(Net)	5	1,14,18,226	-
(e) Other non-current assets	6	16,28,144	-
		<b>96,15,49,338</b>	<b>82,09,24,535</b>
<b>(2) Current Assets</b>			
(a) Inventories	7	82,42,172	95,39,697
(b) Financial Assets			
(i) Investments	8	-	19,55,933
(ii) Cash and Cash Equivalents	9	5,52,34,403	4,85,86,043
(iii) Loans	10	1,64,37,41,038	1,43,49,93,645
(iv) Others	11	6,56,623	2,44,53,743
(c) Other current assets	12	9,11,600	37,83,220
		<b>1,70,87,85,836</b>	<b>1,52,33,12,282</b>
		<b>2,67,03,35,173</b>	<b>2,34,42,36,817</b>
<b>TOTAL ASSETS</b>			
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
(a) Equity Share Capital	13	6,22,70,000	5,52,70,000
(b) Other Equity	14	42,82,50,142	34,78,50,935
		<b>49,05,20,142</b>	<b>40,31,20,935</b>
<b>LIABILITIES</b>			
<b>(1) Non-current Liabilities</b>			
(a) Finance Liabilities			
(i) Borrowings	15	45,36,56,360	42,62,04,089
(b) Provisions	16	5,05,25,062	55,30,060
(c) Deferred Tax Liabilities (Net)	5	-	8,71,036
		<b>50,41,81,422</b>	<b>43,26,05,185</b>
<b>(2) Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	17	1,66,17,29,892	1,50,26,04,222
(ii) Other Financial liabilities	18	47,69,115	54,65,692
(b) Other Current Liabilities		-	-
(c) Short term provision		-	-
(d) Current Tax Liabilities	19	91,34,602	4,40,783
		<b>1,67,56,33,609</b>	<b>1,50,85,10,697</b>
		<b>2,67,03,35,173</b>	<b>2,34,42,36,817</b>
<b>TOTAL EQUITY AND LIABILITIES</b>			

As per our report of even date attached for M.C. Bhandari & Co.

Chartered Accountants

FRN : 303002E

CA. S. K. Mahipal

Partner

M. No. : 070366

Kota

Date: 26.06.2021



for and on behalf of the Board of Directors of  
Srajan Capital Limited

Om Prakash Maheshwari

Director

DIN : 00185677

Pramod Maheshwari

Director

DIN : 00185711

**Srajan Capital Limited**  
**Statement of Profit and Loss for the Year Ended as on 31.03.2021**  
CIN : U65910RJ2013PLC044519

(In ₹)

Sr. No.	Particulars	Note No.	2020-21	2019-20
I	Revenue from Operations	20	28,01,85,147	31,19,67,626
II	Other Income	21	1,72,576	3,99,443
III	Total Revenue (I+II)		28,03,57,723	31,23,67,069
IV	<b>Expenses</b>			
	Employee Benefits expense	22	21,00,761	32,68,337
	Finance Cost	23	18,52,78,789	18,33,60,821
	Depreciation and amortization expense	2	74,030	74,293
	Other Expenses	24	5,04,13,221	28,12,173
	Total Expenses		23,78,66,801	18,95,15,624
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		4,24,90,922	12,28,51,445
VI	Extraordinary items		-	-
VII	Profit before tax after extraordinary items(V-VI)		4,24,90,922	12,28,51,445
VIII	Tax expense:			
	(1) Provision for Tax		3,75,00,000	3,04,94,794
	(2) Deffered Tax Assets		(1,22,89,262)	4,98,057
	(3) Early Year Tax		(1,19,022)	-8,27,984
	Total Tax		2,50,91,716	3,01,64,867
IX	Profit/ (Loss) after tax for the period (VII - VIII)		1,73,99,207	9,26,86,578
	Other Comprehensive Income			
	A. Items that will not be reclassified to profit or loss		-	-
	B. Items that will be reclassified to profit or loss		-	-
	Total Other Comprehensive Income for the period		-	-
	Total Comprehensive Income for the period		1,73,99,207	9,26,86,578
X	Earnings Per Equity Share:			
	(1) Basic		3.12	16.77
	(2) Diluted		3.12	16.77

As per our report of even date attached  
for M.C. Bhandari & Co.  
Chartered Accountants  
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CA. S. K. Mahipal  
Partner  
M. No. : 070366

Kota  
Date: 26.06.2021



for and on behalf of the Board of Directors of  
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Om Prakash Maheshwari  
Director  
DIN : 00185677

Pramod Maheshwari  
Director  
DIN : 00185711

**Srajan Capital Limited**  
Cash Flow Statement  
CIN : U65910RJ2013PLC044519

	(In ₹)	
Particular	For the period ended as on 31.03.2021	For the period ended as on 31.03.2020
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before Tax & Extraordinary Items	42,490,922	122,851,445
<b>Adjustments for :</b>		
Depreciation	74,030	74,293
Interest Expenses	185,261,302	183,352,915
Contingent Provision For Standard Assets	44,995,002	330,600
Income from valuation of Mutual Fund	(1,852,255)	(4,354,381)
Dividend Income	(157,781)	(270,484)
Interest Income	(276,593,906)	(317,279,520)
<b>Operating Profit before Working Capital Changes</b>	<b>(5,782,686)</b>	<b>(15,295,132)</b>
(Increase)/Decrease in Long Term Loan & Advances	(123,844,275)	(128,378,930)
(Increase)/Decrease in Short Term Loan & Advances	(208,747,392)	(3,861,075)
(Increase)/Decrease in Other Current Financial Assets	23,797,120	(16,121,383)
(Increase)/Decrease in Current & Non Current Assets	1,243,476	-
(Increase)/Decrease in Inventories	1,297,525	(7,671,920)
Increase/(Decrease) in Current Liabilities	(696,577)	456,232
<b>Cash generated from Operations</b>	<b>(312,732,809)</b>	<b>(170,872,208)</b>
Direct taxes paid (including of TDS)	(28,687,157)	(34,345,986)
<b>Net Cash flow from Operating Activities</b>	<b>(341,419,966)</b>	<b>(205,218,194)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Interest Income	276,593,906	317,279,520
Sale of Investment	-	54,731,938
Dividend Income	157,781	270,484
<b>Net Cash flow from / Used in Investing Activities</b>	<b>276,751,687</b>	<b>372,281,942</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Unsecured Loan taken/(paid)	186,486,638	40,607,088
Secured Loan taken/(paid)	91,303	1,608,763
Interest Paid	(185,261,302)	(183,352,915)
Share Capital Issued including Security Premium	70,000,000	-
<b>Net Cash flow from / Used in Financing Activities</b>	<b>71,316,639</b>	<b>(141,137,064)</b>
<b>Net Marchrease / Increase in Cash or Cash Equivalents (A+B+C)</b>	<b>6,648,361</b>	<b>25,926,684</b>
<b>Cash and Cash Equivalents at beginning of the period</b>	<b>48,586,042</b>	<b>22,659,358</b>
<b>Cash and Cash Equivalents at end of the period</b>	<b>55,234,403</b>	<b>48,586,042</b>

- Cash flow statement has been prepared under the indirect method as set out in the Accounting Standard (AS) 3 : "Cash Flow Statements" issued by the Institute of Chartered Accountants of India.
- Cash and cash equivalents represent bank balance and Bank Deposits

As per our report of even date attached  
for M.C. Bhandari & Co.  
Chartered Accountants  
FRN : 303002E

  
CA. S. K. Mahipal  
Partner  
M. No. : 070366  
Kota  
Date: 26.06.2021  
UDIN :



for and on behalf of the Board of Directors of  
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Om Prakash Maheshwari  
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