

SRAJAN CAPITAL LIMITED
CIN :U65910PB2013PLC050993
Balance Sheet as at 31st March 2023

(In ₹)

Particulars	Notes	As at 31.03.2023	As at 31.03.2022
I ASSETS			
Non-current assets			
(a) Property, plant and equipment	4	7,283,746	355,894
(b) Investment property	5	20,055,300	20,055,300
(c) Financial assets			
(i) Investments	6	2,374,541	2,272,152
(ii) Loans	7	1,567,952,002	1,401,339,062
(iii) Other non current financial assets		-	-
(d) Defferred tax assets (Net)	8	114,738,730	12,983,948
(e) Other non-current assets	9	-	15,129,002
Total non-current assets		1,712,404,319	1,452,135,358
Current assets			
(a) Inventories	10	5,624,257	5,561,972
(b) Financial assets			
(i) Cash and cash equivalents	11	72,275,294	55,759,897
(ii) Loans	12	1,319,303,071	1,104,027,543
(iii) Other Financial assets		-	-
(c) Current Tax assets	13	-	-
(d) Other current assets	14	22,025	493,582
Total current assets		1,397,224,646	1,165,842,994
Total assets		3,109,628,966	2,617,978,352
II EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	15	62,270,000	62,270,000
(b) Other equity	16	360,713,815	506,336,719
Total equity		422,983,815	568,606,719
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	17	1,554,584,750	1,610,000,000
(b) Provisions	18	456,648,935	51,876,409
Total non-current liabilities		2,011,233,685	1,661,876,409
Current liabilities			
(a) Financial liabilities			
(i) Borrowings	19	629,013,552	374,244,640
(ii) Other financial liabilities	20	8,738,943	1,910,823
(b) Other current liabilities	21	5,124,301	4,079,114
(c) Provisions	22	32,534,672	7,260,646
Total current liabilities		675,411,468	387,495,224
Total liabilities		2,686,645,153	2,049,371,633
Total equity and liabilities		3,109,628,966	2,617,978,352

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 : 29.05.2023

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

Om Prakash Maheshwari
Director
DIN : 00185677

Pramod Maheshwari
Director
DIN : 00185711

SRAJAN CAPITAL LIMITED
CIN :U65910PB2013PLC050993

Statement of Profit and Loss for the year ended 31st March 2023

(In ₹)

Particulars	Note No	For the Year Ended 31.03.2023	For the Year Ended 31.03.2022
Income			
I Revenue from operations	23	417,643,828	274,701,249
II Other Income	24	506,456	25,377
III Total Income		418,150,284	274,726,626
Expenses:			
Employee benefit expense	25	3,952,862	3,107,355
Financial costs	26	195,882,124	176,979,848
Depreciation and amortization expense	27	718,831	74,030
Other expenses	28	412,427,797	12,639,448
IV Total Expenses		612,981,614	192,800,681
V Profit before exceptional items and tax (III-IV)		(194,831,330)	81,925,946
VI Exceptional item		-	-
VII Profit/(loss) before tax (V-VI)		(194,831,330)	81,925,946
VIII Tax expense			
(1) Current Income Tax		50,500,000	22,000,000
(2) Deferred tax (Assets)Liability		(101,754,782)	(1,565,723)
(3) Income Tax Expenses Earlier Years		2,046,357	-
(4) Excess Provision of Tax written back		-	(16,594,909)
IX Profit/(Loss) for the year from Continuing operations		(145,622,904)	78,086,578
XI Profit for the year		(145,622,904)	78,086,578
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)		(145,622,904)	78,086,578
Comprising profit(loss) and other comprehensive income for the year			
Earning per equity share for continuing operations:			
(1) Basic		(23.39)	12.54
(2) Diluted		(20.56)	11.03

Significant Accounting Policies and Notes to the financial statements
Signed in terms of our report of even date annexed

1&2

For M.C. Bhandari & Company

Chartered Accountants

Firm's Registration No. 303002E

CA S K Mahipal
Partner
M.No 070366



Place : Kota
Dated : 29.05.2023

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

Om Prakash Maheshwari
Director
DIN : 00185677

Pramod Maheshwari
Director
DIN : 00185711

Srajan Capital Limited
Cash Flow Statement
CIN : U65910PB2013PLC050993

(In ₹)

Particular	For the Year Ended 31.03.2023	For the Year Ended 31.03.2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	(194,831,330)	81,925,946
Adjustments for :		
Preliminary Expenses write off	-	-
Depreciation	718,831	74,030
Bad-debt Recovered	(491,456)	-
Contigent Provision For Standard Assets	404,772,525	1,351,347
Income from valuation of Mutual Fund	(102,389)	(658,764)
Profit on sale of Mutual fund	-	(58,600)
Loss on Sale of CAR	92,500	-
Dividend Income	(15,000)	(25,377)
Operating Profit before Working Capital Changes	210,143,681	82,608,582
(Increase)/Decrease in Long Term Loan & Advances	(166,612,940)	(500,464,306)
(Increase)/Decrease in Short Term Loan & Advances	(215,275,528)	539,713,494
(Increase)/Decrease in Other Current Financial Assets	-	-
(Increase)/Decrease in Current & Non Current Assets	13,523,665	1,131,575
(Increase)/Decrease in Inventories	(62,286)	2,680,201
(Increase)/Decrease in Unsecured Loans (Liabilities)	199,353,661	(131,141,612)
Increase/(Decrease) in Current Liabilities	1,045,187	432,932
Increase/(Decrease) in Other Current Financial Liabilities	6,828,120	787,890
Cash generated from Operations	48,943,561	(4,251,244)
Direct taxes paid (including of TDS)	(24,653,981)	(20,836,838)
Net Cash flow from Operating Activities	24,289,580	(25,088,082)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Interest Income	-	-
Purchase of Fixed Assets	(7,994,966)	-
Sale of Fixed Assets	205,783	-
Sale of Investment	-	25,529,600
Income from sale of Mutual Fund	-	58,600
Dividend Income	15,000	25,377
Net Cash flow from / Used in Investing Activities	(7,774,183)	25,613,577
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of Equity Shares Capital	-	-
Proceeds from issue of Preference Shares Capital	-	-
Proceeds from Share Premium	-	-
Expenses on increase of Authorised Equity Share Capital	-	-
Share Capital Issued including Security Premium	-	-
Net Cash flow from / Used in Financing Activities	-	-
Net Marchrease / Increase in Cash or Cash Equivalents (A+B+C)	16,515,397	525,495
Cash and Cash Equivalents at beginning of the period	55,759,897	55,234,402
Cash and Cash Equivalents at end of the period	72,275,294	55,759,897

1. Cash flow statement has been prepared under the indirect method as set out in the Ind (AS) 7: " Statement of Cash Flows"
2. Cash and cash equivalents represent bank balance and Bank Deposits

As per our report of ₹ 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 : 29.05.2023



Srajan Capital Limited

Om Prakash Maheshwari
Director
DIN : 00185677

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