

**SRAJAN CAPITAL LIMITED**  
CIN :U65910PB2013PLC050993  
Balance Sheet as at 31st March, 2024

(In ₹ Lakh)

Particulars	Notes	As at 31.03.2024	As at 31.03.2023
<b>I ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, plant and equipment	4	72.34	72.84
(b) Investment property	5	200.55	200.55
(c) Financial assets			-
(i) Investments	6	33.65	23.75
(ii) Loans	7	27,314.38	15,679.52
(iii) Other non current financial assets		-	-
(d) Deferred tax assets (Net)	8	1,167.47	1,147.39
(e) Other non-current assets			-
<b>Total non-current assets</b>		<b>28,788.39</b>	<b>17,124.05</b>
<b>Current assets</b>			
(a) Inventories	9	14.75	56.24
(b) Financial assets			-
(i) Cash and cash equivalents	10	415.66	722.75
(ii) Loans	11	10,866.42	13,193.03
(iii) Other Financial assets			-
(c) Current Tax assets			-
(d) Other current assets	12	0.05	0.22
<b>Total current assets</b>		<b>11,296.88</b>	<b>13,972.24</b>
<b>Total assets</b>		<b>40,085.27</b>	<b>31,096.29</b>
<b>II EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity share capital	13	622.70	622.70
(b) Other equity	14	5,422.29	3,607.14
<b>Total equity</b>		<b>6,044.99</b>	<b>4,229.84</b>
<b>Non-current liabilities</b>			
(a) Financial liabilities			
(i) Borrowings	15	13,638.96	15,545.85
(b) Provisions	16	4,649.36	4,566.49
<b>Total non-current liabilities</b>		<b>18,288.32</b>	<b>20,112.34</b>
<b>Current liabilities</b>			
(a) Financial liabilities			
(i) Borrowings	17	14,299.36	6,290.13
(ii) Other financial liabilities	18	1,039.82	87.39
(b) Other current liabilities	19	64.52	51.24
(c) Current Tax Liabilities (Net)	20	348.26	325.35
<b>Total current liabilities</b>		<b>15,751.96</b>	<b>6,754.11</b>
<b>Total liabilities</b>		<b>34,040.28</b>	<b>26,866.45</b>
<b>Total equity and liabilities</b>		<b>40,085.27</b>	<b>31,096.29</b>

The accompanying notes 1 to 64 are an integral part of the Financials Statements.

Signed in terms of our report of even date annexed  
For **R S DANI & CO.**  
Firm's Registration No. 000243C  
Chartered Accountants

CA Ashok Mangal  
Partner  
M.No 071714

Place : Kota  
Dated : 21.05.2024



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, 2024**

(In ₹ Lakh)

Particulars	Note No.	For the Year Ended 31.03.2024	For the Year Ended 31.03.2023
<b>Income</b>			
I Revenue from operations	21	5,103.36	4,176.44
II Other Income	22	0.28	5.06
<b>III Total Revenue</b>		<b>5,103.64</b>	<b>4,181.50</b>
<b>Expenses:</b>			
Employee benefit expense	23	64.24	39.53
Financial costs	24	2,304.14	1,958.82
Depreciation and amortization expense	25	10.51	7.19
Impairment on Financial Instruments	26	82.87	4,047.73
Other expenses	27	213.15	76.55
<b>IV Total Expenses</b>		<b>2,674.91</b>	<b>6,129.82</b>
V Profit before exceptional items and tax (III-IV)		2,428.73	(1,948.31)
VI Exceptional Item		-	-
VII Profit/(loss) before tax (V-VI)		2,428.73	(1,948.31)
VIII Tax expense			
(1) Current Income Tax		620.00	505.00
(2) Deferred tax (Assets)Liability		(20.08)	(1,017.55)
(3) Income Tax Expenses Earlier Periods			20.46
(4) Excess Provision of Tax written back		13.66	
<b>IX Profit/(Loss) for the Period from Continuing operations</b>		<b>1,815.16</b>	<b>(1,456.23)</b>
<b>XI Profit for the Period</b>		<b>1,815.16</b>	<b>(1,456.23)</b>
<b>XII Other Comprehensive Income</b>			
A i) Items that will not be reclassified to profit or loss			
a) Re-measurements of the defined benefit plans		-	-
b) Income tax relating to items that will not be reclassified to profit or loss		-	-
<b>Total (A)</b>		-	-
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			
<b>Total (B)</b>		-	-
Total Other comprehensive income / (loss) (A+B)			
<b>XIII Total comprehensive income / (loss) for the Period (XI+XII) comprising profit(loss) and other comprehensive income for the Period</b>		<b>1,815.16</b>	<b>(1,456.23)</b>
Earning per equity share for continuing operations:			
(1) Basic		29.15	(23.39)
(2) Diluted		25.63	(20.56)

The accompanying notes 1 to 64 are an integral part of the Financials Statements.

Signed in terms of our report of even date annexed

**For R S DANI & CO.**

Chartered Accountants

Firm's Registration No. 000243C

*Ashok Mangal*

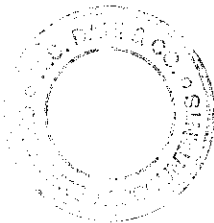
CA Ashok Mangal

Partner

M.No 071714

Place : Kota

Dated : 21.05.2024



For and on behalf of Board of Directors

Srajan Capital Ltd.

*Om Prakash Maheshwari*

Om Prakash Maheshwari

Director

DIN : 00185677

*Pramod Maheshwari*

Pramod Maheshwari

Director

DIN : 00185711

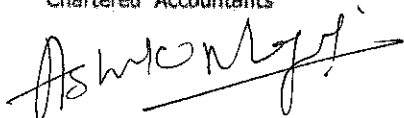
**Srajan Capital Limited**  
**Cash Flow Statement**  
**CIN : U65910PB2013PLC050993**

(In ₹ Lakh)

Particular	For the Year Ended 31.03.2024	For the Year Ended 31.03.2023
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before Tax & Extraordinary Items	2,428.73	(1,948.31)
<b>Adjustments for :</b>		
Preliminary Expenses write off		
Depreciation	10.51	7.19
Bad-debt Exp. (Recovered)	1.26	(4.91)
Contigent Provision For Standard Assets	82.87	4,047.72
Income from valuation of Mutual Fund	(1.90)	(1.02)
Profit on sale of Mutual fund	-	-
Loss on Sale of CAR		0.92
Dividend Income	-	(0.15)
<b>Operating Profit before Working Capital Changes</b>	<b>2,521.47</b>	<b>2,101.44</b>
(Increase)/Decrease in Long Term Loan & Advances	(11,634.86)	(1,666.13)
(Increase)/Decrease in Short Term Loan & Advances	2,326.60	(2,152.76)
(Increase)/Decrease in Other Current Financial Assets	-	-
(Increase)/Decrease in Current & Non Current Assets	0.17	135.23
(Increase)/Decrease in Inventories	41.49	(0.62)
(Increase)/Decrease in Unsecured Loans (Liabilities)	6,102.34	1,993.54
Increase/(Decrease) in Current Liabilities	13.28	10.45
Increase/(Decrease) in Other Current Financial Liabilities	952.44	68.28
<b>Cash generated from Operations</b>	<b>322.93</b>	<b>489.43</b>
Direct taxes paid (including of TDS)	(612.00)	(246.54)
<b>Net Cash flow from Operating Activities</b>	<b>(289.07)</b>	<b>242.89</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Interest Income	-	-
Purchase of Fixed Assets	(10.01)	(79.95)
Sale of Fixed Assets		2.06
Purchase of Investment	(8.00)	-
Income from sale of Mutual Fund	-	-
Dividend Income	-	0.15
<b>Net Cash flow from / Used in Investing Activities</b>	<b>(18.01)</b>	<b>(77.74)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
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	-	-
<b>Net Cash flow from / Used in Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Marchrease / Increase in Cash or Cash Equivalents (A+B+C)</b>	<b>(307.08)</b>	<b>165.15</b>
<b>Cash and Cash Equivalents at beginning of the period</b>	<b>722.75</b>	<b>557.60</b>
<b>Cash and Cash Equivalents at end of the period</b>	<b>415.67</b>	<b>722.75</b>

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


As per our report of even date attached  
For R S DANI & CO.  
Firm's Registration No. 000243C  
Chartered Accountants

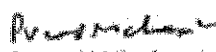


CA Ashok Mangal  
Partner  
M.No 071714

Place : Kota  
Dated : 21.05.2024

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

  
Om Prakash Maheshwari  
Director  
DIN : 00185577

  
Pramod Maheshwari  
Director  
DIN : 00185711