

KAPIL RAJ FINANCE LIMITED

(CIN-L65929DL1985PLC022788)

Registered Office: 23, IInd FLOOR, North West Avenue, Club Road, West Punjab bagh, New Delhi-110026

Admin Office: 204B, Platinum Mall, Jawahar Road, Ghatkopar (East), Mumbai-400077

Tel. No: - 91-22-6127 5175, **Email:** - kapilrajfin@gmail.com **Website:** -www.kapilrajfinanceltd.com

Date: 14.4.2026

Metropolitan Stock Exchange of India 4 th floor, Vibgyor Tower, Bandra kurla Complex Bandra(E), Mumbai-400098 Symbol: KAPILRAJ	BSE LIMITED P J Tower, Dalal Street Mumbai-400001 Scrip Code: 539679
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Ref: **Outcome of the Board Meeting of the company dated 14-04-2026**

Dear Sir/Mam

Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015, we would like to inform your good office that the Board of Directors of the Company at their meeting held today i.e. on 14-04-2026, have approved the following agenda items:

1. The Standalone audited Financial Results of the Company for the quarter and year ended 31st march 2026, prepared in accordance with Ind AS.
2. Audit Report on the Standalone audited Financial Results for the quarter and year ended 31st march 2026

The meeting of the Board of Directors commenced at 10.00 A.M and concluded at 2.30 pm
Request you to kindly take this letter on record and acknowledge the receipt.

Yours truly

For Kapil Raj Finance Limited

Santosh Rani
DIN: 09155303
Director

INDEPENDENT AUDITOR'S REPORT

TO
THE BOARD OF DIRECTORS
KAPIL RAJ FINANCE LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of KAPIL RAJ FINANCE LIMITED for the quarter ended 31ST March, 2026 and the year to date results for the period from 1ST April, 2025 to 31ST March, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31ST March, 2026 as well as the year to date results for the period from 1ST April, 2025 to 31ST March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

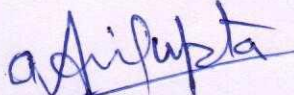
- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve

collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For G A M S & Associates LLP
Chartered Accountants
FRN.: 0N500094
UDIN: 26088218GWKZZQ1018


CA Anil Gupta
(Partner)
M. No. 088218
Place: New Delhi
Date: 14.04.2026



KAPIL RAJ FINANCE LIMITED
CIN: L65929DL1985PLC022788
REGD OFFICE 23, 2ND FLOOR, NORTH WEST AVENUE, CLUB ROAD, WEST PUNJABI BAGH-110026
Website: www.kapilrajfinanceltd.com E-mail: kapilrajfin@gmail.com
STANDALONE BALANCE SHEET AS AT 31st March, 2026

(Rs in Lakhs)

Statement of Assets and Liabilities		Audited	Audited
		As at 31st March, 2026	As at 31st March, 2025
A	ASSETS		
	1 Financial assets		
	Cash and cash equivalents	89.49	2.52
	Loans	1,183.70	1,165.70
	Other financial assets	-	-
	Total - Financial assets	1,273.19	1,168.22
	2 Non-financial assets		
	Current tax assets (net)	-	-
	Deferred tax assets (net)	4.56	4.56
	Property, plant and equipment	-	-
	Other non- financial assets	133.68	192.11
	Total - Non financial assets	138.24	196.67
	TOTAL - ASSETS	1,411.43	1,364.89
B	LIABILITIES AND EQUITY		
	1 LIABILITIES		
	Financial liabilities		
	- Trade payables		
	total outstanding dues of micro enterprises and small enterprises		
	total outstanding dues of creditors other than micro enterprises and	4.1	3.5
	Enterprises Borrowings	4	4
	- Other financial liabilities		
	Total - Financial liabilities	8.1	7.5
	Non financial liabilities		
	Current tax liabilities(net)		
	Other non-financial liabilities		
	Total - Non financial liabilities	-	-
	2 EQUITY		
	Equity share capital	1,094.00	1,094.00
	Other equity	309.37	263.41
	Share warrant money		
	Total - Equity	1,403.37	1,357.41
	TOTAL - LIABILITIES AND EQUITY	1,411.43	1,364.89

For and on behalf of Board of Directors of
KAPIL RAJ FINANCE LIMITED

Date: 14.04.2026
Place: New Delhi

SANTOSH RANI
WHOLE TIME Director
DIN: 09155303

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FINANCIAL AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs in Lakhs)

	Quarter ended			Year ended	
	31-Mar-26	31-Mar-25	31-Dec-25	31-Mar-26	31-Mar-25
	Audited	Audited	Unaudited	Audited	Audited
Revenue from operations					
Interest income	-	-	30.00	80.45	-
Total revenue from operations	-	-	30.00	80.45	-
OTHER INCOME	-	-	-	0.00	19.00
TOTAL INCOME	-	-	30.00	80.45	19.00
EXPENSES					
Finance Cost	-	-	-	-	-
Impairment on financial instruments	-	-	-	-	-
Employee Benefits Expenses	0.75	0.94	0.75	3.96	4.37
Depreciation and Amortisation Expenses	-	-	-	-	-
Other expenses	6.51	6.80	0.94	21.54	15.75
TOTAL EXPENSES	7.26	7.74	1.69	25.5	20.12
Profit before exceptional items and tax	(7.26)	(7.74)	28.31	54.95	(1.12)
Exceptional items	0	-	-	-	-
Profit before tax	(7.26)	(7.74)	28.31	54.95	(1.12)
Tax expenses					
Current tax	-	-	-	-	-
Deferred tax credit/(charge)	-	(0.28)	-	-	(0.28)
PROFIT FOR THE PERIOD (A)	(7.26)	(7.46)	28.31	54.95	(0.84)
OTHER COMPREHENSIVE INCOME					
Items that will not be reclassified subsequently to profit or loss	-	-	-	-	-
Items that will be reclassified subsequently to profit or loss	-	-	-	-	-
OTHER COMPREHENSIVE INCOME FOR THE PERIOD (B)	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (A+B)	(7.26)	(7.46)	28.31	54.95	(0.84)
Paid up Equity Share Capital (Face value Re. 10 per share)	1094	1094	1094	1094	1094
Other Equity	254.40	263.4	263.41	254.40	263.4
Earnings per equity share (Face value of Re. 10 each)					
Basic (in Rs.)	-0.01	0.01	0.03	0.05	0.01
Diluted (in Rs.)	-0.01	0.01	0.03	0.05	0.01

- The Financial Results for the Quarter/Year ended 31.03.2026 were approved and adopted in the meeting of Board of Directors held on 14.04.2026
- This statement has been prepared in accordance with the Company's (Indian Accounting Standards), Rules, 2015 (IND AS).
- Segment reporting is not applicable as the company activity falls within a single business segment.
- Previous period's figures have been regrouped/rearranged wherever necessary.
- No Shareholders complaints/grivances has been received during the above referred period and no complaints are lying as on 31.03.2026
- The above results are available on the website of Bombay Stock Exchange at www.bseindia.com & on company website at www.kapilrajfin@gmail.com

For and on behalf of Board of Directors of
KAPIL RAJ FINANCE LIMITED

Place: New Delhi
Date : 14.04.2026

SANTOSH RANI
WHOLE TIME Director
DIN: 09155303

KAPIL RAJ FINANCE LIMITED

CIN: L65929DL1985PLC022788

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Audited Standalone Cash Flow Statement

For the Year ended 31st March 2026

(Rs in Lakhs)

Particulars	FOR YEAR ENDING	FOR YEAR ENDING
	31 March 2026	31 March 2025
<u>Cash Flows From Operating Activities</u>		
Net Profit Before Tax	54.95	-1.120
Adjustments For Non Cash Item		
Depreciation	0	0.00
Operating Profit/(Loss) Before Working Capital Changes:	54.95	-1.12
<u>Changes in Working Capital:</u>		
<u>Adjustments for (Increase)/ Decrease in Operating Assets</u>		
Other Current Assets	58.43	-2
<u>Adjustments for Increase/(Decrease) in Operating Liabilities:</u>		
Other Current Liabilities		0.00
Trade Payable	0.5866	1.3954
Current Liabilities (Tax)		
Cash generated from Operating Activity	59.01	-0.01
Income Tax Paid (Net)		0.00
Net Cash Flow From /(used in) Operating Activities	113.96	-1.72
<u>Cash Flow From Investing Activities</u>		
Sale of Investment	0	0.00
(Increase)/Decrease in Investments in Investment property		
(Increase)/Decrease in Investments	-18.00	-9
Net cash from/(used in) Investing Activities	-18	-9
<u>Cash Flow from Financing Activities:</u>		
Share Allotment	0	0.00
Share Premium	-8.99	10
Proceeds from borrowings		0.00
Repayment of borrowings		-2
Net cash from/(used in) Financing Activities	-8.99	8
Net (Decrease)/Increase in Cash and Cash Equivalents(A+B+C)	86.97	-2.7246
Cash and Bank Balances at the beginning of the year	2.52	5.24
Cash and Bank Balances at the end of the year	89.49	2.52
Closing Cash and Bank Balance shown in Balance sheet		
Bank Balance	87.81	0.96
Cash Balance	1.66	1.54

For and on behalf of the Board of Directors
KAPIL RAJ FINANCE LIMITED

SANTOSH RANI

DIN:-09155303
WHOLE TIME DIRECTOR

Place : NEW DELHI

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DECLARATION

It is hereby declared and confirmed that, the Statutory Auditors of the company, M/s G A M S & Associates LLP Chartered Accountants (FRN No :N500094) have issued an Audit Report with unmodified opinion on Standalone Audited Financial Results for the quarter and year ended on 31/03/2026 and year to date results for the period 01/04/2025 to 31/03/2026.

This declaration is furnished pursuant to the second proviso to clause (d) of Sub Regulation (3) of regulation 33 of SEBI (Listing Obligation & Disclosures Requirements), Regulation, 2015 notified on 27th May 2016.

For **KAPIL RAJ FINANCE LIMITED**

SANTOSH RANI
Whole Time DIRECTOR