

HARYANA CAPFIN LIMITED

INTERIM CORPORATE OFFICE: Plot No. 106, Sector-44, Gurgaon – 122 002, Haryana (India)

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E-mail: investors@haryanacapfin.com Website: www.haryanacapfin.com

CIN: L27209MH1998PLC236139

CORPORATE OFFICE: Plot No. 30, Institutional Sector-44, Gurgaon – 122 003, Haryana (India)

Ref No. : HCL/SEC/SE/2025-26

May 22, 2025

BSE Limited
The Department of Corporate Services
1st Floor, New Trading Ring
Rotunda Building, PJ Towers
Dalal Street, Fort
Mumbai-400 001

Stock Code : 532855
Scrip ID : HARYNACAP

Sub: Outcome of Board Meeting held on May 22, 2025.

Dear Sir/ Madam,

Pursuant to Regulation 30 (read with Part A of Schedule III) and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, We wish to inform you that the Board of Directors of Haryana Capfin Limited at its Meeting held today i.e. May 22, 2025, inter alia, considered and approved the Audited (Standalone) Financial Results along with Independent Auditor's Review Report issued by the Statutory Auditors of the Company for the quarter and year ended March 31, 2025. A copy of duly signed audited financial results along with audit report, issued by M/s A M A A & Associates, Statutory Auditors of the Company, are enclosed.

We would like to state & declare that Statutory Auditors' of the Company have issued Audit Reports with unmodified opinion on the Audited Financial Results of the Company for the fourth quarter and year ended March 31, 2025. This declaration is issued in compliance of Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of Board of Directors commenced at 02:00 P.M. and concluded at 04.00 P.M.

Submitted for your information and record.

Thanking You,

Yours Faithfully,
For **HARYANA CAPFIN LIMITED**

Shivam Kaushik
Company Secretary & Compliance Officer

Encl.: As above



Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Haryana Capfin Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **Haryana Capfin Limited** (the "Company") for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ("Statement"), 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 (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2025 and for the year ended March 31, 2025.

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, as amended ("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 statements under the provisions of the Act 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the Statement, 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 Statement as a whole is 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 the Statement.

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

- Identify and assess the risks of material misstatement of the Statement, 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- 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 Statement, including the disclosures, and whether the Statement represents 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.

Other Matter

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

The previously issued comparative financial information of the Company for the quarter and year ended March 31, 2024 included in this Statement has been prepared after adjusting the impact of applying recognition and measurement principles of Ind-AS to the previously issued financial information which was prepared in accordance Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006. These adjustments have been audited by us. Our opinion is not modified in respect of the above matter.

For M/s A M A A& Associates
Chartered Accountants
FRN: 013066C

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(Mukesh Sharma)
Partner
MRN: 505453

UDIN: 25505453BMIACP7098
Certificate No: **MS/2025-26/GC012**

Place: New Delhi
Date: 22-05-2025

| HARYANA CAPFIN LIMITED Regd. Office :Pipe Nagar, Village Sukeli, N.H. - 17, BKG Road, Taluka Roha, Distt. Raigad - 402126 (Maharashtra) CIN:L27209MH1998PLC236139 Website : www.haryanacapfin.com Email : investors@haryanacapfin.com (Rs. In Lakhs except EPS) | | | | | | |
|---|---|---------------|------------|------------|------------------|------------------|
| STATEMENT OF AUDITED FINANCIAL RESULTS FOR QUARTER / YEAR ENDED 31ST MARCH, 2025 | | | | | | |
| | PARTICULARS | QUARTER ENDED | | | YEAR ENDED | |
| | | 31-03-2025 | 31-12-2024 | 31-03-2024 | 31-03-2025 | 31-03-2024 |
| | | Audited | Unaudited | Audited | Audited | |
| 1 | Revenue from Operations | | | | | |
| | a) Interest Income | 23.22 | 42.37 | 40.01 | 150.34 | 153.85 |
| | b) Dividend Income | - | - | - | 570.51 | 285.25 |
| | c) Other Revenue from operation - Profit on sale of Mutual Fund Units | 21.94 | 7.35 | 4.43 | 32.11 | - |
| | Total Revenue from Operations (a+b+c) | 45.16 | 49.72 | 35.58 | 752.96 | 439.10 |
| 2 | Expenses | | | | | |
| | a) Employees Benefits expenses | 15.12 | 11.84 | 15.81 | 51.59 | 47.47 |
| | b) Finance Cost | - | - | - | - | - |
| | c) Depreciation & Amortisation expense | 0.02 | 0.03 | 0.04 | 0.09 | 0.18 |
| | d) Other Expenses | 5.76 | 1.76 | 2.99 | 13.66 | 11.70 |
| | e) Contingent Provision against Standard Assets | (5.18) | 0.09 | - | (4.94) | 0.84 |
| | Total Expenses (a+b+c+d+e) | 15.72 | 13.72 | 18.84 | 60.40 | 60.19 |
| 3 | Profit/(Loss) before exceptional items and tax | 29.44 | 36.00 | 16.74 | 692.56 | 377.91 |
| 4 | Exceptional Items gain/(loss) | - | - | - | - | - |
| 5 | Profit/ (Loss) before tax | 29.44 | 36.00 | 16.74 | 692.56 | 377.91 |
| 6 | Tax Expense | | | | | |
| | Current Tax | 4.66 | 9.74 | 5.21 | 171.65 | 96.15 |
| | Tax Adjustment for earlier year | (5.56) | 2.37 | - | (3.19) | - |
| | Deferred Tax | 2.01 | - | - | 2.01 | - |
| | Total Tax Expense | 1.11 | 12.11 | 5.21 | 170.47 | 96.15 |
| 7 | Net Profit / (Loss) for the period | 28.33 | 23.89 | 11.53 | 522.09 | 281.76 |
| 8 | Other Comprehensive Income | | | | | |
| | (a) Items that will not be reclassified to profit or loss | | | | | |
| | a) Due to Change in Fair Value of Investments | (966.39) | 3,346.02 | (4,513.89) | (9,135.27) | 28,851.28 |
| | b) Due to remeasurements of post-employment benefit obligations | 0.25 | - | 0.73 | 0.25 | 0.73 |
| | c) Income tax relating to items that will be reclassified to profit or loss | 243.17 | (842.19) | 1,137.25 | 2,299.28 | (7,260.76) |
| | Total Other Comprehensive Income | (722.97) | 2,503.83 | (3,375.91) | (6,835.74) | 21,591.25 |
| 9 | Total Comprehensive Income for the period | (694.64) | 2,527.72 | (3,364.38) | (6,313.65) | 21,873.01 |
| 10 | Paid up Equity Share Capital (face Value Rs. 10/- each) | 520.87 | 520.87 | 520.87 | 520.87 | 520.87 |
| 11 | Reserves Excluding Revaluation Reserves | | | | 33,217.85 | 39,553.60 |
| 12 | Basic/Diluted Earnings/(Loss) Per Share (EPS) on Net Profit / (Loss) (Not annualised/Rs.) | 0.54 | 0.46 | 0.22 | 10.02 | 5.41 |
| Statement of Assets and Liabilities | | | | | | |
| Particulars | | | | | Year Ended | |
| | | | | | 31-03-2025 | 31-03-2024 |
| Assets | | | | | | |
| Current Assets | | | | | | |
| (1) Financial Assets | | | | | | |
| a) Cash and Cash Equivalents | | | | | 13.53 | 9.77 |
| b) Other Receivables | | | | | 5.46 | 4.45 |
| c) Loans | | | | | 154.11 | 2,128.47 |
| d) Investments | | | | | 807.20 | 4.48 |
| (2) Non-Financial Assets | | | | | | |
| a) Current tax assets (Net) | | | | | - | - |
| | | | | | 980.30 | 2,147.17 |
| Non-Current Assets | | | | | | |
| (1) Financial Assets | | | | | | |
| a) Other Receivables | | | | | - | 8.75 |
| b) Investments | | | | | 42,364.23 | 49,796.29 |
| (2) Non-Financial Assets | | | | | | |
| a) Property, Plant & Equipments | | | | | 29.43 | 29.53 |
| b) Other non-financial assets | | | | | 0.04 | 0.04 |
| | | | | | 42,393.70 | 49,834.61 |
| Total Assets | | | | | 43,374.00 | 51,981.78 |

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|---|-------------------|---|
| Liabilities And Equity | | |
| Current Liabilities | | |
| (1) Financial Liabilities | | |
| a) Payables | | |
| (i) Trade Payable | | |
| (i) Total outstanding dues of micro enterprises and small enterprises | - | - |
| (ii) Total outstanding dues of creditors other than micro enterprises and small enterprises | - | - |
| (ii) Other Payable | | |
| (i) Total outstanding dues of micro enterprises and small enterprises | - | - |
| (ii) Total outstanding dues of creditors other than micro enterprises and small enterprises | - | - |
| (2) Non-Financial Liabilities | | |
| (a) Current Tax liabilities | 9.95 | 5.52 |
| (b) Provisions | 22.09 | 24.61 |
| (c) Other Non-Financial liabilities | 9.07 | 7.85 |
| | 41.11 | 37.98 |
| Non-Current Liabilities | | |
| (1) Non-Financial Liabilities | | |
| (a) Deferred Tax Liabilities (Net) | 9,592.05 | 11,889.33 |
| | 9,592.05 | 11,889.33 |
| (3) Equity | | |
| (a) Equity Share Capital | 520.87 | 520.87 |
| (b) Other Equity | 33,219.97 | 39,533.60 |
| | 33,740.84 | 40,054.47 |
| Total Liabilities and Equity | 43,374.00 | 51,981.78 |
| Cash Flow Statement for the Year Ended 31st March, 2025 | | |
| Particulars | YEAR ENDED | |
| | 31-03-2025 | 31-03-2024 |
| A. Cash Inflow/(Outflow) from Operating Activities | | |
| Net Profit/(Loss) before Tax | 692.56 | 377.91 |
| Adjustments for:- | | |
| Depreciation and amortisation | 0.09 | 0.18 |
| Interest Income | (150.34) | (153.85) |
| Net gain on sale of Investments | (32.11) | - |
| Dividend Received | (570.51) | (285.25) |
| Finance cost | | 0.02 |
| Contingent Provision for standard assets | (4.94) | 0.84 |
| Cash Flow from Operating profit (loss) before working capital changes | (65.25) | (60.15) |
| Changes in working capital : | | |
| Other assets | - | (0.61) |
| Trade & Other Receivable | (1.01) | - |
| Trade payable | 3.87 | 5.04 |
| Cash generated from Operations | (62.39) | (55.72) |
| Direct income tax (paid)/refunds | (155.26) | (95.42) |
| Net Cash flow from (used in) operating activities (A) | (217.65) | (151.14) |
| B. Cash Flow from Investing Activities | | |
| Current Loans and Advances (Net) | 1,974.38 | (337.94) |
| Net proceeds from sale / (purchase) of investments | (2,473.82) | 50.00 |
| Dividend Received | 570.51 | 285.25 |
| Interest Income | 150.34 | 153.85 |
| Net Cash flow from/(used in) Investing Activities (B) | 221.41 | 151.16 |
| C. Cash Flow from Financing Activities | | |
| Interest Paid | - | (0.02) |
| Net Cash Flow from /(used in) Financing Activities (C) | 221.41 | (0.02) |
| Net Increase /(decrease) in Cash and Cash Equivalents (A+B+C) | 3.76 | - |
| Cash and cash equivalents at the beginning of the year | 9.77 | 9.77 |
| Cash and cash equivalents at the end of the year | 13.53 | 9.77 |
| NOTES | | |
| 1 The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 22nd May, 2025. | | |
| 2 The Company is a NBFC which has one reportable segment i.e. investment & financing. Hence segment reporting as required by SEBI Circular bearing no. CIR/CFD/FAC/62/2016 dated 5th July 2016 is not applicable. | | |
| 3 Figures for the quarter ended 31st March 2025 are the balancing figures between Audited figures of financial year ended 31st March 2025 & Published figure upto third quarter of the financial year. | | |
| 4 Figures for the previous year/ quarter have been regrouped/ rearranged/ recast wherever considered necessary. | | |
| MUKESH SHARMA Digitally signed by MUKESH SHARMA Date: 2025.05.22 15:33:18 +05'30' | | For Haryana Capfin Limited SHRUTI RAGHAV JINDAL Digitally signed by SHRUTI RAGHAV JINDAL Date: 2025.05.22 14:14:43 +05'30' Shruti Raghav Jindal Whole Time Director DIN - 02208891 |
| Place: Gurugram Date: May 22, 2025 | | |