

RAJATH FINANCE LIMITED

Rupees in Lakh

Standalone Statement of Assets and Liabilities

Particulars		As at (Year ended) (31/03/2024)	As at (previous year end) 31/03/2023
A.	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share Capital	400	400
	(b) Reserves and surplus	166.36	281.79
	(c) Money received against share warrents		
	Sub-total - Shareholders' funds	566.36	681.79
2	Share application money pending allotment	0	0
3	Minority interest	0	0
		0	0
4	Non-current liabilities	0	0
	(a) Long-term borrowings	0	0
	(b) Deffered tax liabilities (net)	0	0
	(c) Other long-term liabilities	0	0
	(d) Long-term provisions	0	0
	Sub-total - Non-current Liabilities	0	0
5	Current Liabilities		
	(a) Short-term borrowings	46.57	64.01
	(b) Trade payables	27.59	3.58
	(c) Other current liabilities	12.42	0.17
	(d) Short-term provisions	1.63	0.66
	Sub-total - Current Liabilities	88.21	68.42
	Total - EQUITY AND LIABILITIES	654.57	750.21



B	ASSETS		
1	Non-current assets		
	(a) Fixed Assets	101.13	107
	(b) Goodwill on consolidation		
	(c) Non-current investments	0.02	0.02
	(d) Deffered tax assets (net)	44.98	9.89
	(e) Long-term loans and advances		
	(f) Other non-current assets	6.41	
	Sub-total - Current Liabilities	152.54	116.91
2	Current Assets		
	(a) Current Investment	438.64	
	(b) Inventories	2.09	2.09
	(c) Trade receivables		
	(d) Cash and Cash equivalents	10.31	10.39
	(e) Short-term loans and advances	39.96	616
	(f) Other current assets	11.03	4.82
	Sub-total - Current Assets	502.03	633.3
	Total - Assets	654.57	750.21

FOR, Rajath Finance Limited

PLACE: MUMBAI
DATE: 21/06/2024

Gautam K Shah
Managing Director
DIN NO:-06379806



RAJATH FINANCE LIMITED							
Statement of standalone AUDITED financial results for the Quarter and Year Ended 31/03/2024							
PART - I		(Rs in Lakhs)					
	Particulars	3 months ended (31/03/2024)	Preceding 3 months ended (31/12/2023)	Corresponding 3 months ended in the previous year (31/03/2023)	Year to Date figures for current Period ended (31/03/2024)	Year to Date figures for the previous year ended (31/03/2023)	Previous accounting year ended (31/03/2023)
	(Refer Notes Below)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
1	Income from operations						
a)	Net sales/income from operations (Net of excise duty)	4.78	-	-	8.19	32.74	32.74
b)	Other Operation income	0.90	0.15	-	1.18	0.38	0.38
	Total income from operations (net)	5.68	0.15	-	9.37	33.12	33.12
2	Expenses						
a)	Cost of materials consumed	-	-	-	-	-	-
b)	Purchases of stock-in-trade	-	-	-	-	-	-
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
d)	Employee benefits expenses	44.73	3.21	0.96	8.92	8.85	8.85
e)	Depreciation and amortisation expenses	12.43	-	-	12.43	9.00	9.00
f)	Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	52.02	4.13	4.09	124.77	2.51	2.51
	Conveyance & Travelling	-	-	0.02	-	5.79	5.79
	Bad debt	-	-	-	26.67	30.00	30.00
	Legal & Professional fees	3.75	4.29	7.95	-	17.40	17.40
	NPA provision	8.80	-	-	-	(30.00)	(30.00)
	Provision Against Standard Asset	(2.46)	-	-	-	0.32	0.32
	Total Expenses	119.27	11.63	13.02	172.79	43.87	43.87
	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(113.59)	(11.48)	(13.02)	(163.42)	(10.75)	(10.75)
3	Other Income	12.95	-	-	-	-	-
4	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 +/- 4)	(100.64)	(11.48)	(13.02)	(163.42)	(10.75)	(10.75)
5	Finance costs	0.99	1.08	-	-	3.64	3.64
6	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 +/- 6)	(101.63)	(12.56)	(13.02)	(163.42)	(14.39)	(14.39)
8	Exceptional Items	-	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7 +/- 8)	(101.63)	(12.56)	(13.02)	(163.42)	(14.39)	(14.39)
10	Tax Expenses (Current)	0.05	-	-	(38.30)	(3.33)	(3.33)
	Tax Expenses (Deferred)	(35.09)	-	-	-	-	-
11	Net Profit / (Loss) from ordinary activities after tax (9 +/- 10)	(66.59)	(12.56)	(13.02)	(125.12)	(11.06)	(11.06)
12	Extraordinary items (net of tax expenses Rs. Lakhs)	-	-	-	-	-	-
13	Net Profit / (Loss) for the period (11 +/- 12)	(66.59)	(12.56)	(13.02)	(125.12)	(11.06)	(11.06)
14	Share of profit / (loss) of associates *	NA	NA	NA	NA	NA	NA
15	Minority Interest *	NA	NA	NA	NA	NA	NA
16	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 +/- 14 +/- 15) *	(66.59)	(12.56)	(13.02)	(125.12)	(11.06)	(11.06)
17	Paid-up equity share capital (Face value of the share shall be indicated)	400.00 (4000000 equity shares of Rs.10/- each)	400.00 (4000000 equity shares of Rs.10/- each)	400.00 (4000000 equity shares of Rs.10/- each)	400.00 (4000000 equity shares of Rs.10/- each)	400.00 (4000000 equity shares of Rs.10/- each)	400.00 (4000000 equity shares of Rs.10/- each)
18	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	166.36	281.78	281.78	166.36	292.84	292.84
19.i	Earning per share (before extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	(1.66)	(0.31)	(0.33)	(3.13)	(0.28)	(0.28)
	(b) Diluted	(1.66)	(0.31)	(0.33)	(3.13)	(0.28)	(0.28)
19.ii	Earning per share (after extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	(1.66)	(0.31)	(0.33)	(3.13)	(0.28)	(0.28)
	(b) Diluted	(1.66)	(0.31)	(0.33)	(3.13)	(0.28)	(0.28)
	See accompanying note to the financial results						



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PART II							
Select Information for the Quarter and 3 Months Ended 31/03/2024							
	Particulars	3 months ended (31/03/2024)	Preceding 3 months ended (31/12/2023)	Corresponding 3 months ended in the previous year (31/03/2023)	Year to Date figures for current Period ended (31/03/2024)	Year to Date figures for the previous year ended (31/03/2023)	Previous accounting year ended (31/03/2023)
A	PARTICULARS OF SHAREHOLDING						
1	Publics Shareholding						
	a) Number of shares	1049945	1209445	1209445	1209445	1209445	1209445
	b) Percentage of shareholding	26.25%	30.24%	30.24%	30.24%	30.24%	30.24%
2	Promoters and Promoter Group Shareholding **						
	a) Pledge / Encumbered						
	- Number of shares	0	0	0	0	0	0
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	- Percentage of shares (as a % of the total sharecapital of the company)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	b) Non-Encumbered						
	- Number of shares	2950055	2790555	2790555	2790555	2790555	2790555
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	- Percentage of shares (as a % of the total sharecapital of the company)	73.75%	69.76%	69.76%	69.76%	69.76%	69.76%

	Particulars	Preceding 3 months ended (31/12/2023)
B	INVESTOR COMPLAINTS	
	Pending at the beginning of the quarter	Nil
	Received during the quarter	Nil
	Disposed of during the quarter	Nil
	Remaining unresolved at the end of the quarter	Nil

Notes:

- 1 Depreciation, Income-tax/ Deferred tax, amortisation of miscellaneous expenditure, NPA provision are recognised at the last day of the financial year.
- 2 Figures for the previous periods have been re-arranged and/or regrouped to conform to the presentation adopted in this statement
- 3 The Above Results of Rajath Finance Ltd. Were Reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on June 21, 2024. The Statutory Auditor of company Have Conducted the Audit of Above standalone Financial Results For the year ended March 31, 2024.
- 4 The Above Financial result are Prepared in compliance with Indian Accounting Standard ("Ind AS") as notified under Section 133 of the Companies Act, 2013 ("the Act") [Companies (Indian Accounting Standard) Rules, 2015], as amended.
- 5 The Company is primarily engaged in the activity of Finance. Information is reported to and evaluated regularly by the Chief Operating Decision Maker (COMDS) for the Purpose of resource allocation and assessing performance, Focuses on the business as whole and accordingly, there is a single reportable segment defined under Ind AS 108.
- 6 The Result For the last Quarter are the balancing figures between the audited figure in respect of the full Financial year and the Unaudited published year to date figure up to third Quarter of the financial year.
- 7 The figure for the corresponding previous period have been regrouped/reclassified Whenever is necessary.
- 8 In line with the requirement of Regulation 47(2) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 the result are available on the Stock Exchange website at (WWW.bseindia.com and WWW.nseindia.com) and on the Company's Website <https://rajathfinance.in/>.

PLACE: MUMBAI
DATE: 21/06/2024

FOR, Rajath Finance Limited

Gautam K Shah
Managing Director
DIN- 06379806



RAJATH FINANCE LIMITED

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2024

(Amount in Lacs)

Particulars	March 31, 2024		March 31, 2023	
(a) Cash flow from operating activities :				
Profit/(Loss) before tax:	-	(163.42)	-	(14.38)
Adjustments :	-	-	-	-
Depreciation & amortisation	12.43	-	9.00	-
Impairment on financial instruments	6.35	-	-	-
Dividend received	(0.68)	-	(0.38)	-
Net (gain) / loss on financial instruments at FVTPL (Net)	-	-	-	-
Net (gain) / loss on Sale of financial instruments (Net)	-	-	-	-
Net (gain) / loss on disposal of property, plant and equipment (Net)	-	-	-	-
Finance cost	4.48	-	3.64	-
Change in fair value of investment	12.95	-	-	-
Provision on Standard Assets	-	-	-	-
	-	35.53	-	12.26
	-	-	-	-
Operating profit before working capital changes	-	(127.89)	-	(2.12)
Adjustments for (increase)/ decrease in operating assets:	-	-	-	-
Trade receivables & other receivables	-	-	-	-
Fixed deposits with banks	-	-	-	-
Loans	569.70	-	(49.14)	-
Other financial assets	(8.91)	-	-	-
Other Non - financial assets	(3.72)	-	-	-
Adjustments for increase/ (decrease) in operating liabilities	-	-	-	-
Trade payables & other payables	24.02	-	(7.41)	-
Other financial liabilities	-	-	-	-
Other non-financial liabilities	13.22	-	(29.10)	-
	-	594.30	-	(85.65)
	-	-	-	-
Cash generated from operations	-	466.41	-	(87.77)
Less : Interest paid	(4.48)	-	(3.64)	-
Less : Income taxes paid (net of refunds)	(0.05)	-	-	-
	-	(4.53)	-	(3.64)
	-	-	-	-
Net cash (outflow) from operating activities (a)	-	461.88	-	(91.41)
	-	-	-	-
(b) Cash flow from investing activities :	-	-	-	-
Purchase of investment	(438.63)	-	-	-
Sale of investment	-	-	-	-
Purchase of property, plant and equipments	(4.00)	-	(94.05)	-
Sale of property, plant and equipments	-	-	-	-
Purchase of Investment property	(2.56)	-	-	-
Dividend	0.68	-	0.38	-
Interest on investments	-	-	-	-
Investments in subsidiary	-	-	-	-
	-	(444.51)	-	(93.67)
	-	-	-	-

Net cash inflow / (outflow) from investing activities (b)	-	(444.51)	-	(93.67)
(c) Cash flow from financing activities :	-	-	-	-
Issue of equity share capital including securities premium	-	-	-	-
(Repayment)/Issue of debt securities (Net)	-	-	-	-
Repayment of Debt securities	-	-	-	-
(Repayment)/Borrowings from banks & financial institutions (Net)	(17.45)	-	64.01	-
Repayment of Borrowings Banks & Financial Institutions	-	-	-	-
(Repayment)/Issue of commercial papers (Net)	-	-	-	-
Repayment of commercial papers	-	-	-	-
ICD taken (Net)	-	-	-	-
ICD Repaid	-	-	-	-
Dividend paid (including dividend distribution tax)	-	-	-	-
	-	(17.45)	-	64.01
Net cash (outflow) / inflow from financing activities (c)	-	(17.45)	-	64.01
Net decrease in cash and bank balances (a + b+ c)	-	(0.08)	-	(121.06)
Add : cash and cash equivalents at beginning of the year	-	10.39	-	131.44
Cash and cash equivalents at end of the year	-	10.31	-	10.39
	-	-	-	-

This is the statement of cashflows referred to our report of even date

For and on behalf of the Board of Directors
Rajath Finance Limited



Gautam K. Shah
Managing Director
DIN :- 06379806

Place: Mumbai
Date: 21-06-2024

Rajath Finance Limited

Statement of AUDITED financial result for the quarter ended 31st March, 2024

(Rupees in Lakh)

Particulars	Quarter ended 31/03/2024 AUDITED	Year ended 31/03/2024 AUDITED	Quarter ended 31/03/2023 AUDITED	Year ended 31/03/2023 AUDITED
Total Income from Operations	5.68	9.37	-	33.12
Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items#)	(101.63)	(163.42)	(13.02)	(14.39)
Net Profit/(Loss) for the period before tax (after Tax, Exceptional and/or Extraordinary items#)	(101.63)	(163.42)	(13.02)	(14.39)
Net Profit/(Loss) for the period after tax (after Tax, Exceptional and/or Extraordinary items#)	(66.59)	(125.12)	(13.02)	(11.06)
Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and other comprehensive income (after tax)]	(66.59)	(125.12)	(13.02)	(11.06)
Equity Share Capital	400.00	400.00	400.00	400.00
Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	166.36	166.36	281.78	292.84
Earnings Per Share (of Rs. /- each) (for continuing and discontinued operations)-				
1. Basic	(1.66)	(3.13)	(0.33)	(0.28)
2. Diluted	(1.66)	(3.13)	(0.33)	(0.28)

For, Rajath Finance Limited

Date: 21/06/2024

Place: Mumbai

Gautam K Shah
Managing Director
DIN- 06379806

