

ADVIK CAPITAL LIMITED

CIN:L65100DL1985PLC022505

Reg. Office: G-3 , VIKAS HOUSE , 34/1 , EAST PUNJABI BAGH Punjabi Bagh Sec - III New Delhi
West Delhi DL 110026 IN

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www.advikgroup.com

August 2, 2023

Listing Compliance Department
BSE Limited
Phirozee Jeejeebhoy Towers
Dalal Street Fort,
Mumbai-400001

Scrip Code: 539773

Sub: Outcome of Board Meeting held on August 2, 2023

Dear Sir/ Madam,

In compliance with the provisions of Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, we wish to inform you that the Board of Directors of the Company at their meeting held today i.e. Wednesday, August 2, 2023 at the registered office of the company, *inter-alia*:

1. considered, approved and took on record the Unaudited Financial Results, duly reviewed by the Audit Committee, along with Limited Review Report for the quarter ended June 30, 2023. Copy of the same is enclosed for your reference.
2. the Notice of 38th Annual General Meeting of the Company to be held on Saturday, September 2, 2023 through Video Conferencing (“VC”) / Other Audio-Visual Means (“OAVM”) along with Directors Report, secretarial Audit Report, Corporate Governance Report with certificates and other matters/items incidental thereto.

Copy of the Notice along with the Annual Report of the Company shall be circulated separately in due course.

3. Book closure from Saturday, August 26, 2023 to Saturday, September 2, 2023 (both days inclusive) for the purpose of 38th Annual General Meeting of the Company.

The Board meeting commenced at 4:00 P.M. and concluded at 5:15 P.M.

Thanking You,

Yours faithfully,

For Advik Capital Limited

DEEPIKA
MISHRA

Digitally signed by DEEPIKA
MISHRA
Date: 2023.08.02 17:24:40
+05'30'

Deepika Mishra
Company Secretary and Compliance Officer



Independent Auditor's Limited Review Report on the Quarterly Unaudited Consolidated Financial Results of Advik Capital Limited pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

**Review Report
To the Board of Directors
Advik Capital Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Advik Capital Limited (the "Parent") and its subsidiaries (the parent and its subsidiaries together referred to as "the group") for the quarter ended 30th June 2023 being submitted by the Parent pursuant to requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations).
2. This statement is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD 1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

4. The statement includes results of the following subsidiaries:
 - a. Advikca Finvest Limited (a wholly owned subsidiary of the Parent)
 - b. Advik Optoelectronics Limited
5. Based on our review conducted as stated in paragraph 3 and based on consideration of Management's certified financial results referred to in Paragraph 6(iv) below, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared results prepared in accordance with applicable principles laid down in the accounting standard 34 Interim Financial Reporting (IND AS 34) prescribed under Section 133 of the Companies Act' 2013 read with relevant rules issued there under and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. Other Matters

- i. The accompanying statement includes the unaudited interim financial results and other financial information, in respect of a subsidiary Advikca Finvest Limited, whose unaudited interim financial results include total revenues from operations of Rs 14780.75 Lakhs, Profit After Tax of Rs. (36.40) Lakhs and other comprehensive income/(loss) of Rs. NIL for the quarter ended 30th June 2023, as considered in the statement which have been reviewed by us.
- ii. The accompanying statement includes the unaudited interim financial results and other financial information, in respect of a subsidiary Advik Optoelectronics Limited, whose unaudited interim financial results include total revenues from operations of Rs. 45.32 Lakhs, Profit After Tax of Rs. 14.92 Lakhs and other comprehensive income/(loss) of Rs. NIL for the quarter ended 30th June 2023 respectively, as considered in the statement which have been certified by their management and furnished to us. Our conclusion on the statement, in so far as it relates to the amounts and disclosures in respect of the said subsidiary is based solely on management's certified financial results.

Our opinion is not modified in respect of above matters.

For KSMC & Associates

Chartered Accountants

FRN: 035565N



CA SACHIN SINGHAL

(Partner)

M. No.: 505732

UDIN: 23505732BGUHS3478

Place: New Delhi

Date: 02.08.2023

ADVIK CAPITAL LIMITED

CIN: L65100DL1985PLC022505

Registered office: Plot No. G-3, Vikas House, 34/1, East Punjabi Bagh, West Delhi, Delhi-110026
PH NO: 011-25952595 | Website: www.advikgroup.com | Email: info@advikgroup.com,

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUATER ENDED JUNE 30, 2023

		Figures in Lacs			
Sr. No.	Particulars	Three Months Ended			Year Ended
		Three months ended	Preceding three months ended	Corresponding three months ended	Previous year ended
		30-Jun-23	31-Mar-23	30-Jun-22	31-Mar-23
		(unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from Operations				
	(a) Interest Income	311.68	214.63	121.59	699.01
	(b) Rental Income	-	-	-	6
	(c) Fee and Commission Income	-	-	3.00	-
	(d) Sale of Securities	14,913.05	22,273.33	10,826.31	59,094.71
	(e) Sale of Goods	45.32	401.52	-	629.07
	(f) Other Operating Incomes	-	-	-	-
	Total Revenue from Operations	15,270.05	22,889.48	10,950.90	60,428.78
2	Other Income	15.98	-	0.19	8.11
3	Total Income (1+2)	15,286.04	22,889.48	10,951.09	60,436.89
4	EXPENSES :				
	(a) Finance Costs	160.71	103.14	18.53	297.04
	(b) Provision for impairment on financial instruments	30.72	98.05	-	98.05
	(c) Loss in fair value measurement	44.78	40.83	-	40.83
	(e) Purchases of Stock in Trade	14,835.55	22,020.55	11,187.98	57,948.47
	(d) Cost of Materials Consumed	-	549.45	65.46	549.45
	(f) Change in Inventories of Finished Goods Work in Progress and Stock in trade	58.43	184.21	(492.42)	(59.76)
	(g) Employee Benefits Expenses	22.96	11.75	16.72	69.36
	(h) Depreciation and Amortisation Expenses	4.31	5.76	6.77	24.08
	(i) Other Expenses	27.39	39.35	24.22	186.74
	Total Expenses	15,184.85	23,053.09	10,827.26	59,154.26
5	Profit Before Exceptional Items and Tax (3-4)	101.19	(163.62)	123.83	1,282.63
6	Exceptional Items	-	-	-	-
7	Profit/ (Loss) Before Tax (5-6)	101.19	(163.62)	123.83	1,282.63
8	Tax Expense/(Benefits):				
	i. Current Tax	43.55	(17.52)	33.53	358.50
	ii. Deferred Tax	(12.24)	(10.75)	(2.36)	(10.75)
	Total Tax Expense (i+ii+iii)	31.31	(28.27)	31.17	347.75
9	Net Profit/(Loss) from continuing operations (7-8)	69.88	(135.35)	92.66	934.88
10	Profit/(loss) from discontinued operations	-	-	-	-
11	Tax expenses of discontinued operations	-	-	-	-
12	Profit/(loss) from Discontinued operations (after tax) (10-11)	-	-	-	-
13	Profit/(loss) for the period (9+12)	69.88	(135.35)	92.66	934.88
14	Other Comprehensive Income :				
	A.) (i) Items that will not be reclassified to Profit and Loss	-	(1,198.45)	-	(1,198.45)
	(ii) income tax relating to items that will not be reclassified to profit or loss	-	301.63	-	301.63
	B) (i) items that will be reclassified to profit and loss account	-	-	-	-
	(ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Total Other Comprehensive Income	-	(896.82)	-	(896.82)
15	Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (13+14)	69.88	(1,032.17)	92.66	38.06
16	Profit/(Loss) attributable to:				
	(i) Equity Holder of the Company	63.61	(134.36)	95.61	928.00
	(ii) Non Controlling Interest	6.27	(0.99)	(2.95)	6.88
17	Total Other Comprehensive Income attributable to:				
	(i) Equity Holder of the Company	-	(890.27)	-	(890.27)
	(ii) Non Controlling Interest	-	(6.55)	-	(6.55)
18	Total comprehensive income attributable to:				
	(i) Equity Holder of the Company	63.61	(1,024.64)	95.61	37.78
	(ii) Non Controlling Interest	6.27	(7.53)	(2.95)	0.28
19	Weighted Average number of share outstanding equity Share Capital (Face Value Rs.1 each)	2,201.93	2,201.93	2,201.93	2,201.93
20	Earning per Equity Share:				
	Basic	0.03	(0.47)	0.05	0.02
	Diluted	0.03	(0.47)	0.05	0.02
	Par value of each Equity Share: Re.1/- (EPS for three months ended periods are not annualised)				

- 1 The Consolidated financial results of the company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act 2013 (the Act) read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
- 2 The Consolidated financial results of the company for the quarter ended June 30, 2023 have been reviewed by the Audit Committee on August 02, 2023 and subsequently approved at the meeting of the Board of Directors held on August 02, 2023.
- 3 The Board has not recommended any interim dividend during the year ended June 30, 2023.
- 4 The company is engaged in different segment of business. Segment reports in accordance with the Ind AS 108 is attached with the results.
- 5 In accordance with Prudential norms on Income Recognition, Asset Classification and Provisioning pertaining to Advances, unrealised interest on Non Performing Asset Loans has been reversed back and provisioning on the same has been done.
- 6 The interest income on loans and advances given is recorded on the accrual basis from April 2023 to June 2023. Loans and advances given by the entity are unsecured and Term loan.
- 7 The weighted average number of equity shares outstanding during the period has been considered for calculating the basic and diluted earnings per share (not annualized) in accordance with the Ind AS 33.
- 8 The results of the Company are also available for investors at www.advikgroup.com, www.bseindia.com.
- 9 As per the company's policy Cheque collected from borrower but not deposited in bank by the company on the reporting date has been considered as collection/recovery of overdue amount while assessing the overdue status of advances
- 10 Investment in unquoted equity instruments is subject to fair valuation as per Ind-As provisions as the interim financial information of investee company is not available and hence such investments has been kept fair valued based on 31st March 23 valuations of investee company.
- 11 Equity investment in subsidiary i.e Advik optoelectronics Limited and Advica Finvest Limited taken at amortise cost as per Ind AS-110.
- 12 There were no investor complaints known to the Company outstanding at the beginning and at the end of the year ended on June 30, 2023.

By Order of the Board of Directors
For Advik Capital Limited
Digitally
PANKAJ
signed by
PANKAJ

Pankaj
Whole Time Director & CFO
DIN: 10140086

Place: New Delhi
Date: August 02, 2023

SEGMENT REPORT OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER ENDED JUNE 30, 2023

Information on Segment Reporting pursuant to Ind AS 108 - Operating Segments
Operating segments:

Trading Division -Sales of Securities
Loan Division
Manufacturing Division

Figures in Lacs

1. Revenue by Geographical Location

Particulars	Three Month Ended			Year Ended
	For the period ended June 30, 2023	For the period ended March 31, 2023	For the period ended June 30, 2022	For the year ended March, 31, 2023
Domestic	15,270.05	22,889.47	10,951.09	60,428.92
Export:-	-	-	-	-
Total	15,270.05	22,889.47	10,951.09	60,428.92

2. Revenue by nature of products

Particulars	For the period ended June 30, 2023	For the period ended March 31, 2023	For the period ended June 30, 2022	For the year ended March, 31, 2023
(a) Trading Division -Sales of Securities	14,913.05	22,273.32	10,757.57	59,094.71
(b) Loan Division	311.68	214.63	121.59	699.01
(c) Others	-	-	3.19	6.13
(c) Manufacturing Division	45.32	401.52	68.74	629.07
Total	15,270.05	22,889.47	10,951.09	60,428.92

2. Segment Results before tax and interest

Particulars	For the period ended June 30, 2023	For the period ended March 31, 2023	For the period ended June 30, 2022	For the year ended March, 31, 2023
(a) Trading Division -Sales of Securities	(193.83)	(25.40)	0.66	776.31
(b) Loan Division	274.34	(160.70)	132.55	499.30
(c) Others	-	-	-	6.13
(b) Manufacturing Division	4.70	22.48	(9.38)	0.89
Sub Total	85.20	(163.61)	123.83	1,282.63
Add: Other Income	15.98	-	-	-
Less: Manufacturing Division	-	-	-	-
Less: Unallocated Expenses	-	-	-	-
Profit before tax	101.19	(163.61)	123.83	1,282.63
Less: Tax expenses	31.31	(28.27)	31.17	347.75
Net profit/(loss) for the Period	69.88	(135.34)	92.66	934.88

By Order of the Board of Directors
For Advik Capital Limited

PANKA Digitally
signed by
PANKAJ

J
Pankaj
Whole Time Director & CFO
DIN: 10140086

Place: New Delhi
Date: August 02, 2023



Independent Auditor's Limited Review Report on the Quarterly Unaudited Standalone Financial Results of Advik Capital Limited pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

Limited Review Report

To The Board of Directors

Advik Capital Limited

1. We have reviewed the accompanying statement of unaudited Standalone financial results of Advik Capital Limited for the quarter ended 30th June, 2023 and being submitted by the company pursuant to requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations).
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Standalone financial results prepared in accordance with applicable Ind AS 34 and other recognized accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KSMC & Associates

Chartered Accountants

FRN: 003565N

CA SACHIN SINGHAL

(Partner)

M. No: 505732

UDIN: 23505732BGUHWR1255

Place: New Delhi

Date: 02.08.2023

ADVIK CAPITAL LIMITED

CIN: L65100DL1985PLC022505

Registered office: Plot No. G-3, Vikas House, 34/1, East Punjabi Bagh, West Delhi, Delhi-110026

PH NO: 011-25952595 | Website: www.advikgroup.com | Email: info@advikgroup.com,

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER JUNE 30, 2023

		Figures in Lakhs			
Sr. No.	Particulars	Three Months Ended			Year Ended
		Three months ended	Preceding three months ended	Corresponding three months ended	Previous year ended
		30-Jun-23	31-Mar-23	30-Jun-22	31-Mar-23
		(unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from Operations				
	(a) Interest Income	314.31	214.56	121.59	698.94
	(b) Dividend Income	-	0.13	-	0.13
	(c) Rental Income	-	-	-	6.00
	(d) Fee and Commission Income	-	-	3.00	-
	(e) Sale of Securities	132.30	-	10,757.57	34,222.04
	Total Revenue from Operations	446.61	214.69	10,882.16	34,927.11
2	Other Income	0.74	0.13	-	7.15
3	Total Income (1+2)	447.35	214.82	10,882.16	34,934.26
4	EXPENSES :				
	(a) Finance Costs	158.14	96.71	13.86	277.73
	(b) Provision for impairment on Financial instruments	30.72	98.05	-	98.05
	(c) Loss in fair value measurement	-	17.50	-	17.50
	(d) Purchases of Stock in Trade	33.94	-	11,189.30	33,066.35
	(e) Change in Inventories of Stock-in-Trade	60.77	61.95	(476.12)	(20.67)
	(f) Employee Benefits Expenses	18.28	5.39	8.19	43.85
	(g) Depreciation and Amortisation Expenses	1.59	2.99	1.81	7.59
	(h) Other Expenses	14.04	92.93	11.91	134.87
	Total Expenses	317.47	375.52	10,748.95	33,625.27
5	Profit Before Exceptional Items and Tax (3-4)	129.89	(160.70)	133.21	1,308.99
6	Exceptional Items				
7	Profit/ (Loss) Before Tax (5-6)	129.89	(160.70)	133.21	1,308.99
8	Tax Expense/(Benefits):				
	i. Current Tax	38.53	(24.16)	33.53	357.98
	ii. Deferred Tax	-	(3.60)	-	(3.60)
	Total Tax Expense (i+ii+iii)	38.53	(27.76)	33.53	354.38
9	Net Profit/(Loss) from continuing operations (7-8)	91.36	(132.94)	99.68	954.61
10	Profit/(loss) from discontinued operations				-
11	Tax expenses of discontinued operations				-
12	Profit/(loss) from Discontinued operations (after tax) (10-11)				-
13	Profit/(loss) for the period (9+12)	91.36	(132.94)	99.68	954.61
	Other Comprehensive Income :				
	A.) (i) Items that will not be reclassified to Profit and Loss	-	(1,198.45)	-	(1,198.45)
	(ii) income tax relating to items that will not be reclassified to profit or loss	-	301.63	-	301.63
	B) (i) items that will be reclassified to profit and loss account	-	-	-	-
	(ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-
14	Total Other Comprehensive Income	-	(896.82)	-	(896.82)
15	Total comprehensive income (Comprising Profit/ (Loss) and Other Comprehensive Income for the period) (13+14)	91.36	(1,029.76)	99.68	57.79
16	Weighted Average number of shares outstanding	2,201.93	2,201.93	2,201.93	2,201.93
17	Other Equity				-
18	Earning per Equity Share:				
	Basic	0.04	(0.47)	0.05	0.03
	Diluted	0.04	(0.47)	0.05	0.03
	Par value of each Equity Share: Re.1/- (EPS for three months ended periods are not annualised)				
Notes:					
1	The standalone financial results of the company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act 2013 (the Act) read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.				
2	The standalone financial results of the company for the quarter ended June 30,2023 have been reviewed by the Audit Committee on August 02, 2023 and subsequently approved at the meeting of the Board of Directors held on August 02,2023.				
3	The Board has not recommended any interim dividend during this Quarter ended June 30,2023.				
4	The Company is engaged different segment of business. Segments reports in accordance with the Ind AS 108 is attached with the results.				
5	The weighted average number of equity shares outstanding during the period has been considered for calculating the basic and diluted earnings per share (not annualized) in accordance with the Ind AS.				
6	Previous year/period figures have been regrouped/reclassified/rearranged, wherever necessary.				
7	The results of the Company are also available for investors at www.advikgroup.com, www.bseindia.com.				
8	In accordance with Prudential norms on Income Recognition, Asset Classification and Provisioning pertaining to Advances, unrealised interest on Non Performing Asset Loans has been reversed back and provisioning on the same has been done.				
9	As per the company's policy Cheque collected from borrower but not deposited in bank by the company on the reporting date has been considered as collection/recovery of overdue amount while assessing the overdue status of advances				
10	Investment in unquoted equity instruments is subject to fair valuation as per Ind-As provisions as the interim financial information of investee company is not available and hence such investments has been kept fair valued based on 31st March 23 valuations of investee				
Place: New Delhi Date: August 02, 2023		By Order of the Board of Directors For Advik Capital Limited Digitally signed by PANKAJ PANKAJ Pankaj Whole Time Director & CFO DIN:10140086			

SEGMENT REPORT OF THE STANDALONE FINANCIAL STATEMENTS FOR THE QUARTER ENDED JUNE 30, 2023

Information on Segment Reporting pursuant to Ind AS 108 - Operating Segments
Operating segments:

Trading Division -Sales of Securities
Loan Division
Others

1. Revenue by Geographical Location

(Figures in Lakhs)

Particulars	Three Month Ended			Year Ended
	For the period ended June 30, 2023	For the period ended March 31, 2023	For the period ended June 30, 2022	For the period ended March 31, 2023
	Domestic	446.61	214.69	10,882.16
Export:-	-	-	-	-
Total	446.61	214.69	10,882.16	34,927.12

2. Revenue by nature of products

Particulars	For the period ended June 30, 2023	For the period ended March 31, 2023	For the period ended June 30, 2022	For the period ended March 31, 2023	
	(a) Trading Division -Sales of Securities	132.30	-	10,757.57	34,222.04
	(b) Loan Division	314.31	214.69	121.59	698.94
(c) Others	-	-	3.00	6.14	
Total	446.61	214.69	10,882.16	34,927.12	

2. Segment Results before tax and interest

Particulars	For the period ended June 30, 2023	For the period ended March 31, 2023	For the period ended June 30, 2022	For the period ended March 31, 2023	
	(a) Trading Division -Sales of Securities	(145.20)	-	0.66	803.56
	(b) Loan Division	274.34	(160.70)	132.55	499.30
(c) Others	-	-	-	6.13	
Sub Total	129.15	(160.70)	133.21	1,308.99	
Add: Other Income	0.74	-	-	-	
Less: Unallocated Expenses	-	-	-	-	
Profit before tax	129.89	(160.70)	133.21	1,308.99	
Less: Tax expenses	38.53	(27.76)	33.53	354.38	
Net profit/(loss) for the Period	91.36	(132.94)	99.68	954.61	

By Order of the Board of Directors
For Advik Capital Limited

PANKAJ Digitally signed by
PANKAJ

Place: New Delhi
Date: August 02, 2023

Pankaj
Whole Time Director & CFO
DIN:10140086