



**ADVIK CAPITAL LTD.**

(A BSE Listed Company)

**CIN:** L65100DL1985PLC022505

**Web:** [www.advikcapital.com](http://www.advikcapital.com)

**Email.:** [info@advikcapital.com](mailto:info@advikcapital.com)

**Tel.:** +91-9289119981

**May 23, 2025**

Listing Compliance Department

**BSE Limited**

Phirozee Jeejeebhoy Towers,

Dalal Street, Fort,

Mumbai - 400 001

**(Scrip Code: 539773)**

**Sub: Outcome of Board Meeting held on Friday, May 23, 2025**

Dear Sir/Ma'am,

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 its meeting held today i.e. Friday, May 23, 2025 at the registered office of the Company, *inter-alia*,

**1. AUDITED FINANCIAL RESULTS**

- a) considered, approved and took on record the Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended March 31, 2025 along with the Auditor's Report by the Statutory Auditors of the Company. Copy of the same is attached herewith for your reference as Annexure-I.
- b) Further, pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a declaration that the Statutory Auditors of the Company have issued an Audit Report with an unmodified opinion on the Audited Financial Results of the Company for the quarter and year ended March 31, 2025, is also attached herewith. Copy of the same is attached herewith for your reference as Annexure-II.

**2. APPOINTMENT OF COMPANY SECRETARY**

On the recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company, appointed Mrs. Nisha Mittal (A42827), who is already acting as Compliance Officer of the Company, as a Company Secretary (Key Managerial Personnel) of the Company in terms of Section 203 of the Companies Act, 2013 with effective from May 23, 2025.

*The details pertaining to the appointment as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD-PoD 1/P/CIR/2023/123 dated 13th July, 2023 are enclosed as Annexure - III.*

**Regd. Office:** Vikas House, 34/1, Vikas Path, East Punjabi Bagh, New Delhi – 110026, GST NO. – 07AAACQ0004H2Z1



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### **3. APPOINTMENT OF AUDITORS**

- a) M/s G Mansi & Associates, Practicing Chartered Accountants, as an Internal Auditor of the Company in terms of Section 138 of the Companies Act, 2013 for undertaking the internal audit of the Company for financial year 2025-26.
- b) M/s Shubhangi Agarwal & Associates, a peer reviewed Practicing Company Secretaries firms, as a Secretarial Auditor of the company for a period of 5 years, subject to the approval of the members at the ensuing Annual General Meeting of the Company.

*(The details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD 1/P/CIR/ 2023/123 dated July 13, 2023, and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, are enclosed as Annexure IV:)*

### **4. MEMBERS' APPROVAL THROUGH POSTAL BALLOT PROCESS**

To seek members' approval through the postal ballot process for the key decisions requiring their consent, the Board approved the draft notice for the Postal Ballot and granted the necessary authorization for appointment of the Scrutinizer, other intermediaries, circulation of the notice to all eligible recipients, and all other related matters and procedural requirements. The postal ballot notice will be circulated to Stock Exchange(s) and all eligible recipients separately.

The Board meeting commenced at 04.50 P.M. and concluded at 06.10 P.M.

We request you to kindly take the above information on record and oblige.

Thanking You,

Yours faithfully,  
for **Advik Capital Limited**

NARENDRA  
KUMAR  
SINGHAL

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Narendra Kumar Singhal  
Director  
DIN: 10800406

**Regd. Office:** Vikas House, 34/1, Vikas Path, East Punjabi Bagh, New Delhi – 110026, GST  
NO. – 07AAACQ0004H2Z1



**INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY AND YEAR ENDED CONSOLIDATED FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF ADVIK CAPITAL LIMITED PURSUANT TO THE REQUIREMENT OF REGULATION 33 OF THE SEBI (LODR) REGULATIONS, 2015**

**Opinion**

We have audited the accompanying Statement of Annual 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 and year ended March 31, 2025 (the "Statement"), being submitted by the Parent 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 and based on the consideration of reports of other auditors on separate audited financial statements of the subsidiaries, the aforesaid financial results:

- a. includes the annual financial results of the following entities:
  - Advikca Finvest Limited (a wholly owned subsidiary of the Parent)
  - Advik Optoelectronics Limited (ceased to be subsidiary company on 30th September 2024)
- b. are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regards; and
- c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standard prescribed under Section 133 of the Companies Act 2013 (the "Act") and other accounting principles generally accepted in India, of the net profit and comprehensive income and other financial information of the Group for the quarter ended and year ended March 31, 2025.

**Basis for Opinion**

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA's") specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by Institute of Chartered Accountant of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

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### **Management's Responsibilities for the Financial Results**

This Statement is the responsibility of the Group's Management and approved by the Board of Directors, has been compiled from the related audited Interim financial statements for the year ended March 31, 2025. The Board of Directors are responsible for the preparation and presentation of the Consolidated Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with recognition and measurement principles laid down in Ind-AS34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder 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 the assets of the Group 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 the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors are responsible for assessing the Group'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 respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the entities are also responsible for overseeing the financial reporting process of the Company.

### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results 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 this Standalone Financial Results.

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 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 financial controls 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 such controls.

- Evaluate the appropriateness of accounting policies used and there as on ableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 ability of the Company 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 Statement or, if such disclosures are in adequate, 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 Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of areas on ably knowledge able user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

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.

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.

### **Other Matters**

We draw attention to following points:

- i. The accompanying consolidated unaudited financial results include the interim unaudited

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# KSMC & ASSOCIATES

## Chartered Accountants

financial results of one subsidiary named Advik Optoelectronics Limited, with total revenue from operations of Rs. 12.00 Lakhs, a Profit After Tax of Rs. (40.32) Lakhs, and other comprehensive income/(loss) of Rs. NIL for the period from 1st April 2024 until the date of its cessation, i.e., 30th September 2024. These financial results have been certified by the subsidiary's management and furnished to us. Our opinion on the statement, insofar as it relates to the amounts and disclosures pertaining to this subsidiary, is based solely on the management-certified financial results. In our opinion and according to the information and explanations given to us by the Board of Directors, these Financial Results are not material to the Group.

Our opinion is not modified in respect of above matters.

- ii. The consolidated annual financial results dealt with by this report has been prepared for the express purpose of filing with stock exchanges. These results are based on and should be read with the audited standalone financial statements of the entities for the year ended March 31 2025.
- iii. The statement includes the results for the quarter ended March 31, 2025 being the balancing figure between 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 limited review by us

**For KSMC & Associates**  
**Chartered Accountants**  
**FRN: 003565N**

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**CA SACHIN SINGHAL**  
**(Partner)**  
**M. No. 505732**

**UDIN: 25505732BMOSCD2983**

Place: New Delhi  
Date: 23.05.2025

# ADVIK CAPITAL LIMITED

CIN: L65100DL1985PLC022505

Registered office: G-3, 34/1, Vikas House, East Punjabi Bagh, New Delhi-110026

PH NO: 9289119981 | Website: www.advikcapital.com | Email: advikcapital@gmail.com

## STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

(Figures in Lakhs)

Sr. No.	Particulars	Three Months Ended			Year Ended	
		31-Mar-25 (Audited)	31-Mar-24 (Audited)	31-Dec-24 (Unaudited)	31-Mar-25 (Audited)	31-Mar-24 (Audited)
1	Revenue from Operations	652.33	75.65	1,277.92	2,871.57	1,291.67
2	Other Income	(437.29)	287.05	494.00	58.42	853.87
3	Total Income (1+2)	215.04	362.70	1,771.92	2,929.99	2145.54
4	EXPENSES :					
	(a) Finance Costs	366.26	231.63	331.31	1,079.62	755.27
	(b) Provision for impairment on Financial instruments	(84.14)	(8.96)	319.36	206.37	65.31
	(c) Loss in fair value measurement	-	(44.78)	-	-	-
	(d) Purchases of Stock in Trade	-	-	-	-	-
	(e) Cost of Material Consumed	-	(40.41)	-	12.55	104.15
	(f) Change in Inventories of Stock-in-Trade	-	73.45	-	0.56	5.15
	(g) Employee Benefits Expenses	24.07	26.81	17.03	89.49	96.06
	(h) Depreciation and Amortisation Expenses	31.90	27.60	18.16	80.93	52.48
	(i) Other Expenses	184.04	78.95	12.89	391.78	168.87
	Total Expenses	522.13	344.28	698.75	1,861.30	1247.28
5	Profit Before Exceptional Items and Tax (3-4)	(307.09)	18.42	1,073.19	1,068.69	898.26
6	Exceptional Items					
7	Profit/ (Loss) Before Tax (5-6)	(307.09)	18.42	1,073.19	1,068.69	898.26
8	Tax Expense/(Benefits):					
	i. Current Tax	(99.44)	121.19	338.45	330.78	271.22
	ii. Deferred Tax	(85.42)	(8.59)	-	(85.42)	(8.59)
	Total Tax Expense (i+ii+iii)	(184.86)	112.60	338.45	245.36	262.63
9	Net Profit/(Loss) from continuing operations (7-8)	(122.23)	(94.18)	734.74	823.33	635.63
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)	(122.23)	(94.18)	734.74	823.33	635.63
	Other Comprehensive Income :					
	A. (i) Items that will not be reclassified to Profit and Loss	8.96	(103.92)		8.96	(103.92)
	(ii) income tax relating to items that will not be reclassified to profit or loss	(2.25)	26.18		(2.25)	26.18
	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	6.70	(77.74)		6.70	(77.74)
15	Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (13+14)	(115.53)	(171.92)	734.74	830.03	557.89
16	<b>Profit/(Loss) attributable to: -</b>					
	(i) Equity Holder of the Company	(122.23)	(78.52)	734.74	840.27	646.77
	(ii) Non Controlling Interest		(15.66)		(16.94)	(11.15)
17	<b>Total Other Comprehensive Income attributable to:</b>					
	(i) Equity Holder of the Company	6.70	(77.74)		6.70	(77.74)
	(ii) Non Controlling Interest					
18	<b>Total comprehensive income attributable to:</b>					
	(i) Equity Holder of the Company	(115.53)	(156.26)	734.74	846.98	569.02
	(ii) Non Controlling Interest		(15.66)		(16.94)	(11.15)
19	Weighted Average number of share outstanding equity Share Capital (Face Value Rs.1 each)	6,085.20	3,170.52	4,793.12	5,101.83	3,170.52
20	<b>Earning per Equity Share:</b>					
	Basic	(0.02)	(0.05)	0.15	0.17	0.18
	Diluted	(0.02)	(0.05)	0.15	0.17	0.18
	Par value of each Equity Share: Re.1/- (EPS for three months ended periods are not annualised)					
<b>S.R No.</b>	<b>Notes:</b>					
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 and year ended March 31,2025 have been reviewed by the Audit Committee on May 23,2025 and subsequently approved at the meeting of the Board of Directors held on May 23,2025.					
3	The Board has not recommended any interim dividend during this year ended March 31,2025					
4	The Company is engaged different segment of business. Segments 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 Assets has been reversed back and provisioning on the same has been done.					
6	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.					
7	Previous year/period figures have been regrouped/reclassified/rearranged, wherever necessary.					
8	The results of the Company are also available for investors at www.advikgroup.com, www.bseindia.com.					
9	There were no investor complaints known to the Company outstanding at the beginning and at the end of the year ended on March 31,2025.					
10	Reclassification of Prior Period Figures  (Pursuant to Ind AS 1 – Presentation of Financial Statements and Ind AS 109 – Financial Instruments)  During the current year, the Company has changed the presentation of transactions relating to the sale and purchase of shares and securities. Previously, such transactions were presented on a gross basis, i.e., separately showing the sale proceeds as revenue and the purchase cost as expenses. In line with the requirements of Ind AS 109 (Financial Instruments) and to provide more relevant information, the Company has now presented these transactions on a net basis, recognizing only the net gain or loss from such transactions under 'Revenue From Operations'.  In accordance with Ind AS 1 – Presentation of Financial Statements (Paragraphs 41–44), the comparative figures for the previous period have been reclassified to conform with the current year's presentation. This reclassification is a presentation change and does not have any impact on the net profit or loss or equity for the previous year.  Accordingly, revenue and expenses relating to such transactions have been netted off in the segment results for the FY 2023-24 and 2024-25 to make it comparable.					
Place: New Delhi						
Date: May 23, 2025						

# ADVIK CAPITAL LIMITED

Regd. Office: G-3, 34/1, Vikas House, East Punjabi Bagh, New Delhi-110026  
CIN: L65100DL1985PLC022505 | www.advikcapital.com

## Consolidated Balance Sheet for the year ended as at March 31, 2025

(Figures in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
<b>I. ASSETS</b>		
<b>Financial Assets</b>		
(a) Cash and Cash Equivalents	103.44	107.69
(b) Bank Balance other than Cash and cash equivalents	-	1.32
(c) Trade Receivables	-	5.44
(d) Loans	29,062.27	16,571.34
(e) Investments	2,391.61	2,516.93
(f) Other Financial Assets	1,137.12	341.29
	<b>32,694.44</b>	<b>19,544.00</b>
<b>Non-Financial Assets</b>		
(a) Inventories	-	253.22
(b) Current Tax Assets (Net)	-	-
(c) Deferred Tax Assets (Net)	414.55	348.25
(d) Property, Plant and Equipment	232.79	264.68
(e) Right to Use of Assets	54.39	
(e) Other Non-Financial Assets	3.57	8.15
	<b>705.29</b>	<b>874.31</b>
<b>Total Assets</b>	<b>33,399.73</b>	<b>20,418.31</b>
<b>II. LIABILITIES AND EQUITY</b>		
<b>Liabilities</b>		
<b>Financial Liabilities</b>		
(a) Trade Payables		-
(i) Total outstanding dues of MSME	1.02	1.94
(ii) Total outstanding dues other than MSME	10.53	11.20
(b) Borrowings	15,282.08	7,867.16
(c) Lease Liabilities	57.33	
(d) Other Financial Liabilities	617.45	495.63
	<b>15968.41</b>	<b>8,375.93</b>
<b>Non-Financial Liabilities</b>		
(a) Current Tax Liabilities (Net)	661.12	477.92
(b) Deferred Tax Liabilities (Net)	-	
(c) Other Non-Financial Liabilities	276.93	194.20
	<b>938.05</b>	<b>672.12</b>
<b>Equity</b>		
(a) Equity Share Capital	6,085.20	4,281.54
(b) Other Equity	10,408.06	6,981.77
-Equity attributable to Shareholders of Company	16,493.26	11,263.31
-Non controlling Interest	0	106.96
	<b>16493.26</b>	<b>11,370.27</b>
<b>Total Liabilities and Equity</b>	<b>33399.73</b>	<b>20,418.31</b>

For and on behalf of the Board of  
Advik Capital Limited

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KUMAR SINGHAL

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**Narendra Kumar Singhal**

Director

DIN:10800406

Place: New Delhi

Date: 23rd May, 2025

# ADVIK CAPITAL LIMITED

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CIN: L65100DL1985PLC022505 | www.advikcapital.com

## Consolidated Statement of Cash Flow for the year ended March 31, 2025

(Figures in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
<b>(A) CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net Profit/ (Loss) before tax	1,068.68	898.25
<i>Adjustments for:</i>		
Loss in fair value Measurement	-	(7.00)
Provision for impairment on financial Instruments	206.37	65.31
(Gain)/Loss on sales of Investments	(47.60)	(828.94)
Prior Period Expenses	(0.14)	(0.16)
Reserve for Bad & Doubtful Debts	51.84	38.42
Depreciation and Amortisation Expenses	62.60	52.48
Interest income on Financial assets (Security Deposits)	(2.92)	(0.09)
Gain On FV Of Investments	175.84	
Amortisation of Rou Assets	13.13	
Lease Payment	(13.42)	
Finance Expenses on Lease Liability	3.24	
Finance Cost	1,022.25	693.76
(Profit)/ Loss on Sale of Fixed Assets/Investment	-	(1.67)
<b>Operating profit/ (loss) before working capital changes</b>	<b>2539.87</b>	<b>910.36</b>
<i>Changes in working capital:</i>		
(increase)/ decrease in Trade Receivables		-
(increase)/ decrease in Loans	(12,697.30)	(5,416.09)
(increase)/ decrease in Trade and other Payables	-	(95.37)
(increase)/ decrease in Investment Held For Trade	898.23	
(increase)/ decrease in Other Financial Assets	(1,910.93)	323.97
(increase)/ decrease in Inventories	-	(1,077.15)
(increase)/ decrease in Other Non-Financial Assets	(163.45)	(72.70)
increase/ (decrease) in Other Financial Liabilities	126.98	141.60
increase/ (decrease) in Other Current Liabilities	(4.52)	4.36
increase/ (decrease) in Other Current Assets	-	28.51
increase/ (decrease) in Other Non-Financial Liabilities	43.90	40.98
Cash generated from operations	(11,167.22)	<b>(5,211.53)</b>
Net income tax paid (Net of refunds)	<b>0</b>	(0.04)
<b>Net Cash from Operating Activities</b>	<b>(11,167.22)</b>	<b>(5,211.56)</b>
<b>(B) CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from disposal of Property, Plant and Equipment		(1.37)
Purchase of Property, Plant and Equipment	(393.75)	(137.24)
Interest Income	(78.52)	0.09
(Increase)/ decrease in Investments	(350.00)	(9.44)
Gain on Loss of Control in Subsidiary	33.61	
Gain on sales of Investments	-	828.94
(Increase)/ Decrease in Other Bank Balances		(0.09)
<b>Net Cash Generated/(Used) In Investing Activities</b>	<b>(788.66)</b>	<b>680.89</b>
<b>(C) CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from Issue of Equity Share Capital	1,803.67	2,079.60
Proceeds from Securities Premium( Net of Expenses)	2,555.32	2,755.19
Increase/ (Decrease) in Borrowings	8,614.88	412.02
Increase/ (Decrease) in Long term Borrowings	-	(6.95)
Increase/ (Decrease) in Short term Borrowings	-	(50.60)
Prior Period Adjustment	-	
Finance cost	(1,022.25)	(693.76)
<b>Net Cash from Financing Activities</b>	<b>11951.62</b>	<b>4,495.50</b>
Net increase/ (decrease) in Cash and cash equivalents (A+B+C)	(4.25)	(35.17)
Cash and cash equivalents at the beginning of the year	<b>107.69</b>	142.86
<b>Cash &amp; Cash Equivalents at the end of the year</b>	<b>103.44</b>	<b>107.69</b>
<b>Components of Cash and Cash Equivalents</b>		
<b>Particulars</b>	<b>As at March 31, 2025</b>	<b>As at March 31, 2024</b>
Cash in hand	10.47	16.42
Balances with banks and financial institutions		
Balance with banks in current accounts	92.97	91.27
Deposit with Original Maturity of less than three months	-	
<b>Total</b>	<b>103.44</b>	<b>107.69</b>

The above statement of Cash Flows has been prepared under the indirect method as set out in Ind AS 7 'Statement of Cash Flows'.

**For and on behalf of the Board of  
Advik Capital Limited**

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**Narendra Kumar Singhal**  
Director  
DIN:10800406

**Place: New Delhi**  
**Date: 23rd May,2025**

SEGMENT REPORT OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025

**Note No.39: Segment Reporting**

The Company operates in three reportable segment based on the regular review by the CODM of respective companies i.e. Financing, Trading in securities and Manufacturing, for the purpose of Ind AS 108 "Operating segments" informations related to such business segments have given below. The Company derives its major revenues from financing activities and its customers are widespread. Further, the Company operates only in India which is considered as a single geographical segment.

**Operating segments:**

Securities/Share Divison  
Loan Division  
Manufacturing  
Others

(Figures in Lakhs)

**1. Revenue by Geographical Location**

Particulars	Three Months Ended			Year Ended	
	31-Mar-25 (Audited)	31-Mar-24 (Audited)	31-Dec-24 (Unaudited)	31-Mar-25 (Audited)	31-Mar-24 (Audited)
Domestic	652.33	75.65	1,277.92	2,871.57	1,291.68
Export:-					
<b>Total</b>	<b>652.33</b>	<b>75.65</b>	<b>1,277.92</b>	<b>2,871.57</b>	<b>1,291.68</b>

**2. Revenue by nature of products**

Particulars	31-Mar-25	31-Mar-24	31-Dec-24	31-Mar-25	31-Mar-24
(a) Securities/Share Divison	(120.11)	(317.22)	633.69	552.62	(272.65)
(b) Loan Division	772.44	360.04	644.23	2,306.96	1,445.44
(c) Others	-	-	-	-	0.01
(c) Manufacturing Division	-	32.83	-	12.00	118.88
<b>Total</b>	<b>652.33</b>	<b>75.65</b>	<b>1,277.92</b>	<b>2,871.57</b>	<b>1,291.68</b>

**2. Segment Results before tax and interest**

Particulars	31-Mar-25	31-Mar-24	31-Dec-24	31-Mar-25	31-Mar-24
(a) Securities/Share Divison	(654.04)	(447.40)	683.21	417.61	(195.61)
(b) Loan Division	371.14	348.25	228.02	691.41	1,367.48
(c) Others	-	-	-	-	-
(b) Manufacturing Division	-	(13.82)	-	(40.33)	(39.94)
<b>Sub Total</b>	<b>(282.90)</b>	<b>(112.97)</b>	<b>911.23</b>	<b>1,068.69</b>	<b>1,131.93</b>
Add: Other Income	(24.18)	287.05	494.00	-	853.87
Less: Unallocated Expenses	-	155.66	332.04	-	1,087.54
<b>Profit before tax</b>	<b>(307.08)</b>	<b>18.42</b>	<b>1,073.19</b>	<b>1,068.69</b>	<b>898.26</b>
Less: Tax expenses	(184.86)	112.60	338.45	245.36	262.63
Net profit/(loss) for the Period	<b>(122.23)</b>	<b>(94.18)</b>	<b>734.74</b>	<b>823.33</b>	<b>635.63</b>

**3. Segment Assets and Liabilities**

Particulars	31-Mar-25	31-Mar-24
<b>Assets</b>		
Assets -Loan Division	32,788.31	16,948.30
Assets -Securities/Share Divison	623.68	1,328.98
Assets-Manufacturing Divison	-	334.91
Unalloacted	-	1,806.12
<b>Total Assets</b>	<b>33,411.99</b>	<b>20,418.31</b>
<b>Liabilities</b>		
Liabilities -Loan Division	32,668.19	
Liabilities-Securities/Share Divison	743.80	8,374.70
Manufacturing Divison	-	80.31
Unalloacted	-	11,963.31
<b>Total Liabilities</b>	<b>33,411.99</b>	<b>20,418.31</b>

Segment revenue, results, assets and liabilities include the respective amounts identifiable to each of the segments and amounts allocated on a reasonable basis.



**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF ADVIK CAPITAL LIMITED PURSUANT TO THE REQUIREMENT OF REGULATION 33 OF THE SEBI (LODR) REGULATIONS, 2015**

**Opinion**

We have audited the accompanying Statement of Annual Standalone Financial Results of ADVIK CAPITAL LIMITED (the "Company"), for the quarter and year ended March 31, 2025 (the "Statement"), 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 aforesaid financial results:

- a. are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regards; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standard prescribed under Section 133 of the Companies Act 2013 (the "Act") and other accounting principles generally accepted in India, of the net profit and comprehensive income and other financial information of the Company for the quarter ended and year ended March 31, 2025.

**Basis for Opinion**

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA's") specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by Institute of Chartered Accountant of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

**Management's Responsibilities for the Financial Results**

This Statement is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited Interim financial statements for the year ended March 31, 2025. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with their cognition and measurement principles laid down in Ind-AS34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder 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 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

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accounting records, relevant the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the 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 financial reporting process of the Company.

### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results 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 this Standalone Financial Results.

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 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 financial controls 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 such controls.
- Evaluate the appropriateness of accounting policies used and there as on ableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 ability of the Company 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 Statement or, if such disclosures are in adequate, 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 Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

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Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of areas on ably knowledge able user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

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 Matters**

We draw attention to following points:

- i. The standalone annual financial results dealt with by this report has been prepared for the express purpose of filing with stock exchanges. These results are based on and should be read with the audited standalone financial statements of the company for the year ended March 31 2025 along with our audit report dated 23rd May 2025.
- ii. The statement includes the results for the quarter ended March 31, 2025 being the balancing figure between 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 limited review by us.

Our conclusion is not modified in respect of above matters.

**For KSMC & Associates**  
**Chartered Accountants**  
**FRN: 003565N**

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**CA SACHIN SINGHAL**  
**(Partner)**  
**M. No. 505732**

**UDIN: 25505732BMOSCE4803**

Place: New Delhi  
Date: 23.05.2025

**STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025**

Sr. No.	Particulars	Amount in Lakhs				
		Three Months Ended			Year Ended	
		31-Mar-25 (Audited)	31-Mar-24 (Audited)	31-Dec-24 (Unaudited)	31-Mar-25 (Audited)	31-Mar-24 (Audited)
1	Revenue from Operations	772.63	396.09	644.33	2,306.96	1,643.88
2	Other Income	-12.36	5.53	69.07	58.17	7.67
3	<b>Total Income (1+2)</b>	<b>760.27</b>	<b>401.62</b>	<b>713.40</b>	<b>2,365.13</b>	<b>1,651.55</b>
4	<b>EXPENSES :</b>					
	(a) Finance Costs	345.12	228.85	339.63	1,063.08	741.64
	(b) Provision for impairment on Financial instruments	84.14	(8.96)	319.36	206.37	65.31
	(c) Loss in fair value measurement	-	-	-	-	-
	(d) Purchases of Stock in Trade	-	-	-	-	-
	(e) Change in Inventories of Stock-in-Trade	-	-	-	-	-
	(f) Employee Benefits Expenses	22.36	23.60	15.41	75.52	77.50
	(g) Depreciation and Amortisation Expenses	31.90	14.59	18.16	75.73	39.47
	(h) Other Expenses	73.90	68.45	55.81	253.02	140.93
	<b>Total Expenses</b>	<b>557.42</b>	<b>326.53</b>	<b>748.37</b>	<b>1,673.72</b>	<b>1,064.86</b>
5	<b>Profit Before Exceptional Items and Tax (3-4)</b>	<b>202.85</b>	<b>75.09</b>	<b>(34.97)</b>	<b>691.40</b>	<b>586.70</b>
6	Exceptional Items					
7	<b>Profit/ (Loss) Before Tax (5-6)</b>	<b>202.85</b>	<b>75.09</b>	<b>(34.97)</b>	<b>691.40</b>	<b>586.70</b>
8	<b>Tax Expense/(Benefits):</b>					
	i. Current Tax	89.77	33.71	68.73	250.28	183.74
	ii. Deferred Tax	-98.65	(1.04)	-	(98.65)	(1.04)
	<b>Total Tax Expense (i+ii+iii)</b>	<b>(8.87)</b>	<b>32.67</b>	<b>68.73</b>	<b>151.64</b>	<b>182.71</b>
9	<b>Net Profit/(Loss) from continuing operations (7-8)</b>	<b>211.72</b>	<b>42.42</b>	<b>(103.70)</b>	<b>539.77</b>	<b>403.99</b>
10	Profit/(loss) from discontinued operations					
11	Tax expenses of discontinued operations					
12	<b>Profit/(loss) from Discontinued operations (after tax) (10-11)</b>					
13	<b>Profit/(loss) for the period (9+12)</b>	<b>211.72</b>	<b>42.42</b>	<b>(103.70)</b>	<b>539.77</b>	<b>403.99</b>
	<b>Other Comprehensive Income :</b>					
	A.) (i) Items that will not be reclassified to Profit and Loss	8.96	(103.92)	-	8.96	(103.92)
	(ii) income tax relating to items that will not be reclassified to profit or loss	(2.25)	26.43	-	(2.25)	26.18
	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	<b>Total Other Comprehensive Income</b>	<b>6.70</b>	<b>(77.49)</b>		<b>6.70</b>	<b>(77.74)</b>
15	<b>Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (13+14)</b>	<b>218.43</b>	<b>(35.07)</b>	<b>(103.70)</b>	<b>546.47</b>	<b>326.25</b>
16	Weighted Average Paid up Equity Share Capital (Face Value Rs.1 each)	6,085.20	3,170.52	4,793.12	5,101.83	3,170.52
17	Other Equity					
18	<b>Earning per Equity Share:</b>					
	Basic	0.04	(0.01)	(0.02)	0.11	0.10
	Diluted	0.04	(0.01)	(0.02)	0.11	0.10
	Par value of each Equity Share: Re.1/- (EPS for three months ended periods are not annualised)					

**S.R No. 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 and Year ended 31st March 2025 have been reviewed by the Audit Committee on May 23, 2025 and subsequently approved at the meeting of the Board of Directors held on May 23, 2025
3	The Board has not recommended any interim dividend during the year ended March 31st, 2025.
4	In accordance with Prudential norms on Income Recognition, Asset Classification and Provisioning pertaining to Advances, unrealised interest on Non Performing Assets has been reversed back and provisioning on the same has been done.
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	The Statement includes the results for Quarter And Year ended 31st March 2025 being the balancing figure between the unaudited figures in respect of year ended 31 March 2025 and the published unaudited results for Nine Month Ended 31st December 2024.
7	The Company operates in single reportable segment based on the regular review by the CODM of company which is Finance Business for the purpose of Ind AS 108.
8	Previous year/period figures have been regrouped/reclassified/rearranged, wherever necessary.
9	The results of the Company are also available for investors at <a href="http://www.advikgroup.com">www.advikgroup.com</a> , <a href="http://www.bseindia.com">www.bseindia.com</a> .
10	<p>Reclassification of Prior Period Figures</p> <p>(Pursuant to Ind AS 1 – Presentation of Financial Statements and Ind AS 109 – Financial Instruments)</p> <p>During the current year, the Company has changed the presentation of transactions relating to the sale and purchase of shares and securities. Previously, such transactions were represented on a gross basis, i.e., separately showing the sale proceeds as revenue and the purchase cost as expenses. In line with the requirements of Ind AS 109 (Financial Instruments) and to provide more relevant information, the Company has now presented these transactions on a net basis, recognizing only the net gain or loss from such transactions under 'Revenue From Operations'.</p> <p>In accordance with Ind AS 1 – Presentation of Financial Statements (Paragraphs 41–44), the comparative figures for the previous period have been reclassified to conform with the current year's presentation. This reclassification is a presentation change and does not have any impact on the net profit or loss or equity for the previous year.</p> <p>Accordingly, revenue and expenses relating to such transactions have been netted off in the segment results for the financial year 2023-24 and 2024-25 to make it comparable.</p>

For Advik Capital Limited

Narendra Kumar Singhal

Director

DIN:10800406

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Place: New Delhi

Date: 23rd May, 2025

# ADVIK CAPITAL LIMITED

Regd. Office: G-3, 34/1, Vikas House, East Punjabi Bagh, New Delhi-110026  
CIN: L65100DL1985PLC022505 | www.advikcapital.com

## Standalone Balance Sheet for the Year ended 31st March 2025 (Amount in Lakhs)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
<b>I. ASSETS</b>		
<b>Financial Assets</b>		
(a) Cash and Cash Equivalents	102.11	80.25
(b) Loans	29,062.27	16,571.34
(c) Investments	2,808.50	2,395.07
(d) Other Financial Assets	1,113.27	319.11
	<b>33,086.16</b>	<b>19,365.77</b>
<b>Non-Financial Assets</b>		
(a) Inventories	-	-
(b) Deferred Tax Assets (Net)	426.80	330.41
(c) Property, Plant and Equipment	232.79	216.86
(d) Right-to-Use of Assets	54.39	
(e) Other Non-Financial Assets	2.98	5.82
	<b>716.95</b>	<b>553.09</b>
<b>Total Assets</b>	<b>33,803.11</b>	<b>19,918.86</b>
<b>II. LIABILITIES AND EQUITY</b>		
<b>Liabilities</b>		
<b>Financial Liabilities</b>		
(a) Trade Payables		
(i) Total outstanding dues of MSME	1.02	1.94
(ii) Total outstanding dues other than MSME	10.47	2.17
(b) Borrowings	16,411.10	7,796.22
(c) Lease Liabilities	57.33	-
(d) Other Financial Liabilities	621.45	494.48
	<b>17,101.38</b>	<b>8,294.81</b>
<b>Non-Financial Liabilities</b>		
(a) Current Tax Liabilities (Net)	474.44	390.44
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Non-Financial Liabilities	276.86	188.50
	<b>751.30</b>	<b>578.94</b>
<b>Equity</b>		
(a) Equity Share Capital	6,085.20	4,281.54
(b) Other Equity	9,865.22	6,763.57
	<b>15,950.42</b>	<b>11,045.11</b>
<b>Total Liabilities and Equity</b>	<b>33,803.11</b>	<b>19,918.86</b>

For and on behalf of the Board of  
Advik Capital Limited

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**Narendra Kumar Singhal**

Director

DIN:10800406

Place: New Delhi

Date: 23rd May, 2025

# ADVIK CAPITAL LIMITED

Regd. Office: G-3, 34/1, Vikas House, East Punjabi Bagh, New Delhi-110026  
CIN: L65100DL1985PLC022505 | www.advikcapital.com

## Standalone statement of Cash flow Statement for the year ended as at March 31, 2025 (Amount in Lakhs)

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
<b>(A) CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net Profit/ (Loss) before tax	691.40	586.70
<i>Adjustments for:</i>		
Provision for impairment on financial Instruments	206.37	65.31
Prior Period Expenses	(0.14)	(0.16)
Interest Income on Financial Assets (Security Deposits)	(2.92)	(2.92)
Reserve for Bad & Doubtful Debts	51.84	38.42
Finance Cost	1022.25	680.18
Gain on FV of Investments	(7.62)	-
Amotisation of ROU Asset	13.13	-
Lease Payment	-13.42	-
Finance Expenses on Lease Liability	3.24	-
Profit on Sale of Investments	(47.60)	-
Depreciation and Amortisation Expenses	62.60	39.47
<b>Operating profit/ (loss) before working capital changes</b>	<b>1979.13</b>	<b>1407.00</b>
<i>Changes in working capital:</i>		
(increase)/ decrease in Loans	(12,697.30)	(5,416.09)
(increase)/ decrease in Investment Held For Trade	0.75	111.10
(increase)/ decrease in Other Financial Assets	(791.24)	(95.43)
(increase)/ decrease in Other Non-Financial Assets	(163.45)	(72.70)
increase/ (decrease) in Other Financial Liabilities	126.98	412.80
increase/ (decrease) in Trade Payable/ Other Non-Financial Liabilities	43.90	40.98
Cash generated from operations	<b>(11,501.23)</b>	<b>(3,612.34)</b>
Net income tax paid (Net of refunds)		
<b>Net Cash from Operating Activities</b>	<b>(11,501.23)</b>	<b>(3,612.34)</b>
<b>(B) CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipment	(78.53)	(152.25)
(Increase)/ decrease in Investments	(350.00)	(999.79)
<b>Net Cash Generated/(Used) In Investing Activities</b>	<b>(428.52)</b>	<b>(1,152.05)</b>
<b>(C) CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from Issue of Equity Share Capital	1,803.67	2079.60
Proceeds from Securities Premium	2,555.32	2773.97
Increase/ (Decrease) in Borrowings	8614.88	537.02
Prior Period Adjustment		
Finance Cost	(1,022.25)	(680.18)
<b>Net Cash from Financing Activities</b>	<b>11951.62</b>	<b>4710.42</b>
Net increase/ (decrease) in Cash and cash equivalents (A+B+C)	21.86	-53.97
Cash and cash equivalents at the beginning of the year	80.25	134.21
<b>Cash &amp; Cash Equivalents at the end of the year</b>	<b>102.11</b>	<b>80.25</b>
<b>Components of Cash and Cash Equivalents</b>		
Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Cash in hand	10.47	10.56
Balances with banks and financial institutions		
Balance with banks in current accounts	91.64	69.69
Deposit & Cheque with Original Maturity of less than three months	-	-
<b>Total</b>	<b>102.11</b>	<b>80.25</b>

The above statement of Cash Flows has been prepared under the indirect method as set out in Ind AS 7 'Statement of Cash Flows'.

**For and on behalf of the Board of  
Advik Capital Limited**

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**Narendra Kumar Singhal**

Director

DIN:10800406

**Place: New Delhi**

**Date: 23rd May,2025**



**ADVIK CAPITAL LTD.**

(A BSE Listed Company)

**CIN:** L65100DL1985PLC022505

**Web:** www.advikcapital.com

**Email.:** info@advikcapital.com

**Tel.:** +91-9289119981

**May 23, 2025**

Listing Compliance Department  
**BSE Limited**  
Phirozee Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai - 400 001

**(Scrip Code: 539773)**

**Sub: Declaration pursuant to Regulation 33(3) (d) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Ma'am,

With reference to above, we hereby state that the Statutory Auditor of the Company M/s. KSMC & Associates Chartered Accountants, have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the quarter and Financial Year ended March 31, 2025 in Compliance with the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. We request you to kindly take the above information on record and oblige.

Thanking You,

Yours faithfully,  
**for Advik Capital Limited**

NARENDRA  
KUMAR  
SINGHAL

Digitally signed by NARENDRA  
KUMAR SINGHAL  
Date: 2025.05.23 18:13:44  
+05'30'

Narendra Kumar Singhal  
Director (DIN: 10800406)

**Regd. Office:** Vikas House, 34/1, Vikas Path, East Punjabi Bagh, New Delhi –  
110026, GST NO. – 07AAACQ0004H2Z1



**ADVIK CAPITAL LTD.**

(A BSE Listed Company)

**CIN:** L65100DL1985PLC022505

**Web:** [www.advikcapital.com](http://www.advikcapital.com)

**Email:** [info@advikcapital.com](mailto:info@advikcapital.com)

**Tel.:** +91-9289119981

Annexure III

Appointment of Company Secretary:

Sl. No.	Particulars	Details
1.	Name of the Company Secretary	Mrs. Nisha Mittal
2.	Reason for change	Appointment
3.	Date of appointment	May 23, 2025
4.	Brief Profile	<p>Mrs. Nisha Mittal is an Associate Member of the Institute of Company Secretaries of India (Membership No. A42827). She holds a Bachelor's degree in Commerce from the University of Rajasthan.</p> <p>With over nine years of professional experience, Mrs. Mittal has developed extensive expertise in Corporate Secretarial functions, Statutory Compliance, Corporate Governance, and allied legal and regulatory matters. Her professional journey has equipped her with in-depth knowledge of company law, secretarial standards, and regulatory frameworks, making her proficient in handling complex corporate and compliance issues. Throughout her career, she has contributed significantly to ensuring organizational adherence to statutory obligations and best governance practices.</p>
5.	Disclosure of relationships between directors	Not related to any of the Directors of the Company.



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Annexure IV

Appointment of Internal Auditor:

Sl. No.	Particulars	Details
1.	Name of the Internal Auditor	M/s. G Mansi & Associates
2.	Reason for change	Appointment
3.	Term of Appointment	Financial year 2025-26
4.	Brief Profile:	M/s G Mansi & Associates, Chartered Accountants firm having an experience of more than 15 years in the field of Audit and allied matters.
5.	Disclosure of relationships between directors	Not related to any of the Directors of the Company.

Appointment of Secretarial Auditor:

Sl. No.	Particulars	Details
1.	Name of the Secretarial Auditor	M/s Shubhangi Agarwal & Associates
2.	Reason for change:	The tenure of M/s. Shubhangi Agarwal & Associates, Secretarial Auditor of the Company, ends on March 31, 2025. To ensure compliance with the Companies Act, 2013 and SEBI (LODR) Regulations, 2015, the Company has appointed as Secretarial Auditor for a further period of five years from April 1, 2025, subject to approval by the members at the ensuing AGM.
3.	Term of Appointment:	For a term of five years from April 1, 2025, subject to approval of the members at the ensuing AGM.
4.	Brief Profile:	M/s Shubhangi Agarwal & Associates (SAA) is a peer-reviewed firm of practicing Company Secretaries, offering specialized corporate and legal advisory services.  With deep experience in corporate law and compliance, SAA conducts comprehensive secretarial audits, ensuring adherence to the Companies Act, 2013, and other applicable laws. Its services support statutory compliance, corporate governance, and regulatory alignment, helping clients maintain transparency and legal integrity across operations.
5.	Disclosure of relationships between directors	Not related to any of the Directors of the Company.

**Regd. Office:** Vikas House, 34/1, Vikas Path, East Punjabi Bagh, New Delhi – 110026, GST NO. – 07AAACQ0004H2Z1