Advik Capital Limited
(Formerly Known as Advik Industries Limited)
CIN : L65100DL1985PLC022505
Regd. Office : G-3, Vikas House, 34/1, East Punjabi Bagh
New Delhi-110026, Mobile : +91 - 9289119981
E-mail : info@advikcapital.com | www.advikgroup.com
Tel : +91-11-25952595 | **Help Line :** +91-9136311500
www.advikgroup.com

October 27, 2023

Listing Compliance Department
BSE Limited
Phirozee Jeejeebhoy Towers
Dalal Street Fort,
Mumbai-400001
Scrip Code: 539773

Sub: Outcome of Board Meeting held on October 27, 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., October 27, 2023, at the Registered office of the company, *inter-alia;*

i. considered, approved and took on record the Unaudited Financial Results, duly reviewed by the Audit Committee, along with Limited Review Report for the quarter and six months ended September 30, 2023. Copy of the same is enclosed for your reference as Annexure I

ii. considered and approved appointment of:

(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 2023-24.

(b) M/s Kumar G & Co., Practicing Company Secretaries, as a Secretarial Auditor of the company in terms of Section 204 of the Companies Act, 2013 read with Rule 8 of the Companies (Meetings of Board and its powers) Rules, 2014 for undertaking the secretarial audit of the company for financial year 2023-24.

Details with respect to Regulation 30 read with Schedule III of the Listing Regulations, SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September 2015 are enclosed as Annexure II.

The Board meeting commenced at 6:30 P.M. and concluded at 7:50 P.M.

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

Thanking You,
Yours Faithfully,
for **Advik Capital Limited**

DEEPIKA MISHRA
Digitally signed by DEEPIKA MISHRA

Deepika Mishra
Company Secretary and Compliance Officer

Annexure-I

Independent Auditor's Limited Review Report on the Quarterly and Half Yearly 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 and half year ended 30th Sep, 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: 23505732BGUIIYZ2215

Place: New Delhi
Date: 27.10.2023

G-5, Vikas House, 3/41, East Punjabi Bagh, New Delhi-110026 (India)
Ph.: 011-41450483, 42448483, 45710383 | E-mail: info@ksmc.in, admin@ksmc.in | Web site: www.ksmc.in

ADVIK CAPITAL LIMITED

CIN: L65100DL1985PLC022505
Registered office: Plot No. G-3, Vikas House, 34/1, East Punjabi Bagh, West Delhi, Delhi-110026
PH NO: 011-26952595 | Website: www.advikgroup.com | Email: info@advikgroup.com,

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

Figures in Lakhs

Sr. No.	Particulars	Three Months Ended			Half Year Ended		Year Ended
		30-Sep-23 (unaudited)	30-Jun-23 (Audited)	30-Sep-22 (Unaudited)	30-Sep-23 (Unaudited)	30-Sep-22 (Unaudited)	31-Mar-23 (Audited)
1	**Revenue from Operations**						
	(a) Interest Income	327.08	314.31	159.55	641.40	281.14	698.94
	(b) Dividend Income	0.00	-	-	0.00		0.13
	(c) Rental Income	-	-	3.00	-	6.00	6.00
	(d)Fee and Commission Income	-	0	-	-		-
	(e) Sale of Securities	1,051.74	132.30	22,605.81	1,184.04	33,363.38	34,222.04
	Total Revanue from Operations	1,378.82	446.61	22,768.36	1,825.44	33,650.52	34,927.11
2	**Other Income**	0.81	0.74	0.08	1.55	0.08	7.15
3	**Total Income (1+2)**	1,379.63	447.35	22,768.44	1,826.98	33,650.60	34,934.26
4	**EXPENSES :**						
	(a) Finance Costs	182.87	158.14	79.86	341.01	93.72	277.73
	(b) Provission for impairment on Financial instruments	25.13	30.72		55.85		98.05
	(c) Loss in fair value measurement	-	-		-		17.50
	(d) Purchases of Stock in Trade	954.86	33.94	21,802.03	988.79	32,991.33	33,066.35
	(e) Change in Inventories of Stock-in-Trade	13.04	60.77	33.20	73.81	(442.92)	(20.67)
	(f) Employee Benefits Expenses	16.16	18.28	7.43	34.44	15.62	43.85
	(g) Depreciation and Amortisation Expenses	8.73	1.59	1.21	10.32	3.02	7.59
	(h) Other Expenses	23.18	14.04	10.47	37.21	22.38	134.87
	Total Expenses	1,223.96	317.47	21,934.20	1,541.43	32,683.15	33,625.27
5	**Profit Before Exceptional Items and Tax (3-4)**	155.67	129.89	834.24	285.55	967.45	1,308.99
6	Exceptional Items						
7	**Profit/ (Loss) Before Tax (5-6)**	155.67	129.89	834.24	285.55	967.45	1,308.99
8	**Tax Expense/(Benefits):**						
	i. Current Tax	43.48	38.53	210.72	82.01	244.25	357.98
	ii. Deferred Tax	-	-				(3.60)
	Total Tax Expense (i+ii+iii)	43.48	38.53	210.72	82.01	244.25	354.38
9	**Net Profit/(Loss) from continuing operations (7-8)**	112.19	91.36	623.52	203.54	723.20	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)**	112.19	91.36	623.52	203.54	723.20	954.61
	Other Comprehensive Income :						
	A.) (i) Items that will not be reclassified to Profit and Loss	-					(1,198.45)
	(ii) income tax relating to items that will not be reclassifed to profit or loss	-					301.63
	B) (i) items that will be reclassified to profit and loss account						-
	(ii) income tax relating to items that will be reclassifed to profit or loss						-
14	**Total Other Comprehensive Income**	-	-				(896.82)
15	**Total comprehensive income (Comprising Profit/ (Loss) and Other Comprehensive Income for the period) (13+14)**	112.19	91.36	623.52	203.54	723.20	57.79
16	Weighted Average number of shares outstanding	2,201.93	2,201.93	2,201.93	2,201.93	2,201.93	2,201.93
17	Other Equity						-
18	**Earning per Equity Share:**						
	Basic	0.05	0.04	0.28	0.09	0.33	0.03
	Diluted	0.05	0.04	0.28	0.09	0.33	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 Period ended September 30,2023 have been reviewed by the Audit Committee on October 27, 2023 and subsequently approved at the meeting of the Board of Directors held on October 27,2023.
3. The Board has not recommended any interim dividend during this Quarter ended Septemnber 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 asseesing 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 investeee company.
11. Investment in unquoted equity instruments of Rs. 1334.55 lakhs 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 investeee company.

For Advik Capital Limited

Pankaj
Chief Finacial officer cum director
DIN:10140086

ADVIK CAPITAL LIMITED

Place: New Delhi
Date: October 27, 2023

ADVIK CAPITAL LIMITED

Regd. Office: Plot No. G-3, Vikas House, 34/1, East Punjabi Bagh, West Delhi, Delhi-110026
CIN: L65100DL1985PLC022505 | www.advikgroup.com

Standalone statement of Cash flow Statement for the half year ended as at September 30, 2023

Particulars	Half Year ended September 30, 2023	Year ended March 31, 2023
(A) CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit/ (Loss) before tax	285.55	1308.99
Adjustments for:	-	-
Provision for impairment on financial Instruments	55.85	98.05
Loss in fair value Measurement	-1.46	17.50
Reserve for Bad & Doubtful Debts	17.15	74.86
Finance Cost	341.01	277.73
Depreciation and Amortisation Expenses	10.32	7.59
(Profit)/ Loss on Sale of Fixed Assets	0.00	0.00
Operating profit/ (loss) before working capital changes	**708.41**	**1784.72**
Changes in working capital:		
(increase)/ decrease in Loans	(3,495.65)	(10,589.56)
(increase)/ decrease in Other Financial Assets	(97.36)	(137.47)
(increase)/ decrease in Inventories	73.81	(20.67)
(increase)/ decrease in Other Non-Financial Assets	(25.50)	(18.16)
increase/ (decrease) in Other Financial Liabilities	258.30	105.83
increase/ (decrease) in Trade Payable/ Other Non-Financial Liabilities	(57.93)	0.80
Cash generated from operations	**(2,635.92)**	**(8,874.50)**
Net income tax paid (Net of refunds)	-	(3.71)
Net Cash from Operating Activities	**(2,635.92)**	**(8,878.21)**
(B) CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of Property, Plant and Equipment	-	-
Purchase of Property, Plant and Equipment	(149.90)	(2.56)
(Increase)\ decrease in Investments	-	(2,548.00)
(Increase)/ Decrease in Other Bank Balances	-	-
Net Cash Generated/(Used) In Investing Activities	**(149.90)**	**(2,550.56)**
(C) CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Issue of Equity Share Capital	0.00	4863.44
Increase/ (Decrease) in Borrowings	3180.71	6970.48
Increase/ (Decrease) Reserve & Surplus	-122.34	
Finance Cost	(341.01)	(277.73)
Net Cash from Financing Activities	**2717.37**	**11556.19**
Net increase/ (decrease) in Cash and cash equivalents (A+B+C)	-68.45	127.42
Cash and cash equivalents at the beginning of the year	134.21	6.79
Cash & Cash Equivalents at the end of the year	**65.76**	**134.21**

Components of Cash and Cash Equivalents

Particulars	Half Year ended September 30, 2023	Year ended March 31, 2023
Cash in hand	10.56	10.35
Balances with banks and financial institutions		
Balance with banks in current accounts	55.20	123.86
Deposit with Original Maturity of less than three months		
Total	**65.76**	**134.21**

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 Advik Capital Limited

Pankaj
Chief Finacial officer cum director
DIN:10140086

ADVIK CAPITAL LIMITED

Place: New Delhi
Date: October 27, 2023

ADVIK CAPITAL LIMITED

Regd. Office: Plot No. G-3, Vikas House, 34/1, East Punjabi Bagh, West Delhi, Delhi-110026
CIN: L65100DL1985PLC022505 | www.advikgroup.com

Standalone Unaudited Balance Sheet for the half year ended as at September 30, 2023

Particulars	As at September 30, 2023	As at March 31, 2023
I. ASSETS		
Financial Assets		
(a) Cash and Cash Equivalents	65.76	134.21
(b) Loans	14,660.36	11,220.56
(c) Investments	1,497.99	1,497.99
(d) Other Financial Assets	319.58	220.76
	16,543.69	**13,073.52**
Non-Financial Assets		
(a) Inventories	38.49	112.30
(b) Deferred Tax Assets (Net)	303.19	303.19
(c) Property, Plant and Equipment	243.66	104.08
(d) Other Non-Financial Assets	40.26	14.76
	625.60	**534.33**
Total Assets	**17,169.29**	**13,607.85**
II. LIABILITIES AND EQUITY		
Liabilities		
Financial Liabilities		
(a) Trade Payables		
(i) Total outstanding dues of MSME	-	-
(ii) Total outstanding dues other than MSME	5.14	0.80
(b) Borrowings	10,439.91	7,259.20
(c) Other Financial Liabilities	371.24	112.93
	10,816.29	**7,372.93**
Non-Financial Liabilities		
(a) Current Tax Liabilities (Net)	308.06	288.32
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Non-Financial Liabilities	98.30	81.15
	406.36	**369.47**
Equity		
(a) Equity Share Capital	2,201.93	2,201.93
(b) Other Equity	3,744.71	3,663.51
	5,946.64	**5,865.44**
Total Liabilities and Equity	**17,169.29**	**13,607.85**

For Advik Capital Limited

Pankaj
Chief Finacial officer cum director
DIN:10140086

ADVIK CAPITAL LIMITED

Place: New Delhi
Date: October 27, 2023

ADVIK CAPITAL LTD
CIN NO L65100DL1985PLC022505

SEGMENT REPORT OF THE STANDALONE FINANCIAL STATEMENTS FOR THE QUARTER AND HALF YEAR ENDED SEPTYEMBER 30, 2023

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

Securities/Share Divison
Loan Division
Others

1. Revenue by Geogrophical Location (Figures in Lakhs)

	Particulars	Half Year Ended For the period ended September 30, 2023	Year Ended For the period ended March 31, 2023
	Domestic	1,825.44	34,927.12
	Export:-		
	Total	**1,825.44**	**34,927.12**

2. Revenue by nature of products

	Particulars	For the period ended September 30, 2023	For the period ended March 31, 2023
(a)	Securities/Share Divison	1,184.04	34,222.04
(b)	Loan Division	641.40	698.94
(c)	Others		6.14
	Total	**1,825.44**	**34,927.12**

2. Segment Results before tax and interest

	Particulars	For the period ended September 30, 2023	For the period ended March 31, 2023
(a)	Securities/Share Divison	121.44	803.56
(b)	Loan Division	227.39	499.30
(c)	Others		6.13
	Sub Total	**348.83**	**1,308.99**
Add: Other Income		1.55	-
Less: Unallocated Expenses		64.82	-
Profit before tax		**285.56**	**1,308.99**
Less: Tax expenses		**82.01**	**354.38**
Net profit/(loss) for the Period		**203.54**	**954.61**

3. Segment Assets and Liabilities

Particulars	For the period ended September 30, 2023	For the period ended March 31, 2023
Assets		
Loan Division	14,840.17	11,301.82
Inventories-Trading Division -Sales of Securities	1,536.48	1,610.29
Unallocated	792.64	695.75
Total Assets	**17,169.29**	**13,607.85**
Liabilities		
Loan Division	10,893.57	7,414.28
Unallocated	6,275.72	6,193.57
Total Liabilities	**17,169.29**	**13,607.85**

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 Limited Review Report on the Quarterly and Half Yearly 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 and half year ended 30th Sep 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.

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Ph.: 011-41440483, 42440484, 45140403 | E-mail: info@ksmc.in, ashalin@ksmc.in | Website: www.ksmc.in

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 29,161.15 Lakhs, Profit After Tax of Rs. 504.55 Lakhs (excluding intra-group income/expenses), other comprehensive income/(loss) of Rs. NIL and Net Cash Flows of Rs. (5.36) Lakhs for the half year ended 30th Sep 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. 37.97 Lakhs, Profit After Tax of Rs. (14.38) Lakhs, other comprehensive income/(loss) of Rs. NIL and Net Cash Flows of Rs. (3.04) Lakhs for the half year ended 30th Sep 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 conclusion is not modified in respect of above matters.

For KSMC & Associates
Chartered Accountants
FRN: 035565N

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

UDIN: 23505732BGUHZA7494

Place: New Delhi
Date: 27.10.2023

ADVIK CAPITAL LIMITED

CIN: L65100DL1985PLC022505
Registered office: Plot No. G-3, Vikas House, 34/1, East Punjabi Bagh, West Delhi, Delhi-110026
PH NO. 011-25962596 | Website: www.advikgroup.com | Email: info@advikgroup.com.

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

Figures in Lacs

Sr. No.	Particulars	Three Months Ended			Half Year Ended		Year Ended
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
		(unaudited)	(unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Revenue from Operations**						
	(a) Interest Income	318.48	311.68	159.55	630.16	281.14	699.01
	(b) Dividend Income	0.00		-	0.00		
	(c) Rental Income	-	-	3.00	-	6.00	6
	(d) Fee and Commission Income	-	-		-		
	(e) Sale of Securities	15,432.14	14,913.05	22,537.07	30,345.19	33,363.38	59,094.71
	(f) Sale of Goods	(7.36)	45.32	130.39	37.97	130.39	629.07
	Total Revenue from Operations	15,743.27	15,270.05	22,830.01	31,013.32	33,780.91	60,428.78
2	Other Income	553.79	15.98	0.06	569.77	0.25	8.11
3	Total Income (1+2)	16,297.05	15,286.04	22,830.07	31,583.09	33,781.16	60,436.89
4	**EXPENSES :**						
	(a) Finance Costs	183.63	160.71	84.23	344.33	102.76	297.04
	(b)Provision for impairment on financial instruments	25.13	30.72		55.85	-	98.05
	(c) Loss in fair value measurement	-	44.78		44.78	-	40.83
	(e) Purchases of Stock in Trade	15,285.70	14,835.55	21,803.35	30,121.25	32,991.33	57,948.47
	(d) Cost of Materials Consumed	62.05		43.19	62.05	108.65	549.45
	(f) Change in Inventories of Finiashed Goods Work in Progress and Stock in trade	15.35	58.43	28.47	73.78	(463.95)	(59.76)
	(g) Employee Benefits Expenses	16.26	22.96	20.64	39.22	37.36	69.36
	(h) Depreciation and Amortisation Expenses	6.01	4.31	13.71	10.32	20.48	24.08
	(i) Other Expenses	39.62	27.39	16.76	67.01	40.98	186.74
	Total Expenses	15,633.75	15,184.85	22,010.35	30,818.60	32,837.61	59,154.26
5	**Profit Before Exceptional Items and Tax (3-4)**	663.31	101.19	819.72	764.49	943.55	1,282.63
6	Exceptional Items		-				-
7	**Profit/ (Loss) Before Tax (5-6)**	663.31	101.19	819.72	764.49	943.55	1,282.63
8	**Tax Expense/(Benefits):**						
	i. Current Tax	38.47	43.55	210.87	82.01	244.40	358.50
	ii. Deferred Tax	12.24	(12.24)	2.36			(10.75)
	Total Tax Expense (i+ii+iii)	50.71	31.31	213.23	82.01	244.40	347.75
9	**Net Profit/(Loss) from continuing operations (7-8)**	612.60	69.88	606.49	682.48	699.15	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)**	612.60	69.88	606.49	682.48	699.15	934.88
14	**Other Comprehensive Income :**						-
	A.) (i) Items that will not be reclassified to Profit and Loss						(1,198.45)
	(ii) income tax relating to items that will not be reclassifed to profit or loss						301.63
	B) (i) items that will be reclassified to profit and loss account						-
	(ii) income tax relating to items that will be reclassifed to profit or loss						-
	Total Other Comprehensive Income						(896.82)
15	**Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (13+14)**	612.60	69.88	606.49	682.48	699.15	38.06
16	**Profit /(Loss) attributable to:**						-
	(i) Equity Holder of the Company	624.91	63.61	613.58	688.52	709.19	928.00
	(ii) Non Controlling Interest	-12.31	6.27	(7.09)	(6.04)	(10.04)	6.88
17	**Total Other Comprehensive Income attributable to:**						-
	(i) Equity Holder of the Company		-				(890.27)
	(ii) Non Controlling Interest		-				(6.55)
18	**Total comprehensive income attributable to:**						-
	(i) Equity Holder of the Company	624.91	63.61	613.58	688.52	709.19	37.78
	(ii) Non Controlling Interest	-12.31	6.27	(7.09)	(6.04)	(10.04)	0.28
19	Weighted Average number of share outtanding equity Share Capital (Face Value Rs.1 each)	2,201.93	2,201.93	2,201.93	2,201.93	2,201.93	2,201.93
20	**Earning per Equity Share:**						
	Basic	0.28	0.03	0.28	0.31	0.32	0.02
	Diluted	0.28	0.03	0.28	0.31	0.32	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 and Half Year ended September 30, 2023 have been reviewed by the Audit Committee on October 27, 2023 and subsequently approved at the meeting of the Board of Directors held on October 27, 2023.
3. The Board has not recommended any interim dividend during the half year ended September 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 September 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 asseesing the overdue status of advances
10. Investment in unquoted equity instruments of Rs. 1334.55 lakhs 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 investeee 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 half year ended on September 30, 2023.

For Advik Capital Limited

Pankaj
Chief Finacial officer cum director
DIN:10140086

ADVIK CAPITAL LIMITED

Place: New Delhi
Date: October 27, 2023

ADVIK CAPITAL LIMITED

Regd. Office: Plot No. G-3, Vikas House, 34/1, East Punjabi Bagh, West Delhi, Delhi-110026
CIN: L65100DL1985PLC022505 | www.advikgroup.com

Conslidated Statement of Cash Flow for the half year ended September 30, 2023

Particulars	Year ended September 30, 2023	Year ended March 31, 2023
(A) CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit/ (Loss) before tax	764.49	1,282.64
Adjustments for:	-	
Loss in fair value Measurement	(1.46)	40.83
Provision for impairment on financial Instruments	55.85	98.05
Reserve for Bad & Doubtful Debts	17.15	74.86
Depreciation and Amortisation Expenses	10.32	24.08
Finance Cost	344.33	297.01
(Profit)/ Loss on Sale of Fixed Assets	-	(0.07)
Operating profit/ (loss) before working capital changes	**1,190.68**	**1,817.40**
Changes in working capital:		
(increase)/ decrease in Trade Receivables	159.49	-
(increase)/ decrease in Loans	(3,987.65)	(10,589.56)
(increase)/ decrease in Trade and other Payables	(106.49)	-
(increase)/ decrease in Other Financial Assets	(105.44)	(362.38)
(increase)/ decrease in Inventories	55.92	9.17
(increase)/ decrease in Other Non-Financial Assets	(25.50)	10.75
increase/ (decrease) in Other Financial Liabilities	303.33	285.39
increase/ (decrease) in Other Current Liabilities	(1.56)	-
increase/ (decrease) in Other Current Assets	26.47	(0.81)
increase/ (decrease) in Other Non-Financial Liabilities	(57.93)	0.80
Cash generated from operations	**(2,548.69)**	**(8,829.24)**
Net income tax paid (Net of refunds)	(0.04)	(6.67)
Net Cash from Operating Activities	**(2,548.72)**	**(8,835.91)**
(B) CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of Property, Plant and Equipment	8.33	-
Purchase of Property, Plant and Equipment	(149.90)	(2.56)
Interest Income	-	0.07
(Increase)\ decrease in Investments	(874.83)	(2,654.80)
(Increase)/ Decrease in Other Bank Balances	-	(0.07)
Net Cash Generated/(Used) In Investing Activities	**(1,016.40)**	**(2,657.36)**
(C) CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Issue of Equity Share Capital	-	4,863.43
Increase/ (Decrease) in Borrowings	2,955.47	7,043.67
Increase/ (Decrease) Reserve & Surplus	(122.34)	-
Finance cost	(344.33)	(297.02)
Net Cash from Financing Activities	**2,488.79**	**11,610.07**
Net increase/ (decrease) in Cash and cash equivalents (A+B+C)	(76.85)	116.80
Cash and cash equivalents at the beginning of the year	144.09	26.06
Cash & Cash Equivalents at the end of the year	**67.24**	**142.86**

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 Advik Capital Limited

Pankaj
Chief Finacial officer cum director
DIN:10140086

ADVIK CAPITAL LIMITED

Place: New Delhi
Date: October 27, 2023

ADVIK CAPITAL LIMITED

Regd. Office: Plot No. G-3, Vikas House, 34/1, East Punjabi Bagh, West Delhi, Delhi-110026
CIN: L65100DL1985PLC022505 | www.advikgroup.com

Consolidated Unaudited Balance Sheet for the half year ended as at September 30, 2023 (Amount in Lakhs)

Particulars	As at September 30, 2023	As at March 31, 2023
I. ASSETS		
Financial Assets		
(a) Cash and Cash Equivalents	67.24	142.86
(b) Bank Balance other than Cash and cash equivalents	-	1.23
(c) Trade Receivables	180.51	340.00
(d) Loans	14,168.36	11,220.56
(e) Investments	2,307.86	1,433.03
(f) Other Financial Assets	311.84	248.28
	17,035.80	**13,385.95**
Non-Financial Assets		
(a) Inventories	294.45	350.37
(b) Current Tax Assets (Net)	3.43	-
(c)Deferred Tax Assets(Net)	310.04	313.48
(d) Property, Plant and Equipment	308.12	176.86
(e) Other Non-Financial Assets	56.56	29.66
	972.60	**870.38**
Total Assets	**18,008.41**	**14,256.33**
II. LIABILITIES AND EQUITY		
Liabilities		
Financial Liabilities		
(a) Trade Payables		-
(i) Total outstanding dues of MSME		-
(ii) Total outstanding dues other than MSME	177.64	279.79
(b) Borrowings	10,468.16	7,512.69
(c) Other Financial Liabilities	418.38	116.61
	11,064.17	**7,909.09**
Non-Financial Liabilities		
(a) Current Tax Liabilities (Net)	308.06	288.36
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Non-Financial Liabilities	98.30	81.15
	406.36	**369.51**
Equity		
(a) Equity Share Capital	2,201.93	2,201.93
(b) Other Equity	4,223.88	3,664.02
-Equity attributanble to Shareholders of Company	6,425.81	5,865.95
-Non controlling Interest	112.06	111.78
	6,537.87	**5,977.73**
Total Liabilities and Equity	**18,008.41**	**14,256.33**

For Advik Capital Limited

Pankaj
Chief Finacial officer cum director
DIN:10140086

ADVIK CAPITAL LIMITED

Place: New Delhi
Date: October 27, 2023

ADVIK CAPITAL LTD
CIN NO L65100DL1985PLC022505

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR QUARTER AND THE HALF YEAR ENDED 30th SEPTEMBER, 2023

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

Securities/Share Divison
Loan Division
Manufacturing Division

1. Revenue by Geogrophical Location

	Half Year Ended	Year Ended
Particulars	**For the period ended September, 30, 2023**	**For the year ended March, 31, 2023**
Domestic	31,013.32	60,428.92
Export:-		
Total	**31,013.32**	**60,428.92**

2. Revenue by nature of products

Particulars	**For the period ended September, 30, 2023**	**For the year ended March, 31, 2023**
(a) Securities/Share Divison	30,345.19	59,094.71
(b) Loan Division	630.16	699.01
(c) Others	-	6.13
(c) Manufacturing Division	37.97	629.07
Total	**31,013.32**	**60,428.92**

3. Segment Results before tax and interest

Particulars	**For the period ended September, 30, 2023**	**For the year ended March, 31, 2023**
(a) Securities/Share Divison	143.53	776.32
(b) Loan Division	216.15	499.30
(c) Others	-	6.13
(b) Manufacturing Division	(6.22)	0.89
Sub Total	**353.46**	**1,282.64**
Add: Other Income	524.98	
Less: Unallocated Expenses	113.96	-
Profit before tax	**764.49**	**1,282.64**
Less: Tax expenses	82.00	**347.76**
Net profit/(loss) for the Period	**682.48**	**934.88**

4. Segment Assets and Liabilities

Particulars	**For the period ended September, 30, 2023**	**For the year ended March, 31, 2023**
Assets		
Loans & Advances-Loan Division	14,340.43	11,301.83
Securities/Share Divison	2,363.08	121.51
Manufacturing Division	512.26	673.36
Unallocated	792.64	2,159.63
Total Assets	**18,008.41**	**14,256.33**
Liabilities		
Loans - Loan Division	10,893.57	81.15
Securities/Share Divison	490.30	121.51
Manufacturing Division	512.26	407.44
Unallocated	5,948.84	13,646.23
Total Liabilities	**18,008.41**	**14,256.33**

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

ADVIK CAPITAL LIMITED

Advik Capital Limited
(Formerly Known as Advik Industries Limited)
CIN : L65100DL1985PLC022505
Regd. Office : G-3, Vikas House, 34/1, East Punjabi Bagh
New Delhi-110026, Mobile : +91 - 9289119981
E-mail : info@advikcapital.com | www.advikgroup.com
Tel : +91-11-25952595 | **Help Line :** +91-9136311500
www.advikgroup.com

Annexure II

Details with respect to Regulation 30 read with Schedule III of the Listing Regulations, SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September 2015.

Appointment of Internal Auditor:

Sr. No.	**Particulars**	**Details**
1	Name of the Internal Auditor	M/s. G Mansi & Associates
2	Reason for change	Appointment
3	Date of Appointment	October 27, 2023
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 (in case of appointment of a director)	Not Applicable

Appointment of Secretarial Auditor:

Sr. No.	**Particulars**	**Details**
1	Name of the Secretarial Auditor	M/s. Kumar G & Co.
2	Reason for change	Appointment
3	Date of Appointment	October 27, 2023
4	Brief Profile	M/s Kumar G & Co., Delhi is a Practicing Company Secretary firm having proficiencies/providing consultancy in the field of Company Law matters relating to ROC, RD - MCA, NCLT, RBI, FEMA, Stock Exchanges, etc.
5	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable