



ADVIK CAPITAL LTD.

(A BSE Listed Company)

CIN: L65100DL1985PLC022505

Web: www.advikcapital.com

Email.: info@advikcapital.com

Tel.: +91-9289119981

July 25, 2024

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

Scrip Code: 539773

Sub: Outcome of Board Meeting held on July 25, 2024

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., July 25, 2024 at the Registered office of the company has considered, approved and took on record the Unaudited Financial Results, duly reviewed by the Audit Committee, along with Limited Review Report for the quarter ended June 30, 2024. Copy of the same is enclosed for your reference;

The Board meeting commenced at 5:15 P.M. and concluded at 6:10 P.M.

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

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

DEEPIKA Digitally signed
by DEEPIKA
MISHRA MISHRA

Deepika Mishra
Company Secretary and Compliance Officer

Regd. Office: Vikas House, 34/1, Vikas Path, East Punjabi Bagh, New Delhi – 110026



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

Limited Review Report

To The Board of Directors

Advik Capital Limited

1. We have reviewed the accompanying statement of unaudited Standalone financial results of Advik Capital Limited for the quarter ended 30th June, 2024 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: 24505732BKEGLA3833

Place: New Delhi
Date: 25.07.2024

ADVİK 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 UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024					
		Amount in Lakhs			
Sr. No.	Particulars	Three Months Ended			Year Ended
		30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	496.56	412.13	446.61	2,745.92
2	Other Income	0.36	2.61	0.74	4.75
3	Total Income (1+2)	496.92	414.74	447.35	2,750.67
4	EXPENSES :				
	(a) Finance Costs	174.83	228.85	158.14	741.64
	(b) Provision for impairment on Financial instruments	(65.53)	(8.96)	30.72	65.31
	(c) Loss in fair value measurement	-	(2.92)	-	(2.92)
	(d) Purchases of Stock in Trade		0.00	33.94	988.79
	(e) Change in Inventories of Stock-in-Trade	0.98	16.01	60.77	111.09
	(f) Employee Benefits Expenses	20.57	23.60	18.28	77.50
	(g) Depreciation and Amortisation Expenses	13.50	14.59	1.59	39.47
	(h) Other Expenses	75.20	68.48	14.04	143.09
	Total Expenses	219.54	339.65	317.47	2,163.97
5	Profit Before Exceptional Items and Tax (3-4)	277.38	75.09	129.89	586.70
6	Exceptional Items				
7	Profit/(Loss) Before Tax (5-6)	277.38	75.09	129.89	586.70
8	Tax Expense/(Benefits):				
	i. Current Tax	55.78	33.71	38.53	183.74
	ii. Deferred Tax		(1.04)		(1.04)
	Total Tax Expense (i+ii+iii)	55.78	32.68	38.53	182.71
9	Net Profit/(Loss) from continuing operations (7-8)	221.60	42.41	91.36	403.99
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)	221.60	42.41	91.36	403.99
	Other Comprehensive Income :				
	A.) (i) Items that will not be reclassified to Profit and Loss		(103.92)		(103.92)
	(ii) income tax relating to items that will not be reclassified to profit or loss		26.43		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		(77.74)		(77.74)
15	Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (13+14)	221.60	(35.33)	91.36	326.26
16	Weighted Average Paid up Equity Share Capital (Face Value Rs.1 each)	4,281.54	3,170.52	2,201.93	3,170.52
17	Other Equity				
18	Earning per Equity Share:				
	Basic	0.05	(0.01)	0.04	0.10
	Diluted	0.05	(0.01)	0.04	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 June 30,2024 have been reviewed by the Audit Committee on July 25, 2024 and subsequently approved at the meeting of the Board of Directors held on July 25,2024.				
3	The Board has not recommended any interim dividend during this year ended June 30,2024.				
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 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.				
7	Investment in Unquoted shares/securities is subject to fair valuation and such investments has been kept at book value				
8	Previous year/period figures have been regrouped/reclassified/rearranged, wherever necessary.				
9	The results of the Company are also available for investors at www.advikgroup.com, www.bseindia.com.				
10	There were no investor complaints known to the Company outstanding at the beginning and at the end of the period ended on June 30,2024.				
For Advik Capital Limited					
Digitally signed by VIKAS GARG					
Vikas Garg Director DIN:00255413					
Place: New Delhi Date: July 25, 2024					



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

Review Report

To the Board of Directors

Advik Capital Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Advik Capital Limited (the "Parent") and its subsidiaries (the parent and its subsidiaries together referred to as "the group") for the quarter ended 30th June 2024 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.
4. The statement includes results of the following subsidiaries:
 - a. Advikca Finvest Limited (a wholly owned subsidiary of the Parent)
 - b. Advik Optoelectronics Limited (subsidiary of the Parent)
5. Based on our review conducted as stated in paragraph 3 and based on consideration of Management's certified financial results referred to in Paragraph 6(iv) below, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared results prepared in accordance with applicable principles laid down in the accounting standard 34 Interim Financial Reporting (IND AS 34) prescribed under Section 133 of the Companies Act' 2013 read with relevant rules issued there under and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. Other Matters

- i. The accompanying statement includes the unaudited interim financial results and other financial information, in respect of a subsidiary Advikca Finvest Limited, whose unaudited interim financial results includes total revenues from operations of Rs 22,273.13 lakhs, Profit/(Loss) After Tax of Rs. 40.95 Lakhs (excluding net of inter-group income) and other comprehensive income/(loss) of Rs. NIL for the quarter ended 30th June 2024, 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.
- 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 includes total revenues from operations of Rs. 9.31 Lakhs, Profit/(Loss) After Tax of Rs. (28.30) Lakhs and other comprehensive income/(loss) of Rs. NIL for the quarter ended 30th June 2024 respectively, as considered in the statement which have been certified by their management and furnished to us. Our conclusion on the statement, in so far as it relates to the amounts and disclosures in respect of the said subsidiary is based solely on management's certified financial results.

Our opinion is not modified in respect of above matters.

For KSMC & Associates

Chartered Accountants

FRN: 035565N

CA SACHIN SINGHAL

(Partner)

M. No.: 505732



UDIN: 24505732BKEGLB5825

Place: New Delhi

Date: 25.07.2024

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 UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

		Three Months Ended			Amount in Lakhs
		Year Ended			
Sr. No.	Particulars	30-Jun-24 (Unaudited)	31-Mar-24 (Unaudited)	30-Jun-23 (Unaudited)	31-Mar-24 (Audited)
1	Revenue from Operations	22,779.00	31,982.78	15,270.05	83,958.99
2	Other Income	19.82	280.07	15.98	846.88
3	Total Income (1+2)	22,798.82	32,262.84	15,286.04	84,805.86
4	EXPENSES :				
	(a) Finance Costs	175.69	231.62	160.71	755.26
	(b) Provision for impairment on Financial instruments	(65.53)	(8.96)	30.72	65.31
	(c) Loss in fair value measurement	-	(51.78)	44.78	(7.00)
	(d) Purchases of Stock in Trade	22,249.80	(51,441.89)	14,835.55	104.15
	(e) Cost of Material Consumed	-	83,554.04		83,698.60
	(f) Change in Inventories of Stock-in-Trade	(13.76)	(185.12)	58.43	(1,056.86)
	(g) Employee Benefits Expenses	23.00	26.81	22.96	96.06
	(h) Depreciation and Amortisation Expenses	14.25	27.61	4.31	52.49
	(i) Other Expenses	110.62	92.09	27.39	199.60
	Total Expenses	22,494.05	32,244.43	15,184.85	83,907.62
5	Profit Before Exceptional Items and Tax (3-4)	304.78	18.42	101.19	898.25
6	Exceptional Items				
7	Profit/ (Loss) Before Tax (5-6)	304.78	18.42	101.19	898.25
8	Tax Expense/(Benefits):				
	i. Current Tax	69.80	121.19	43.55	271.22
	ii. Deferred Tax		(8.59)	(12.24)	(8.59)
	Total Tax Expense (i+ii+iii)	69.80	112.60	31.31	262.63
9	Net Profit/(Loss) from continuing operations (7-8)	234.99	(94.18)	69.88	635.62
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)	234.99	(94.18)	69.88	635.62
	Other Comprehensive Income :				
	A.) (i) Items that will not be reclassified to Profit and Loss		(103.92)	-	(103.92)
	(ii) income tax relating to items that will not be reclassified to profit or loss		26.18	-	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			-	(77.74)
15	Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (13+14)	234.99	(94.18)	69.88	557.88
16	Profit /(Loss) attributable to: -				
	(i) Equity Holder of the Company	246.86	(165.29)	63.61	569.02
	(ii) Non Controlling Interest	(11.89)	(15.66)	6.27	(11.14)
17	Total Other Comprehensive Income attributable to:				
	(i) Equity Holder of the Company				
	(ii) Non Controlling Interest				
18	Total comprehensive income attributable to:				
	(i) Equity Holder of the Company	246.86	(165.29)	63.61	569.02
	(ii) Non Controlling Interest	(11.89)	(15.66)	6.27	(11.14)
19	Weighted Average number of share outstanding equity Share Capital (Face Value Rs.1 each)	4,281.54	3,170.52	2,201.93	3,170.52
20	Earning per Equity Share:				
	Basic	0.06	(0.05)	0.03	0.18
	Diluted	0.06	(0.05)	0.03	0.18
	Par value of each Equity Share: Re.1/- (EPS for three months ended periods are not annualised)				

S.R No. Notes:

1	The Consolidated financial results of the company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act 2013 (the Act) read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
2	The Consolidated financial results of the company for the quarter ended June 30,2024 have been reviewed by the Audit Committee on July 25, 2024 and subsequently approved at the meeting of the Board of Directors held on July 25,2024.
3	The Board has not recommended any interim dividend during this year ended June 30,2024.
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	Investment in Unquoted shares/securities is subject to fair valuation and such investments has been kept at book value
8	Previous year/period figures have been regrouped/reclassified/rearranged, wherever necessary.
9	The results of the Company are also available for investors at www.advikgroup.com, www.bseindia.com.
10	There were no investor complaints known to the Company outstanding at the beginning and at the end of the year ended on June 30,2024.

For Advik Capital Limited

Digitally signed
by VIKAS GARG

Vikas Garg
Director
DIN:00255413

Place: New Delhi
Date: July 25, 2024

SEGMENT REPORT OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER ENDED JUNE 30, 2024

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
Finance Division
Manufacturing Division
Others

1. Revenue by Geographical Location

Particulars	Three Month Ended			Year Ended
	30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
	(unaudited)	(unaudited)	(unaudited)	(Audited)
Domestic	22,779.00	31,982.78	15,270.05	83,958.99
Export:-		-	-	
Total	22,779.00	31,982.78	15,270.05	83,958.99

2. Revenue by nature of products

Particulars	30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
(a) Securities/Share Divison	22,292.38	31,589.91	14,913.05	82,394.67
(b) Loan Division	496.92	360.04	311.68	1,445.44
(c) Others		0.01		0.01
(c) Manufacturing Division	9.53	32.83	45.32	118.88
Total	22,798.83	31,982.78	15,270.05	83,958.99

2. Segment Results before tax and interest

Particulars	30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
(a) Securities/Share Divison	55.70	356.73	(193.83)	(195.61)
(b) Loan Division	277.38	348.25	274.34	1,367.48
(c) Others		-		-
(b) Manufacturing Division	(28.30)	-13.82	4.70	(39.94)
Sub Total	304.78	691.16	85.20	1,131.93
Add: Other Income		294.85	15.98	846.88
Less: Unallocated Expenses		997.57		1,080.55
Profit before tax	304.78	(11.57)	101.18	898.25
Less: Tax expenses	69.80	112.60	31.31	262.63
Net profit/(loss) for the Period	234.98	(124.17)	69.88	635.62

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

Digitally signed
by VIKAS GARG