



ADVIK CAPITAL LTD.

(A BSE Listed Company)

CIN: L65100DL1985PLC022505

Web: www.advikcapital.com

Email.: info@advikcapital.com

Tel.: +91-9289119981

October 18, 2024

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

Scrip Code: 539773

Sub: Outcome of Board Meeting held on October 18, 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., October 18, 2024, at the Registered office of the company considered, approved and took on record the Unaudited Financial Results (Standalone and Consolidated), duly reviewed by the Audit Committee, along with Limited Review Report for the quarter and half year ended September 30, 2024.

Copy of the same is enclosed for your reference as ***Annexure I***

The Board meeting commenced at 6:30 P.M. and concluded at 7:35 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 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, 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: 24505732BKEGNA8049

Place: New Delhi
Date: 18.10.2024

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

Amount in Lakhs

Sr. No.	Particulars	Three Months Ended			Six Months Ended		Year Ended
		30.09.2024 (Unaudited)	30-Jun-24 (Unaudited)	30-Sep-23 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-23 (Unaudited)	31-Mar-24 (Audited)
1	Revenue from Operations	394.46	496.56	1,378.82	891.02	1,825.44	2,745.92
2	Other Income	-0.36	0.36	0.81	-	1.55	4.75
3	Total Income (1+2)	394.10	496.92	1,379.63	891.02	1,826.98	2,750.67
4	EXPENSES :						
	(a) Finance Costs	203.50	174.83	182.87	378.33	341.01	741.64
	(b) Provision for impairment on Financial instruments	36.68	(65.53)	25.13	(28.85)	55.85	65.31
	(c) Loss in fair value measurement	-1.46	-	-	(1.46)	-	(2.92)
	(d) Purchases of Stock in Trade	-	-	954.86	-	988.79	988.79
	(e) Change in Inventories of Stock-in-Trade	0.03	0.98	13.04	1.01	73.81	111.09
	(f) Employee Benefits Expenses	17.18	20.57	16.16	37.75	34.44	77.50
	(g) Depreciation and Amortisation Expenses	12.17	13.50	8.73	25.67	10.32	39.47
	(h) Other Expenses	48.14	75.20	23.18	123.33	37.21	143.09
	Total Expenses	316.23	219.54	1,223.96	535.77	1,541.43	2,163.97
5	Profit Before Exceptional Items and Tax (3-4)	77.88	277.38	155.67	355.25	285.55	586.70
6	Exceptional Items						
7	Profit/ (Loss) Before Tax (5-6)	77.88	277.38	155.67	355.25	285.55	586.70
8	Tax Expense/(Benefits):						
	i. Current Tax	35.99	55.78	43.48	91.77	82.01	183.74
	ii. Deferred Tax			-	-	-	(1.04)
	Total Tax Expense (i+ii+iii)	35.99	55.78	43.48	91.77	82.01	182.71
9	Net Profit/(Loss) from continuing operations (7-8)	41.88	221.60	112.19	263.48	203.54	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)	41.88	221.60	112.19	263.48	203.54	403.99
	Other Comprehensive Income :						
	A.) (i) Items that will not be reclassified to Profit and Loss	-	-	-	-	-	(103.92)
	(ii) income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	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)	41.88	221.60	112.19	263.48	203.54	326.25
16	Weighted Average Paid up Equity Share Capital (Face Value Rs.1 each)	4,281.54	4,281.54	2,201.93	4,281.54	2,201.93	3,170.52
17	Other Equity						
18	Earning per Equity Share:						
	Basic	0.01	0.05	0.05	0.06	0.09	0.10
	Diluted	0.01	0.05	0.05	0.06	0.09	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 half year ended September 30,2024 have been reviewed by the Audit Committee on October 18, 2024 and subsequently approved at the meeting of the Board of Directors held on October 18,2024.
3	The Board has not recommended any interim dividend during this half year ended September 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 Statement includes the results for quarter ended 30 September 2024 being the balancing figure between the unaudited figures in respect of Half year ended 30 September 2024 and the published unaudited results for Quarter ended 30 June 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	Investment in Unquoted shares/securities is subject to fair valuation and such investments has been kept at book value
9	Previous year/period figures have been regrouped/reclassified/rearranged, wherever necessary.
10	The results of the Company are also available for investors at www.advikgroup.com, www.bseindia.com.
11	There were no investor complaints known to the Company outstanding at the beginning and at the end of the period ended on September 30,2024.

For Advik Capital Limited

KARAN Digitally
signed by
BAGGA
KARAN
BAGGA

Karan Bagga
Whole Time Director and CEO
DIN:05357861

Place: New Delhi
Date: October 18, 2024

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 half year ended as at September 30, 2024

Particulars	As at September 30, 2024	As at March 31, 2024
I. ASSETS		
Financial Assets		
(a) Cash and Cash Equivalents	107.62	80.25
(b) Loans	20,390.95	16,571.34
(c) Investments	2,393.87	2,393.87
(d) Other Financial Assets	194.69	319.11
	23,087.13	19,364.57
Non-Financial Assets		
(a) Inventories	0.19	1.20
(b) Deferred Tax Assets (Net)	330.41	330.41
(c) Property, Plant and Equipment	230.46	216.86
(d) Other Non-Financial Assets	34.75	5.82
	595.81	554.29
Total Assets	23,682.94	19,918.86
II. LIABILITIES AND EQUITY		
Liabilities		
Financial Liabilities		
(a) Trade Payables		
(i) Total outstanding dues of MSME	0.75	1.94
(ii) Total outstanding dues other than MSME	2.48	2.17
(b) Borrowings	11,427.80	7,796.22
(c) Other Financial Liabilities	413.60	494.48
	11,844.64	8,294.81
Non-Financial Liabilities		
(a) Current Tax Liabilities (Net)	430.16	390.44
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Non-Financial Liabilities	178.38	188.50
	608.54	578.94
Equity		
(a) Equity Share Capital	4,281.54	4,281.54
(b) Other Equity	6,948.23	6,763.57
	11,229.77	11,045.10
Total Liabilities and Equity	23,682.94	19,918.86

For and on behalf of the Board of
Advik Capital Limited

KARAN Digitally
signed by
BAGGA KARAN
BAGGA

Karan Bagga
Whole Time Director and CEO
DIN:05357861

Place: New Delhi
Date: October 18, 2024

ADVIK CAPITAL LIMITED

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Standalone statement of Cash flow Statement for the half year ended as at September 30, 2024

Particulars	As at September 30, 2024	Year ended March 31, 2024
(A) CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit/ (Loss) before tax	355.25	586.70
<i>Adjustments for:</i>		
Provision for impairment on financial Instruments	-28.85	65.31
Prior Period Expenses	-0.14	-0.16
Loss in fair value Measurement	(1.46)	(2.92)
Reserve for Bad & Doubtful Debts	19.19	38.42
Finance Cost	378.33	680.18
Depreciation and Amortisation Expenses	25.67	39.47
Operating profit/ (loss) before working capital changes	747.99	1407.00
<i>Changes in working capital:</i>		
(increase)/ decrease in Loans	(3,790.76)	(5,416.09)
(increase)/ decrease in Other Financial Assets	125.88	(95.43)
(increase)/ decrease in Inventories	1.01	111.09
(increase)/ decrease in Other Non-Financial Assets	(28.95)	(72.70)
increase/ (decrease) in Other Financial Liabilities	(80.88)	412.80
increase/ (decrease) in Trade Payable/ Other Non-Financial Liabilities	(30.19)	40.98
Cash generated from operations	(3,055.90)	(3,612.34)
Net income tax paid (Net of refunds)	(52.04)	
Net Cash from Operating Activities	(3,107.94)	(3,612.34)
(B) CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of Property, Plant and Equipment		
Purchase of Property, Plant and Equipment	(39.26)	(152.25)
(Increase)\ decrease in Investments	-	(999.79)
(Increase)/ Decrease in Other Bank Balances		
Net Cash Generated/(Used) In Investing Activities	(39.26)	(1,152.04)
(C) CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Issue of Equity Share Capital	-	2079.60
Proceeds from Securities Premium	(78.68)	2773.97
Increase/ (Decrease) in Borrowings	3631.58	537.02
Finance Cost	(378.33)	(680.18)
Net Cash from Financing Activities	3174.57	4710.42
Net increase/ (decrease) in Cash and cash equivalents (A+B+C)	27.37	-53.97
Cash and cash equivalents at the beginning of the year	80.25	134.21
Cash & Cash Equivalents at the end of the year	107.62	80.25

Components of Cash and Cash Equivalents

Particulars	As at September 30, 2024	Year ended March 31, 2024
Cash in hand	10.49	10.56
Balances with banks and financial institutions		
Balance with banks in current accounts	18.80	69.69
Deposit & Cheque with Original Maturity of less than three months	78.33	
Total	107.62	80.25

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

KARAN Digitally
BAGG signed by
A KARAN
BAGGA

Karan Bagga
Whole Time Director and CEO
DIN:05357861

Place: New Delhi
Date: October 18, 2024



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 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.

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

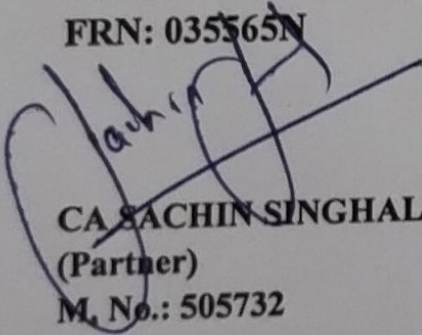
4. The statement includes results of the following subsidiaries:
 - a. Advikca Finvest Limited (a wholly owned subsidiary of the Parent)
 - b. Advik Optoelectronics Limited
5. Based on our review conducted as stated in paragraph 3 and based on consideration of Management's certified financial results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

6. Other Matters

- i. The accompanying statement includes the unaudited interim financial results and other financial information, in respect of a subsidiary Advikca Finvest Limited, whose unaudited interim financial results include total revenues from operations of Rs 32,116.04 Lakhs, Profit After Tax of Rs. (09.63) Lakhs (excluding intra-group income/expenses), other comprehensive income/(loss) of Rs. NIL and Net Cash Flows of Rs. (18.80) Lakhs for the half year ended 30th Sep 2024, 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. 12.00 Lakhs, Profit After Tax of Rs. (40.32) Lakhs, other comprehensive income/(loss) of Rs. NIL and Net Cash Flows of Rs. 9.66 Lakhs for the half year ended 30th Sep 2024 respectively, as considered in the statement which have been provided by their management. 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 such financial results provided by the management.

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: 24505732BKEGNB9356

Place: New Delhi
Date: 18.10.2024

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 CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED SEPTEMBER 30, 2024

Sr. No.	Particulars	Three Months Ended			Six Months Ended		Amount in Lakhs
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31-Mar-24
1	Revenue from Operations	10,237.35	22,779.00	15,743.27	33,016.35	31,013.32	83,958.99
2	Other Income	(19.57)	19.82	553.79	0.25	569.77	846.88
3	Total Income (1+2)	10,217.78	22,798.82	16,297.05	33,016.60	31,583.09	84,805.86
4	EXPENSES :						
	(a) Finance Costs	206.36	175.69	183.63	382.05	344.33	755.26
	(b) Provision for impairment on Financial instruments	36.68	(65.53)	25.13	(28.85)	55.85	65.31
	(c) Loss in fair value measurement	(1.46)	-	-	(1.46)	44.78	(7.00)
	(d) Purchases of Stock in Trade	9,829.12	22,249.80	15,285.70	32,078.92	30,121.25	104.15
	(e) Cost of Material Consumed	12.55	-	62.05	12.55	62.05	83,698.60
	(f) Change in Inventories of Stock-in-Trade	0.83	(13.76)	15.35	(12.93)	73.78	(1,056.86)
	(g) Employee Benefits Expenses	25.38	23.00	16.26	48.38	39.22	96.06
	(h) Depreciation and Amortisation Expenses	16.62	14.25	6.01	30.87	10.32	52.48
	(i) Other Expenses	93.85	110.62	39.62	204.46	67.01	199.60
	Total Expenses	10,219.93	22,494.05	15,633.75	32,713.98	30,818.60	83,907.61
5	Profit Before Exceptional Items and Tax (3-4)	(2.16)	304.78	663.31	302.62	764.49	898.26
6	Exceptional Items						
7	Profit/(Loss) Before Tax (5-6)	(2.16)	304.78	663.31	302.62	764.49	898.26
8	Tax Expense/(Benefits):						
	i. Current Tax	21.98	69.80	38.47	91.77	82.01	271.22
	ii. Deferred Tax	-	-	12.24	-	-	(8.59)
	Total Tax Expense (i+ii+iii)	21.98	69.80	50.71	91.77	82.01	262.63
9	Net Profit/(Loss) from continuing operations (7-8)	(24.13)	234.99	612.60	210.84	682.48	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)	(24.13)	234.99	612.60	210.84	682.48	635.63
	Other Comprehensive Income :						
	A.) (i) Items that will not be reclassified to Profit and Loss	-	-	-	-	-	(103.92)
	(ii) income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	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)	(24.13)	234.99	612.60	210.84	682.48	557.89
16	Profit/(Loss) attributable to: -						
	(i) Equity Holder of the Company	(7.19)	246.86	624.91	-	688.52	569.02
	(ii) Non Controlling Interest	(16.94)	(11.89)	(12.31)	-	(6.04)	(11.15)
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	(7.19)	246.86	624.91	-	688.52	569.02
	(ii) Non Controlling Interest	(16.94)	(11.89)	(12.31)	-	(6.04)	(11.15)
19	Weighted Average number of share outstanding equity Share Capital. (Face Value Rs.1 each)	4,281.54	4,281.54	2,201.93	4,281.54	2,201.93	3,170.52
20	Earning per Equity Share:						
	Basic	(0.00)	0.06	0.28	-	0.31	0.18
	Diluted	(0.00)	0.06	0.28	-	0.31	0.18
	Par value of each Equity Share: Re.1/- (EPS for three months ended periods are not annualised)						

S.R No. Notes:

Other Income includes profit or loss on remeasurement investment at fair value through profit and Loss Account, Summary of the same is depicted below:-

1	Particulars	Quarter Ended		Year Ended
		30/09/2024	30/06/2024	31st March 24
		Unaudited	Unaudited	Audited
	Profit Before Tax	(24.13)	234.99	557.89
	Add / (Less) Reameasurement gain and Loss	(43.75)	19.25	4.08
	Profit of the company Excluding reameasurement gain and Losses	19.62	215.74	553.81

2 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.

3 The Consolidated financial results of the company for the quarter and half year ended September 30,2024 have been reviewed by the Audit Committee on September 30, 2024 and subsequently approved at the meeting of the Board of Directors held on September 30,2024.

4 The Board has not recommended any interim dividend during this half year ended September 30,2023.

5 The Company is engaged different segment of business. Segments reports in accordance with the Ind AS 108 is attached with the results.

6 The Statement includes the results for quarter ended 30 September 2024 being the balancing figure between the unaudited figures in respect of Half year ended 30 September 2024 and the published unaudited results for Quarter ended 30 June 2024.

7 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.

8 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.

9 Previous year/period figures have been regrouped/reclassified/rearranged, wherever necessary.

10 The results of the Company are also available for investors at www.advikgroup.com, www.bseindia.com.

11 There were no investor complaints known to the Company outstanding at the beginning and at the end of the year ended on September 30,2024.

For Advik Capital Limited

KARAN Digitally signed by KARAN

BAGGA BAGGA

Karan Baqqa
Whole Time Director
DIN:05357861

Place: New Delhi
Date: October 18, 2024

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 half year ended as at September 30, 2024

Particulars	As at September 30, 2024	As at March 31, 2024
I. ASSETS		
Financial Assets		
(a) Cash and Cash Equivalents	125.91	107.69
(b) Bank Balance other than Cash and cash equivalents	1.32	1.32
(c) Trade Receivables	6.20	5.44
(d) Loans	20,077.47	16,571.34
(e) Investments	1,692.63	1,342.63
(f) Other Financial Assets	210.09	341.29
	22,113.62	18,369.70
Non-Financial Assets		
(a) Inventories	1,439.04	1,427.52
(b) Current Tax Assets (Net)	-	-
(c) Deferred Tax Assets (Net)	348.25	348.24
(d) Property, Plant and Equipment	245.23	264.68
(e) Other Non-Financial Assets	39.58	8.15
	2,072.10	2,048.61
Total Assets	24,185.72	20,418.31
II. LIABILITIES AND EQUITY		
Liabilities		
Financial Liabilities		
(a) Trade Payables		-
(i) Total outstanding dues of MSME	0.75	1.94
(ii) Total outstanding dues other than MSME	16.09	11.20
(b) Borrowings	11,508.72	7,867.16
(c) Other Financial Liabilities	415.00	495.63
	11,940.56	8,375.93
Non-Financial Liabilities		
(a) Current Tax Liabilities (Net)	517.63	477.92
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Non-Financial Liabilities	225.26	194.20
	742.89	672.12
Equity		
(a) Equity Share Capital	4,281.54	4,281.54
(b) Other Equity	7,130.71	6,981.77
-Equity attributable to Shareholders of Company	-	11,263.31
-Non controlling Interest	90.01	106.95
	11,502.26	11,370.26
Total Liabilities and Equity	24,185.72	20,418.31

For Advik Capital Limited

KARAN Digitally
signed by
BAGGA KARAN
BAGGA

Karan Bagga
Whole Time Director
DIN:05357861

Place: New Delhi
Date: October 18, 2024

ADVIK CAPITAL LIMITED

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

Consolidated Statement of Cash Flow for the half year ended September 30, 2024

(Amount in Lakhs)

Particulars	As at	
	September 30, 2024	March 31, 2024
(A) CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit/ (Loss) before tax	302.59	898.25
Adjustments for:	-	-
Loss in fair value Measurement	(1.46)	(7.00)
Provision for impairment on financial Instruments	(28.85)	65.31
(Gain)/Loss on sales of Investments	43.75	(828.94)
Prior Period Expenses	(0.14)	(0.16)
Reserve for Bad & Doubtful Debts	19.19	38.42
Depreciation and Amortisation Expenses	30.87	52.48
Interest income	-	(0.09)
Finance Cost	382.05	693.76
(Profit)/ Loss on Sale of Fixed Assets	-	(1.67)
Operating profit/ (loss) before working capital changes	748.00	910.37
Changes in working capital:		
(increase)/ decrease in Trade Receivables		-
(increase)/ decrease in Loans	(3,432.78)	(5,416.09)
(increase)/ decrease in Trade and other Payables	(0.06)	(95.37)
(increase)/ decrease in Other Financial Assets	83.05	323.97
(increase)/ decrease in Inventories	(11.52)	(1,077.15)
(increase)/ decrease in Other Non-Financial Assets	(28.95)	(72.70)
increase/ (decrease) in Other Financial Liabilities	(75.58)	141.60
increase/ (decrease) in Other Current Liabilities	40.77	4.36
increase/ (decrease) in Other Current Assets	1.86	28.51
increase/ (decrease) in Other Non-Financial Liabilities	(30.19)	40.98
Cash generated from operations	(2,705.39)	(5,211.52)
Net income tax paid (Net of refunds)	(52.04)	(0.04)
Net Cash from Operating Activities	(2,757.44)	(5,211.56)
(B) CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of Property, Plant and Equipment	(11.42)	(1.37)
Purchase of Property, Plant and Equipment	-	(137.24)
Interest Income	-	0.09
(Increase)\ decrease in Investments	(393.75)	(9.44)
Gain on sales of Investments	-	828.94
(Increase)/ Decrease in Other Bank Balances	-	(0.09)
Net Cash Generated/(Used) In Investing Activities	(405.17)	680.89
(C) CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Issue of Equity Share Capital	-	2,079.60
Proceeds from Securities Premium(Net of Expenses)	(78.68)	2,755.19
Increase/ (Decrease) in Borrowings	3,631.58	412.02
Increase/ (Decrease) in Long term Borrowings	(6.29)	(6.95)
Increase/ (Decrease) in Short term Borrowings	16.27	(50.60)
Finance cost	(382.05)	(693.76)
Net Cash from Financing Activities	3,180.84	4,495.50
Net increase/ (decrease) in Cash and cash equivalents (A+B+C)	18.22	(35.17)
Cash and cash equivalents at the beginning of the year	107.69	142.86
Cash & Cash Equivalents at the end of the year	125.91	107.69

Components of Cash and Cash Equivalents

Particulars	As at	
	September 30, 2024	March 31, 2024
Cash in hand	26.52	16.42
Balances with banks and financial institutions	-	-
Balance with banks in current accounts	21.06	91.27
Deposit & Cheque with Original Maturity of less than three months	78.33	-
Total	125.91	107.69

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

KARAN Digitally
signed by
BAGGA KARAN
BAGGA

Karan Bagga
Whole Time Director and
DIN:05357861

Place: New Delhi
Date: October 18, 2024

SEGMENT REPORT OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 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" infomations 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			Six Months Ended		Year Ended
	30-Sep-24 (unaudited)	30-Jun-24 (unaudited)	30-Jun-24 (unaudited)	30-Sep-24 (unaudited)	30-Sep-23 (unaudited)	31-Mar-24 (Audited)
Domestic	10,237.35	22,779.00	15,270.05	33,016.35	31,013.32	83,958.99
Export:-			-			
Total	10,237.35	22,779.00	15,270.05	33,016.35	31,013.32	83,958.99

2. Revenue by nature of products

Particulars	30-Sep-24	30-Jun-24	30-Jun-24	30-Sep-24	30-Sep-23	31-Mar-24
(a) Securities/Share Divison	9,843.49	22,272.55	14,913.05	32,116.04	30,345.19	82,394.67
(b) Loan Division	391.39	496.92	311.68	888.31	630.16	1,445.44
(c) Others	-	-	-	-	-	0.01
(c) Manufacturing Division	2.47	9.53	45.32	12.00	37.97	118.88
Total	10,237.35	22,779.00	15,270.05	33,016.35	31,013.32	83,958.99

2. Segment Results before tax and interest

Particulars	30-Sep-24	30-Jun-24	30-Jun-24	30-Sep-24	30-Sep-23	31-Mar-24
(a) Securities/Share Divison	-48.18	35.88	(193.83)	(12.30)	143.53	(195.61)
(b) Loan Division	456.23	277.38	274.34	733.61	216.15	1,367.48
(c) Manufacturing Division	-8.59	(28.30)	4.70	(36.89)	(6.22)	(39.94)
Sub Total	399.46	284.96	85.20	684.42	353.46	1,131.93
Add: Other Income	-19.57	19.82	15.98	0.25	524.98	846.88
Less: Unallocated Expenses & Finance Cost	382.05			382.05	113.96	1,080.55
Profit before tax	(2.16)	304.78	101.19	302.62	764.49	898.25
Less: Tax expenses	21.98	69.80	31.31	91.77	82.00	262.63
Net profit/(loss) for the Period	(24.13)	234.98	69.88	210.84	682.48	635.62

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

For Advik Capital Limited

KARAN Digitally
signed by
BAGGA KARAN BAGGA

Karan Bagga
Whole Time Director and CEO

DIN:05357861

Place: New Delhi

Date: October 18, 2024