ADVIK CAPITAL LTD.

(A BSE Listed Company)

CIN: L65100DL1985PLC022505

Web: www.advikcapital.in

Email.: info@advikcapital.com

Tel.: +91-9289119981

August 14, 2026

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

Sub: **Outcome of Board Meeting held on August 14, 2026**

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 its meeting held today i.e. Friday, August 14, 2026 at the Registered Office of the Company, *inter-alia*, transact the following businesses:

i. **Audited Financial Results for the quarter and financial year ended March 31, 2026.**

The Board approved the Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended March 31, 2026, as reviewed and recommended by the Audit Committee. In compliance with Regulation 33 of the SEBI (LODR) Regulations, 2015, we are enclosing (a) copy of Auditor's Report along with Audited Financial Results (Standalone) as Annexure-I and (b) copy of Auditor's Report along with Audited Financial Results (Consolidated) as Annexure-II.

ii. **Un-audited Financial Results for the quarter ended June 30, 2026**

The Board approved the Un-audited Financial Results (Standalone and Consolidated) of the Company for the quarter ended June 30, 2026, as reviewed and recommended by the Audit Committee. The said results were subjected to Limited Review by the Statutory Auditors of the Company. In compliance with Regulation 33 of the SEBI (LODR) Regulations, 2015, we are enclosing (a) Limited Review Report along with Un-audited Financial Results (Standalone) as Annexure-III and (b) copy of Limited Review Report along with Unaudited Financial Results (Consolidated) as Annexure-IV.

iii. **Appointment of Internal Auditor**

Appointment of 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 2026-27.

Disclosure under Regulation 30 of SEBI Listing Regulations read with SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, with respect to appointment of Internal Auditor is enclosed as ***Annexure-V*** *to this letter.*

The Board Meeting commenced at 6: 10 P.M. and concluded at 9:15 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 Digitally signed by NARENDRA KUMAR SINGHAL

Narendra Kumar Singhal
Director (DIN: 10800406)

Annexure V

Appointment of Internal Auditor:

S. 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 2026-27
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.

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

Qualified 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, 2026 (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, except for the possible effects of the matters described in the paragraph "Basis for Qualified Opinion" section of our report, the aforesaid standalone 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 loss and comprehensive income and other financial information of the Company for the quarter ended and year ended March 31, 2026.

Basis for Qualified Opinion

1. As at March 31, 2026, the Company has loans aggregating to ₹92.40 crores, and accrued interest of Rs. 10.98 crores, in respect of which we have not received balance confirmations and/or sufficient information regarding the financial position and recoverability of the respective borrowers. These include certain loans where the borrowers are having negative net worth or where financial statements are not available, and certain cases where corresponding TDS credits are not reflected in Form 26AS. The Company has recognised Expected Credit Loss ("ECL") primarily based on the NPA classification norms. However, considering the above circumstances and the requirements of Ind AS 109, we were unable to obtain sufficient appropriate audit evidence to assess the recoverability of these loans and accrued interest and to determine whether the ECL recognised by the Company is adequate. Consequently, we are unable to determine the amount of additional impairment loss, if any, that may be required to be recognised in respect of these loans and the consequential impact on the financial results.

2. During the year ending 31st March 2026, the Company has entered into related party transactions, inter alia, in the nature of inter-corporate deposits and other transactions with its related parties which are considered material related party transactions in accordance with the provisions of Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"). Such transactions are also subject to compliance with the applicable provisions of Section 188 of the Companies Act, 2013 and other applicable provisions, if any.

SACHIN SINGHAL

Digitally signed by SACHIN SINGHAL
Date: 2026.08.14 18:49:34 +05'30'

As per the applicable provisions of the Companies Act, 2013 and Regulation 23 of the SEBI LODR Regulations, prior approval of the shareholders, wherever applicable, is required for such transactions which had not been obtained up to the date of approval of these financial results.

Accordingly, we are unable to determine the impact, if any, of the above matter, including the consequential implications arising from non-compliance with the applicable regulatory requirements, if any, on the accompanying financial results.

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.

Emphasis of Matters

1. We draw attention to Note 10 to the financial results regarding financial assistance aggregating to Rs. 64.00 Crores extended by the Company to Elitecon International Limited, the recovery of which is presently under dispute and subject to ongoing legal/arbitral proceedings. As disclosed therein, the said amount together with accrued interest of Rs. 9.19 Crores and penal interest of Rs. 0.77 Crores remains outstanding as at March 31, 2026. The respondents have disputed the nature of the transaction and certain underlying documents, while the Company has initiated legal proceedings for recovery of the outstanding dues together with applicable interest and other charges. Based on management's assessment and legal advice obtained, the outstanding amount continues to be considered recoverable and has accordingly been carried as a financial asset in the financial results. The ultimate outcome of the proceedings and consequential financial impact, if any, cannot presently be determined.

Our opinion is not modified in respect of this matter

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 financial statements for the year ended March 31, 2026. 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 the 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 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

SACHIN SINGHAL

Digitally signed by SACHIN SINGHAL
Date: 2026.08.14 18:50:09 +05'30'

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 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.

SACHIN SINGHAL

Digitally signed by SACHIN SINGHAL
Date: 2026.08.14 18:50:30 +05'30'

- 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.

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 2026 along with our audit report dated 14th August 2026.

ii. The statement includes the results for the quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year ended March 31, 2026 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 opinion is not modified in respect of above matters.

For KSMC & Associates
Chartered Accountants
FRN: 003565N

SACHIN SINGHAL

Digitally signed by SACHIN SINGHAL
Date: 2026.08.14 18:51:01 +05'30'

CA SACHIN SINGHAL
(Partner)
M. No. 505732
UDIN: 26505732ULRQNN5411

Place: New Delhi
Date: 14.08.2026

ADVIK CAPITAL LIMITED

CIN: L65100DL1985PLC022505

Registered office: 203, 2nd Floor, Pearl Best Height-II, Netaji Subhash Place, Pitampura, New Delhi - 110034

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

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

Amount in Lakhs

		Three Months Ended			**Year Ended**	
Sr. No.	**Particulars**	**31-Mar-26**	**31-Dec-25**	**31-Mar-25**	**31-Mar-26**	**31-Mar-25**
		(Audited)	**(Unaudited)**	**(Audited)**	**(Audited)**	**(Audited)**
1	**Revenue from Operations**	**-581.80**	(294.34)	772.63	428.11	2,306.96
2	**Other Income**	**2.66**	4.78	(12.36)	14.78	58.17
3	**Total Income (1+2)**	**(579.14)**	**(289.56)**	**760.27**	**442.89**	**2,365.13**
4	**EXPENSES :**					
	(a) Finance Costs	**310.85**	364.38	345.12	1,443.11	1,063.08
	(b) Provision for impairment on Financial instruments	**-723.27**	1,876.71	84.14	1,286.82	206.37
	(c) Loss in fair value measurement	**-**	-	-	-	-
	(d) Purchases of Stock in Trade	**-**	-	-	-	-
	(e) Change in Inventories of Stock-in-Trade	**-**	-	-	-	-
	(f) Employee Benefits Expenses	**19.52**	22.27	22.36	72.94	75.52
	(g) Depreciation and Amortisation Expenses	**11.55**	13.47	31.90	59.68	75.73
	(h) Other Expenses	**50.48**	47.38	73.90	153.95	253.02
	Total Expenses	**(330.87)**	**2,324.20**	**557.42**	**3,016.50**	**1,673.72**
5	**Profit Before Exceptional Items and Tax (3-4)**	**(248.27)**	**(2,613.76)**	**202.85**	**(2,573.61)**	**691.40**
6	Exceptional Items		-			-
7	**Profit/ (Loss) Before Tax (5-6)**	**(248.27)**	**(2,613.76)**	**202.85**	**(2,573.61)**	**691.40**
8	**Tax Expense/(Benefits):**					
	i. Current Tax	**-**	(116.61)	89.77	-	250.28
	ii. Previous Year Tax	**-46.15**	-	-	(46.15)	-
	iii. Deferred Tax	**-126.29**	(483.61)	(98.65)	(655.95)	(98.65)
	Total Tax Expense (i+ii+iii)	**(172.44)**	**(600.22)**	**(8.87)**	**(702.10)**	**151.63**
9	**Net Profit/(Loss) from continuing operations (7-8)**	**(75.83)**	**(2,013.54)**	**211.72**	**(1,871.51)**	**539.77**
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)**	**(75.83)**	**(2,013.54)**	**211.72**	**(1,871.51)**	**539.77**
	Other Comprehensive Income :					
	A.) (i) Items that will not be reclassified to Profit and Loss	**8.55**	(0.17)	8.96	8.13	8.96
	(ii) income tax relating to items that will not be reclassifed to profit or loss	**-2.15**	0.04	(2.25)	(2.05)	(2.25)
	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**	**6.39**	**(0.12)**	**6.70**	**6.07**	**6.70**
15	**Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (13+14)**	**(69.44)**	**(2,013.66)**	**218.43**	**(1,865.43)**	**546.48**
16	Weighted Average Paid up Equity Share Capital (Face Value Rs.1 each)	6,085.20	6,085.20	6,085.20	6,085.20	5,101.83
17	Other Equity					
18	**Earning per Equity Share:**					
	Basic	(0.01)	(0.33)	0.04	(0.31)	0.11
	Diluted	(0.01)	(0.33)	0.04	(0.31)	0.11
	Par value of each Equity Share: Re.1/- (EPS for three months ended periods are not annualised)					

NARENDRA KUMAR SINGHAL Digitally signed by NARENDRA KUMAR SINGHAL

ADVIK CAPITAL LIMITED

Registered office: 203, 2nd Floor, Pearl Best Height-II, Netaji Subhash Place, Pitampura, New Delhi - 110034
CIN: L65100DL1985PLC022505 |www.advikcapital.in

Audited Standalone Balance Sheet for the Year ended 31st March' 2026

Particulars	As at 31st March 2026	As at 31st March 2025
I. ASSETS		
Financial Assets		
(a) Cash and Cash Equivalents	967.42	102.11
(b) Loans	24,910.13	29,062.27
(c) Investments	2,818.66	2,808.50
(d) Other Financial Assets	70.62	1,113.27
	28,766.84	**33,086.16**
Non-Financial Assets		
(a) Inventories	-	-
(b) Deferred Tax Assets (Net)	1,082.76	426.80
(c) Property, Plant and Equipment	147.95	232.79
(d) Right-to-Use of Assets	11.79	54.38
(e) Other Non-Financial Assets	1.69	2.98
	1,244.18	**716.95**
Total Assets	**30,011.02**	**33,803.11**
II. LIABILITIES AND EQUITY		
Liabilities		
Financial Liabilities		
(a) Trade Payables		
(i) Total outstanding dues of MSME	0.78	1.02
(ii) Total outstanding dues other than MSME	18.41	10.47
(b) Borrowings	14,877.15	16,411.10
(c) Lease Liabilities	11.99	57.33
(d) Other Financial Liabilities	525.88	621.45
	15,434.22	**17,101.38**
Non-Financial Liabilities		
(a) Current Tax Liabilities (Net)	211.59	474.44
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Non-Financial Liabilities	280.20	276.86
	491.79	**751.30**
Equity		
(a) Equity Share Capital	6,085.20	6,085.20
(b) Other Equity	7,999.79	9,865.22
	14,084.99	**15,950.42**
Total Liabilities and Equity	**30,011.02**	**33,803.11**

NARENDRA KUMAR SINGHAL Digitally signed by NARENDRA KUMAR SINGHAL

ADVIK CAPITAL LIMITED

Registered office: 203, 2nd Floor, Pearl Best Height-II, Netaji Subhash Place, Pitampura, New Delhi - 110034
CIN: L65100DL1985PLC022505 |www.advikcapital.in

Standalone statement of Cash flow Statement for the year ended 31st March, 2026

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
(A) CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit/ (Loss) before tax	-2573.61	691.40
Adjustments for:		
Provision for impairment on financial Instruments	1286.82	206.37
Prior Period Expenses	-	(0.14)
Interest Income on Financial Assets (Security Deposits)	(2.96)	(2.92)
Reserve for Bad & Doubtful Debts	0.00	51.84
Finance Cost	1396.53	1022.25
Gain on FV of Investments	(1.90)	(7.62)
Amotisation of ROU Asset	15.49	13.13
Lease Payment	-17.18	-13.42
ROU Security Deposit NSP	-0.20	
Finance Expenses on Lease Liability	3.21	3.24
Profit on sale of Car	-5.85	-
Gain Termination of Lease	-4.05	
Profit on Sale of Investments	-	(47.60)
Depreciation and Amortisation Expenses	**44.20**	62.60
Operating profit/ (loss) before working capital changes	**140.50**	**1979.13**
Changes in working capital:		
(increase)/ decrease in Loans	2,865.32	(12,697.30)
(increase)/ decrease in Investment Held For Trade	0.15	0.75
(increase)/ decrease in Other Financial Assets	1,045.61	(791.24)
(increase)/ decrease in Other Non-Financial Assets	1.29	(163.45)
increase/ (decrease) in Other Financial Liabilities	(95.86)	126.98
increase/ (decrease) in Trade Payable/ Other Non-Financial Liabilities	11.05	43.90
Cash generated from operations	**3,968.06**	**(11,501.24)**
Net income tax paid (Net of refunds)	218.75	
Net Cash from Operating Activities	**3,749.31**	**(11,501.24)**
(B) CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(2.51)	(78.53)
Proceeds from disposal of Property, Plant and Equipment, Vehicle	49.00	
(Increase)/ decrease in Investments	0.00	(350.00)
Net Cash Generated/(Used) In Investing Activities	**46.49**	**(428.52)**
(C) CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Issue of Equity Share Capital	-	1,803.67
Proceeds from Securities Premium	-	2,555.32
Increase/ (Decrease) in Borrowings	**-1533.96**	8614.88
Finance Cost	**(1,396.53)**	(1,022.25)
Net Cash from Financing Activities	**-2930.49**	**11951.62**
Net increase/ (decrease) in Cash and cash equivalents (A+B+C)	865.30	21.86
Cash and cash equivalents at the beginning of the year	102.11	80.25
Cash & Cash Equivalents at the end of the year	**967.42**	**102.11**

Components of Cash and Cash Equivalents

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Cash in hand	10.47	10.47
Balances with banks and financial institutions		
Balance with banks in current accounts	956.95	91.64
Deposit & Cheque with Original Maturity of less than three months	-	-
Total	**967.42**	**102.11**

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

NARENDRA KUMAR SINGHAL Digitally signed by NARENDRA KUMAR SINGHAL

ADVIK CAPITAL LIMITED
CIN: L65100DL1985PLC022505
Registered Office: 203, Pearl Best Height-2, Netaji Subhash Place, Pitampura, New Delhi – 110034
Website: www.advikcapital.in
Notes for the Quarter and Year Ended March 31st, 2026

1. The financial results of the company for the quarter and year ended March 31 ,2026 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meetings held on August 14, 2026.

2. These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed under section 133 of the companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.

3. The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary to make them comparable.

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. The Company recognizes interest income on loans and advances on an accrual basis in accordance with the requirements of applicable accounting standards. For the purposes of monitoring recoveries, determination of overdue status and classification of loan assets, the Company follows a Board-approved policy whereby interest on loan facilities is considered due on an annual basis unless specifically agreed otherwise. The said policy is applied consistently across the loan portfolio and forms the basis for identification of overdue accounts and non-performing assets in accordance with the applicable regulatory framework. Accordingly, in certain lending arrangements where the principal amount is contractually repayable on a bullet basis at maturity, interest obligations are monitored and treated as due annually for the purpose of recovery monitoring and asset classification. Management believes that the aforesaid policy has been consistently applied and appropriately reflects the substance of the Company's lending operations.

5. As at March 31, 2026, income tax liabilities aggregating to Rs. 4.64 Crores were outstanding and remained unpaid. The management submits that the delay in payment arose on account of temporary liquidity constraints and prioritization of operational funding requirements.

   The Company continued its lending activities during the year in the ordinary course of business, which is its principal business activity. Management believes that the deployment of funds in lending operations was necessary to preserve and enhance the Company's revenue-generating capabilities and long-term business prospects. The decision to continue lending operations was taken after considering expected recoveries from existing borrowers, anticipated cash flows and funding requirements of the business.

   The management is taking necessary steps for settlement of the outstanding income tax liabilities and does not anticipate any material adverse impact on the Company's ability to continue as a going concern. The outstanding statutory dues have been appropriately disclosed in the financial statements.

6. The Company operates in single reportable segment based on the regular review by the Chief Operating Decision Maker (CODM) of company which is Finance Business for the purpose of Ind AS 108.

7. **Investor Complaints:**

Particulars	**No. of Complaints**

Pending at beginning of the Quarter	Nil
Received during the Quarter	Nil
Disposed-off during the Quarter	Nil
Remaining unresolved at the end of the Quarter	Nil

8. The Company has received a communication dated July 15, 2026 from the Securities and Exchange Board of India in reference to section 11C(3) of the SEBI Act 1992. The matter is currently at a preliminary stage of investigation. Accordingly, any financial impact, if at all, cannot be ascertained at this point in time.

9. **Going Concern Assumption**

   The Company has incurred losses during the current year. However, the net worth of the Company remains positive as at 31 March 2026. The management has evaluated the future business plans, expected operational cash flows, ongoing fund-raising initiatives and available financial resources of the Company and is of the view that the Company will be able to continue its operations and discharge its liabilities in the normal course of business in the foreseeable future. Accordingly, the accompanying financial results have been prepared on a going concern basis.

10. **Legal Proceedings Relating to Loans advanced to M/s Elitecon International Limited**

    During the financial year 2024-25, the Company extended financial assistance aggregating to Rs. 64.00 Crores to Elitecon International Limited ("Elitecon"). The said amount was disbursed in multiple tranches between August 21, 2024 and August 30, 2024. The management maintains that the transaction was in the nature of a loan carrying agreed contractual terms including interest and security arrangements. The repayment of the outstanding amount became due during the year. As on the reporting date, an amount aggregating to Rs. 73.96 Crores remains outstanding and unpaid, comprising principal of Rs. 64.00 Crores, accrued interest of Rs. 9.19 Crores and penal interest of Rs. 0.77 Crores. Accordingly, the Company has initiated appropriate legal proceedings for recovery of the outstanding amount along with applicable interest and other contractual charges. The matter is presently subject to judicial/arbitral proceedings and interim reliefs have been sought by the Company before the competent forum. The borrowers/respondents have disputed the nature of the transaction and certain underlying documents and have raised various legal and factual contentions before the adjudicating authority. The Company has strongly contested such allegations and has filed detailed pleadings, supported by available documentary evidence, asserting its claim for recovery. The respondents have admitted receipt of funds aggregating to Rs. 64.00 Crores, though they dispute the characterization and terms of the transaction. Based on legal advice obtained and management's assessment of the facts, documents, and proceedings undertaken to date, the management believes that the Company has a legally enforceable claim against the respondents and that the amount is recoverable. Accordingly, the outstanding amount continues to be carried in the books as a financial asset at the reporting date. The Company continues to pursue all legal remedies available under applicable laws for recovery of the dues. The ultimate outcome of the proceedings is presently not ascertainable and will depend upon the final adjudication by the competent authority. The management will continue to evaluate developments in the matter and assess the need for any consequential accounting impact, if any, in future reporting periods in accordance with the applicable provisions of Ind AS.

11. **Matter Relating to ED Proceedings and Provisional Attachment Order**
    During the period subsequent to year ending 31st March 2026, the Directorate of Enforcement ("ED") issued a Provisional Attachment Order under the provisions of the Prevention of Money Laundering Act, 2002 ("PMLA") in respect of certain assets and properties of one of director and promoter of the company and other entities and individuals associated with such director and promoter.

The said proceedings relate to ongoing investigations concerning certain foreign investments, including investments through Foreign Portfolio Investors ("FPIs"), Qualified Institutional Placements ("QIPs") and other foreign entities, and the alleged linkage of ultimate beneficiaries of such investments. The Company understands that the investigations are continuing and the matters are subject to adjudication before the appropriate authorities in accordance with applicable laws.

The Company has not received any allegation that it has committed any predicate offence under the PMLA, nor has any asset, property, bank account or business undertaking of the Company been provisionally attached pursuant to the said Order. The Provisional Attachment Order includes certain personal assets of the concerned Promoter and Director as well as assets of certain other entities associated with him. and represents an interim measure pending completion of investigation and adjudication by the competent authorities.

Based on the information presently available, the Company believes that the ongoing proceedings do not have any immediate impact on its operations, assets, liabilities or business activities. The Company continues to carry on its business in the ordinary course and remains committed to complying with all applicable legal and regulatory requirements.

The ultimate outcome of the proceedings and any consequential impact, if any, cannot presently be determined with certainty. Accordingly, no adjustment has been made in these financial results in respect of the aforesaid matter. The Company will continue to monitor developments and assess the implications, if any, arising from the outcome of the proceedings.

12. The results for the quarter ended 31 March 2026 represent the balancing figures between the reviewed figures for the year ended March 31, 2026 and the published reviewed figures for the Nine Months ended 31 December 2025.

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

For And on Behalf Of
Advik Capital Limited

NARENDRA KUMAR SINGHAL Digitally signed by NARENDRA KUMAR SINGHAL

Narender Singhal
Director
DIN: 10800406

Date: August 14, 2026
Place: New Delhi

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Standalone Audited Financial Results

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026

(See regulation 33 of the SEBI (LODR) Regulations, 2015)

SI No.	**Particulars**	**Audited Figures (as reported before adjusting for qualifications) (INR Lakhs)**	**Adjusted Figures (audited figures after adjusting for qualifications) (INR Lakhs) ***
1	Turnover / Total income	442.89	442.89
2	Total Expenditure	3016.50	3016.50
3	Net Profit/(Loss)	(1871.51)	(1871.51)
4	Earnings Per Share	(0.31)	(0.31)
5	Total Assets	30011.02	30011.02
6	Total Liabilities	30011.02	30011.02
7	Net Worth	14084.99	14084.99
8	Any other financial item(s) (as felt appropriate by the management)	-	-

* There is no financial impact which requires adjustments

Audit Qualification (each audit qualification separately):

a. **Details of Audit Qualification:**

We draw attention to the audit report on the standalone financial results of Advik Capital Limited issued by its statutory auditor, M/s KSMC & Associates, Chartered Accountants, wherein a Qualified Opinion has been expressed on the following matters set out in the "Basis for Qualified Opinion" of the said report:

1. As at March 31, 2026, the Company has loans aggregating to ₹92.40 crores, and accrued interest of Rs. 10.98 crores, in respect of which we have not received balance confirmations and/or sufficient information regarding the financial position and recoverability of the respective borrowers. These include certain loans where the borrowers are having negative net worth or where financial statements are not available, and certain cases where corresponding TDS credits are not reflected in Form 26AS. The Company has recognised Expected Credit Loss ("ECL") primarily based on the NPA classification norms. However, considering the above circumstances and the requirements of Ind AS 109, we were unable to obtain sufficient appropriate audit evidence to assess the recoverability of these loans and accrued interest and to determine whether the ECL recognised by the Company is adequate. Consequently, we are unable to determine the amount of additional impairment loss, if any, that may be required to be recognised in respect of these loans and the consequential impact on the financial results.

2. During the year ending 31st March 2026, the Company has entered into related party transactions, inter alia, in the nature of inter-corporate deposits and other transactions with its related parties which are considered material related party transactions in accordance with the provisions of Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"). Such transactions are also subject to compliance with the applicable provisions of Section 188 of the Companies Act, 2013 and other applicable provisions, if any.

   As per the applicable provisions of the Companies Act, 2013 and Regulation 23 of the SEBI LODR Regulations, prior approval of the shareholders, wherever applicable, is required for such transactions which had not been obtained up to the date of approval of these financial results.

   Accordingly, we are unable to determine the impact, if any, of the above matter, including the consequential implications arising from non-compliance with the applicable regulatory requirements, if any, on the accompanying financial results.

b. Type of Audit Qualification: Qualified Opinion

c. Frequency of qualification: **First time**

d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: **Not Applicable.**

e. For Audit Qualification(s) where the impact is not quantified by the auditor:

(i) Management's estimation on the impact of audit qualification: Not Applicable

(ii) If management is unable to estimate the impact, reasons for the same:

This qualification relates to the audit of the standalone financial results of Advik Capital Limited ("the Company") and concerns the recoverability of certain loans together with the interest accrued thereon. The Company has provided for Expected Credit Loss ("ECL") mainly by applying the applicable NPA classification norms and the information available as on the reporting date. However, in light of the matters set out in the Auditor's Report – namely, borrowers with negative net worth, unavailability of financial statements, and TDS credits not reflected in Form 26AS – the Company is presently unable to reliably determine whether any impairment over and above the ECL already recognised is required, based on the information currently available.

With respect to Related party transactions, we submit that the related party transactions were undertaken in the ordinary course of business and on an arm's-length basis, and the Company is presently taking steps to obtain the requisite shareholder approval for the material related party transactions, as required under Regulation 23 of the SEBI LODR Regulations and Section 188 of the Companies Act, 2013, together with the other applicable provisions thereof.

Accordingly, it is Management's view that the impact of the above qualifications cannot presently be ascertained or quantified and, on the basis of the information available as on date, is not expected to have any material adverse effect on the Company's standalone financial results for the quarter and year ended March 31, 2026.

(iii) Auditors' Comments on (i) or (ii) above:

In the absence of sufficient appropriate audit evidence regarding the fair valuation of the aforesaid investment, we were unable to determine whether any adjustments were necessary to the carrying amount of the investment as at March 31, 2026, the resultant impact on fair value changes recognized in the Statement of Profit and Loss and the related disclosures in the financial statements."

- **Whole-time Director cum CEO:**

(Narendra Kumar Singhal)
[Whole-time Director]
DIN: 10800406

- **CFO :**

(Pankaj)
Director Cum Chief Financial Officer
DIN: 10140086

- **Audit Committee Chairperson:**

(Swati Gupta)
Chairperson, Audit Committee

- **Statutory Auditor :**

Sachin Singhal
Partner –KSMC & Associates
(Firm Reg. No. 035565N)
Membership No.: 505732

Date: 14.08.2026
Place: New Delhi

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

Qualified Opinion

We have audited the accompanying Consolidated Annual Financial Results of ADVIK CAPITAL LIMITED ("the parent"), its subsidiaries (the parent and its subsidiaries together referred to as the "Group") for the quarter and year ended March 31, 2026 (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, except for the possible effects of matters referred to in the Basis of Qualified Opinion section, the aforesaid financial results:

a. includes the annual financial results of entities as given below:

   - Advikca Finvest Limited (wholly owned subsidiary)

b. are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regard; 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 consolidated net loss and other comprehensive income and other financial information of the Group for the quarter ended and year ended March 31, 2026.

Basis for Qualified Opinion

1. As at March 31, 2026, the Parent Company has loans aggregating to ₹92.40 crores, and accrued interest of Rs. 20.18 crores, in respect of which we have not received balance confirmations and/or sufficient information regarding the financial position and recoverability of the respective borrowers. These include certain loans where the borrowers are having negative net worth or where financial statements are not available, and certain cases where corresponding TDS credits are not reflected in Form 26AS. The Parent Company has recognised Expected Credit Loss ("ECL") primarily based on the NPA classification norms. However, considering the above circumstances and the requirements of Ind AS 109, we were unable to obtain sufficient appropriate audit evidence to assess the recoverability of these loans and accrued interest and to determine whether the ECL recognised by the Parent Company is adequate. Consequently, we are unable to determine the amount of additional impairment loss, if any, that may be required to be recognised in respect of these loans and the consequential impact on the financial results.

SACHIN SINGHAL
Digitally signed by SACHIN SINGHAL
Date: 2026.08.14 18:51:45 +05'30'

1. During the year ending 31st March 2026, the Parent Company has entered into related party transactions, inter alia, in the nature of inter-corporate deposits and other transactions with its related parties which are considered material related party transactions in accordance with the provisions of Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"). Such transactions are also subject to compliance with the applicable provisions of Section 188 of the Companies Act, 2013 and other applicable provisions, if any.

   As per the applicable provisions of the Companies Act, 2013 and Regulation 23 of the SEBI LODR Regulations, prior approval of the shareholders, wherever applicable, is required for such transactions which had not been obtained up to the date of approval of these financial results.

   Accordingly, we are unable to determine the impact, if any, of the above matter, including the consequential implications arising from non-compliance with the applicable regulatory requirements, if any, on the accompanying financial results.

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, its associates 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 on consolidated financial results.

Emphasis of Matter

1. We draw attention to Note 8 to the financial results regarding financial assistance aggregating to Rs. 64.00 Crores extended by the Parent Company to Elitecon International Limited, the recovery of which is presently under dispute and subject to ongoing legal/arbitral proceedings. As disclosed therein, the said amount together with accrued interest of Rs. 9.19 Crores and penal interest of Rs. 0.77 Crores remains outstanding as at March 31, 2026. The respondents have disputed the nature of the transaction and certain underlying documents, while the Parent Company has initiated legal proceedings for recovery of the outstanding dues together with applicable interest and other charges. Based on management's assessment and legal advice obtained, the outstanding amount continues to be considered recoverable and has accordingly been carried as a financial asset in the financial results. The ultimate outcome of the proceedings and consequential financial impact, if any, cannot presently be determined.

Our opinion on the statement is not modified in respect of above matters.

Managements and Board of Directors Responsibilities for the Consolidated Financial Results

Parent's Management and Board of Directors are responsible for the preparation and presentation of these Consolidated Financial result that give a true and fair view of the consolidated net profit/loss and other comprehensive income and other financial information of the group including its associates in accordance with recognition and measurement principles laid down in Ind AS prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and

SACHIN SINGHAL
Digitally signed by SACHIN SINGHAL
Date: 2026.08.14 18:52:24 +05'30'

in compliance with Regulation 33 of the Listing Regulations. The respective management and board of directors of the companies included in group and of its associates are responsible for 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 consolidated Financial Results, the respective Board of Directors are responsible for assessing the ability of each company, 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 Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated 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 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.

SACHIN SINGHAL

Digitally signed by SACHIN SINGHAL
Date: 2026.08.14 18:52:40 +05'30'

- 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 group 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 group 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 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:

1. 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 consolidated financial statements for the year ended March 31 2026.

SACHIN SINGHAL

Digitally signed by SACHIN SINGHAL
Date: 2026.08.14 18:52:57 +05'30'

2. The statement includes the results for the quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year.

Our opinion is not modified in respect of above matters.

For KSMC & Associates
Chartered Accountants
FRN: 003565N

SACHIN SINGHAL

Digitally signed by SACHIN SINGHAL
Date: 2026.08.14 18:53:15 +05'30'

CA SACHIN SINGHAL
(Partner)
M. No. 505732

UDIN: 26505732CWJZYT5843

Place: New Delhi
Date: 14.08.2026

ADVIK CAPITAL LIMITED

CIN: L65100DL1985PLC022505

Registered office: 203, 2nd Floor, Pearl Best Height-II, Netaji Subhash Place, Pitampura, New Delhi - 110034

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, 2026

Amount in Lakhs

		Three Months Ended			Year Ended	
Sr. No.	**Particulars**	**31-Mar-26**	**31-Dec-25**	**31-Mar-25**	**31-Mar-26**	**31-Mar-25**
		(Audited)	**(Unaudited)**	**(Audited)**	**(Audited)**	**(Audited)**
1	**Revenue from Operations**	-888.56	(282.97)	652.33	136.55	2,871.57
2	**Other Income**	143.68	4.78	(437.29)	155.82	58.42
3	**Total Income (1+2)**	**(744.88)**	**(278.19)**	**215.04**	**292.36**	**2,929.99**
4	**EXPENSES :**					
	(a) Finance Costs	281.54	358.17	366.26	1,379.49	1,079.62
	(b) Provision for impairment on Financial instruments	-723.27	1,876.71	(84.14)	1,286.82	206.37
	(c) Loss in fair value measurement	-	-	-	-	-
	(d) Purchases of Stock in Trade	-	-	-	-	-
	(e) Cost of Material Conusmed	-	-	-	-	12.55
	(f) Change in Inventories of Stock-in-Trade	-	-	-	-	0.56
	(g) Employee Benefits Expenses	22.96	26.01	24.07	86.81	89.49
	(h) Depreciation and Amortisation Expenses	11.55	13.46	31.90	59.68	80.93
	(i) Other Expenses	123.68	63.11	184.04	408.93	391.78
	Total Expenses	**(283.55)**	**2,337.47**	**522.13**	**3,221.75**	**1,861.30**
5	**Profit Before Exceptional Items and Tax (3-4)**	(461.33)	**(2,615.66)**	**(307.09)**	**(2,929.38)**	**1,068.69**
6	Exceptional Items	-	-			-
7	**Profit/ (Loss) Before Tax (5-6)**	**(461.33)**	**(2,615.66)**	**(307.09)**	**(2,929.38)**	**1,068.69**
8	**Tax Expense/(Benefits):**					
	i. Current Tax	5.12	(106.05)	(99.44)	55.34	330.78
	ii. Tax Earlier Years	-15.52	-	-	(15.52)	-
	iii. Deferred Tax	-224.33	(422.28)	(85.42)	(762.20)	(85.42)
	Total Tax Expense (i+ii+iii)	**(234.72)**	**(528.33)**	**(184.86)**	**(722.38)**	**245.36**
9	**Net Profit/(Loss) from continuing operations (7-8)**	**(226.61)**	**(2,087.33)**	**(122.23)**	**(2,207.00)**	**823.33**
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)**	**(226.61)**	**(2,087.33)**	**(122.23)**	**(2,207.00)**	**823.33**
	Other Comprehensive Income :					
	A.) (i) Items that will not be reclassified to Profit and Loss	8.55	(0.16)	8.96	8.13	8.96
	(ii) income tax relating to items that will not be reclassifed to profit or loss	-2.15	0.05	(2.25)	(2.05)	(2.25)
	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**	**6.40**	**(0.12)**	**6.71**	**6.08**	**6.71**
15	**Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (13+14)**	**(220.21)**	**(2,087.45)**	**(115.52)**	**(2,200.92)**	**830.04**
16	**Profit /(Loss) attributable to: -**					
	(i) Equity Holder of the Company	(226.61)	(2,087.33)	(122.23)	(2,207.00)	840.27
	(ii) Non Controlling Interest	**-**	-	-	-	(16.94)
17	**Total Other Comprehensive Income attributable to:**					
	(i) Equity Holder of the Company	6.40	(0.12)	6.71	6.08	**6.70**
	(ii) Non Controlling Interest	-	-	-	**-**	**-**
18	**Total comprehensive income attributable to:**					
	(i) Equity Holder of the Company	(220.21)	(2,087.45)	-115.52	-2,200.92	846.97
	(ii) Non Controlling Interest	-	-	-	-	(16.94)
19	Weighted Average number of share outstanding equity Share Capital (Face Value Rs.1 each)	6,085.20	6,085.20	6,085.20	6,085.20	5,101.83
20	**Earning per Equity Share:**					
	Basic	(0.04)	(0.34)	(0.02)	(0.36)	0.17
	Diluted	(0.04)	(0.34)	(0.02)	(0.36)	0.17
	Par value of each Equity Share: Re.1/- (EPS for three months ended periods are not annualised)					

NARENDRA KUMAR SINGHAL Digitally signed by NARENDRA KUMAR SINGHAL

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, 2026

Particulars	As at March 31, 2026	As at March 31, 2025
I. ASSETS		
Financial Assets		
(a) Cash and Cash Equivalents	968.09	103.44
(b) Bank Balance other than Cash and cash equivalents	-	-
(c) Trade Receivables	-	-
(d) Loans	24,910.13	29,062.27
(e) Investments	2,968.54	2,391.61
(f) Other Financial Assets	70.61	1,137.12
	28,917.38	**32,694.44**
Non-Financial Assets		
(a) Inventories	-	-
(b) Current Tax Assets (Net)	-	-
(c)Deferred Tax Assets(Net)	1,176.75	414.55
(d) Property, Plant and Equipment	147.95	232.79
(e) Right to Use of Assets	11.79	54.39
(e) Other Non-Financial Assets	18.17	3.57
	1,354.65	**705.29**
Total Assets	**30,272.03**	**33,399.74**
II. LIABILITIES AND EQUITY		
Liabilities		
Financial Liabilities		
(a) Trade Payables		
(i) Total outstanding dues of MSME	0.78	1.02
(ii) Total outstanding dues other than MSME	18.41	10.53
(b) Borrowings	14,387.63	15,282.08
(c) Lease Liabilities	11.99	57.33
(d) Other Financial Liabilities	776.93	617.41
	15195.75	**15968.37**
Non-Financial Liabilities		
(a) Current Tax Liabilities (Net)	501.60	661.12
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Non-Financial Liabilities	282.29	276.93
	783.90	**938.05**
Equity		
(a) Equity Share Capital	6,085.20	6,085.20
(b) Other Equity	8,207.19	10408.11
-Equity attributanble to Shareholders of Company	14,292.37	16493.32
-Non controlling Interest	-	-
	14292.37	**16493.32**
Total Liabilities and Equity	**30272.03**	**33399.74**

NARENDRA KUMAR SINGHAL Digitally signed by NARENDRA KUMAR SINGHAL

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 year ended March 31, 2026

	Particulars	As at March 31, 2026	As at March 31, 2025
(A)	**CASH FLOWS FROM OPERATING ACTIVITIES**		
	Net Profit/ (Loss) before tax	(2,929.38)	1,068.68
	Adjustments for:		
	(Gain)/Loss in fair value Measurement	(141.01)	-
	Provision for impairment on financial Instruments	1,286.82	206.37
	(Gain)/Loss on sales of Investments	248.48	(47.60)
	Prior Period Expenses	-	(0.14)
	Reserve for Bad & Doubtful Debts	-	51.84
	Depreciation and Amortisation Expenses	44.20	62.60
	Interest income on Financial assets (Security Deposits)	(2.96)	(2.92)
	Gain On FV Of Investements	(1.90)	175.84
	Gain on Termination of Lease	(4.05)	
	Amortisation of Rou Assets	15.49	13.13
	ROU Security Deposit NSP	(0.20)	
	Lease Payment	(17.18)	(13.42)
	Finance Expenses on Lease Liability	3.21	3.24
	Finance Cost	1,332.92	1,022.25
	(Profit)/ Loss on Sale of Vehicle	(5.85)	-
	Operating profit/ (loss) before working capital changes	**(171.41)**	**2,539.87**
	Changes in working capital:		
	(increase)/ decrease in Loans	2,865.32	(12,697.30)
	(increase)/ decrease in Trade and other Payables	10.99	-
	(increase)/ decrease in Investment Held For Trade	(110.60)	898.23
	(increase)/ decrease in Other Financial Assets	1,043.54	(1,910.93)
	(increase)/ decrease in Other Non-Financial Assets	1.29	(163.45)
	increase/ (decrease) in Other Financial Liabilities	(95.86)	126.98
	increase/ (decrease) in Other Current Liabilities	267.13	(4.52)
	increase/ (decrease) in Other Current Assets	103.35	-
	increase/ (decrease) in Other Non-Financial Liabilities	-	43.90
	Cash generated from operations	3,913.75	(11,167.22)
	Net income tax paid (Net of refunds)	**304.72**	**-**
	Net Cash from Operating Activities	**3,609.03**	**(11,167.22)**
(B)	**CASH FLOWS FROM INVESTING ACTIVITIES**		
	Proceeds from disposal of Property, Plant and Equipment	49.00	-
	Purchase of Property, Plant and Equipment	(2.51)	(393.75)
	Interest Income	-	(78.53)
	(Increase)\ decrease in Investments	(315.00)	(350.00)
	Gain on sales of Investments	(248.48)	33.61
	Net Cash Generated/(Used) In Investing Activities	**(516.99)**	**(788.67)**
(C)	**CASH FLOWS FROM FINANCING ACTIVITIES**		
	Proceeds from Issue of Equity Share Capital	-	1,803.67
	Proceeds from Securities Premium(Net of Expenses)	-	2,555.32
	Increase/ (Decrease) in Borrowings	(894.47)	8,614.88
	Finance cost	(1,332.92)	(1,022.25)
	Net Cash from Financing Activities	**(2,227.39)**	**11,951.62**
	Net increase/ (decrease) in Cash and cash equivalents (A+B+C)	864.65	(4.25)
	Cash and cash equivalents at the beginning of the year	103.44	**107.69**
Cash & Cash Equivalents at the end of the year		**968.09**	**103.44**

Components of Cash and Cash Equivalents

Particulars		
Cash in hand	10.47	10.47
Balances with banks and financial institutions		
Balance with banks in current accounts	957.62	92.97
Deposit with Original Maturity of less than three months	-	-
Total	**968.09**	**103.44**

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

ADVIK CAPITAL LTD
CIN NO L65100DL1985PLC022505

SEGMENT REPORT OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

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" infromations 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

1. Revenue by Geogrophical Location

Particulars	Year Ended 31-Mar-26 (Audited)	Year Ended 31-Mar-25 (Audited)
Domestic	136.55	2,871.57
Export:-		
Total	**136.55**	**2,871.57**

2. Revenue by nature of products

	Particulars	31-Mar-26	31-Mar-25
(a)	Securities/Share Divison	(291.57)	552.62
(b)	Loan Division	428.11	2,306.96
(c)	Others	-	-
(c)	Manufacturing Division	-	12.00
	Total	**136.55**	**2,871.57**

2. Segment Results before tax and interest

	Particulars	31-Mar-26	31-Mar-25
(a)	Securities/Share Divison	(355.77)	417.61
(b)	Loan Division	(2,573.61)	691.41
(c)	Others	-	-
(b)	Manufacturing Division	-	(40.33)
	Sub Total	**(2,929.38)**	**1,068.69**
Add: Other Income		-	-
Less: Unallocated Expenses			-
Profit before tax		**(2,929.38)**	**1,068.69**
Less: Tax expenses		(722.38)	245.36
Net profit/(loss) for the Period		**(2,207.00)**	**823.33**

3. Segment Assets and Liabilties

Particulars	**31-Mar-26**	**31-Mar-25**
Assets		
Assets -Loan Division	30,011.02	32,788.31
Assets -Securities/Share Divison	2,029.74	623.68
Assets-Manufacturing Divison	-	-
Unalloacted	-	-
Total Assets	**32,040.76**	**33,411.99**
Liabilities		
Liabilities -Loan Division	30,011.02	32,668.19
Liabilities-Securities/Share Divison	2,029.74	743.8
Manufacturing Divison	-	
Unalloacted	-	-
Total Liabilities	**32,040.76**	**33,411.99**

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

NARENDRA KUMAR SINGHAL Digitally signed by NARENDRA KUMAR SINGHAL

ADVIK CAPITAL LIMITED
CIN: L65100DL1985PLC022505
Registered Office: 203, Pearl Best Height-2, Netaji Subhash Place, Pitampura, New Delhi – 110034
Website: www.advikcapital.in
Notes for the Quarter and Year Ended March 31st, 2026

1. The financial results of the group for the quarter and year ended March 31 ,2026 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meetings held on August 14, 2026.

2. These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed under section 133 of the companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.

3. The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary to make them comparable.

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. The Parent company recognizes interest income on loans and advances on an accrual basis in accordance with the requirements of applicable accounting standards. For the purposes of monitoring recoveries, determination of overdue status and classification of loan assets, the Parent company follows a Board-approved policy whereby interest on loan facilities is considered due on an annual basis unless specifically agreed otherwise. The said policy is applied consistently across the loan portfolio and forms the basis for identification of overdue accounts and non-performing assets in accordance with the applicable regulatory framework. Accordingly, in certain lending arrangements where the principal amount is contractually repayable on a bullet basis at maturity, interest obligations are monitored and treated as due annually for the purpose of recovery monitoring and asset classification. Management believes that the aforesaid policy has been consistently applied and appropriately reflects the substance of the Parent company's lending operations.

5. As at March 31, 2026, income tax liabilities aggregating to Rs. 7.10 Crores were outstanding and remained unpaid. The management submits that the delay in payment arose on account of temporary liquidity constraints and prioritization of operational funding and investment requirements.

   The group continued its lending activities and other business activities during the year in the ordinary course of business. Management believes that the deployment of funds in lending operations and investment activities was necessary to preserve and enhance the group's revenue-generating capabilities and long-term business prospects. The decision to continue business operations was taken after considering anticipated cash flows and funding requirements of the business.

   The management is taking necessary steps for settlement of the outstanding income tax liabilities and does not anticipate any material adverse impact on the group's ability to continue as a going concern. The outstanding statutory dues have been appropriately disclosed in the financial results.

6. The Parent company has received a communication dated July 15, 2026 from the Securities and Exchange Board of India in reference to section 11C(3) of the SEBI Act 1992. The matter is currently at a preliminary stage of investigation. Accordingly, any financial impact, if at all, cannot be ascertained at this point in time.

7. **Going Concern Assumption**

   The group has incurred losses during the current year. However, the net worth of the group remains positive as at 31 March 2026. The management has evaluated the future business plans, expected operational cash flows, ongoing fund-raising initiatives and available financial resources and is of the view that the group will be able to continue its operations and discharge its liabilities in the normal course of business in the foreseeable future. Accordingly, the accompanying financial results have been prepared on a going concern basis.

8. Legal Proceedings Relating to Loans advanced to M/s Elitecon International Limited

During the financial year 2024-25, the Parent company extended financial assistance aggregating to Rs. 64.00 Crores to Elitecon International Limited ("Elitecon"). The said amount was disbursed in multiple tranches between August 21, 2024 and August 30, 2024. The management maintains that the transaction was in the nature of a loan carrying agreed contractual terms including interest and security arrangements. The repayment of the outstanding amount became due during the year. As on the reporting date, an amount aggregating to Rs. 73.96 Crores remains outstanding and unpaid, comprising principal of Rs. 64.00 Crores, accrued interest of Rs. 9.19 Crores and penal interest of Rs. 0.77 Crores. Accordingly, the Parent company has initiated appropriate legal proceedings for recovery of the outstanding amount along with applicable interest and other contractual charges. The matter is presently subject to judicial/arbitral proceedings and interim reliefs have been sought by the Parent company before the competent forum. The borrowers/respondents have disputed the nature of the transaction and certain underlying documents and have raised various legal and factual contentions before the adjudicating authority. The Parent company has strongly contested such allegations and has filed detailed pleadings, supported by available documentary evidence, asserting its claim for recovery. The respondents have admitted receipt of funds aggregating to Rs. 64.00 Crores, though they dispute the characterization and terms of the transaction. Based on legal advice obtained and management's assessment of the facts, documents, and proceedings undertaken to date, the management believes that the Parent company has a legally enforceable claim against the respondents and that the amount is recoverable. Accordingly, the outstanding amount continues to be carried in the books as a financial asset at the reporting date. The Parent company continues to pursue all legal remedies available under applicable laws for recovery of the dues. The ultimate outcome of the proceedings is presently not ascertainable and will depend upon the final adjudication by the competent authority. The management will continue to evaluate developments in the matter and assess the need for any consequential accounting impact, if any, in future reporting periods in accordance with the applicable provisions of Ind AS.

9. Matter Relating to ED Proceedings and Provisional Attachment Order

During the period subsequent to year ending 31st March 2026, the Directorate of Enforcement ("ED") issued a Provisional Attachment Order under the provisions of the Prevention of Money Laundering Act, 2002 ("PMLA") in respect of certain assets and properties of one of director and promoter of the parent company and other entities and individuals associated with such director and promoter.

The said proceedings relate to ongoing investigations concerning certain foreign investments, including investments through Foreign Portfolio Investors ("FPIs"), Qualified Institutional Placements ("QIPs") and other foreign entities, and the alleged linkage of ultimate beneficiaries of such investments. The Parent company understands that the investigations are continuing and the matters are subject to adjudication before the appropriate authorities in accordance with applicable laws.

The Parent company has not received any allegation that it has committed any predicate offence under the PMLA, nor has any asset, property, bank account or business undertaking of the Parent company been provisionally attached pursuant to the said Order. The Provisional Attachment Order includes certain personal assets of the concerned Promoter and Director as well as assets of certain other entities associated with him. and represents an interim measure pending completion of investigation and adjudication by the competent authorities.

Based on the information presently available, the Parent company believes that the ongoing proceedings do not have any immediate impact on its operations, assets, liabilities or business activities. The Parent company continues to carry on its business in the ordinary course and remains committed to complying with all applicable legal and regulatory requirements.

The ultimate outcome of the proceedings and any consequential impact, if any, cannot presently be determined with certainty. Accordingly, no adjustment has been made in these financial results in respect of the aforesaid matter. The Parent company will continue to monitor developments and assess the implications, if any, arising from the outcome of the proceedings.

10. The results for the quarter ended 31 March 2026 represent the balancing figures between the reviewed figures for the year ended March 31, 2026 and the published reviewed figures for the Nine Months ended 31 December 2025.

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

For And on Behalf Of
Advik Capital Limited

NARENDRA KUMAR SINGHAL
Digitally signed by NARENDRA KUMAR SINGHAL

Narender Singhal
Director
DIN: 10800406

Date: August 14, 2026
Place: New Delhi

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Consolidated Audited Financial Results

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026

(See regulation 33 of the SEBI (LODR) Regulations, 2015)

SI No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (INR Lakhs)	Adjusted Figures (audited figures after adjusting for qualifications) (INR Lakhs)*
1	Turnover / Total income	292.36	292.36
2	Total Expenditure	3221.75	3221.75
3	Net Profit/(Loss)	(2207.00)	(2207.00)
4	Earnings Per Share	(0.36)	(0.36)
5	Total Assets	30272.03	30272.03
6	Total Liabilities	30272.03	30272.03
7	Net Worth	14292.37	14292.37
8	Any other financial item(s) (as felt appropriate by the management)	-	-

* There is no financial impact which requires adjustments

Audit Qualification (each audit qualification separately):

a. **Details of Audit Qualification:**

We draw attention to the audit report on the standalone financial results of Advik Capital Limited issued by its statutory auditor, M/s KSMC & Associates, Chartered Accountants, wherein a Qualified Opinion has been expressed on the following matters set out in the "Basis for Qualified Opinion" of the said report:

1. As at March 31, 2026, the Parent Company has loans aggregating to ₹92.40 crores, and accrued interest of Rs. 10.98 crores, in respect of which we have not received balance confirmations and/or sufficient information regarding the financial position and recoverability of the respective borrowers. These include certain loans where the borrowers are having negative net worth or where financial statements are not available, and certain cases where corresponding TDS credits are not reflected in Form 26AS. The Parent Company has recognised Expected Credit Loss ("ECL") primarily based on the NPA classification norms. However, considering the above circumstances and the requirements of Ind AS 109, we were unable to obtain sufficient appropriate audit evidence to assess the recoverability of these loans and accrued interest and to determine whether the ECL recognised by the Parent Company is adequate. Consequently, we are unable to determine the amount of additional impairment loss, if any, that may be required to be recognised in respect of these loans and the consequential impact on the financial results.

2. During the year ending 31st March 2026, the Company has entered into related party transactions, inter alia, in the nature of inter-corporate deposits and other transactions with its related parties which are considered material related party transactions in accordance with the provisions of Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"). Such transactions are also subject to compliance with the applicable provisions of Section 188 of the Companies Act, 2013 and other applicable provisions, if any.

   As per the applicable provisions of the Companies Act, 2013 and Regulation 23 of the SEBI LODR Regulations, prior approval of the shareholders, wherever applicable, is required for such transactions which had not been obtained up to the date of approval of these financial results.

   Accordingly, we are unable to determine the impact, if any, of the above matter, including the consequential implications arising from non-compliance with the applicable regulatory requirements, if any, on the accompanying financial results.

b. Type of Audit Qualification: Qualified Opinion

c. Frequency of qualification: **First time** — arising from the audit report on the standalone financial results of Advik Capital Limited for the year ended March 31, 2026.

d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: **Not Applicable.**

e. For Audit Qualification(s) where the impact is not quantified by the auditor:

(i) Management's estimation on the impact of audit qualification: Not Applicable

(ii) If management is unable to estimate the impact, reasons for the same:

This qualification relates to the audit of the consolidated financial results of Advik Capital Limited ("the Company") and concerns the recoverability of certain loans together with the interest accrued thereon. The Company has provided for Expected Credit Loss ("ECL") mainly by applying the applicable NPA classification norms and the information available as on the reporting date. However, in light of the matters set out in the Auditor's Report – namely, borrowers with negative net worth, unavailability of financial statements, and TDS credits not reflected in Form 26AS – the Company is presently unable to reliably determine whether any impairment over and above the ECL already recognised is required, based on the information currently available.

With respect to Related party transactions, we submit that the related party transactions were undertaken in the ordinary course of business and on an arm's-length basis, and the Company is presently taking steps to obtain the requisite shareholder approval for the material related party transactions, as required under Regulation 23 of the SEBI LODR Regulations and Section 188 of the Companies Act, 2013, together with the other applicable provisions thereof.

Accordingly, it is Management's view that the impact of the above qualifications cannot presently be ascertained or quantified and, on the basis of the information available as on date, is not expected to have any material adverse effect on the Company's consolidated financial results for the quarter and year ended March 31, 2026.

(iii) Auditors' Comments on (i) or (ii) above:

In the absence of sufficient appropriate audit evidence regarding the fair valuation of the aforesaid investment, we were unable to determine whether any adjustments were necessary to the carrying amount of the investment as at March 31, 2026, the resultant impact on fair value changes recognized in the Statement of Profit and Loss and the related disclosures in the financial statements."

- **Whole-time Director cum CEO:**	**(Narendra Kumar Singhal)** **[Whole-time Director]** **DIN: 10800406**
- **CFO :**	**(Pankaj)** **Director Cum Chief Financial Officer** **DIN: 10140086**
- **Audit Committee Chairperson:**	**(Swati Gupta)** **Chairperson, Audit Committee**
- **Statutory Auditor :**	**Sachin Singhal** **Partner –KSMC & Associates** **(Firm Reg. No. 035565N)** **Membership No.: 505732**

Date: 14.08.2026
Place: New Delhi

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, 2026 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.

Basis for Qualified Conclusion

4. As at June 30, 2026, the Company has loans aggregating to Rs. 93.35 crores, and accrued interest of Rs. 12.03 crores, in respect of which we have not received balance confirmations and/or sufficient information regarding the financial position and recoverability of the respective borrowers. These include certain loans where the borrowers are having negative net worth or where financial statements are not available, and certain cases where corresponding TDS credits are not reflected in Form 26AS. The Company has recognised Expected Credit Loss ("ECL") primarily based on the NPA classification norms. However, considering the above circumstances and the requirements of Ind AS 109, we were unable to obtain sufficient appropriate audit evidence to assess the recoverability of these loans and accrued interest and to determine whether the ECL recognised by the Company is adequate. Consequently, we are unable to determine the amount of additional impairment loss, if any, that may be required to be recognised in respect of these loans and the consequential impact on the financial results.

5. During the period ending 30th June 2026, the Company has entered into related party transactions, inter alia, in the nature of inter-corporate deposits and other transactions with its related parties which are considered material related party transactions in accordance with the provisions of Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"). Such transactions are also subject to compliance with the applicable provisions of Section 188 of the Companies Act, 2013 and other applicable provisions, if any.

   As per the applicable provisions of the Companies Act, 2013 and Regulation 23 of the SEBI LODR Regulations, prior approval of the shareholders, wherever applicable, is required for such transactions which had not been obtained up to the date of approval of these financial results.

SACHIN SINGHAL Digitally signed by SACHIN SINGHAL
Date: 2026.08.14 19:32:45 +05'30'

Accordingly, we are unable to determine the impact, if any, of the above matter, including the consequential implications arising from non-compliance with the applicable regulatory requirements, if any, on the accompanying financial results.

Qualified Conclusion

6. Based on our review conducted as stated in paragraph 3, except for the possible effects of the matters described in the paragraph 4 and 5 above "*Basis for Qualified Conclusion*", 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.

Emphasis of Matters

7. We draw attention to Note 10 to the financial results regarding financial assistance aggregating to Rs. 64.00 Crores extended by the Company to Elitecon International Limited, the recovery of which is presently under dispute and subject to ongoing legal/arbitral proceedings. As disclosed therein, the said amount together with accrued interest of Rs. 10.63 Crores and penal interest of Rs. 1.06 Crores remains outstanding as at June 30, 2026. The respondents have disputed the nature of the transaction and certain underlying documents, while the Company has initiated legal proceedings for recovery of the outstanding dues together with applicable interest and other charges. Based on management's assessment and legal advice obtained, the outstanding amount continues to be considered recoverable and has accordingly been carried as a financial asset in the financial results. The ultimate outcome of the proceedings and consequential financial impact, if any, cannot presently be determined.

   Our conclusion is not modified in respect of above matter.

For KSMC & Associates
Chartered Accountants
FRN: 003565N

SACHIN SINGHAL Digitally signed by SACHIN SINGHAL
Date: 2026.08.14 19:33:13 +05'30'

CA SACHIN SINGHAL
(Partner)
M. No: 505732

UDIN: 26505732DMKSFT3589

Place: New Delhi
Date: 14.08.2026

ADVIK CAPITAL LIMITED
CIN: L65100DL1985PLC022505
Registered office: 203, 2nd Floor, Pearl Best Height-II, Netaji Subhash Place, Pitampura, New Delhi - 110034
PH NO: 9289119981 | Website: www.advikcapital.com | Email: advikcapital@gmail.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

Amount in Lakhs

		Three Months Ended			Year Ended	
Sr. No.	**Particulars**	**30-Jun-26**	**31-Mar-26**	**30-Jun-25**	**31-Mar-26**	**31-Mar-25**
		(Unaudited)	**(Audited)**	**(Unaudited)**	**(Audited)**	**(Audited)**
1	**Revenue from Operations**	632.37	**-581.80**	**739.81**	428.11	2,306.96
2	**Other Income**	0.75	**2.66**	**0.76**	14.78	58.17
3	**Total Income (1+2)**	**633.12**	**-579.14**	**740.57**	**442.89**	**2,365.13**
4	**EXPENSES :**					
	(a) Finance Costs	525.66	**310.85**	368.56	1,443.11	1,063.08
	(b) Provision for impairment on Financial instruments	-88.15	**-723.27**	31.75	1,286.82	206.37
	(c) Loss in fair value measurement	-	-	-	-	-
	(d) Purchases of Stock in Trade	-	-	-	-	-
	(e) Change in Inventories of Stock-in-Trade	-	-	-	-	-
	(f) Employee Benefits Expenses	20.65	**19.52**	14.67	72.94	75.52
	(g) Depreciation and Amortisation Expenses	10.08	**11.55**	18.65	59.68	75.73
	(h) Other Expenses	55.09	**50.48**	46.84	153.95	253.02
	Total Expenses	**523.33**	**-330.87**	**480.46**	**3,016.50**	**1,673.72**
5	**Profit Before Exceptional Items and Tax (3-4)**	**109.79**	**-248.27**	**260.11**	**-2,573.61**	**691.40**
6	Exceptional Items					-
7	**Profit/ (Loss) Before Tax (5-6)**	**109.79**	**-248.27**	**260.11**	**-2,573.61**	**691.40**
8	**Tax Expense/(Benefits):**					
	i. Current Tax		-	85.71	-	250.28
	ii. Previous Year Tax	-	**-46.15**	-	-46.15	-
	iii. Deferred Tax		**-126.29**	-	-655.95	-98.65
	Total Tax Expense (i+ii+iii)	**-**	**-172.44**	**85.71**	**-702.10**	**151.63**
9	**Net Profit/(Loss) from continuing operations (7-8)**	**109.79**	**-75.83**	**174.40**	**-1,871.51**	**539.77**
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)**	**109.79**	**-75.83**	**174.40**	**-1,871.51**	**539.77**
	Other Comprehensive Income :					
	A.) (i) Items that will not be reclassified to Profit and Loss	-0.78	**8.55**	-0.34	8.13	8.96
	(ii) income tax relating to items that will not be reclassifed to profit or loss	0.20	**-2.15**	0.09	-2.05	-2.25
	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**	**-0.58**	**6.39**	**-0.26**	**6.07**	**6.70**
15	**Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (13+14)**	**109.21**	**-69.44**	**174.14**	**-1,865.43**	**546.48**
16	Weighted Average Paid up Equity Share Capital (Face Value Rs.1 each)	6,085.20	6,085.20	6,085.20	6,085.20	5,101.83
17	Other Equity					
18	**Earning per Equity Share:**					
	Basic	0.02	-0.01	0.03	-0.31	0.11
	Diluted	0.02	-0.01	0.03	-0.31	0.11
	Par value of each Equity Share: Re.1/-					
	(EPS for three months ended periods are not annualised)					

For Advik Capital Limited

NARENDRA KUMAR SINGHAL Digitally signed by NARENDRA KUMAR SINGHAL

Narender Kumar Singhal
Whole Time Director
DIN: 10800406

Place: New Delhi
Date: August 14, 2026

ADVIK CAPITAL LIMITED
CIN: L65100DL1985PLC022505
Registered Office: 203, Pearl Best Height-2, Netaji Subhash Place, Pitampura, New Delhi – 110034
Website: www.advikcapital.in
Notes for the Quarter Ended June 30th, 2026

1. The financial results of the company for the quarter ended June 30 ,2026 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meetings held on August 14, 2026.

2. These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed under section 133 of the companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.

3. The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary to make them comparable.

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. The Company recognizes interest income on loans and advances on an accrual basis in accordance with the requirements of applicable accounting standards. For the purposes of monitoring recoveries, determination of overdue status and classification of loan assets, the Company follows a Board-approved policy whereby interest on loan facilities is considered due on an annual basis unless specifically agreed otherwise. The said policy is applied consistently across the loan portfolio and forms the basis for identification of overdue accounts and non-performing assets in accordance with the applicable regulatory framework. Accordingly, in certain lending arrangements where the principal amount is contractually repayable on a bullet basis at maturity, interest obligations are monitored and treated as due annually for the purpose of recovery monitoring and asset classification. Management believes that the aforesaid policy has been consistently applied and appropriately reflects the substance of the Company's lending operations.

5. As at June 30, 2026, income tax liabilities aggregating to Rs. 4.76 Crores were outstanding and remained unpaid. The management submits that the delay in payment arose on account of temporary liquidity constraints and prioritization of operational funding requirements.

   The Company continued its lending activities during the year in the ordinary course of business, which is its principal business activity. Management believes that the deployment of funds in lending operations was necessary to preserve and enhance the Company's revenue-generating capabilities and long-term business prospects. The decision to continue lending operations was taken after considering expected recoveries from existing borrowers, anticipated cash flows and funding requirements of the business.

   The management is taking necessary steps for settlement of the outstanding income tax liabilities and does not anticipate any material adverse impact on the Company's ability to continue as a going concern. The outstanding statutory dues have been appropriately disclosed in the financial statements.

6. The Company operates in single reportable segment based on the regular review by the Chief Operating Decision Maker (CODM) of company which is Finance Business for the purpose of Ind AS 108.

7. <u>**Investor Complaints:**</u>

Particulars	No. of Complaints
Pending at beginning of the Quarter	Nil

Received during the Quarter	Nil
Disposed-off during the Quarter	Nil
Remaining unresolved at the end of the Quarter	Nil

8. The Company has received a communication dated July 15, 2026 from the Securities and Exchange Board of India in reference to section 11C(3) of the SEBI Act 1992. The matter is currently at a preliminary stage of investigation. Accordingly, any financial impact, if at all, cannot be ascertained at this point in time.

9. Matter Relating to ED Proceedings and Provisional Attachment Order

During the period, the Directorate of Enforcement ("ED") issued a Provisional Attachment Order under the provisions of the Prevention of Money Laundering Act, 2002 ("PMLA") in respect of certain assets and properties of one of director and promoter of the company and other entities and individuals associated with such director and promoter.

The said proceedings relate to ongoing investigations concerning certain foreign investments, including investments through Foreign Portfolio Investors ("FPIs"), Qualified Institutional Placements ("QIPs") and other foreign entities, and the alleged linkage of ultimate beneficiaries of such investments. The Company understands that the investigations are continuing and the matters are subject to adjudication before the appropriate authorities in accordance with applicable laws.

The Company has not received any allegation that it has committed any predicate offence under the PMLA, nor has any asset, property, bank account or business undertaking of the Company been provisionally attached pursuant to the said Order. The Provisional Attachment Order includes certain personal assets of the concerned Promoter and Director as well as assets of certain other entities associated with him. and represents an interim measure pending completion of investigation and adjudication by the competent authorities.

Based on the information presently available, the Company believes that the ongoing proceedings do not have any immediate impact on its operations, assets, liabilities or business activities. The Company continues to carry on its business in the ordinary course and remains committed to complying with all applicable legal and regulatory requirements.

The ultimate outcome of the proceedings and any consequential impact, if any, cannot presently be determined with certainty. Accordingly, no adjustment has been made in these financial results in respect of the aforesaid matter. The Company will continue to monitor developments and assess the implications, if any, arising from the outcome of the proceedings.

10. Legal Proceedings Relating to Loans advanced to M/s Elitecon International Limited

During the financial year 2024-25, the Company extended financial assistance aggregating to Rs. 64.00 Crores to Elitecon International Limited ("Elitecon"). The said amount was disbursed in multiple tranches between August 21, 2024 and August 30, 2024. The management maintains that the transaction was in the nature of a loan carrying agreed contractual terms including interest and security arrangements. The repayment of the outstanding amount became due during the year. As on the reporting date, an amount aggregating to Rs. 75.69 Crores remains outstanding and unpaid, comprising principal of Rs. 64.00 Crores, accrued interest of Rs. 10.63 Crores and penal interest of Rs. 1.06 Crores. Accordingly, the Company has initiated appropriate legal proceedings for recovery of the outstanding amount along with applicable interest and other contractual charges. The matter is presently subject to judicial/arbitral proceedings and interim reliefs have been sought by the Company before the competent forum. The borrowers/respondents have disputed the nature of the transaction and certain underlying documents and have raised various legal and factual contentions before the adjudicating authority. The Company has strongly contested such allegations and has filed detailed pleadings, supported by available documentary evidence, asserting its claim for recovery. The respondents have admitted receipt of funds aggregating to Rs. 64.00 Crores, though they dispute the characterization and terms of the transaction. Based on legal advice obtained and management's assessment of the facts, documents, and proceedings undertaken to date, the management believes that the Company has a legally enforceable claim against the respondents and that the amount is recoverable. Accordingly, the outstanding amount continues to be carried in the books as a financial asset at the reporting date. The Company continues to pursue all legal remedies available under applicable laws for recovery of the dues. The ultimate outcome of the proceedings is presently not ascertainable and will depend upon the final adjudication by the competent authority. The management will continue to evaluate developments in the matter and assess the need for any consequential accounting impact, if any, in future reporting periods in accordance with the applicable provisions of Ind AS.

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

For And on Behalf Of
Advik Capital Limited

NARENDRA KUMAR SINGHAL

Digitally signed by NARENDRA KUMAR SINGHAL

Narender Singhal
Director
DIN: 10800406

Date: August 14, 2026
Place: New Delhi

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 2026 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)

Basis for Qualified Conclusion

5. As at June 30, 2026, the Parent Company has loans aggregating to Rs. 93.35 crores, and accrued interest of Rs. 12.03 crores, in respect of which we have not received balance confirmations and/or sufficient information regarding the financial position and recoverability of the respective borrowers. These include certain loans where the borrowers are having negative net worth or where financial statements are not available, and certain cases where corresponding TDS credits are not reflected in Form 26AS. The Parent Company has recognised Expected Credit Loss ("ECL") primarily based on the NPA classification norms. However, considering the above circumstances and the requirements of Ind AS 109, we were unable to obtain sufficient appropriate audit evidence to assess the recoverability of these loans and accrued interest and to determine whether the ECL recognised by the Parent Company is adequate. Consequently, we are unable to determine the amount of additional impairment loss, if any, that may be required to be recognised in respect of these loans and the consequential impact on the financial results.

6. During the period ending 30th June 2026, the parent company has entered into related party transactions, inter alia, in the nature of inter-corporate deposits and other transactions with its related parties which are considered material related party transactions in accordance with the provisions of Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"). Such transactions are also subject to compliance with the applicable provisions of Section 188 of the Companies Act, 2013 and other applicable provisions, if any.

SACHIN SINGHAL Digitally signed by SACHIN SINGHAL
Date: 2026.08.14 19:33:42 +05'30'

As per the applicable provisions of the Companies Act, 2013 and Regulation 23 of the SEBI LODR Regulations, prior approval of the shareholders, wherever applicable, is required for such transactions which had not been obtained up to the date of approval of these financial results.

Accordingly, we are unable to determine the impact, if any, of the above matter, including the consequential implications arising from non-compliance with the applicable regulatory requirements, if any, on the accompanying financial results.

Qualified Conclusion

7. Based on our review conducted as stated in paragraph 3, except for the possible effects of the matters described in the paragraph 5 and 6 above "*Basis for Qualified Conclusion*", 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.

Emphasis of Matters

8. We draw attention to Note 8 to the financial results regarding financial assistance aggregating to Rs. 64.00 Crores extended by the Parent Company to Elitecon International Limited, the recovery of which is presently under dispute and subject to ongoing legal/arbitral proceedings. As disclosed therein, the said amount together with accrued interest of Rs. 10.63 Crores and penal interest of Rs. 1.06 Crores remains outstanding as at June 30, 2026. The respondents have disputed the nature of the transaction and certain underlying documents, while the Parent Company has initiated legal proceedings for recovery of the outstanding dues together with applicable interest and other charges. Based on management's assessment and legal advice obtained, the outstanding amount continues to be considered recoverable and has accordingly been carried as a financial asset in the financial results. The ultimate outcome of the proceedings and consequential financial impact, if any, cannot presently be determined.

Our conclusion is not modified in respect of above matter.

For KSMC & Associates
Chartered Accountants
FRN: 035565N

SACHIN SINGHAL Digitally signed by SACHIN SINGHAL
Date: 2026.08.14 19:34:07 +05'30'

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

UDIN: 26505732ERPARE8525

Place: New Delhi
Date: 14.08.2026

ADVIK CAPITAL LIMITED

CIN: L65100DL1985PLC022505

Registered office: 203, 2nd Floor, Pearl Best Height-II, Netaji Subhash Place, Pitampura, New Delhi - 110034

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

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

Amount in Lakhs

		Three Months Ended			Year Ended	
Sr. No.	**Particulars**	**30-Jun-26**	**31-Mar-26**	**30-Jun-25**	**31-Mar-26**	**31-Mar-25**
		(Unaudited)	**(Audited)**	**(Unaudited)**	**(Audited)**	**(Audited)**
1	**Revenue from Operations**	**414.68**	-888.56	**740.96**	136.55	2,871.57
2	**Other Income**	**0.75**	143.68	**0.76**	155.82	58.42
3	**Total Income (1+2)**	**415.43**	**(744.88)**	**741.72**	**292.36**	**2,929.99**
4	**EXPENSES :**					
	(a) Finance Costs	**531.84**	281.54	344.14	1,379.49	1,079.62
	(b) Provision for impairment on Financial instruments	**-88.15**	-723.27	31.75	1,286.82	206.37
	(c) Loss in fair value measurement	-	-	-	-	-
	(d) Purchases of Stock in Trade	-	-	-	-	-
	(e) Cost of Material Conusmed	-	-	-	-	12.55
	(f) Change in Inventories of Stock-in-Trade	-	-	-	-	0.56
	(g) Employee Benefits Expenses	**24.84**	22.96	17.67	86.81	89.49
	(h) Depreciation and Amortisation Expenses	**10.08**	11.55	18.65	59.68	80.93
	(i) Other Expenses	**55.79**	123.68	192.33	408.93	391.78
	Total Expenses	**534.40**	**(283.55)**	**604.54**	**3,221.75**	**1,861.30**
5	**Profit Before Exceptional Items and Tax (3-4)**	(118.97)	(461.33)	137.18	**(2,929.38)**	**1,068.69**
6	Exceptional Items		-			-
7	**Profit/ (Loss) Before Tax (5-6)**	**(118.97)**	**(461.33)**	**137.18**	**(2,929.38)**	**1,068.69**
8	**Tax Expense/(Benefits):**					
	i. Current Tax	-	5.12	89.13	55.34	330.78
	ii. Tax Earlier Years	-	-15.52	-	(15.52)	-
	iii. Deferred Tax	-	-224.33	-	(762.20)	(85.42)
	Total Tax Expense (i+ii+iii)	**-**	**(234.72)**	**89.13**	**(722.38)**	**245.36**
9	**Net Profit/(Loss) from continuing operations (7-8)**	**(118.97)**	**(226.61)**	**48.05**	**(2,207.00)**	**823.33**
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)**	**(118.97)**	**(226.61)**	**48.05**	**(2,207.00)**	**823.33**
	Other Comprehensive Income :					
	A.) (i) Items that will not be reclassified to Profit and Loss	-0.78	8.55	-0.34	8.13	8.96
	(ii) income tax relating to items that will not be reclassifed to profit or loss	0.20	-2.15	0.09	(2.05)	(2.25)
	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**	**(0.58)**	**6.40**	**-0.25**	**6.08**	**6.71**
15	**Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (13+14)**	**(119.55)**	**(220.21)**	**47.80**	**(2,200.92)**	**830.04**
16	**Profit /(Loss) attributable to: -**					
	(i) Equity Holder of the Company	(118.97)	(226.61)	48.05	(2,207.00)	840.27
	(ii) Non Controlling Interest	**-**	**-**	**-**	-	(16.94)
17	**Total Other Comprehensive Income attributable to:**					
	(i) Equity Holder of the Company	(0.58)	6.40	(0.25)	6.08	**6.70**
	(ii) Non Controlling Interest	-	-	-	-	-
18	**Total comprehensive income attributable to:**					
	(i) Equity Holder of the Company	(119.55)	(220.21)	47.80	-2,200.92	846.97
	(ii) Non Controlling Interest	-	-	-	-	(16.94)
19	Weighted Average number of share outstanding equity Share Capital (Face Value Rs.1 each)	6,085.20	6,085.20	6,085.20	6,085.20	6,085.20
20	**Earning per Equity Share:**					
	Basic	(0.02)	(0.04)	0.01	(0.36)	0.14
	Diluted	(0.02)	(0.04)	0.01	(0.36)	0.14
	Par value of each Equity Share: Re.1/-					
	(EPS for three months ended periods are not annualised)					

For Advik Capital Limited

NARENDRA KUMAR SINGHAL
Digitally signed by NARENDRA KUMAR SINGHAL

Narender Kumar Singhal
Whole Time Director
DIN: 10800406

Place: New Delhi
Date: August 14, 2026

ADVIK CAPITAL LIMITED
CIN: L65100DL1985PLC022505
Registered Office: 203, Pearl Best Height-2, Netaji Subhash Place, Pitampura, New Delhi – 110034 Website: www.advikcapital.in
Notes for the Quarter Ended June 30th, 2026

1. The financial results of the group for the quarter ended June 30 ,2026 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meetings held on August 14, 2026.

2. These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed under section 133 of the companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.

3. The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary to make them comparable.

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. The Parent company recognizes interest income on loans and advances on an accrual basis in accordance with the requirements of applicable accounting standards. For the purposes of monitoring recoveries, determination of overdue status and classification of loan assets, the Parent company follows a Board-approved policy whereby interest on loan facilities is considered due on an annual basis unless specifically agreed otherwise. The said policy is applied consistently across the loan portfolio and forms the basis for identification of overdue accounts and non-performing assets in accordance with the applicable regulatory framework. Accordingly, in certain lending arrangements where the principal amount is contractually repayable on a bullet basis at maturity, interest obligations are monitored and treated as due annually for the purpose of recovery monitoring and asset classification. Management believes that the aforesaid policy has been consistently applied and appropriately reflects the substance of the Parent company's lending operations.

5. As at June 30, 2026, income tax liabilities aggregating to Rs. 7.26 Crores were outstanding and remained unpaid. The management submits that the delay in payment arose on account of temporary liquidity constraints and prioritization of operational funding and investment requirements.

   The group continued its lending activities and other business activities during the year in the ordinary course of business. Management believes that the deployment of funds in lending operations and investment activities was necessary to preserve and enhance the group's revenue-generating capabilities and long-term business prospects. The decision to continue business operations was taken after considering anticipated cash flows and funding requirements of the business.

   The management is taking necessary steps for settlement of the outstanding income tax liabilities and does not anticipate any material adverse impact on the group's ability to continue as a going concern. The outstanding statutory dues have been appropriately disclosed in the financial results.

6. The Parent company has received a communication dated July 15, 2026 from the Securities and Exchange Board of India in reference to section 11C(3) of the SEBI Act 1992. The matter is currently at a preliminary stage of investigation. Accordingly, any financial impact, if at all, cannot be ascertained at this point in time.

7. **Matter Relating to ED Proceedings and Provisional Attachment Order**
During the period ending 30th June 2026, the Directorate of Enforcement ("ED") issued a Provisional Attachment Order under the provisions of the Prevention of Money Laundering Act, 2002 ("PMLA") in respect of certain assets and properties of one of director and promoter of the parent company and other entities and individuals associated with such director and promoter.

The said proceedings relate to ongoing investigations concerning certain foreign investments, including investments through Foreign Portfolio Investors ("FPIs"), Qualified Institutional Placements ("QIPs") and other foreign entities, and the alleged linkage of ultimate beneficiaries of such investments. The Parent company understands that the investigations are continuing and the matters are subject to adjudication before the appropriate authorities in accordance with applicable laws.

The Parent company has not received any allegation that it has committed any predicate offence under the PMLA, nor has any asset, property, bank account or business undertaking of the Parent company been provisionally attached pursuant to the said Order. The Provisional Attachment Order includes certain personal assets of the concerned Promoter and Director as well as assets of certain other entities associated with him. and represents an interim measure pending completion of investigation and adjudication by the competent authorities.

Based on the information presently available, the Parent company believes that the ongoing proceedings do not have any immediate impact on its operations, assets, liabilities or business activities. The Parent company continues to carry on its business in the ordinary course and remains committed to complying with all applicable legal and regulatory requirements.

The ultimate outcome of the proceedings and any consequential impact, if any, cannot presently be determined with certainty. Accordingly, no adjustment has been made in these financial results in respect of the aforesaid matter. The Parent company will continue to monitor developments and assess the implications, if any, arising from the outcome of the proceedings.

8. **Legal Proceedings Relating to Loans advanced to M/s Elitecon International Limited**
During the financial year 2024-25, the Parent company extended financial assistance aggregating to Rs. 64.00 Crores to Elitecon International Limited ("Elitecon"). The said amount was disbursed in multiple tranches between August 21, 2024 and August 30, 2024. The management maintains that the transaction was in the nature of a loan carrying agreed contractual terms including interest and security arrangements. The repayment of the outstanding amount became due during the year. As on the reporting date, an amount aggregating to Rs. 75.69 Crores remains outstanding and unpaid, comprising principal of Rs. 64.00 Crores, accrued interest of Rs. 10.63 Crores and penal interest of Rs. 1.06 Crores. Accordingly, the Parent company has initiated appropriate legal proceedings for recovery of the outstanding amount along with applicable interest and other contractual charges. The matter

is presently subject to judicial/arbitral proceedings and interim reliefs have been sought by the Parent company before the competent forum. The borrowers/respondents have disputed the nature of the transaction and certain underlying documents and have raised various legal and factual contentions before the adjudicating authority. The Parent company has strongly contested such allegations and has filed detailed pleadings, supported by available documentary evidence, asserting its claim for recovery. The respondents have admitted receipt of funds aggregating to Rs. 64.00 Crores, though they dispute the characterization and terms of the transaction. Based on legal advice obtained and management's assessment of the facts, documents, and proceedings undertaken to date, the management believes that the Parent company has a legally enforceable claim against the respondents and that the amount is recoverable. Accordingly, the outstanding amount continues to be carried in the books as a financial asset at the reporting date. The Parent company continues to pursue all legal remedies available under applicable laws for recovery of the dues. The ultimate outcome of the proceedings is presently not ascertainable and will depend upon the final adjudication by the competent authority. The management will continue to evaluate developments in the matter and assess the need for any consequential accounting impact, if any, in future reporting periods in accordance with the applicable provisions of Ind AS.

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

For And on Behalf Of
Advik Capital Limited

NARENDRA KUMAR SINGHAL Digitally signed by NARENDRA KUMAR SINGHAL

Narender Singhal
Director
DIN: 10800406

Date: August 14, 2026
Place: New Delhi