Advikca Finvest Limited
Statement of Standalone Balance Sheet as at 31st March 2025
(All amounts in Lakhs, unless stated otherwise)

		Note No.	As at 31st March 2025	As at 31 March 2024
I	**ASSETS**			
	Non-current assets			
	Financial assets			
	Loans	2	1,129.02	-
	Investments	3	399.00	112.00
	Deffered tax asset (net)	4	51.02	0.98
	Total non-current assets		**1,579.04**	**112.98**
	Current assets			
	Inventories		-	-
	Financial assets			
	Investments	5	198.91	1,173.10
	Cash and cash equivalents	6	1.33	20.74
	Other Financial Assets	7	29.73	20.95
	Non Financial assets			
	Other Non Financial Assets	8	0.59	-
	Total current assets		**230.57**	**1,214.79**
	Total Assets		**1,809.61**	**1,327.78**
II	**EQUITY**			
	Equity share capital	9	59.40	59.40
	Other equity	10	1,498.25	1,174.39
			1,557.65	**1,233.79**
	LIABILITIES			
	Current Liabilities			
	Financial Liabilities			
	Trade Paybles			
	(i) Total outstanding dues of MSME			
	(ii) Total outstanding dues other than MSME	11	0.06	0.06
	Borrowings		-	-
	Other Financial liabilities	12	1.86	0.75
	Non Financial Liabilities			
	Current Tax Liabilities (net)	13	249.97	87.48
	Other Current Liabilities	14	0.08	5.70
	Total current liabilities		**251.96**	**93.99**
	Total Equity and Liabilities		**1,809.61**	**1,327.78**

Summary of Signficant accounting Policies 1
Notes to Accounts 2-32
The accompanying notes form an integral part of the financial statements

For KSMC & Associates
Chartered Accountants
(FRN: 003565N)

(Sachin Singhal)
Partner
M. No. 505732
Place: Delhi
Date: 23-05-2025
UDIN: 25505732BMOSCQ2502

For and on the behalf of
Advikca Finvest Limited

Gunjan Jha
Director
DIN: 09270389

Sony Kumari
Director
DIN: 09270483

Pankaj
Director
DIN: 10140086

Advikca Finvest Limited
Statement of Standalone Profit and Loss for the period ended 31st March 2025
(All amounts in Lakhs, unless stated otherwise)

	Note No.	For the period ended 31st March 2025	For the period ended 31 March 2024
I Revenue from operations	15	552.62	-405.84
II Other income	16	6.55	833.02
III Total income (I + II)		**559.16**	**427.17**
IV Expenses			
(a) Purchases of stock-in-trade		-	-
(b) Changes in inventories (stock-in-trade)		-	-
(c) Capital Proceeds Loss		-	-
(c) Employee benefit expense	17	6.99	4.00
(c) Finance costs	18	19.41	68.59
(c) Other expenses	19	115.16	3.10
Total Expenses		**141.55**	**75.68**
V Profit/(loss) before exceptional items and tax (III - IV)		**417.61**	**351.49**
VI Exceptional Items		-	-
V Profit/(loss) before tax		**417.61**	**351.49**
VI Tax Expense			
(1) Current tax		143.79	87.48
(2) Deferred tax		(50.04)	5.87
Total tax expense	20	**93.76**	**93.35**
VII Profit/(loss) for the period		**323.86**	**258.15**
VIII Other comprehensive income			
(i) Items that will not be reclassified to profit or loss			
(a) Remeasurements of the defined benefit obligation		-	-
(b) Equity instruments through other comprehensive income		-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
IX Total comprehensive income for the period		**323.86**	**258.15**
X Earnings per equity share (face value ₹ 10 each)			
Basic and diluted (₹)	21	5.45	16.94

Summary of Signficant accounting Policies 1
Notes to Accounts 2-32
The accompanying notes form an integral part of the financial statements

For KSMC & Associates
Chartered Accountants
(FRN: 003565N)

(Sachin Singhal)
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M. No. 505732
Place: Delhi
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DIN: 09270389

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Director
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Advikca Finvest Limited
Standalone Statement of Cash Flows for the year ended 31 March 2025
(All amounts in Lakhs, unless stated otherwise)

	For the period ended 31 March 2025	For the period ended 31 March 2024
Cash flows from operating activities		
Profit before tax for the year	417.61	351.49
Adjustments for:		
(Gain)/Loss in Fair value measurement	183.46	60.65
(Gain)/Loss on sales of Investments	-	(828.94)
Interest Exp recognised in profit or loss	-	68.55
	601.07	**(348.25)**
Movements in working capital:		
(Increase)/decrease in other assets	9.33	(10.59)
(Increase)/decrease in Loans	(1,129.02)	-
(Increase)/decrease in Invesment Held For Trade	897.48	(1,237.83)
(Increase)/decrease in Trade Paybles	-	0.06
Increase/(Decrease) in other payables	-	(0.95)
Increase/(decrease) in Other current Liabilities	(4.52)	5.52
Cash generated from operations	**374.34**	**(1,592.05)**
Income taxes paid		
Net cash generated by operating activities	**374.34**	**(1,592.05)**
Cash flows from investing activities		
Net purchase of Investments (net of sales)	(393.75)	(9.45)
Gain on sales of Investments	-	828.94
Net cash (used in)/generated by investing activities	**(393.75)**	**819.50**
Cash flows from financing activities		
Issue of Equity Shares	-	44.40
Securities Premium	-	936.62
Proceeds/(Repayment) borrowings	-	(125.00)
Interest paid	-	(68.55)
Net cash used in financing activities	**-**	**787.47**
Net increase in cash and cash equivalents	(19.41)	14.91
Cash and cash equivalents at the beginning of the year	20.74	5.82
Cash and cash equivalents at the end of the year	**1.33**	**20.74**
Reconciliation of cash and cash equivalents as per the cash flow Statement		
Cash and cash equivalents	1.33	20.74
Bank overdraft		
Balance as per statement of cash flows	1.33	20.74

Note:
The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS-7) - Statement of Cash Flow.

For KSMC & Associates
Chartered Accountants
(FRN: 003565N)

(Sachin Singhal)
Partner
M. No. 505732
Place: Delhi
Date: 23-05-2025
UDIN: 25505732BMOSCQ2502

For and on the behalf of
Advikca Finvest Limited

Gunjan Jha
Director
DIN: 09270389

Sony Kumari
Director
DIN: 09270483

Pankaj
Director
DIN: 10140086

Advikca Finvest Limited

Statement of Changes in Equity for the period ended 31st March 2025

(All amounts in Lakhs, unless stated otherwise)

A. **Equity share capital**

	No. of Shares	Amount
As at 31 March 2023	**1.50**	**15.00**
Issue of equity share capital during the year	**4.44**	**44.40**
As at 31 March 2024	**5.94**	**59.40**
Issue of equity share capital during the year	-	-
As at 31st March 2025	**5.94**	**59.40**

B. **Other Equity**

	Reserve and surplus Retained Earnings	Reserve and surplus Securities Premium	Total
As at 31 March 2023	**(20.39)**	-	**(20.39)**
Profit for the year 2024	258.15		258.15
Addition During the Year	-	936.62	936.62
As at 31 March 2024	**237.77**	**936.62**	**1,174.39**
Profit for the year	**323.86**	-	**323.86**
Addition During the Year	-	-	-
As at 31st March 2025	**561.62**	**936.62**	**1,498.25**

Summary of Signficant accounting Policies 1

Notes to Accounts 2-32

The accompanying notes form an integral part of the financial statements

For KSMC & Associates
Chartered Accountants
(FRN: 003565N)

KSMC & ASSOCIATES * CHARTERED ACCOUNTANTS * NEW DELHI

(Sachin Singhal)
Partner
M. No. 505732
Place: Delhi
Date: 23-05-2025
UDIN: 25505732BMOSCQ2502

ADVIKCA FINVEST LIMITED * DELHI

For and on the behalf of
Advikca Finvest Limited

Gunjan Jha
Director
DIN: 09270389

Sony Kumari
Director
DIN: 09270483

Pankaj
Director
DIN: 10140086

Advikca Finvest Limited
Notes forming part of the standalone financial statements for the period ended 31 March 2025
(All amounts in Lakhs, unless stated otherwise)

1. Corporate Information and Significant Accounting Policies

A. Reporting entity

Advikca Finvest Limited (the "Company") is a Company domiciled in India and limited by shares (CIN:U65900DL2022PLC406590). The address of the Company's registered office is G-3, Vikas House , 34/1 , East Punjabi Bagh, Punjabi Bagh Sec - Iii, New Delhi, India, 110026.The Company is engaged:

(i) To carry on the business to deal in shares, securities, rights, interests, obligations in movable and immovable assets of all kind, with infinite technology, advanced techniques, and to acquire, buy, sell, hold, trade, dispose of or otherwise deal in shares, stocks, debentures, debenture stock, bonds, obligation or securities of companies or firms or body corporate or any other entities, by original subscription, through stock exchange transactions, or otherwise, whether in India or elsewhere either singly or jointly with any others.

(ii) To carry on the business of financial and investment consultants, finance brokers, commission agent, stock brokers, underwriters, registrars, guarantors, issue house, portfolio management and to carry on the business as financial advisors and to advise and assist in all financial, costing, accounting internal control and other similar matters to advise and assist in the preparation of all revenue and capital budgets, developments of funds, long term planning or utilisation of resources, procuring bank and institutional finance including cash, credit facilities, overdraft facilities, subscription of debentures and term loans, to assess the needs of short and long term credit facilities and raising of resources, to advise and assist in the formulation of procedures for prevention of fraud, wastage, financial and cost accounting procedure and other connected matters to advise and assist in formulating long term financial policies and control of their execution, and generally to advise and assist in all financial, fiscal and revenue matters.

(iii) To carry on business to acquire, purchase, sell, own, improve, manage, develop, lease, or otherwise deal in properties of all kind like land, plots, buildings, flats, bungalows, row houses or any interest therein, rights in respect of leasehold and freehold properties, on absolute terms or on contracts, arrangements, collaborations, joint venture basis, turn to account and otherwise deal with the properties.

B. Basis of preparation

(i) Statement of Compliance

These Ind AS Financial Statements ("financial statements") have been prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 notified under Section 133 of Companies Act, 2013, ("the Act") and other relevant provisions of the Act.

These financial statements were authorised for issue by Board of Directors on 23.05.2025

(ii) Historical cost convention

The standalone financial statements have been prepared under historical cost convention on accrual basis, unless otherwise stated.

(iii) Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is current when it is:

- Expected to be realised or intended to be sold or consumed in normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realised within twelve months after the reporting period; or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle;
- It is held primarily for the purpose of trading;
- It is due to be settled within twelve months after the reporting period; or
- There is no unconditional right to defer settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

Deferred tax assets/liabilities are classified as non-current.

ADVIKCA FINVEST LIMITED DELHI

C. Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements.

1. Property, plant and equipment

1.1. Initial recognition and measurement

All items of property, plant and equipment are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

1.2. Subsequent costs

Subsequent expenditure is recognised as an increase in the carrying amount of the asset when it is probable that future economic benefits deriving from the cost incurred will flow to the Company and the cost of the item can be measured reliably.The cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably. The carrying amount of the replaced part is derecognised. The costs of the day-to-day servicing of property, plant and equipment are recognised in profit or loss as incurred.

1.3. Derecognition

Property, plant and equipment is derecognised when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment, and are recognised in the statement of profit and loss.

1.4. Depreciation/amortisation

Nature of assets	Life of Property, plant and equipment
Vehicles	8 Years
Computers	3 Years
Office Equipment	5 Years

Leasehold land which qualifies as finance lease is amortised over the lease period on straight line basis.

Depreciation on additions to/deductions from property, plant & equipment during the year is charged on pro-rata basis from/up to the month in which the asset is available for use/disposed.
Where the cost of depreciable assets has undergone a change during the year due to increase/decrease in long term liabilities on account of exchange fluctuation, the unamortised balance of such asset is charged off prospectively over the remaining useful life determined following the applicable accounting policies relating to depreciation/ amortisation.

2. 2. Intangible assets

2.1. Initial recognition and measurement

Intangible assets that are acquired by the Company, which have finite useful lives, are measured at cost less accumulated amortisation and accumulated impairment losses. Cost includes any directly attributable incidental expenses necessary to make the assets ready for its intended use.

2.2. Derecognition

An intangible asset is derecognised when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognised in the statement of profit and loss.

2.3. Amortisation

Cost of software recognised as intangible asset, is amortised on straight line method over a period of legal right to use or 5 years, whichever is less.

3. Inventories

Inventories are valued at the lower of cost and net realisable value. Cost includes cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on FIFO basis. Costs of purchased inventory are determined after deducting rebates and discounts. Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

4. Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

ADVIKCA FINVEST LIMITED DELHI

5. Provisions and contingent liabilities

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

6. Revenue

6.1. Revenue from sale of Securities

Income from sale of shares is recognised on a net basis, i.e., the net gain or loss arising on sale of shares is recognised in the Statement of Profit and Loss under the head "Net income from sale of investments held for trade". Gross sale proceeds and cost of investments sold are not presented separately, in line with the requirements of Ind AS 109.

6.2. Other income

Interest income is recognised, when no significant uncertainty as to measurability or collectability exists, on a time proportion basis taking into account the amount outstanding and the applicable interest rate.

For debt instruments measured at amortised cost, interest income is recorded using the EIR. EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the EIR, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income is included in other income in the statement of profit and loss.

However, where it is not possible to estimate reliably the cash flows or the expected life, contractual terms and conditions are used.

7. Income tax

Income tax expense comprises current and deferred tax. Current tax expense is recognised in profit or loss except to the extent that it relates to items recognised directly in other comprehensive income or equity, in which case it is recognised in OCI or equity.

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted and as applicable at the reporting date, and any adjustment to tax payable in respect of previous years.

Deferred tax is recognised using the balance sheet method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, based on the laws that have been enacted or substantively enacted by the reporting date. Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority.

Deferred tax is recognised in profit or loss except to the extent that it relates to items recognised directly in OCI or equity, in which case it is recognised in OCI or equity.

A deferred tax asset is recognised to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilised. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

8. Earnings per share

Basic earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the financial year.

Diluted earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

9. **Leases**

Leases - Company as a lessee

time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether: (l) the contact involves the use of an identified asset;(2) the Company has suhst;mtially all of the economic benefits from use of the asset through the period of the lt:ase; and (3) the Company has the right to direct the use of the asset.

The Company's lease asset classes primarily consist of leases for Land, buildings which typically run for a period of 3 to 10 years, with an option to renew the lease after that date. For certain leases, the Company is restricted from entering into any sub-lease arrangements. At the date of commencement of the lease, the Company recognises a right-of-use asset and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases). For these short-term leases, the company recognises the lease payments as an operating expense on a straight line basis over the terms of the leases.

Right-of-use assets and lease liabilities includes the options to extend or terminate the lease when it is reasonably certain that they will be exercised.

The right-of-use assets are initially recognised at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses, if any.

Right-of-use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. Right-of-use assets are tested for impairment whenever there is any indication that their carrying amounts may not be recoverable. Impairment loss, if any, is recognised in the Statements of Profit or Loss and Other Comprehensive Income.

The lease liability is initially measured at amortised cost at the present value of the future lease payments.
The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates based on information available as at the date of commencement of the lease. Lease liabilities are remeasured with a corresponding adjustment to the related right-of-use asset if the Company changes its assessment of whether it will exercise an extension or a termination option. Lease liability and right-of-use asset have been separately presented in the Balance sheet and lease payments have been classified as financing cash flows.

Ind AS 116 requires lessees to determine the lease term as the non-cancellable period of a lease adjusted with any option to extend or terminate the lease, if the use of such option is reasonably certain. The Company makes an assessment on the expected lease term on a lease-by-lease basis and thereby assesses whether it is reasonably certain that any options to extend or terminate the contract will be exercised. In evaluating the lease term, the Company considers factors such as any significant leasehold improvements undertaken over the lease term, costs relating to the termination of the lease and the importance of the underlying asset to Company's operations taking into account the location of the underlying asset and the availability of suitable alternatives. The lease term in future periods is reassessed to ensure that the lease term reflects the current economic circumstances.

10. **Dividends**

Dividends and interim dividends payable to a Company's shareholders are recognised as changes in equity in the period in which they are recommended by Board of Directors and approved by the shareholders' meeting respectively.

11. **Cash flow statement**

Cash flow statement is prepared in accordance with the indirect method prescribed in Ind AS 7 'Statement of Cash Flows'.

12. **Impairement of Non-Financial Assets**

Goodwill, intangible assets that have an indefinite useful life and intangible assets under development are not subject to amortisation and are tested annually for impainnent or more frequently if events or changes in circumstances indicate that they might be impaired. The company's other non-financial assets, other than inventories and deferred tax assets, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

For impairment testing, assets that do not generate independent cash inflows (i.e. corporate assets) are grouped together into cash-generating units (CGUs). Each CGU represents the smallest group of assets that generates cash inflows that are largely independent of the cash inflows of other assets or CGUs. Goodwill is allocated to cash-generating units for the purpose of impairment testing. The allocation is made to those cash-generating units or groups of cash-generating units that are expected to benefit from the business combination in which the goodwill arose. The units or groups of units are identified at the lowest level at which goodwill is monitored for internal management purposes.





The recoverable amount of an asset or CGU is the higher of its value in use and its fair value less costs to sell. Value in use is based on the estimated foture cash flows, discounted to their present value using a discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or CGU.

An impairment loss is recognised if the carrying amount of an asset or CGU exceeds its estimated recoverable amount. Impairment loss recognised in respect of a CGU is allocated first to reduce the carrying amount of any goodwill allocated to the CGU, and then to reduce the carrying amount of the other assets of the CGU (or group ofCGUs) on a pro rata basis.

An impairment loss in respect of goodwill is not subsequently reversed. In respect of other assets for which impairment loss has been recognised in prior periods, the Company reviews at reporting date whether there is any indication that the loss has decreased or no longer exists. An impainnent loss is reversed if there has been a change in the estimates used to determine the recoverable amount. Such a reversal is made only to rhe extent that the assets carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impainnent loss had been recognised.

13. Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

14.1. Financial assets

Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition or issue of the financial asset.

Equity Investments

Equity investments in subsidiaries are measured at cost.

Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a Company of similar financial assets) is primarily derecognised (i.e. removed from the Company's balance sheet) when:

- The rights to receive cash flows from the asset have expired, or
- The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Impairment of financial assets

In accordance with Ind AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss.

14.2. Financial liabilities

Initial recognition and measurement

All financial liabilities are recognised initially at fair value and, in the case of payables, net of directly attributable transaction costs. The Company's financial liabilities include trade payables, security deposits and other payables.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortised cost

After initial measurement, such financial liabilities are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance costs in the profit or loss. This category generally applies to borrowings, trade payables and other contractual liabilities.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

D. Use of estimates and management judgments

The preparation of financial statements requires management to make judgments, estimates and assumptions that may impact the application of accounting policies and the reported value of assets, liabilities, income, expenses and related disclosures concerning the items involved as well as contingent assets and liabilities at the balance sheet date. The estimates and management's judgments are based on previous experience and other factors considered reasonable and prudent in the circumstances. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

In order to enhance understanding of the financial statements, information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is as under:

1. Useful life of property, plant and equipment

The estimated useful life of property, plant and equipment is based on a number of factors including the effects of obsolescence, demand, competition and other economic factors (such as the stability of the industry and known technological advances) and the level of maintenance expenditures required to obtain the expected future cash flows from the asset.

The Company reviews at the end of each reporting date the useful life of property, plant and equipment, and are adjusted prospectively, if appropriate.

2. Recoverable amount of property, plant and equipment

The recoverable amount of plant and equipment is based on estimates and assumptions regarding in particular the expected market outlook and future cash flows associated with the projects. Any changes in these assumptions may have a material impact on the measurement of the recoverable amount and could result in impairment.

3. Post-employment benefit plans

Employee benefit obligations are measured on the basis of actuarial assumptions which include mortality and withdrawal rates as well as assumptions concerning future developments in discount rates, the rate of salary increases and the discount rate. The Company considers that the assumptions used to measure its obligations are appropriate and documented. However, any changes in these assumptions may have a material impact on the resulting calculations.

4. Revenue

The company has recognized revenue at fair value of consideration received or receivable, net of returns, trade discounts and volume rebates. The company has used incremental rate of borrowing as discount rate to compute the fair value of future cash inflows.

5. Finance Cost

Finance costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Finance cost also includes exchange differences to the extent regarded as an adjustment to the finance costs. Finance costs that are directly attributable to the construction or production or development of a qualifying asset are capitalized as part of the cost of that asset. Qualifying assets are assets that necessarily take a substantial period of time to get ready for their intended use or sale. All other finance costs are expensed in the period in which they occur.

Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the finance costs eligible for capitalization. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the Statement of Profit and Loss over the period of the borrowings using the effective interest method Ancillary costs incurred in connection with the arrangement of borrowings are amortised over the period of such borrowings.

6. Provisions and contingencies

The assessments undertaken in recognising provisions and contingencies have been made in accordance with Ind AS 37, 'Provisions, Contingent Liabilities and Contingent Assets'. The evaluation of the likelihood of the contingent events has required best judgment by management regarding the probability of exposure to potential loss. Should circumstances change following unforeseeable developments, this likelihood could alter.





Advikca Finvest Limited

Notes to Financial Statements for the period ended March 31 2025

(All amounts in Lakhs, unless stated otherwise)	As at 31st March 2025	As at 31 March 2024
2. Loans		
At Amortised cost		
Unsecured, considered good		
To Holding Company		
Loans repayable on demand *	1,129.02	-
Term loans	-	-
To Others	-	
Total	**1,129.02**	-
Less: Impairment loss allowance	-	-
Total	**1,129.02**	-

* Loans granted for 3 years with a condition of repayable on demand.

3. Investments		
Non-current Investments		
Investment in equity instruments measured at FVTPL		
Quoted		
TEAMO Productions HQ Limited		
Warrants *		
Opening Balance	131.25	-
Add : Paid during the year	393.75	131.25
Less : Converted into Equity Shares	-525.00	(19.25)
Total	-	**112.00**

Equity Shares *		
Opening Balance	0.00	-
Add : Warrants converted	525.00	-
Add/Less: Fair value gain/(loss) on remeasurement through P&L	-126.00	-
Total	**399.00**	-

*Company have subscribed 35,00,000 fully convertible shares warrants of TEAMO Productions HQ Limited via prefrential allotment @ Rs 15/- per warrant on September 20, 2023 and paid 25% of the subscription amount during FY 2023-24 and balance 75% during FY 2024-25 as per the terms of the offer and warrants were converted into 3,50,00,000 Equity Shares consequent to split of shares from face value of Rs. 10/- per share to face value of Rs. 1/- per share.

4. Deffered tax asset (net)		
Opening Balance	0.98	6.85
Add: Adjustments during the year		
On account of Business Losses	50.04	(5.87)
Total	**51.02**	0.98
Tax effect of items constituting deferred tax asset		
(a) Deferred Tax Assets		
On Account of Fair Value Measurement of Investments	31.71	-
On Account of Fair Value Measurement of Investments - held for trade	19.31	
Business loss		0.98
Total (a)	51.02	0.98
Tax effect of items constituting deferred tax liability		
Unrealised Gain on fair valuation of Investment		
Total (b)	-	-
Tax Credits		
MAT Credit Entitlement		
Total (c)		
Total Assets/ (Liability) (a)+(b)	51.02	0.98





Reconciliation of Deferred Tax (Net)		
Particulars		
Opening Balance	0.98	6.85
Tax (income)/expense during the year recognised in profit or loss	50.04	(5.87)
Tax (income)/expense during the year recognised in OCI		
MAT Credit Entitlement		
Closing balance of deferred Tax	**51.02**	**0.98**

5. Investments		
Current Investment Held For Trade		
Investment in equity instruments measured at FVTPL		
Quoted	275.62	1,237.83
Add/Less: Fair value gain/(loss) on remeasurement through P&L	-76.71	-64.73
Total	198.91	1,173.10

6. Cash and cash equivalents		
Balances with banks		
On current accounts	1.33	20.74
Cash on hand	-	-
Total	**1.33**	**20.74**

7. Other Financial Assets		
Other Current Assets		
Advance (considered good)		
-To related parties	-	-
To others	23.84	20.95
Interest Receivable from related party	5.89	-
Balance With Govt. Authorities	-	-
Total	**29.73**	**20.95**

8. Other Non Financial Assets		
Advance (considered good)		
Advance to suppliers	0.59	-
Total	0.59	-

9. Equity Share Capital

	As at 31st March 2025	As at 31 March 2024
Authorized:		
2,00,00,000 (Previous year 2,00,00,000) Equity Shares of Rs.10/-each	2,000.00	2,000.00
Issued, Subscribed and Paid up :		
59,40,000 (Previous year 59,40,000) Equity Shares of Rs.10/-each	59.40	59.40

Reconciliation of number of Ordinary (Equity) Shares and amount outstanding :

	As at 31 March 2025		As at 31 March 2024	
	No. of Shares	Amount	No. of Shares	Amount
Equity Shares				
Issued and Subscribed :				
Balance as at the beginning of the year	5.94	59.40	1.50	15.00
Add : Issued during the year	-	-	4.44	44.40
Balance as at the end of the year	5.94	59.40	5.94	59.40

During the previous financial year ending 31st March'2024, Company issued equity shares in lieu of loan taken from its holding company of Rs. 9,99,79,920/- consisting of 4,44,000 shares of Rs. 225.18 (F.V of Rs.10 at premium of Rs.215.18)

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b) **Rights, preferences and restrictions attached to shares Equity shares**

The Company has one class of equity shares having a par value of ₹ 10 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

Details of Ordinary (Equity) Shares held by shareholders holding more than 5% of the aggregate shares in the Company :

Name of the Shareholder	As at 31st March 2025		As at 31 March 2024	
	No. of Shares	% Shareholding	No. of Shares	% Shareholding
Equity Shares				
Advik Capital Limited	593994	100.00%	593994	100.00%
Manju Aggarwal	1	0.00%	1	0.00%
Shakul Kumar Agarwal	1	0.00%	1	0.00%
Ashwini Kumar	1	0.00%	1	0.00%
Pardeep Singh Gusain	1	0.00%	1	0.00%
Rashika Gupta	1	0.00%	1	0.00%
Mohit Bindal	1	0.00%	1	0.00%

10. Other Equity	As at 31st March 2025	As at 31 March 2024
Retained Earnings		
Opening Balance	237.77	(20.39)
Net profit /(Loss) for the year	323.86	258.15
Prior Period Expenses		
Balance as on March 31, 2025	**561.62**	**237.77**
Securities Premium		
Opening Balance	936.62	-
Addition for the year	-	936.62
Balance as on March 31, 2025	**936.62**	**936.62**
Total other equity	**1,498.25**	**1,174.39**

(A) Brief Description of items of other equity are given below:

(i) Retained Earnings

Amount of retained earnings represents accumulated profit and losses of the company as on repporting date. Such profit and losses are after adjustments of payment of dividend, transfer to any reserve as statutorily required and adjustment for realised gain/loss on derecognition of equity instruments measured at FVTOCI. Actual gain/loss arising out of Acturial valuation is immediately transfered to retained earnings.

(ii) Securities premium reserve

Security premium reserve is used to record the premium on issue of shares. The reserve is utilised in accordance with the provisions of The

(iii) Other Reserves

a) Gain/(Loss) on equity and debt instruments accounted as FVTOCI

The company has elected to recognise changes in the fair value of certain instruments in other comprehensive income. These changes are accumulated within the FVTOCI equity investments reserve and FVTOCI debt investment reserve within equity.





	As at 31st March 2025	As at 31 March 2024
11. Trade Paybles		
(a) Total outstanding dues of MSME		
(b) Total outstanding dues other than MSME	0.06	0.06
Total	**0.06**	**0.06**
Ageing		
Particulars		
Disputed due - MSME	Nil	Nil
Disputed due - Others	Nil	Nil
Undisputed due - MSME	Nil	Nil
Undisputed due - Others	0.06	0.06
Outstanding for following period from due date of payment		
Less than 1 year	0.06	0.06
1-2 years	Nil	Nil
2-3 years	Nil	Nil
More than 3 years	Nil	Nil
Total	**0.06**	**0.06**
12. Other Financial Liabilities		
Current		
Salary Payable	**0.66**	-
Expenses Payable	0.30	0.30
Audit Fees Payable	0.90	0.45
Total	**1.86**	**0.75**
13. Current Tax Liabilities (net)		
Current		
Income Tax Provision	249.97	87.48
Total	**249.97**	**87.48**
14. Other Current Liabilities		
Current		
Statutory due payable	0.08	5.70
Total	**0.08**	**5.70**





Advikca Finvest Limited
Notes to Financial Statements for the period ended March 31 2025
(All amounts in Lakhs, unless stated otherwise)

	For the year ended 31st March 2025	For the year ended 31 March 2024
15 Revenue from Operations		
Revenue from Sale of Securities		
Net income from sale of investments held for trade *	629.32	-341.11
Loss on Fair Value Changes	-76.71	-64.73
Total	**552.62**	**-405.84**
* Please refer Note No. 30		
16 Other Income		
Gain on Revaluation of Investments	-	4.08
Dividend income	0.00	0.00
Interest Income	6.55	-
Realised Profit on Sale of Investments	-	828.94
Total	**6.55**	**833.02**
17 Employee benefit expenses		
Salaries, Wages and bonus	6.99	4.00
Staff welfare expenses	-	-
Total	**6.99**	**4.00**
18 Finance Cost		
Interest on Loans	-	68.55
Other financial Charges	19.41	0.04
Total	**19.41**	**68.59**
19 Other Expenses		
Auditor's remuneration (refer Note 19.1)	1.09	0.59
Demate Expenses	0.09	0.00
Fees and Filings	0.04	0.14
Legal and Professional fees	0.37	0.94
Rent	1.65	1.38
Other expenses	0.36	0.04
Loss on Fair Value Measurement	106.75	-
Short & Excess	0.01	0.00
Sitting Fees	4.80	-
Total	**115.16**	**3.10**
Note 19.1 : Payment to Auditors		
As Auditor:		
Audit Fee	1.09	0.59
Other Matters	-	0.15
Total	**1.09**	**0.74**

20. Tax Expenses	For the year ended 31st March 2025	For the year ended 31 March 2024
Current Tax	143.79	87.48
Deferred Tax (Credit)/ charge	-50.04	5.87
Tax Expenses reported in the Statement of Profit and Loss	**93.76**	**93.35**

The major components of tax expense and its reconciliation to expected tax expense based on the enacted tax rate applicable to the Company is 25.168% (March 31, 2024: 25.168%) and the reported tax expense in statement of profit and loss are as follows:

Accounting (loss)/ profit before tax expenses	417.61	351.49
Income tax rate	25.168%	25.168%
Expected tax expenses	105.11	88.46
Tax Impact due to temporary differences	26.87	4.88
Tax Impact on Expenses disallowed	-	
Interest on Tax	6.88	
Tax Impact due to Permanent differences	4.94	-
Tax impact on items exempt under income tax	-	-
Impact of change in tax rates	-	-
Income tax for earlier years	-	-
Others	-50.04	-
Tax Expenses	**93.76**	**93.35**

21. Earnings per Equity Share	For the year ended 31st March 2025	As at 31 March 2024
Face Value per Equity Share in Rs.	10.00	10.00
Profit attributable to equity holders for basic and diluted earnings per s	323.86	258.15
Weighted average number of equity shares for basic EPS	59.40	15.24
Basic Earnings per Share	5.45	16.94
Diluted Earnings Per Share	5.45	16.94





22. Financial risk management

A. Financial risk management

The company has exposure to the following risks arising from financial instruments:

Risk management framework

The company's board of director has following responsibility for the establishment and oversight of the Company's risk management framework.

The company through three layers of defense namely policies and procedures, review mechanism and assurance aims to maintain a disciplined and constructive control environment in which all employes understand their roles and obligations. The Audit committe of the Board with top management oversees the formulation and implementation of the Risk management policies. The risks are identified at business unit level and mitigation plan are identified, deliberated and reviewed at appropriate forums.

The Company has exposed to the following risks from its use of financial instruments:

- Credit risk (see (i));
- Liquidity risk (see (ii)); and
- Market risk (see (iii))

(i) Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers, loans and investments. The carrying amount of financial assets represents the maximum credit risk exposure.

Trade receivables and other financial assets

The company has estabilised a credit policy under which each new customer is analysed individually for creditworthiness before the Company's standard payment and delivery terms and conditions are offered. The Company's review includes external ratings, if they are available, financial statements, credit information, industry information and business intelligence. Sale limits are established for each customer and reviewed annually. Any sales exceeding those limits require approval from the appropriate authority as per policy.

In monitoring customer credit risk, customers are compared according to their credit characteristics, including whether they are a individual or a legal entity, whether they are an institutional dealers or end-user customer, their geographic location, industry, trade history with the Company and existence of previous financial difficulties.

Expected credit loss for trade receivables:

Based on internal assessment which is driven by the historical experience/current facts available in relation to default and delays in collection thereof, the credit risk for trade receivables is considered low. The Company estimates its allowance for trade receivable using lifetime expected credit loss.

The Management has made a thorough analysis per customer and considering the trend based on the previous year's accounts there is no expected credit loss for the company.

Expected credit loss with respect to other financial assets:

With regards to all financial assets with contractual cash flows other than trade receivable, management believes these to be high quality assets with negligible credit risk. The management believes that the parties from which these financial assets are recoverable, have strong capacity to meet the obligations and where the risk of default is negligible and accordingly no provision for excepted credit loss has been provided on these financial assets. Break up of financial assets other than trade receivables have been disclosed on balance sheet.

ii. Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

The Company's treasury department is responsible for managing the short term and long term liquidity requirements. Short term liquidity situation is reviewed daily by the treasury department. Longer term liquidity position is reviewed on a regular basis by the Board of Directors and appropriate decisions are taken according to the situation.

Exposure to liquidity risk

The following are the remaining contractual maturities of financial liabilities at the reporting date. The amounts exclude contractual interest payments and exclude the impact of netting agreements.

31-March-2025	Contractual Cash flows (1)			
Non-derivative financial liabilities	**Carrying Amount**	**Total**	**Within 1 Year**	**More than 1 year**
Borrowings	-	-	-	-
Lease liability including interest obligations	-	-	-	-
Trade payables	0.06	0.06	0.06	-
Other Financial liabilities	1.86	1.86	1.86	-
	1.92	**1.92**	**1.92**	-
31-March-2024	**Contractual Cash flows (1)**			
Non-derivative financial liabilities	**Carrying Amount**	**Total**	**Within 1 Year**	**More than 1 year**
Borrowings	-	-	-	-
Lease liability including interest obligations	-	-	-	-
Trade payables	0.06	0.06	0.06	-
Other Financial liabilities	0.75	0.75	0.75	-
	0.81	**0.81**	**0.81**	-

iii. Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates that will affect the Company's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

The Company follows a natural hedge driven currency risk mitigation policy to the extent possible. Any residual risk is evaluated and appropriate risk mitigating steps are taken.

The company is also exposed to the security price risk which is affected by the value of the holdings of the company in listed financial securites.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

All the borrowings of the company are on a fixed rate of interest and thus, safe from the market interest rate fluctuations subject to change in terms of loan agreements.

23. Capital Management

The Company's objectives when managing capital are to:

- safeguard its ability to continue as a going concern, so that it can continue to

-maintain an optimal capital structure to reduce the cost of capital.

In order to maintain or adjust the capital structure, the Company may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares or sell assets to reduce debt.

Consistent with others in the industry, the Company monitors capital on the basis of the following gearing ratio:

Net debt (total borrowings net of cash and cash equivalents and other bank balances) divided by 'Total equity' (as shown in the Balance Sheet).

The gearing ratios were as follows:

Particular	31-03-2025*	31-03-2024**
Net debt	-	-
Total equity	-	-
Net debt to equity ratio		

* No Debt Outstanding as on March 31st, 2025. Therefore, Ratio is not applicable

** No Debt Outstanding as on March 31st, 2024. Therefore, Ratio is not applicable

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24. Maturity Analysis Of Assets And Liabilities

The table below shows an analysis of assets and liabilities analyzed according to when they are expected to be recovered or settled. Derivatives have been classified to mature and/or be repaid within 12 months, regardless of the actual contractual maturities.

Particulars	As at March 31, 2025		As at March 31, 2024	
	Within 12 Months	After 12 Months	Within 12 Months	After 12 Months
ASSETS				
Financial Assets				
(a) Cash and Cash Equivalents	1.33	-	20.74	-
(b) Bank Balances other than Cash and cash equivalents	-	-	-	-
(c) Trade Receivables	-	-	-	-
(d) Loans	-	1,129.02	-	-
(e) Investments	-	597.91	-	1,285.10
(f) Others Financial Assets	29.73	-	20.95	-
	31.07	**1,726.93**	**41.69**	**1,285.10**
Non-Financial Assets				
(a) Inventories	-	-	-	-
(b) Current Tax Assets (Net)	-	-	-	-
(c) Deferred Tax Assets (Net)	-	51.02		0.98
(d) Property, Plant and Equipment	-	-	-	-
(e) Right-to-Use of Assets	-	-	-	-
(f) Other Non-Financial Assets	0.59	-	-	-
	0.59	**51.02**	-	**0.98**
TOTAL ASSETS	**31.66**	**1,777.95**	**41.69**	**1,286.08**
LIABILITIES AND EQUITY				
Liabilities				
Financial Liabilities				
(a) Trade Payables	-		-	
(i) Total Outstanding of MSME	-	-	-	-
(ii) Total Outstanding other than MSME	0.06	-	0.06	-
(b) Borrowings	-	-	-	-
(c) Other Current Liabilities	0.08	-	5.70	-
(d) Other Financial Liabilities	1.86	-	0.75	-
	1.99	-	**6.51**	-
Non Financial Liabilities				
(a) Current Tax Liabilities (Net)	249.97	-	87.48	-
(b) Deferred Tax Liabilities (Net)	-	-	-	-
(c) Other Non-Financial Liabilities	-	-	-	-
	249.97	-	**87.48**	-
Total Liabilitites	**251.96**	-	**93.99**	-
Net Equity	**-220.30**	**1,777.95**	**-52.30**	**1,286.08**





25. Fair value measurements

Fair value hierarchy

The fair value hierarchy is based on inputs to valuation techniques that are used to measure fair value that are either observable or unobservable and consists of the following three levels:

- Level 1 - Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 - Inputs are other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- Level 3 - Inputs are not based on observable market data (unobservable inputs). Fair values are determined in whole or in part using a valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

The cost of unquoted investments included in Level 3 of fair value hierarchy approximate their fair value because there is a wide range of possible fair value measurements and the cost represents estimate of fair value within that range.

The following table summarises financial assets and liabilities measured at fair value on a recurring basis and financial assets that are not measured at fair value on a recurring basis (but fair value disclosures are required):

Note:

(a) Fair valuation of financial assets and liabilities with short term maturities is considered as approximate to respective carrying amount due to the short term maturities of these instruments.Further the fair value measurement of lease

(b) Fair valuation of non-current financial assets and non-current financial liabilities has been disclosed to be same as carrying value as there is no significant difference between carrying value and fair value.

(c) There are no transfer between level 1, level 2 and level 3 during the year ended 31 March 2025.

Financial Assets measured at amortized cost

Particulars	As at March 31, 2025		As at March 31, 2024	
	Carrying value	Fair Value	Carrying value	Fair Value
Cash and cash equivalents	1.33	1.33	20.74	20.74
Other Financial Assets	29.73	29.73	20.95	20.95
Total	**31.07**	**31.07**	**41.69**	**41.69**

Financial Liabilities measured at amortized cost

Particulars	As at March 31, 2025		As at March 31, 2024	
	Carrying value	Fair Value	Carrying value	Fair Value
Trade Payables	0.06	0.06	0.06	0.06
Borrowings	-	-	-	-
Other Financial liabilities	1.86	1.86	0.75	0.75
Total	**1.92**	**1.92**	**0.81**	**0.81**

Financial Assets Measured at Fair Value

Particulars	As at March 31, 2025				
	Carrying value	Fair Value			
	Total	Level 1	Level 2	Level 3	Total
Investments	525.00	-			-
Total	**525.00**	-			-

Particulars	As at March 31, 2024				
	Carrying value	Fair Value			
	Total	Level 1	Level 2	Level 3	Total
Investments	131.25	112.00			112.00
Total	**131.25**	**112.00**			112.00

26. Related party transactions

a) Name of Related Party where Control exists and also where transactions have taken place during the year.

Directors
Pankaj — Appointed w.e.f 29.04.2023

Holding Company
Advik Capital Ltd.

Other Entities
Entities in which a Director or his relative is a Member
Advik Optoelectronics Limited

b) Transactions with related parties	As at March 31, 2025	As at March 31, 2024
Advik Capital Limited		
Interest Paid	-	65.25
Loan Taken	360.00	1,974.70
Reimbursement of Expenses	-	0.87
Loan Repaid	360.00	974.91
Loan converted into Equity	-	999.80
Interest Received	6.55	-
Loan Given	1,367.02	-
Repayment of loan received back	238.00	-
Remuneration to Pankaj	1.60	-
c) Balances		
Advik Capital Limited - Loan	1,129.02	-
Advik Capital Limited - Interest	5.89	-

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27. **Contingent liabilities and capital commitments**

Contingent liabilities

There are no contingent liabilities as on 31 March 2025

28. **Operating segment**

Board of Directors of the Company had been identified as the Chief Operating Decision maker (CODM) as defined by Ind AS 108, Operating Segments. Operating Segments have been defined and presented based on the regular review by the CODM to assess the performance of segment and to make decision about allocation of resources. Accordingly, the Company has determined trading in securities as the only reportable segment.

29. **Micro, Small and Medium enterprises**

There are no micro, small and medium enterprises, to whom the company owes dues, which are overdue as per the Act at the end of the financial year. The information as required to be disclosed in relation to micro, small and medium enterprises has been determined to the extent such parties have been identified on the basis of information available with the company.

	As at 31 March 2025	As at 31 March 2024
The principal amount remaining unpaid to any supplier as at the end of the period	NIL	NIL
The interest due on principal amount remaining unpaid to any supplier as at the end of the period	NIL	NIL
The amount of interest paid by the Company in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006	NIL	NIL
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day du-	NIL	NIL
The amount of interest accrued and remaining unpaid at the end of the period	NIL	NIL
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are	NIL	NIL

30. **Financial Ratio Disclosure**

Ratio	Numerator	Denominator	As at 31 March 2025	As at 31 March 2024	Percentage (%) variance	Reason of variance
Current ratio	Current Assets	Current Liabilities	0.92	12.92	-93%	Current Assets of the company has been increased however current liabilities have been increased significantly as compare to current assets.
Debt-equity ratio	Total Debt	Shareholder's Equity	0.00	0.00		Debt has been completely repaid back during the previous year
Debt service coverage ratio	Earnings available for debt service = Net Profit before taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of Fixed assets etc.	Debt service = Interest & Lease Payments + Principal Repayments	0	6.13	-100%	Debt has been completely repaid back during the last year year. There is no debt during the current year
Return on equity ratio	Net Profits after taxes – Preference Dividend (if any)	Average Shareholder's Equity	0.23	0.42	-45%	Net profit after tax has been increased however average equity has been significantly increased
Inventory turnover ratio	Cost of goods sold OR sales	Average Inventory	N/A	N/A	N/A	N/A
Trade receivables turnover ratio	Net Credit Sales	Average Accounts Receivable	N/A	N/A	N/A	N/A
Trade payables turnover ratio	Net Credit Purchases	Average Trade Payables	N/A	N/A	N/A	N/A
Net capital turnover ratio	Net Sales	Average Working Capital	-25.83	-0.36	7033%	Revenue from operations has been increased significantly during the year
Net profit ratio	Net Profit after tax	Net Sales = total sales (-) sales returns	0.59	-0.64	NA	Not comparable as there was negative revenue from operations during the previous year due to net loss in trading in shares held for trade
Return on capital employed	Earning before interest and taxes	Capital Employed= Tangible Net Worth + Total Long term Debt	0.28	0.34	-18%	

NA# denominator is negative





31. **Re- Grouping**

Cretain reclassification have been to the comparitive period Financial statements to enhance comparability with the current financial year financial statements & enhance compliance with guidance note on the Division-II- Ind AS Shedule III to the companies Act.

As a result, cretain line items have been reclassified in the Balance sheet as at 31st March,2025 the details of which are as under.

	Before Reclassification	Reclassification	After Reclassification
Inventories	1,173.10	-1,173.10	-
Current Assets - Investments	-	1,173.10	1,173.10
Revenue from Operations	81,159.44	-81,565.28	-405.84
Purchases of stock-in trade	82,709.81	-82,709.81	-
Changes in inventories (stock-in-trade)	-1,173.10	1,173.10	-
Other Expenses	31.67	-28.57	3.10

Reclassification of Prior Period Figures

(Pursuant to Ind AS 1 – Presentation of Financial Statements and Ind AS 109 – Financial Instruments)

During the current year, the Company has changed the presentation of transactions relating to the sale and purchase of shares and securities. Previously, such transactions were presented on a gross basis, i.e., separately showing the sale proceeds as revenue and the purchase cost as expenses. In line with the requirements of Ind AS 109 (Financial Instruments) and to provide more relevant information, the Company has now presented these transactions on a net basis, recognizing only the net gain or loss from such transactions under 'Revenur From Operations'.

In accordance with Ind AS 1 – Presentation of Financial Statements (Paragraphs 41–44), the comparative figures for the previous period have been reclassified to conform with the current year's presentation. This reclassification is a presentation change and does not have any impact on the net profit or loss or equity for the previous year.

Accordingly, revenue and expenses relating to such transactions have been netted off in the segment results for the FY 2023-24 and 2024-25 to make it comparable.

ADVIKCA FINVEST LIMITED DELHI

32. Other Statutory Information

(i) The Company does not have any pending litigations which would impact its financial position.

(ii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

(iii) The Company has not held any benami property and no proceedings have been initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(iv) The Company has not had any transactions with struck off companies under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956.

(v) The Company has not traded or invested in Crypto currency or Virtual Currency during year ended 31 March, 2025

(vi) The Company does not have any charges or satisfaction which are yet to be registered with ROC beyond the statutory period.

(vii) The Company does not have any transaction which had not been recorded in the books of accounts that have been surrendered or disclosed as income during the year in the tax assesssments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provision of the Income Tax Act, 1961)

(viii) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (ultimate beneficiaries) or
(b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

(ix) The Company has not received any fund from any persons or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(x) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.

(xi) The Company has not been declared wilful defaulter by any bank or financials institution or lender during the year.

For KSMC & Associates
Chartered Accountants
(FRN: 003565N)

(Sachin Singhal)
Partner
M. No. 505732
Place: Delhi
Date: 23-05-2025
UDIN: 25505732BMOSCQ2502

For and on the behalf of
Advikca Finvest Limited

Gunjan Jha
Director
DIN: 09270389

Sony Kumari
Director
DIN: 09270483

Pankaj
Director
DIN: 10140086