

# ADCON CAPITAL SERVICES LIMITED

Regd. Office : 417, Chetak Centre NX, Near Hotel Shreemaya RNT Marg, Indore, Madhya Pradesh, 452001

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## Statement of Audited Standalone Financial Results for the Quarter and Year ended 31st March 2024

₹ in Lakhs

Sr. No.	Particulars	3 Months ended 31.03.2024	Preceding 3 Months ended 31.12.2023	Corresponding 3 Months ended 31.03.2023	Year to date figures as on 31.03.2024	Year to date figures as on 31.03.2023
		Audited	Un-Audited	Audited	Audited	
I	<b>Revenue from Operations</b>					
	Interest Income	36.448	40.515	30.890	165.655	44.146
	Dividend Income	-	-	-	-	-
	Revenue from Sale of Shares	-	-	-	-	-
	Commission Received	-	-	-	-	10.000
	Net Gain on Fair Value of Changes	-	-	-	-	-
	Other Financial Income	-	-	1.964	1.762	1.964
	Others (Please specify)	-	-	-	0.304	-
	<b>Total Revenue from Operations</b>	<b>36.448</b>	<b>40.515</b>	<b>32.854</b>	<b>167.721</b>	<b>56.110</b>
II	<b>Other Income</b>					
	Others (Please Specify)	-	-	-	-	-
III	<b>Total Income (I+II)</b>	<b>36.448</b>	<b>40.515</b>	<b>32.854</b>	<b>167.721</b>	<b>56.110</b>
IV	<b>Expenses</b>					
	Finance Costs	-	-	-	-	-
	Fees & Commission Expenses	-	-	-	-	-
	Net loss on Fair Value Changes	(0.476)	0.476	-	-	-
	Impairment on Financial Instruments	-	-	-	-	-
	Cost of Material Consumed	-	-	-	-	-
	Purchases of Stock-in-trade	-	-	-	-	-
	Changes in Inventories of finished goods, stock-in-trade and work-in-progress	-	-	-	-	-
	Employee Benefits Expenses	2.524	3.631	4.177	13.758	10.562
	Depreciation, Amortization and Impairment	-	-	-	-	-
	Right Issue Expenses	-	-	49.173	-	49.173
	MCA Filing Fees	-	-	-	-	29.803
	Other Expenses	20.670	18.821	20.410	48.849	33.808
	<b>Total Expenses (IV)</b>	<b>22.718</b>	<b>22.928</b>	<b>73.760</b>	<b>62.607</b>	<b>123.346</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>13.730</b>	<b>17.587</b>	<b>(40.906)</b>	<b>105.114</b>	<b>(67.236)</b>
VI	Exceptional Items	0.914	-	-	0.914	-
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>12.816</b>	<b>17.587</b>	<b>(40.906)</b>	<b>104.200</b>	<b>(67.236)</b>
VIII	<b>Tax Expenses</b>					
	Current Tax	(9.347)	4.573	1.026	13.876	1.026
	Prior Period Adjustments	-	-	-	-	-
	Deferred Tax	0.013	0.014	0.016	0.055	0.065
	<b>Total Tax Expenses (VIII)</b>	<b>(9.334)</b>	<b>4.587</b>	<b>1.042</b>	<b>13.931</b>	<b>1.091</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>22.150</b>	<b>13.000</b>	<b>(41.948)</b>	<b>90.269</b>	<b>(68.327)</b>
X	Profit/(Loss) from Discontinued Operations	-	-	-	-	-
XI	Tax Expenses Discontinued Operations	-	-	-	-	-
XII	<b>Profit for the Period / Year from continuing operations (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Profit for the Period (IX-XII)</b>	<b>22.150</b>	<b>13.000</b>	<b>(41.948)</b>	<b>90.269</b>	<b>(68.327)</b>
XIV	<b>Other Comprehensive Income</b>					
	<b>A. Items that will not be classified to Profit or Loss</b>					
	i) Items that will not be classified to Profit or Loss	(31.780)	(60.316)	17.83	72.353	6.442
	ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	8.263	15.682	(4.64)	(18.812)	(1.675)
	<b>Sub-Total A</b>	<b>(23.517)</b>	<b>(44.634)</b>	<b>13.20</b>	<b>53.541</b>	<b>4.767</b>
	<b>B. i) Items that will be classified to Profit or Loss</b>					
	ii) Income Tax relating to Items that will be reclassified to Profit or Loss	-	-	-	-	-
	<b>Sub-Total B</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Other Comprehensive Income (A+B)</b>	<b>(23.517)</b>	<b>(44.634)</b>	<b>13.197</b>	<b>53.541</b>	<b>4.767</b>
XV	<b>Total Comprehensive Income for the Period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)</b>	<b>(1.367)</b>	<b>(31.634)</b>	<b>(28.751)</b>	<b>143.810</b>	<b>(68.327)</b>
XVI	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	3,169.585	3,018.435	355.110	3,169.585	3,018.435
	Face Value of Equity Shares	1.000	1.000	10.000	1.000	1.000
XVII	Other Equity	-	-	-	130.283	(13.527)
XVIII	<b>Earnings per Share from Continuing Operations</b>					
	a) Basic	0.007	0.004	(0.010)	0.028	(0.021)
	b) Diluted	0.007	0.004	(0.038)	0.028	(0.062)
XVIII	<b>Earnings per Share from Discontinued Operations</b>					
	a) Basic	-	-	-	-	-
	b) Diluted	-	-	-	-	-
XVIII	<b>Earnings per Share from Continuing &amp; Discontinued Operations</b>					
	a) Basic	0.007	0.004	(0.010)	0.028	(0.021)
	b) Diluted	0.007	0.004	(0.038)	0.028	(0.021)

### Notes :

- As per Indian Accounting Standard (IndAS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Finance & Investments" and thus Segmental Report for the Quarter is not applicable to the Company.
- The aforesaid financial Results have been reviewed by Audit Committee and approved by Board of Directors in their meeting held on May 24, 2024.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) - 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.
- The format of above results has been prescribed by SEBI vide their Circular No.CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with requirement of the SEBI Circular dated 5th July, 2016, Ind AS and in accordance with NBFC (Division III) format of Companies Act, 2013 (Refer MCA Notification dated October 11, 2018) applicable to the Companies those are required to comply with Ind AS.
- During the Quarter, the Company has received sum of Rs. 151.15 Lakh towards Call Money on Partly Paid-up Shares.
- Figures for the quarters ended 31st March 2024 and 31st March 2023 as reported in these financial results, are the balancing figures between audited figures in respect of the full financial years and the published year to date figures up to the end of the third quarter of the respective financial years.
- The Auditors of the Company have carried out "Auditing" of the above financial Results.
- Figures for previous quarter/year have been re-stated/re-classified wherever necessary.

Place : Indore  
Date: May 24, 2024

**For Adcon Capital Services Limited**  
Sd/-  
**Piyush Saraf**  
Managing Director

**ADCON CAPITAL SERVICES LIMITED**  
Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	For the Year Ended	
	31st March 2024	31st March 2023
	Audited	Audited
<b>FINANCIAL ASSETS</b>		
Cash & Cash Equivalent	7.489	21.839
<b>Receivables</b>		
Trade Receivables	41.613	48.762
Other Receivables	-	-
Short Term Loans & Advances	3,107.080	2,820.818
Investments	131.413	84.422
Other Financial assets	49.215	29.593
<b>Total Financial Assets .....</b>	<b>3,336.810</b>	<b>3,005.434</b>
<b>NON-FINANCIAL ASSETS</b>		
Inventories	-	-
Current Tax Assets (Net)	16.840	8.338
Deferred Tax Assets (Net)	-	-
Property, Plant & Equipments	0.026	0.026
Investment in Property	-	-
Intangible assets under development	-	-
Goodwill	-	-
Other Intangible Assets	-	-
Other Non-Financial Assets (Deferred Revenue Expenditure)	-	-
<b>Total Non Financial Assets .....</b>	<b>16.866</b>	<b>8.364</b>
<b>TOTAL ASSETS ....</b>	<b>3,353.676</b>	<b>3,013.798</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity attributable to Owners of Parents</b>		
Equity Share Capital	3,169.585	3,018.435
Other Equity	130.283	(13.527)
<b>Total Equity ...</b>	<b>3,299.868</b>	<b>3,004.908</b>
<b>Share Application Money Pending Allotment</b>	-	-
<b>LIABILITIES</b>		
<b>Financial Liabilities</b>		
Derivative financial instruments	-	-
<b>Payables</b>		
<b>Trade Payables</b>		
Total Outstanding Dues of Micro Enterprises And Small	-	-
Total Outstanding Dues of Creditors Other than Micro Enterprises	-	-
<b>Other Payables</b>		
Total Outstanding Dues of Micro Enterprises And Small	-	-
Total Outstanding Dues of Creditors Other Than Micro Enterprises	-	-
And Small Enterprises	-	-
Debt Securities	-	-
Borrowings (Other than Debt Securities)	-	-
Deposits	-	-
Subordinated Liabilities	-	-
Other financial liabilities	-	-
Other Non Current Liabilities	-	-
<b>Total Financial Liabilities ...</b>	<b>-</b>	<b>-</b>
<b>Non-Financial Liabilities</b>		
Current Tax Liabilities (Net)	-	-
Provisions	-	-
Deferred Tax Liabilities (Net)	20.171	1.304
Other Non-Financial Liabilities	-	-
Short Term Provisions	13.876	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	19.761	7.586
<b>Total Non Financial Liabilities ...</b>	<b>53.808</b>	<b>8.890</b>
<b>Total Liabilities .....</b>	<b>53.808</b>	<b>8.890</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>3,353.676</b>	<b>3,013.798</b>

# ADCON CAPITAL SERVICES LIMITED

## Statement of Cash Flow Annexed to the Balance Sheet as at 31st March, 2024

₹ In Lakh		
Particulars	31.03.2024	31.03.2023
<b>A. Cash Flow from Operating Activities</b>		
<i>Net Profit before Tax and Extraordinary Items</i>	<b>104.200</b>	<b>(67.236)</b>
<i>Adjustments for</i>		
Interest Received	-	-
Impairment of investments	13.169	
Profit on Sale of Investment	7.700	10.058
Dividend Received	-	-
<b><i>Operating Profit before Working Capital Changes</i></b>	<b>125.069</b>	<b>(57.178)</b>
<b><i>Adjustments for Working Capital Changes</i></b>		
Decrease / (Increase) Investment	-	-
Decrease / (Increase) Loan & Advances	(286.263)	(2,531.179)
Decrease / (Increase) Trade Receivable	7.150	(17.402)
Decrease / (Increase) in Inventories	-	-
Decrease / (Increase) in Other Financial Assets	(19.623)	(29.593)
Decrease / (Increase) in Other Current Assets	(8.502)	(4.129)
(Decrease) / Increase in Trade Payable	-	-
(Decrease) / Increase in Other Current Liabilities	12.175	7.057
(Decrease) / Increase in Provisions	13.876	(5.974)
<b><i>Cash Generated from operations</i></b>	<b>(156.118)</b>	<b>(2,638.398)</b>
Income Tax for the year	13.876	1.026
Prior Period Adjustments	-	-
<b><i>Net Cash From Operating Activities</i></b>	<b>(169.994)</b>	<b>(2,639.424)</b>
<b>B. Cash Flow From Investing Activities</b>		
Net Purchase of Fixed Assets	-	-
Purchase of Investments	-	(104.333)
Proceeds from Sale of Investments	4.494	34.463
Dividend Received	-	-
<b><i>Net Cash from Investing Activities</i></b>	<b>4.494</b>	<b>(69.870)</b>
<b>C. Cash Flow From Financing Activities</b>		
Proceeds from Right Issue	151.150	2,663.325
<b><i>Net Cash used in Financing Activities</i></b>	<b>151.150</b>	<b>2,663.325</b>
<b>Net Decrease in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>(14.350)</b>	<b>(45.969)</b>
Opening Balance of Cash & Cash Equivalents	21.839	67.808
Closing Balance of Cash & Cash Equivalents	7.489	21.839