

ADCON CAPITAL SERVICES LIMITED

Regd. Office : 417, Chetak Centre NX, Near Hotel Shreemaya RNT Marg, Indore, Madhya Pradesh, 452001
CIN : L67120MP1994PLC008511 Email : adconcap@gmail.com, Website : www.adconcap.com

Statement of Unaudited Financial Results for the Quarter and Six Months ended 30th September 2022

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended 30.09.2022	Preceding 3 Months ended 30.06.2022	Corresponding 3 Months ended 30.09.2021	6 Months ended 30.09.2022	Correspondin g 6 Months ended 30.09.2021	Year to date figures as on 31.03.2022
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations						
	Interest Income	5.334	3.668	7.690	9.002	14.070	22.147
	Dividend Income	-	-	-	-	-	0.305
	Revenue from Sale of Shares	-	-	-	-	-	-
	Net Gain on Fair Value of Changes	-	-	-	-	-	-
	Commission Received	-	10.000	-	10.000	-	-
	Other Income (Capital Gain)	-	-	-	-	-	40.619
	Total Revenue from Operations	5.334	13.668	7.690	19.002	14.070	63.071
II	Other Income						
	Others (Plesae Specify)	-	0.370	-	-	-	5.732
III	Total Income (I+II)	5.334	14.038	7.690	19.002	14.070	68.804
IV	Expenses						
	Finance Costs	-	-	-	-	-	-
	Fees & Commission Expenses	-	-	-	-	-	-
	Net loss on Fair Value Changes	-	-	-	-	-	-
	Impairment on Financial Instruments	-	-	-	-	-	-
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock-in-trade	-	-	-	-	-	-
	Changes in Inventories of finished goods, stock-in-trade and WIP	-	-	-	-	-	-
	Employee Benefits Expenses	2.055	2.303	1.950	4.358	3.820	8.298
	Depreciation, Amortization and Impairment	-	-	-	-	-	-
	MCA Filing Fees	29.803	-	-	29.803	-	-
	Other Expenses	3.089	4.226	1.570	7.315	5.900	10.985
	Total Expenses (IV)	34.947	6.529	3.520	41.476	9.720	19.283
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(29.613)	7.509	4.170	(22.474)	4.350	49.521
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	(29.613)	7.509	4.170	(22.474)	4.350	49.521
VIII	Tax Expenses						
	Current	(1.936)	1.936	-	-	-	8.028
	Prior Period Adjustments	-	-	-	-	-	0.044
	Deferred Tax	0.017	0.016	-	0.033	-	0.076
	Total Tax Expenses (VIII)	(1.919)	1.952	-	0.033	-	8.148
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(27.694)	5.557	4.170	(22.507)	4.350	41.373
X	Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-
XI	Tax Expenses Discontinued Operations	-	-	-	-	-	-
XII	Profit for the Period / Year from continuing operations (X-XI)	-	-	-	-	-	-
XIII	Profit for the Period (IX-XII)	(27.694)	5.557	4.170	(22.507)	4.350	41.373
XIV	Other Comprehensive Income						
	Fair value changes on instruments carried at FVTOCI						
	A. Items that will not be classified to Profit or Loss	-	-	-	-	-	-
	i) Fair value changes on instruments carried at FVTOCI	1.482	(12.874)	-	(11.392)	-	-
	ii) Income Tax on above	2.962	-	-	2.962	-	-
	Sub-Total A	4.444	(12.874)	-	(8.430)	-	-
	B. i) Items that will be classified to Profit or Loss	-	-	-	-	-	-
	ii) Income Tax relating to Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Sub-Total B	-	-	-	-	-	-
	Other Comprehensive Income (A+B)	4.444	(12.874)	-	(8.430)	-	-
XV	Total Comprehensive Income for the Period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)	(23.250)	(7.317)	4.170	(30.937)	4.350	41.373
XVI	Paid-up Equity Share Capital	355.110	355.110	355.110	355.110	355.110	355.110
	Face Value of Equity Shares	1.000	1.000	10.000	1.000	10.000	10.000
XVII	Other Equity	-	-	-	19.096	-	50.033
XVIII	Earnings per Share from Continuing Operations						
	a) Basic	(0.078)	0.016	0.117	(0.063)	0.122	1.165
	b) Diluted	(0.078)	0.016	0.117	(0.063)	0.122	1.165
XVIII	Earnings per Share from Discontinued Operations						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XVIII	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	(0.078)	0.016	0.117	(0.063)	-	1.165
	b) Diluted	(0.078)	0.016	0.117	(0.063)	-	1.165

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 14th November 2022.
- 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 vides 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, 2021) applicable to the Companies those are required to comply with Ind AS.
- The Auditors of the Company have carried out "Limited Review" of the above financial Results.
- Figures for pervious quarter/year have been re-stated/re-classified wherever necessary.

For Adcon Capital Services Limited

Sd/-

Piyush Saraf
Managing Director

Place : Indore

Date : 14th November, 2022

ADCON CAPITAL SERVICES LIMITED

Statement of Cash Flow Annexed to the Balance Sheet as at 30th Sept 2022

Rs. In Lakh

Particulars	30.09.2022	30.09.2021
A. <u>Cash Flow from Operating Activities</u>		
<i>Net Profit before Tax and Extraordinary Items</i>	(22.475)	4.350
<i>Adjustments for</i>		
Interest Received	-	-
Dividend Received	-	-
Preliminary Expenses	-	-
<i>Operating Profit before Working Capital Changes</i>	(22.475)	4.350
<u>Adjustments for Working Capital Changes</u>		
Decrease/(Increase) in Investment	-	-
Decrease/(Increase) in Loan & Advances	(14.990)	(0.550)
Decrease/(Increase) in Trade Receivable	2.196	(0.970)
Decrease/(Increase) in Inventories	-	-
Decrease/(Increase) in Other Current Assets	-	(1.090)
Short-Term Borrowings	-	-
(Decrease)/Increase in Other Current Liabilities	0.300	0.530
(Decrease)/Increase in Short-Term Provisions	(0.070)	-
<i>Cash Generated from operations</i>	(35.039)	2.270
Income Tax for the year	-	-
Deferred Tax Assets	-	-
<i>Net Cash From Operating Activities</i>	(35.039)	2.270
B. <u>Cash Flow From Investing Activities</u>		
Purchase of Investments	-	(10.000)
Proceeds from Sale of Investments	-	4.170
Interest Income / (Expense)	-	-
Dividend Received	-	-
<i>Net Cash from Investing Activities</i>	-	(5.830)
C. <u>Cash Flow From Financing Activities</u>		
Miscellaneous Expenditure	-	-
<i>Net Cash used in Financing Activities</i>	-	-
Net Decrease in Cash & Cash Equivalents (A+B+C)	(35.039)	(3.560)
Opening Balance of Cash & Cash Equivalents	67.808	6.400
Closing Balance of Cash & Cash Equivalents	32.769	2.840

ADCON CAPITAL SERVICES LIMITED
Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars	For the Half Year Ended	
	30th Sept 2022	31st March 2022
	Un-Audited	Audited
FINANCIAL ASSETS		
Cash & Cash Equivalent	7.059	0.472
Bank Balances	24.962	67.336
Receivables		
Trade Receivables	29.165	31.360
Other Receivables	-	-
Loans	304.629	289.639
Investments	6.777	18.169
Other Financial Assets	-	-
Total Financial Assets	372.592	406.976
NON-FINANCIAL ASSETS		
Inventories	-	-
Current Tax Assets (Net)	5.027	4.209
Deferred Tax Assets (Net)	3.365	0.436
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)	-	-
Total Non Financial Assets	8.418	4.671
TOTAL ASSETS	381.010	411.647
EQUITY & LIABILITIES		
Equity attributable to Owners of Parents		
Equity Share Capital	355.110	355.110
Other Equity	19.096	50.033
Total Equity ...	374.206	405.143
Share Application Money Pending Allotment	-	-
LIABILITIES		
Financial Liabilities		
Derivative financial instruments	-	-
Payables		
Trade Payables		
Total Outstanding Dues of Micro Enterprises And Small	-	-
Total Outstanding Dues of Creditors Other than Micro Enterprises	-	-
Other Payables		
Total Outstanding Dues of Micro Enterprises And Small	-	-
Total Outstanding Dues of Creditors Other Than Micro Enterprises	-	-
Debt Securities	-	-
Borrowings (Other than Debt Securities)	-	-
Deposits	-	-
Subordinated Liabilities	-	-
Other Financial Liabilities	-	-
Other Non Current Liabilities	-	-
Total Financial Liabilities ...	-	-
Non-Financial Liabilities		
Current Tax Liabilities (Net)	-	-
Provisions	5.974	-
Deferred Tax Liabilities (Net)	0.830	-
Other Non-Financial Liabilities	-	-
Short Term Provisions	-	5.974
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	-	0.530
Total Non Financial Liabilities ...	6.804	6.504
Total Liabilities	6.804	6.504
Total Equity & Liabilities	381.010	411.647