

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 2024

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended 30.09.2024	Preceding 3 Months ended 30.06.2024	Corresponding 3 Months ended 30.09.2023	6 Months ended 30.09.2024	Correspondin g 6 Months ended 30.09.2023	Year to date figures as on 31.03.2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations						
	Interest Income	40.517	40.360	41.912	80.877	88.692	165.655
	Dividend Income	-	-	-	-	-	-
	Revenue from Sale of Shares	-	-	-	-	-	-
	Net Gain on Fair Value of Changes	-	-	-	-	-	-
	Commission Received	-	-	-	-	-	-
	Other Income (Capital Gain)	88.434	6.633	-	95.067	-	1.762
	Total Revenue from Operations	128.951	46.993	41.912	175.944	88.692	167.417
II	Other Income						
	Others (FNO Trading)	13.226	-	-	13.226	-	0.304
III	Total Income (I+II)	142.177	46.993	41.912	189.170	88.692	167.721
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	(1.923)	1.923	-	-	-	-
	Employee Benefits Expenses	3.497	-	3.731	3.497	7.603	13.758
	Depreciation, Amortization and Impairment	-	-	-	-	-	-
	Other Expenses	4.452	22.130	5.346	26.582	9.358	48.849
	Total Expenses (IV)	6.026	24.053	9.077	30.079	16.961	62.607
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	136.151	22.940	32.835	159.091	71.731	105.114
VI	Exceptional Items	-	-	-	-	-	0.914
VII	Profit / (Loss) before Tax (V-VI)	136.151	22.940	32.835	159.091	71.731	104.200
VIII	Tax Expenses						
	Current	21.365	5.774	8.537	27.139	18.650	13.876
	Deferred Tax	0.011	0.022	0.014	0.033	0.028	0.055
	Total Tax Expenses (VIII)	21.376	5.796	8.551	27.172	18.678	13.931
IX	Profit for the Period / Year from continuing operations (VII-VIII)	114.775	17.144	24.284	131.919	53.053	90.269
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)	114.775	17.144	24.284	131.919	53.053	90.269
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	(101.042)	25.329	146.66	(75.713)	164.449	72.353
	ii) Less: Income Tax on above	25.432	(6.375)	(38.13)	19.057	42.757	(18.812)
	Sub-Total A	(75.610)	18.954	108.526	(56.656)	121.692	53.541
	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)	(75.610)	18.954	108.526	(56.656)	121.692	53.541
XV	(Loss) and Other Comprehensive Income for the Period)	39.165	36.098	132.810	75.263	174.745	143.810
XVI	Paid-up Equity Share Capital	3,169.585	3,181.279	3,018.435	3,181.279	3,018.435	3,169.585
	Face Value of Equity Shares	1.000	1.000	1.000	1.000	1.000	1.000
XVII	Other Equity	-	-	-	205.545	161.219	130.283
XVIII	Earnings per Share from Continuing Operations						
	a) Basic	0.036	0.005	0.008	0.041	0.018	0.028
	b) Diluted	0.036	0.005	0.008	0.041	0.018	0.028
XVIII	Earnings per Share from Discontinued Operations						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XVIII	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	0.036	0.005	0.008	0.041	0.040	0.028
	b) Diluted	0.036	0.005	0.008	0.041	0.040	0.028

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 8th November 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, 2023) applicable to the Companies those are required to comply with Ind AS.
- Balance in the account of Trade Payable, Trade Receivable, Loans and advances and Other Financial Liabilities are subject to confirmation/reconciliation. If any, The management does not expect any material adjustments in respect of the same effecting the Financial Statement on such reconciliation/adjustment.
- 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.

Place : Indore
Date : 8th November, 2024

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

ADCON CAPITAL SERVICES LIMITED
Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars	For the Half Year Ended	
	30th Sept 2024	30th Sept 2023
	Un-Audited	Un-Audited
FINANCIAL ASSETS		
Cash & Cash Equivalent	0.838	3.238
Bank Balances	4.701	66.104
Receivables		
Trade Receivables	43.540	49.342
Other Receivables		-
Loans	3,330.312	2,841.389
Investments	8.619	248.871
Other Financial Assets	50.157	29.593
Total Financial Assets	3,438.167	3,238.537
NON-FINANCIAL ASSETS		
Inventories	-	-
Current Tax Assets (Net)	10.053	-
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)	-	-
Total Non Financial Assets	10.079	0.026
TOTAL ASSETS	3,448.246	3,238.563
EQUITY & LIABILITIES		
Equity attributable to Owners of Parents		
Equity Share Capital	3,181.279	3,018.435
Other Equity	205.545	161.219
Total Equity ...	3,386.824	3,179.654
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)		3.535
Provisions		-
Deferred Tax Liabilities (Net)	1.147	44.088
Other Non-Financial Liabilities	32.154	-
Short Term Provisions	28.121	-
Current Tax Liabilities (Net)		-
Other Current Liabilities		11.286
Total Non Financial Liabilities ...	61.422	58.909
Total Liabilities	61.422	58.909
Total Equity & Liabilities	3,448.246	3,238.563

ADCON CAPITAL SERVICES LIMITED

Statement of Cash Flow Annexed to the Balance Sheet as at 30th Sept 2024

Rs. In Lakh

Particulars	30.09.2024	30.09.2023
A. <u>Cash Flow from Operating Activities</u>		
<i>Net Profit before Tax and Extraordinary Items</i>	159.091	71.731
<i>Adjustments for</i>		
Interest Received	-	-
Dividend Received	-	-
Profit on Sale of Investments	(95.067)	-
<i>Operating Profit before Working Capital Changes</i>	64.024	71.731
<i>Adjustments for Working Capital Changes</i>		
Decrease/(Increase) in Investment	-	-
Decrease/(Increase) in Loan & Advances	(223.231)	(20.571)
Decrease/(Increase) in Trade Receivable	(1.928)	(0.580)
Decrease/(Increase) in Inventories	-	-
Decrease/(Increase) in Other Current Assets	6.787	8.338
Decrease/(Increase) in Other Financial Assets	(0.942)	-
(Decrease)/Increase in Other Current Liabilities	12.392	7.235
(Decrease)/Increase in Short-Term Provisions	14.245	-
<i>Cash Generated from operations</i>	(128.653)	66.153
Income Tax for the year	27.139	18.650
Deferred Tax Assets	-	-
<i>Net Cash From Operating Activities</i>	(155.792)	47.503
B. <u>Cash Flow From Investing Activities</u>		
Purchase of Investments	-	-
Proceeds from Sale of Investments	142.148	-
Interest Income / (Expense)	-	-
Dividend Received	-	-
<i>Net Cash from Investing Activities</i>	142.148	-
C. <u>Cash Flow From Financing Activities</u>		
Proceeds from Right Issue	11.694	-
<i>Net Cash used in Financing Activities</i>	11.694	-
Net Decrease in Cash & Cash Equivalents (A+B+C)	(1.950)	47.503
Opening Balance of Cash & Cash Equivalents	7.489	21.839
Closing Balance of Cash & Cash Equivalents	5.539	69.342