

# Advik Capital Limited

(Formerly known as Advik Industries Limited)

CIN : L65100DL1985PLC022505

Regd. Office: Advik House, Plot No.84, Khasra No. 143/84

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22<sup>nd</sup> May, 2019

To,  
Listing Department  
BSE Limited  
Floor 25, P J Towers,  
Dalal Street, Mumbai-400001

Dear Sir/Ma'am

**Scrip Code: 539773**

**Subject: Submission of Financial Results under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter/ Year ended on 31<sup>st</sup> March, 2019**

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed duly approved **Audited Financial Results (Standalone & Consolidated) for the Quarter and Year ended 31<sup>st</sup> March, 2019** along with **Audit Report (Standalone & Consolidated) as received from the Statutory Auditor** of the Company in terms of **SEBI Circular CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March, 2019** together with **Declaration by the Managing Director and Chief Financial Officer (CFO) of the Company** regarding unmodified opinion of the Statutory Auditor and **Certificate signed by the Chief Financial Officer (CFO) of the Company** on the correctness of the facts stated in the Financial Results for the Quarter and Year ended 31<sup>st</sup> March, 2019 in the meeting of Board of Directors of the Company held on Wednesday, 22<sup>nd</sup> May, 2019.

**The meeting commenced at 12:30 P.M. and concluded at 01:30 P.M.**

This is for your information and records.

You are requested to record and acknowledge the same.



You are requested to take it in your perusal.  
Thanking You,

For and on behalf of  
**ADVIK CAPITAL LIMITED**  
(earlier known as "Advik Industries Limited")

*Ritika Priyam*



**RITIKA PRIYAM**  
**Company Secretary & Compliance Officer**  
**Mem No: A53502**

- Encl:* 1. Auditor's Report (Both Standalone & Consolidated) as **Annexure- A**  
2. Financial Results of the Company (both Standalone & Consolidated) as **Annexure- B**  
3. Declaration by Managing Director and Chief Financial Officer of the Company as **Annexure- C**  
4. Certificate signed by the Chief Financial Officer of the Company as Annexure-D



**Independent Auditor's Report**

**GARG ANIL & CO.**  
CHARTERED ACCOUNTANTS

ANEXURE - A

**To Board of Directors of  
ADVIK CAPITAL LIMITED  
(formerly known as Advik Industries Limited)  
Report on the Financial Statements**

We have audited the standalone annual financial results of **ADVIK CAPITAL LIMITED** (the "Company") for the year ended 31 March 2019 ("standalone annual financial results"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), the Statement of Profit and Loss, Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for (standalone) the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these (standalone) financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these standalone annual financial results based on our audit of the annual financial statements which have been prepared in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standards) Rules, 2015 as per Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and



perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

An audit also involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the (standalone) financial statements

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view of the net profit and other comprehensive income and other financial information for the year ended 31 March 2019.

### **Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by section 143 (3) of the Act, we report that:

- a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;



b. in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

c. the Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account

d. in our opinion, the aforesaid (standalone) financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e. On the basis of written representations received from the directors as on March 31, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2019 from being appointed as a director in terms of Section 164 (2) of the Act.

f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure B**".

g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

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

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

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

**FOR GARG ANIL & CO.**

**Chartered Accountants**

FRN : 6308N

  
(PRADEEP KUMAR GARG)

**(PARTNER)**

M.NO. : 012374



Place: New Delhi

Date: 22-05-2019

## **"Annexure A" to the Independent Auditors' Report**

Referred to in paragraph 1 of the Independent Auditor's Report of even date to the members of the **ADVIK CAPITAL LIMITED** on the financial statements of the Company for the year ended March 31, 2019:

- 1) The Company is having Property Plant Equipment as per Property Plant Schedule for the year ended 31.03.2019 and proper records maintained by the company
- 2) (i) The company has a inventory of shares only.  
  
(ii) The Company has maintained proper records of inventories. As explained to us, there were no material discrepancies noticed on physical verification of inventories as compared to the book records.
- 3) The Company has granted loans, unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act.
- 4) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.
- 5) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- 6) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.
- 7) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Income-Tax, Sales tax, Service Tax, , Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2019 for a period of more than six months from the date on when they become payable.  
  
b) According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.
- 8) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.



- 9) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.
- 10) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
- 11) Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act;
- 12) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.
- 13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- 14) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.
- 15) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- 16) In our opinion, the company is required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the company has obtained registration, Reg. No. B-14.0072
- 17) The company has changed its name from Advik Industries Ltd to Advik Capital Ltd duly approved under Companies Act.



**FOR GARG ANIL & CO.**  
**Chartered Accountants**  
FRN : 6308N



(PRADEEP KUMAR GARG)  
M.NO. : 012374



Place: New Delhi  
Date: 22-05-2019



**"Annexure B" to the Independent Auditor's Report of even date on the Standalone Financial Statements of ADVIK CAPITAL LIMITED the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of **ADVIK CAPITAL LIMITED** as of March 31, 2019 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

**Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



### **Meaning of Internal Financial Controls Over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

### **Inherent Limitations of Internal Financial Controls Over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2019, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**FOR GARG ANIL & CO.**

**Chartered Accountants**

FRN: 6308N



(PRADEEP KUMAR GARG)

M.NO. : 012374

Place: New Delhi

Date: 22.05.2019



**GARG ANIL & CO.**

CHARTERED ACCOUNTANTS

ANNEXURE A

## **Independent Auditor's Report**

### **To Board of Directors of ADVIK CAPITAL LIMITED Report on the Financial Statements**

We have audited the accompanying (Consolidated) financial statements of **ADVIK CAPITAL LIMITED ("the Holding Company") and ADVIK OPTOELECTRONICS LIMITED ("the subsidiary Company") together referred as "the Group" for the year ended on 31<sup>st</sup> March, 2019**, the Statement of Profit and Loss, Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

### **Management's Responsibility for (Consolidated) the Financial Statements**

These consolidated annual financial results have been prepared from consolidated annual financial statements which are the responsibility of the Holding Company's Management.

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these (Consolidated) financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these Consolidated annual financial results based on our audit of the annual financial statements



which have been prepared in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standards) Rules, 2015 as per Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act 2013. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the (Consolidated) financial statements

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us these financial Statement:

(1) a. includes the results of the following entities:

Advik Capital Limited and Advik Optoelectronic Limited



b. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and

c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated total comprehensive income (comprising of net [profit/loss] and other comprehensive income/ loss) and other financial information of the Group for the year ended 31.03.2019.

(2) The consolidated financial results includes the unaudited financial statements/ financial information Of Advik optoelectronics Ltd. subsidiaries, whose financial statements/ financial information reflect total assets of **Rs.13,17,72,667.17** as at 31st March, 2019, total revenue of **Rs.4,53,59,568.93** total net profit after tax of **Rs.11,88,221.03**, total comprehensive income/ loss of **Rs.4,74,99,212.82** for the year ended on that date, as considered in the consolidated financial results.

These financial statements/ financial information are unaudited and have been furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on such audited financial statements/financial information. In our opinion and according to the information and explanations given to us by the Management.

Our opinion on the Statement is not modified in respect of the above matter38.

### **Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by section 143 (3) of the Act, we report that:

a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

b. in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

c. the Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account



d. in our opinion, the aforesaid (Consolidated) financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e. On the basis of written representations received from the directors as on March 31, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2019 from being appointed as a director in terms of Section 164 (2) of the Act.

f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure B**".

g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

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

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

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

**FOR GARG ANIL & CO.**  
**Chartered Accountants**

FRN : 6308N



  
(PRADEEP KUMAR GARG)  
M.NO. : 012374

Place: New Delhi  
Date: 22-05-2019

## **"Annexure A" to the Independent Auditors' Report**

Referred to in paragraph 1 of the Independent Auditor's Report of even date to the members of the **ADVIK CAPITAL LIMITED** on the financial statements of the Company for the year ended March 31, 2019:

- 1) The Company is having Property, Plant Equipment as per Property, Plant Equipment Schedule for the year ended 31.03.2019 and proper records maintained by the company
- 2) (i) The company has a inventory of shares & goods only.  
(ii) The Company has maintained proper records of inventories. As explained to us, there were no material discrepancies noticed on physical verification of inventories as compared to the book records.
- 3) The Company has granted loans, unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act.
- 4) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.
- 5) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- 6) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.
- 7) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Income-Tax, Sales tax, Service Tax, , Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2019 for a period of more than six months from the date on when they become payable.  
b) According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.
- 8) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.
- 9) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised



moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.

10) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.

11) Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act;

12) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.

13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

14) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.

15) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.

16) In our opinion, the company is required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the company has obtained registration, Reg. No. B-14.00724

**FOR GARG ANIL & CO.**

**Chartered Accountants**

FRN : 6308N



(PRADEEP KUMAR GARG)

M.NO.: 012374

Place: New Delhi

Date: 22-05-2019



**"Annexure B" to the Independent Auditor's Report of even date on the Consolidated Financial Statements of ADVIK CAPITAL LIMITED the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of **ADVIK CAPITAL LIMITED** as of March 31, 2019 in conjunction with our audit of the consolidated financial statements of the Company for the year ended on that date.

**Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

### **Meaning of Internal Financial Controls Over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

### **Inherent Limitations of Internal Financial Controls Over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2019, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**FOR GARG ANIL & CO.**  
**Chartered Accountants**

FRN: 6308N



(PRADEEP KUMAR GARG)

M.NO. : 012374

Place: New Delhi

Date: 22-05-2019

## ADVIK CAPITAL LIMITED

CIN - L65100DL1985PLC022505

Registered Office: Plot No. 84, Khasra No. 143/84, Ground Floor, Extended Lal Dora, Kanjhawla, Delhi-110081

Website: www.advikgroup.com/all

Email: info@advikgroup.com &amp; cs@advikgroup.com

Contact: 011-25952595

## Part-I Statement of Standalone Audited Financial Results for the Quarter/Year Ended on 31st March, 2019

STANDALONE RESULTS						(IN
Particulars	3 Months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for the previous year ended	
	31/03/2019	31/12/2018	31/03/2018	31/03/2019	31/03/2018	
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	
<b>I Income from operations</b>						
(a) Net sales / income from operations (Net of excise duty)	11.76	13.69	28.28	52.15	63.20	
(b) Other operating income	-	-	-	0.09	-	
<b>Total income from operations (net)</b>	<b>11.76</b>	<b>13.69</b>	<b>28.28</b>	<b>52.24</b>	<b>63.20</b>	
<b>II Other Income</b>						
<b>III Total Revenue</b>	<b>11.76</b>	<b>13.69</b>	<b>28.28</b>	<b>52.24</b>	<b>63.20</b>	
<b>IV Expenses</b>						
(a) Cost of materials consumed	-	-	-	-	-	
(b) Purchase of stock-in-trade	-	-	-	-	6.01	
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	(6.01)	
(d) Employee benefits expense	7.89	6.10	9.88	23.91	16.14	
(e) Finance Cost	-	-	0.01	0.02	0.03	
(f) Depreciation and amortisation expense	2.13	-	2.88	2.12	2.88	
(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	9.28	0.22	13.84	14.00	23.02	
<b>Total expenses</b>	<b>19.00</b>	<b>6.32</b>	<b>23.41</b>	<b>40.05</b>	<b>42.07</b>	
<b>V Profit / (Loss) from ordinary activities before tax</b>	<b>(7.24)</b>	<b>7.37</b>	<b>4.85</b>	<b>12.19</b>	<b>21.13</b>	
<b>VI Tax expense</b>						
(a) Current Tax	-	1.90	1.50	3.04	6.78	
(b) Deferred Tax	-	-	-	0.13	0.08	
(c) MAT credit	-	-	-	-	-	
<b>VII Profit / Loss for the period before Minority Interest</b>	<b>(7.24)</b>	<b>5.47</b>	<b>3.35</b>	<b>9.02</b>	<b>14.29</b>	
<b>VIII Minority Interest</b>						
<b>IX Profit / Loss for the period after Minority Interest</b>	<b>(7.24)</b>	<b>5.47</b>	<b>3.35</b>	<b>9.02</b>	<b>14.29</b>	
<b>X Paid-up equity share capital *(Face Value of the Share Re. 1/- each)</b>	<b>458.74</b>	<b>458.74</b>	<b>458.74</b>	<b>458.74</b>	<b>458.74</b>	
<b>XI Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>	<b>439.52</b>	<b>448.99</b>	<b>429.56</b>	<b>439.52</b>	<b>429.56</b>	
<b>XII Earnings per share (Face Value of the Share Re. 1/- each) (not annualised):</b>						
(a) Basic	-	0.01	0.01	0.02	0.03	
(b) Diluted	-	0.01	0.01	0.02	0.03	
<b>XIII Debt Equity Ratio</b>						
<b>XIV Debt Service Coverage Ratio</b>						
<b>XV Interest Service Coverage Ratio</b>						

## Notes :

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting concluded on 22-05-2019
- The Board has not recommended any dividend for the financial year ending March 31st, 2019.
- The figures for the quarter ended 31st March, 2019 and 31st March, 2018 are the balancing figures between audited figures in respect of full financial year ended 31st March, 2019 and 31st March, 2018 respectively with the published year-to date figures upto the third quarter of the respective financial year.
- Previous year's/period's figures have been regrouped / rearranged, wherever required
- There were no investor complaints known to the Company outstanding at the beginning and at the end of the quarter ended on 31-03-2019
- As the Company is engaged in a single segment i.e. Financial Activities/ Services, the disclosure requirement of Accounting Standard (AS-17) i.e Segment Reporting specified under Section 133 of the Act read with rule 7 of the Companies (Accounts) Rules, 2014 and the Companies (Accounting Standards) Amendment Rules, 2016 are not applicable.
- The company is engaged in the business of non deposit accepting NBFC hence IND-AS were not applicable on the company for the Financial Year ended 2018-19
- The Financial results has been prepared in accordance with the Companies (AS) Rules 2006 as prescribed in Schedule III of Companies Act 2013 as per latest Amendment
- Figures for the previous year / periods have been regrouped wherever necessary to correspond with the figure of current year/periods.

By order of the Board

ADVIK CAPITAL LIMITED

Virender Kumar Agarwal  
Managing Director  
Din:00531255R/o: H-107, Aravali Kunj, Plot No.  
44, Sector-13, Rohini, Delhi-110085Place: New Delhi  
Date: 22-05-2019

**Part-I Statement of Consolidated Audited Financial Results for the Quarter/Year Ended on 31st March, 2019**

**CONSOLIDATED RESULTS**

(IN LACS)

Particulars	3 Months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for the previous year ended
	31/03/2019	31/12/2018	31/03/2018	31/03/2019	31/03/2018
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>I Income from operations</b>					
(a) Net sales / income from operations (Net of excise duty)	117.21	148.48	208.26	453.89	308.87
(b) Other operating income	8.19	9.96	-	21.39	0.01
<b>Total income from operations (net)</b>	<b>123.40</b>	<b>158.02</b>	<b>208.26</b>	<b>474.98</b>	<b>308.88</b>
<b>II Other Income</b>					
<b>III Total Revenue</b>	<b>123.40</b>	<b>158.02</b>	<b>208.26</b>	<b>474.98</b>	<b>308.88</b>
<b>IV Expenses</b>					
(a) Cost of materials consumed	-	-	-	-	-
(b) Purchase of stock-in-trade	84.29	98.06	110.79	292.62	161.30
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	8.61	(8.08)	(27.44)	28.78	(34.53)
(d) Employee benefits expense	13.66	13.00	12.31	46.51	37.04
(e) Finance Cost	0.75	1.08	1.25	7.00	22.59
(f) Depreciation and amortisation expense	24.58	-	29.83	24.58	29.63
(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	24.06	0.22	32.39	61.00	70.56
<b>Total expenses</b>	<b>155.95</b>	<b>166.30</b>	<b>158.93</b>	<b>457.49</b>	<b>286.59</b>
<b>V Profit / (Loss) from ordinary activities before tax</b>	<b>(32.55)</b>	<b>91.72</b>	<b>49.33</b>	<b>17.49</b>	<b>22.29</b>
<b>VI Tax expense</b>					
(a) Current Tax	-	13.32	15.24	4.92	9.49
(b) Deferred Tax	-	-	-	(0.36)	-
(c) MAT credit	-	-	-	-	-
<b>VII Profit /Loss for the period before Minority Interest</b>	<b>(32.55)</b>	<b>38.40</b>	<b>34.09</b>	<b>12.95</b>	<b>12.80</b>
<b>VIII Minority Interest</b>					
<b>IX Profit /Loss for the period after Minority Interest</b>	<b>(32.55)</b>		<b>34.09</b>	<b>12.95</b>	<b>12.80</b>
<b>X (Paid-up equity share capital *(Face Value of the Share Re. 1/- each)</b>	<b>608.74</b>	<b>608.74</b>	<b>608.74</b>	<b>608.74</b>	<b>608.74</b>
<b>XI Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>	<b>557.05</b>	<b>586.78</b>	<b>543.08</b>	<b>557.05</b>	<b>543.08</b>
<b>XII Earnings per share (Face Value of the Share Re. 1/- each) (not annualised):</b>					
(a) Basic	-	0.08	0.07	0.02	0.21
(b) Diluted	-	0.08	0.07	0.02	0.21
<b>XIII Debt Equity Ratio</b>					
<b>XIV Debt Service Coverage Ratio</b>					
<b>XV Interest Service Coverage Ratio</b>					

\* Consolidated paid-up equity share capital of Advik Capital Limited and its subsidiary Advik Optoelectronics Limited.

**Notes :**

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting concluded on 22-05-2019
- The Board has not recommended any dividend for the financial year ending March 31st, 2019.
- The figures for the quarter ended 31st March, 2019 and 31st March, 2018 are the balancing figures between audited figures in respect of full financial year ended 31st March, 2019 and 31st March, 2018 respectively with the published year-to date figures upto the third quarter of the respective financial year.
- Previous year's/period's figures have been regrouped / rearranged, wherever required
- There were no investor complaints known to the Company outstanding at the beginning and at the end of the quarter ended on 31-03-2019.
- As the Company is engaged in a single segment i.e. Financial Activities/ Services, the disclosure requirement of Accounting Standard (AS-17) i.e Segment Reporting specified under Section 133 of the Act read with rule 7 of the Companies (Accounts) Rules, 2014 and the Companies (Accounting Standards) Amendment Rules, 2016 are not applicable.
- The company is engaged in the business of non deposit accepting NBFC hence IND-AS were not applicable on the company for the Financial Year ended 2018-19
- The Financial results has been prepared in accordance with the Companies (AS) Rules 2006 as prescribed in Schedule III of Companies Act 2013 as per latest Amendment.
- Figures for the previous year / periods have been regrouped wherever necessary to correspond with the figure of current year/periods.

By order of the Board  
**ADVIK CAPITAL LIMITED**

Virender Kumar Agarwal  
Managing Director  
Din:00531255

Place: New Delhi  
Date: 22-05-2019

R/o: H-107, Aravali Kunj, Plot No. 44, Sector-13, Rohini, Delhi-110085

## STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2019 IS AS UNDER

Statement of Assets and Liabilities	Standalone		Consolidated			
	As at (current year end)	As at (previous year end)	As at (current year end)	As at (previous year end)		
	31/03/2019	31/03/2018	31/03/2019	31/03/2018		
(Rs. In Lakhs)						
<b>A</b>	<b>EQUITY AND LIABILITIES</b>					
1	Shareholders' funds					
	(a)	Share Capital	458.74	458.74	608.74	608.74
	(b)	Reserves and Surplus	439.52	429.56	557.05	543.05
	(c)	Money received against share warrants	0.00	0.00	0.00	0.00
		<b>Sub-total-Shareholders' funds</b>	<b>898.26</b>	<b>888.30</b>	<b>1165.79</b>	<b>1151.80</b>
2	Share application money pending allotment					
			0.00	0.00	0.00	0.00
3	Minority Interest					
			0.00	0.00	0.00	0.00
4	Non-current liabilities					
	(a)	Long-term borrowings	0.00	0.00	98.32	133.74
	(b)	Deferred tax liabilities (net)	0.44	0.31	0.00	0.00
	(c)	Other long term liabilities	0.00	0.00	0.00	0.00
	(d)	Long-term provisions	0.00	0.00	0.00	0.00
		<b>Sub-total-Non-current liabilities</b>	<b>0.44</b>	<b>0.31</b>	<b>98.32</b>	<b>133.74</b>
5	Current liabilities					
	(a)	Short-term borrowings	0.00	0.00	0.25	0.00
	(b)	Trade payables	0.90	0.00	35.09	71.67
		Outstanding due of micro enterprises and small enterprises	0.00	0.00	0.00	0.00
		Outstanding due of creditors other than micro enterprises and small enterprises	0.00	0.00	0.00	0.00
	(c)	Other current liabilities	0.00	0.00	11.39	21.02
	(d)	Short-term provisions	2.46	11.96	6.44	20.81
		<b>Sub-total-Current liabilities</b>	<b>3.36</b>	<b>11.96</b>	<b>53.17</b>	<b>113.70</b>
		<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>902.06</b>	<b>900.57</b>	<b>1317.28</b>	<b>1399.24</b>
<b>B</b>	<b>ASSETS</b>					
1	Non-current assets					
	(a)	Property, Plant and Equipments				
		(i) Tangible Assets- Property, Plant & Equipment	117.77	119.89	225.72	236.61
		(ii) Intangible Assets	0.00	0.00	0.00	0.00
		(iii) Capital Work in Progress	0.00	0.00	0.00	0.00
		(iv) Tangible assets under development	0.00	0.00	0.00	0.00
	(b)	Goodwill on consolidation	0.00	0.00	0.00	0.00
	(c)	Non-current investments	148.44	148.44	148.44	148.44
	(d)	Deferred tax assets (net)	0.00	0.00	2.56	2.18
	(e)	Long-term loans and advances	0.00	0.00	0.10	0.00
	(f)	Other non-current assets	0.00	0.00	0.00	0.00
		<b>Sub-total- Non-current assets</b>	<b>266.21</b>	<b>268.33</b>	<b>376.82</b>	<b>387.23</b>
2	Current assets					
	(a)	Current investments	0.00	0.00	0.00	0.00
	(b)	Inventories	6.01	6.01	177.45	203.24
	(c)	Trade receivables	0.08	0.01	83.16	125.90
	(d)	Cash and cash equivalents	0.83	2.99	3.06	5.42
	(e)	Short-term loans and advances	815.87	599.46	646.71	633.39
	(f)	Other current assets	13.06	23.77	30.08	44.06
		<b>Sub-total- Current assets</b>	<b>635.85</b>	<b>632.24</b>	<b>940.46</b>	<b>1012.01</b>
		<b>TOTAL - ASSETS</b>	<b>902.06</b>	<b>900.57</b>	<b>1317.28</b>	<b>1399.24</b>

By order of the Board

ADVIK CAPITAL LIMITED

Virender Kumar Agarwal  
Managing Director  
Din:00531255

R/o: H-107, Aravali Kunj, Plot No. 44, Sector-13, Rohini, Delhi-110085

Place: New Delhi  
Date: 22-05-2019

# Advik Capital Limited

(Formerly known as Advik Industries Limited)  
CIN : L65100L1985PLC022505

Regd. Office: Advik House, Plot No.84, Khasra No. 143/84  
Extended Lal Dora 100 Ft Road, Kanjhawala, New Delhi-110081  
E-mail: info@advikgroup.com | Tel: +91-11-25952595  
Fax: +91-11-25952525 | Help Line: +91-9136311500  
www.advikgroup.com

Annexure - C



The Corporate Relations Department  
BSE Limited  
PhirozeJeejeebhoy Tower,  
Dalal Street, Mumbai- 400 001

Dear Sir,

**Scrip Code: 539773**

**SUB: Declaration with regard to the Annual Audited Financial Results for the year ended 31<sup>st</sup> March, 2019**

Pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015 read with SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification dated May 25, 2016 and May 27, 2016 respectively, we are hereby submitting the following Declaration regarding the unmodified Opinion of the Statutory Auditor.

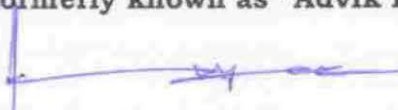
**DECLARATION**


We, the undersigned Key Managerial Personnel of **ADVIK CAPITAL LIMITED (formerly known as "Advik Industries Limited")** do hereby solemnly affirm and declare that the Statutory Auditor of the Company does not expressed any modified opinion/ Audit Qualification(s) or other Reservations(s) in the Audit Report of the Company for the Financial Year 2018-19 accompanying Audited Financial Statements of the Company and accordingly the Statement on impact of Audit Qualifications is not required to be given.

You are requested to please consider and take it in your perusal.

Thanking You

For and on behalf of  
**ADVIK CAPITAL LIMITED**  
(formerly known as "Advik Industries Limited")

  
**Virender Kumar Agarwal**  
Managing Director  
DIN: 00531255  
Date: 22-05-2019  
Place: New Delhi

  
**Rishab Kumar Agarwal**  
Chief Financial Officer  
PAN:AJAPA7265J

# Advik Capital Limited

(Formerly known as Advik Industries Limited)

CIN : L65100DL1985PLC022505

Regd. Office: Advik House, Plot No.84, Khasra No. 143/84

Extended Lal Dora 100 Ft Road, Kanjhawala, New Delhi-110081

E-mail: info@advikgroup.com | Tel: +91-11-25952595

Fax: +91-11-25952525 | Help Line: +91-9136311500

www.advikgroup.com

Annexure-D



## TO WHOMSOEVER IT MAY CONCERN

I, Rishab Kumar Agarwal, Chief Financial Officer of ADVIK CAPITAL LIMITED (formerly known as "Advik Industries Limited"), do hereby declare that the Audited Financial Results (both standalone & consolidated) for the Quarter/Year ending 31<sup>st</sup> March, 2019 pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirement) Regulations, 2015 are true and correct to the best of my knowledge and understanding.

I, hereby further certify that the Financial Results do not contain:

1. Any false or misleading statement or figures, and
2. Do not omit any material fact which may make the statements or figures contained therein misleading.

For ADVIK CAPITAL LIMITED

formerly known as "Advik Industries Limited")

A handwritten signature in blue ink, appearing to read 'Rishab Kumar Agarwal', is written over a faint circular stamp.

RISHAB KUMAR AGARWAL

(CHIEF FINANCIAL OFFICER)

PAN :AJAPA7265J

Date: 22.05.2019

Place: New Delhi