

BSE LTD
ACKNOWLEDGEMENT

Acknowledgement No	: 1311202104130933	Date & Time	: 13/11/2021 04:13:09 PM
Scrip Code	: 538777		
Entity Name	: Asia Capital Limited		
Compliance Type	: Regulation 33 - Financial Results		
Nature Of Report	: Standalone		
Quarter / Period	: 30/09/2021		
Mode	: E-Filing		

General information about company	
Scrip code	538777
NSE Symbol	
MSEI Symbol	
ISIN*	INE131Q01011
Name of company	Asia Capital Limited
Class of security	Equity
Date of start of financial year	01-04-2021
Date of end of financial year	31-03-2022
Date of board meeting when results were approved	12-11-2021
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	03-11-2021
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	NBFC
Start date and time of board meeting	12-11-2021 16:00
End date and time of board meeting	12-11-2021 17:30
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – NBFC			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2021	01-04-2021
B	Date of end of reporting period	30-09-2021	30-09-2021
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations		
(i)	Interest Income	11.588	22.444
(ii)	Dividend Income	0	0
(iii)	Rental Income	0	0
(iv)	Fees and commission Income	0	0
(v)	Net gain on fair value changes	0	0
(vi)	Net gain on derecognition of financial instruments under amortised cost category	0	0
(vii)	Sale of products (including Excise Duty)	0	0
(viii)	Sale of services	0	0
(ix)	Other revenue from operations		
	Total other revenue from operations		
	Total Revenue From Operations	11.588	22.444
	Other income	0.075	0.081
	Total income	11.663	22.525
2	Expenses		
	Cost of materials consumed	0	0
	Purchases of stock-in-trade	0	0
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
	Employee benefit expense	1.437	3.24
	Finance costs	0	0
	Depreciation, depletion and amortisation expense	0.006	0.011
	Fees and commission expense	0	0
	Net loss on fair value changes	0	0
	Net loss on derecognition of financial instruments under amortised cost category	0	0
	Impairment on financial instruments	0	0
(f)	Other expenses		
1	Auditors remuneration	0.177	0.354
2	Rent expenses	0.531	0.531
3	Expected Credit Loss	0.08	0.08
4	Legal and professional fees	0.512	0.613
5	Membership fees and entrance fees	0.044	0.089
6	Maintenance charges	0.062	0.124
7	Listing and filing fees	1.251	2.218

8	Independent Directors Sitting Fee	0	0
9	Meeting Expenses	0	0.03
10	Miscellaneous Expenses	0.401	0.438
	Total other expenses	3.058	4.477
	Total expenses	4.501	7.728

Financial Results – NBFC			
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Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	7.162	14.797
4	Exceptional items	0	0
5	Total profit before tax	7.162	14.797
7	Tax expense		
8	Current tax	1.925	3.92
9	Deferred tax	0.003	0.007
10	Total tax expenses	1.928	3.927
14	Net Profit Loss for the period from continuing operations	5.234	10.87
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	5.234	10.87
22	Other comprehensive income net of taxes	0	0

Financial Results – NBFC			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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23	Total Comprehensive Income for the period	5.234	10.87
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	309.2	309.2
	Face value of equity share capital	10	10
28	Reserves excluding revaluation reserve		127.675
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings per share from continuing operations	0.17	0.35
	Diluted earnings per share from continuing operations	0.17	0.35
ii	Earnings per equity share for discontinued operations		
	Basic earnings per share from discontinued operations	0	0
	Diluted earnings per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings per share	0.17	0.35
	Diluted earnings per share	0.17	0.35
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities		
Particulars		Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2021
	Date of end of reporting period	30-09-2021
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	Financial Asset	
	Cash and cash equivalents	7.191
	Bank Balance other than (a) above	0
	Derivative financial instruments	0
	Receivables	
	(I) Trade Receivables	0
	(II) Other Receivables	0
	Loans	475.808
	Investments	0
	Other Financial assets	0
2	Non Financial Asset	
	Inventories	0
	Current tax assets (Net)	0
	Deferred tax Assets (Net)	0.002
	Investment Property	0
	Biological assets other than bearer plants	0
	Property, Plant and Equipment	0.045
	Capital work-in-progress	0
	Intangible assets under development	0
	Goodwill	0
	Other Intangible assets	0
	Other non-financial assets (to be specified)	22.571
	Total assets	505.617
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	309.2
	Other equity	127.67524
	Total equity attributable to owners of parent	436.875
	Non controlling interest	
	Total equity	436.875
2	Liabilities	
2.1	Financial Liabilities	
(a)	Derivative financial instruments	0
(b)	Payables	0
	(I) Trade Payables	
	(i) total outstanding dues of micro enterprises and small enterprises	0
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	3.236
	II) Other Payables	

	(i) total outstanding dues of micro enterprises and small enterprises	0
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0
(C)	Debt Securities	0
(d)	Borrowings (Other than Debt Securities)	63.661
(e)	Deposits	0
(f)	Subordinated Liabilities	0
(g)	Other financial liabilities	0
2.2	Non-Financial Liabilities	
(a)	Current tax liabilities (Net)	0
(b)	Provisions	0
(C)	Deferred tax liabilities (Net)	1.276
(d)	Other non-financial liabilities	0.569
	Total liabilities	68.742
	Total equity and liabilities	505.617

Format for Reporting Segmet wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2021	01-04-2021
Date of end of reporting period	30-09-2021	30-09-2021
Whether accounts are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
1	Segment Revenue (Income)	
	(net sale/income from each segment should be disclosed)	
	Total Segment Revenue	
	Less: Inter segment revenue	
	Revenue from operations	
2	Segment Result	
	Profit (+) / Loss (-) before tax and interest from each segment	
	Total Profit before tax	
	i. Finance cost	
	ii. Other Unallocable Expenditure net off Unallocable income	
	Profit before tax	
3	(Segment Asset - Segment Liabilities)	
	Segment Asset	
	Total Segment Asset	
	Un-allocable Assets	
	Net Segment Asset	
4	Segment Liabilities	
	Segment Liabilities	
	Total Segment Liabilities	
	Un-allocable Liabilities	
	Net Segment Liabilities	
	Disclosure of notes on segments	

Cash flow statement, indirect		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2021
B	Date of end of reporting period	30-09-2021
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	14.797
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	0
	Adjustments for decrease (increase) in trade receivables, current	0
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	4.567
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-32
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	0.534
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0.463
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	0.011
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0.08
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-26.345
	Net cash flows from (used in) operations	-11.548
	Dividends received	0
	Interest paid	0

Interest received	0
Income taxes paid (refund)	4.578
Other inflows (outflows) of cash	0
Net cash flows from (used in) operating activities	-16.126
Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	0
Purchase of property, plant and equipment	0
Proceeds from sales of investment property	0
Purchase of investment property	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) investing activities	0
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0

	Proceeds from borrowings	15
	Repayments of borrowings	0
	Payments of finance lease liabilities	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	15
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-1.126
	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-1.126
	Cash and cash equivalents cash flow statement at beginning of period	8.316
	Cash and cash equivalents cash flow statement at end of period	7.19

