

BSE LTD
ACKNOWLEDGEMENT

Acknowledgement No	: 1511202201071733	Date & Time	: 15/11/2022 01:07:32 PM
Scrip Code	: 538777		
Entity Name	: Asia Capital Limited		
Compliance Type	: Regulation 33 - Financial Results		
Nature Of Report	: Standalone		
Quarter / Period	: 30/09/2022		
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	01-04-2022
Date of end of financial year	31-03-2023
Date of board meeting when results were approved	14-11-2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	08-11-2022
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	14-11-2022 11:00
End date and time of board meeting	14-11-2022 16:30
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	01-07-2022	01-04-2022
B	Date of end of reporting period	30-09-2022	30-09-2022
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	11.456	21.619
(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	11.456	21.619
	Other income	0	0.002
	Total income	11.456	21.621
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	1.56	3.12
	Finance costs	0	0
	Depreciation, depletion and amortisation expense	0.001	0.004
	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	0.649
2	Rent expenses	0.531	1.062
3	Expected Credit Loss	0.033	0.08
4	Legal and professional fees	0.318	0.419
5	Membership fees and entrance fees	1.306	1.365
6	Maintenance charges	0.15	0.362
7	Listing and filing fees	1.053	2.106
8	Miscellaneous Expenses	0.127	0.154
	Total other expenses	3.695	6.197
	Total expenses	5.256	9.321

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	01-07-2022	01-04-2022
B	Date of end of reporting period	30-09-2022	30-09-2022
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.		
3	Total profit before exceptional items and tax	6.2	12.3
4	Exceptional items	0	0
5	Total profit before tax	6.2	12.3
7	Tax expense		
8	Current tax	1.611	3.199
9	Deferred tax	0.002	0
10	Total tax expenses	1.613	3.199
14	Net Profit Loss for the period from continuing operations	4.587	9.101
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	4.587	9.101
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)
A	Date of start of reporting period	01-07-2022	01-04-2022
B	Date of end of reporting period	30-09-2022	30-09-2022
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.		
23	Total Comprehensive Income for the period	4.587	9.101
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		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings per share from continuing operations	0.15	0.29
	Diluted earnings per share from continuing operations	0.15	0.29
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	0.15	0.29
	Diluted earnings per share	0.15	0.29
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	01-04-2022
Date of end of reporting period	30-09-2022
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
Assets	
1 Financial Asset	
Cash and cash equivalents	7.68
Bank Balance other than (a) above	0
Derivative financial instruments	0
Receivables	
(I) Trade Receivables	0
(II) Other Receivables	0
Loans	511.727
Investments	0
Other Financial assets	0
2 Non Financial Asset	
Inventories	0
Current tax assets (Net)	0
Deferred tax Assets (Net)	0
Investment Property	0
Biological assets other than bearer plants	0
Property, Plant and Equipment	0.03
Capital work-in-progress	0
Intangible assets under development	0
Goodwill	0
Other Intangible assets	0

	Other non-financial assets (to be specified)	29.419
	Total assets	548.856
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	309.2
	Other equity	144.08426
	Total equity attributable to owners of parent	453.284
	Non controlling interest	
	Total equity	453.284
2	Liabilities	
2.1	Financial Liabilities	
(a)	Derivative financial instruments	0
(b)	Payables	
	(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	6.21
	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)	89.161
(e)	Deposits	0
(f)	Subordinated Liabilities	0
(g)	Other financial liabilities	0
2.2	Non-Financial Liabilities	
(a)	Current tax liabilities (Net)	0.047
(b)	Provisions	0
(C)	Deferred tax liabilities (Net)	0.004

(d)	Other non-financial liabilities	0.15
	Total liabilities	95.572
	Total equity and liabilities	548.856

Format for Reporting Segmenet 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	01-07-2022	01-04-2022
Date of end of reporting period	30-09-2022	30-09-2022
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	01-04-2022
B	Date of end of reporting period	30-09-2022
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	12.3
	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	10.634
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-35.92
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	0.69
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-0.665
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	0.004
	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
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
Total adjustments for reconcile profit (loss)	-25.257
Net cash flows from (used in) operations	-12.957
Dividends received	0
Interest paid	0
Interest received	0
Income taxes paid (refund)	2.162
Other inflows (outflows) of cash	0
Net cash flows from (used in) operating activities	-15.119
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	18
	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	18
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2.881
	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	2.881
	Cash and cash equivalents cash flow statement at beginning of period	4.798
	Cash and cash equivalents cash flow statement at end of period	7.679

