



LIMITED REVIEW REPORT

To,

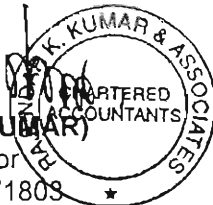
ADHARSHILA CAPITAL SERVICES LIMITED

7C, 1st Floor, 'J' Block,
Shopping Centre
Saket, New Delhi-110017

1. We have reviewed the accompanying statement of unaudited financial results of ADHARSHILA CAPITAL SERVICES LIMITED for the quarter ended 30th June, 2022, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act 2013 read with Rule 3 of Companies (Indian Accounting Standard) Rules 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 is the responsibility of the company's management and has been approved by the Board of Directors/ committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principal laid down in the applicable Indian accounting standards ("Ind AS") specified under section 133 of Companies Act 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **RAJENDAR K. KUMAR & ASSOCIATES,**
Chartered Accountants,

(R. K. KUMAR)
Proprietor
M.No.071803



Place: Delhi

Date: 28.07.2022

ADHARSHILA CAPITAL SERVICES LIMITED

REGD OFF.: 7C 1st Floor 'J' Block Shopping Centre, Saket New Delhi-110017

Corporate Identity Number : L65100DL1993PLC056347

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2022

(Amount Rs. in Lacs, except per share value)

S.No.	Particulars	Quarter Ended		Year Ended	
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income				
	(a) Revenue from operations				
	Interest Income	2.81	2.81	2.81	11.25
	Dividend Income	0.01	0.00	0.00	0.02
	Fees & Commission Income	0.00	0.00	5.00	5.00
	Sale of products (Shares)	0.00	0.00	0.00	0.00
	Total revenue from operations	2.82	2.81	7.81	18.27
	(b) Other Income	0.00	0.00	0.00	0.00
	Total income (a+b)	2.82	2.81	7.81	18.27
2	Expenses				
	Finance Costs	0.22	0.22	0.22	0.89
	Purchases of Stock In trade	0.00	0.00	0.00	0.00
	Changes in inventory of stock in trade	(0.00)	(0.02)	(0.03)	(0.04)
	Employee benefits expenses	1.23	0.81	0.74	4.49
	Depreciation, amortisation and impairment	0.00	0.00	0.00	0.00
	Loan Provision	0.00	0.00	0.00	(0.00)
	Other expenses	4.39	1.92	4.33	8.77
	Total expenses	5.84	2.93	5.27	14.11
3	Profit/(Loss) before exception items and tax(1-2)	(3.02)	(0.11)	2.55	2.17
4	Exceptional items	0.00	0.00	0.00	0.00
5	Profit/(Loss) before tax(3-4)	(3.02)	(0.11)	2.55	2.17
6	Tax Expense				
	(1) Current Tax	0.00	0.00	0.00	0.00
	(2) Deferred Tax	0.76	1.68	0.63	2.24
	(3) Mat Credit	0.00	0.00	0.00	0.00
	Total tax Expense	0.76	1.68	0.63	2.24
7	Profit/(Loss) for the period from continuing operation(5-6)	(3.78)	(1.79)	1.92	(0.07)
8	Other comprehensive income				
	A (i) Item that will not be reclassified to profit or loss				
	a) Fair value gain / (loss) on investments	2.53	1562.22	2.46	1569.60
	b) Deferred tax impact on the above	(0.56)	(357.43)	3.33	(355.23)
	Other comprehensive Income	1.97	1204.78	5.79	1214.36
9	Total comprehensive income for the period (Comprising of Profit/Loss and other Comprehensive Income(7+8))	(1.81)	1,202.99	7.71	1,214.29
10	Paid up equity share capital (Face value of Rs. 10/-)	550.00	550.00	550.00	550.00
11	Earnings per equity shares (not annualized)				
	Basic (Rs.)	(0.07)	(0.03)	0.03	(0.00)
	Diluted (Rs.)	(0.07)	(0.03)	0.03	(0.00)

Notes:

- 1 The Company operates in a single reportable segment i.e loans and investments. The Company operates in single geographical segment i.e domestic.
- 2 Previous period figures stated above have been regrouped and/or reclassified wherever necessary to make them comparable with current period figures.
- 3 The carrying values of investments in unquoted equity shares of companies are not reinstated on quarterly basis but are based on the audited financial statements of the immediately preceding financial year. Further, the carrying values of investments in unquoted equity shares of companies as on 30th June, 2022 are based on valuation reports obtained on the basis of provisional financial statements of the investee companies as on 31st March, 2022 as valuation reports of these unquoted equity shares based on audited financial results of these investee companies are yet not available.
- 4 The above financial results have been taken on record by the Board of Directors at their meeting held on 28th July 2022, after being reviewed and recommended by Audit Committee.

Place : Delhi

Dated : 28.07.2022

By Order of the Board

Director

