



M/S. JST & ASSOCIATES
CHARTERED ACCOUNTANTS

JST/069
UDIN: 22304264BDGKSZ7987

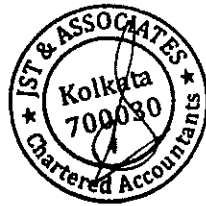
LIMITED REVIEW REPORT TO
INDIAN CAPITAL CORPORATION LIMITED

We have reviewed the accompanying statement of Audited financial results of **INDIAN CAPITAL CORPORATION LIMITED** for the 2nd Quarter and Six months ended 30th September 2022. This financial statement has been approved by the board of directors of the company and is the responsibility of the company's management. Our responsibility is to issue a report on this financial statement based on our review.

We conducted our review in accordance with the Auditing and Assurance Standard (AAS) 33, Engagements to Review Financial Statements 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.

Based on our review, nothing has come to our attention that causes us to believe that the accompanying financial statement does not give a true and fair view in accordance with Accounting Standards issued by the Institute of Chartered Accountants of India.

For, JST & ASSOCIATES
Chartered Accountants
FRN-328389E



Proprietor
CA. Samaresh Saha
Membership No.304264

Place: Kolkata
Dated: 7th November, 2022

104 DUMDUM ROAD, LOKENATH MARKET 1ST FLOOR, DUMDUM, KOLKATA-700030, WEST BENGAL,
Phone No: +91 33 3565 4053, Mobile No-8240545605, Email ID- samaresh.jst@gmail.com

INDIAN CAPITAL CORPORATION LIMITED
CIN L65993WB1982PLC034606

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

		(Rupees in lakhs except EPS data)					
S.No.	Particulars	STANDALONE RESULTS					
		Quarter Ended			Half Year Ended		Year Ended
		3 Month ended	Preceding 3 Month ended	Corresponding 3 month ended in	6 Month ended	Corresponding 6 month ended in	Previous year ended
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Revenue from Operations	3.07	3.04	7.25	6.11	14.44	28.57
2	Other Income	1.50	1.29	-	2.79	0.08	0.56
3	Total Revenue (1+2)	4.57	4.33	7.25	8.90	14.52	29.13
4	Expenses						
	(a) Purchase of stock	-	-	-	-	-	-
	(b) Change in inventory of finished goods, work in progress and stock in trade	-	-	-	-	-	-
	(c) Employee benefits expenses	-	-	-	-	-	-
	(d) Other expenses	1.64	0.32	0.97	1.96	1.31	3.50
	(e) Finance Costs	-	-	-	-	-	-
	Total Expenses	1.64	0.32	0.97	1.96	1.31	3.50
5	Profit/(Loss) before tax (3-4)	2.93	4.01	6.28	6.94	13.21	25.63
6	Tax Expenses						
	- Current tax	0.74	1.01	1.54	1.75	3.28	6.45
	- Income tax for earlier years	-	-	-	-	-	-0.04
7	Profit/(Loss) after tax (5-6)	2.20	3.00	4.74	5.20	9.93	19.22
8	Paid up equity share capital	70.00	70.00	70.00	70.00	70.00	70.00
9	Reserves excluding Revaluation Reserve	271.56	269.37	257.08	271.56	257.08	266.37
10	Basic and Diluted Earnings per Share (Rs.)	0.31	0.43	0.68	0.74	1.42	2.75

STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES		
Particulars	As at 30.09.2022	As at 31.03.2022
ASSETS		
<u>Non-Current Assets</u>		
(a) Non-Current Investments	-	-
(b) Long Term Loans and Advances	14.59	4.32
<u>Current Assets</u>		
(a) Inventories	-	-
(b) Trade Receivables	5.89	-
(c) Cash and Bank Balances	207.68	207.05
(d) Short - Term loans and advances	128.06	132.02
(e) Other Current Assets	-	0.03
Total Assets	356.22	343.42
EQUITY AND LIABILITIES		
<u>EQUITY</u>		
(a) Share Capital	70.00	70.00
(b) Reserves and Surplus	271.56	266.37
<u>LIABILITIES</u>		
<u>Non-Current Liabilities</u>		
(a) Long Term Borrowings	-	-
(b) Long Term Provisions	-	-
<u>Current Liabilities</u>		
(a) Trade Payables	-	0.23
(b) Other Current Liabilities	14.33	0.04
(c) Short Term Provisions	0.33	6.78
Total Equity & Liabilities	356.22	343.42

Note:

- The above statements has been reviewed by the audit committee and approved by the Board of Directors of the company at their meeting held on 04 November, 2022. The statutory auditors have carried out a limited review of the above financial results.
- The statement has been prepared in accordance with the Indian Accounting Standard (Ind AS) as prescribed under Section 133 of the Companies Act 2013 read with Rule of 3 of Companies (Indian Accounting Standards) Rule, 2015 and Companies (Indian Accounting Standard) Amendment Rules, 2016
- The company has used the format for Un-audited quarterly results as per the requirements of SEBI's circular dated July 5, 2016, Ind AS and schedule III to the companies Act 2013 applicable to companies that are required to comply with Ind AS. The inapplicable items in the format of the above results have not been disclosed.
- Segment wise reporting as defined in Accounting Standards (AS-17) is not applicable, since the entire operation of the company relates to only one segment.
- Figures for the previous periods/ year have been regrouped/ re classified, wherever necessary.

For JST & Associates
Chartered Accountants
FRN-328389E

Samaresh Saha
Proprietor
Membership No.304264

Place: Kolkata
Dated: 07 November, 2022



By Order of the Board
For Indian Capital Corporation Limited

Deborshi Roy
Director
DIN: 07463888